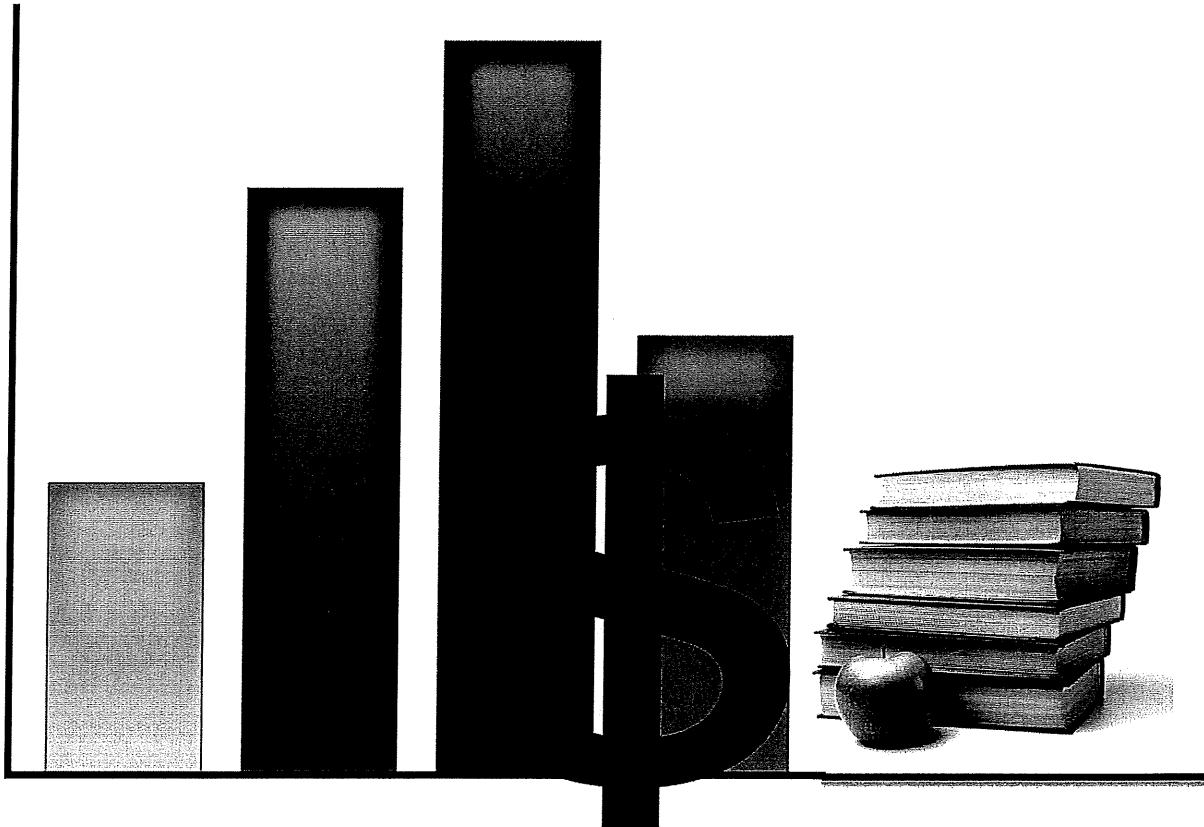


Budget at a Glance 2017-18



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	5,147,505	54%	5,291,940	54%	3%	6,477,436	52%	22%
Student Support Services	155,040	2%	194,536	2%	25%	297,102	2%	53%
Instructional Support Services	282,651	3%	159,880	2%	-43%	311,917	2%	95%
Administration & Support	1,081,196	11%	968,933	10%	-10%	1,111,220	9%	15%
Operations & Maintenance	709,619	7%	722,674	7%	2%	1,779,687	14%	146%
Transportation	482,992	5%	526,260	5%	9%	591,839	5%	12%
Food Services	389,889	4%	399,050	4%	2%	446,884	4%	12%
Capital Improvements	473,079	5%	788,543	8%	67%	774,078	6%	-2%
Debt Services	766,814	8%	727,182	7%	-5%	765,443	6%	5%
Other Costs	0	0%	0	0%	0%	5,000	0%	0%
Total Expenditures*	9,488,785	100%	9,778,998	100%	3%	12,560,606	100%	28%
Amount per Pupil	\$13,249		\$14,034		6%	\$17,457		24%
Current Expenditures**	8,147,668	100%	8,219,686	100%	1%	9,650,863	100%	17%
Amount per Pupil	\$11,376		\$11,796		4%	\$13,413		14%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,139,418	54%	5,291,940	54%	0%	6,177,436	49%	-5%
Instruction*** (Current Expenditures)	5,139,418	63%	5,291,940	64%	1%	6,177,436	64%	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, 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, 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.

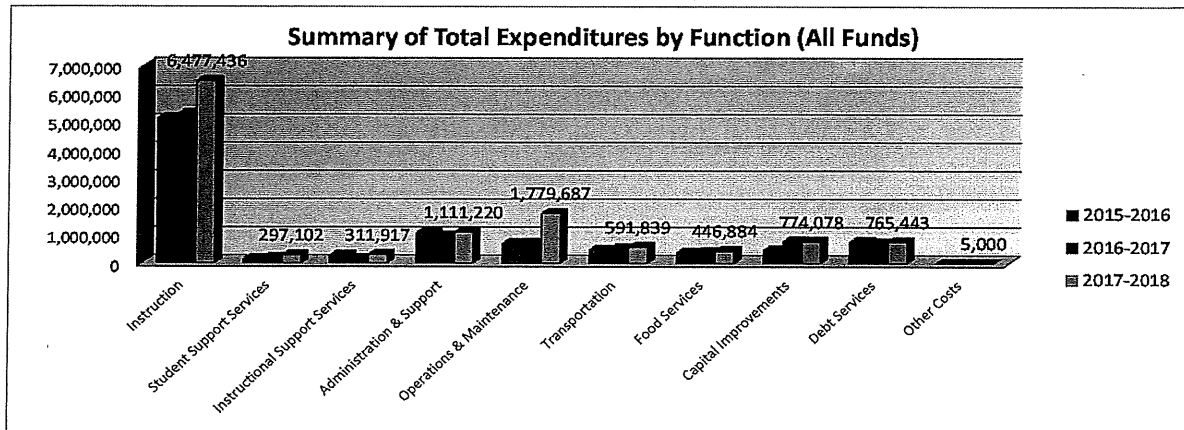
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

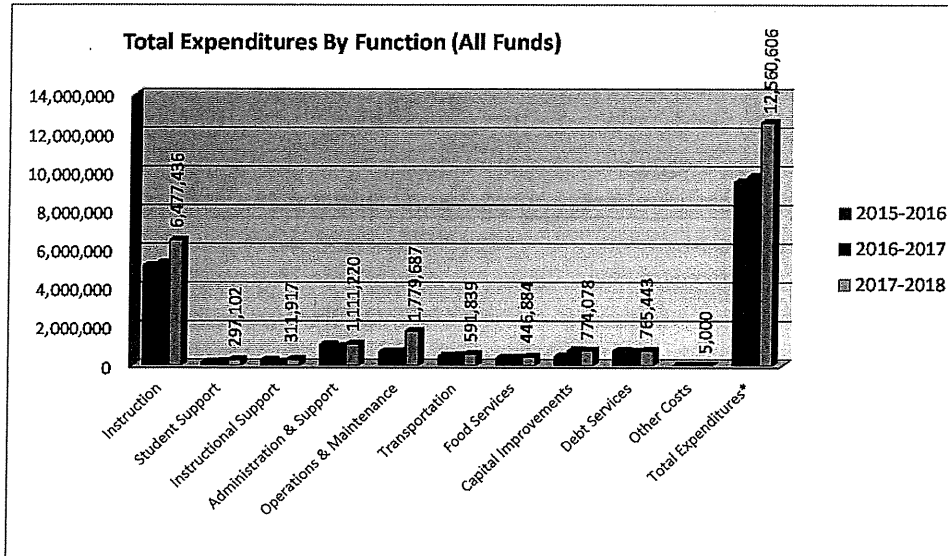
Further definition of what goes into each category:

- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	5,147,505	5,291,940	6,477,436
Student Support	155,040	194,536	297,102
Instructional Support	282,651	159,880	311,917
Administration & Support	1,081,196	968,933	1,111,220
Operations & Maintenance	709,619	722,674	1,779,687
Transportation	482,992	526,260	591,839
Food Services	389,889	399,050	446,884
Capital Improvements	473,079	788,543	774,078
Debt Services	766,814	727,182	765,443
Other Costs	0	0	5,000
Total Expenditures*	9,488,785	9,778,998	12,560,606

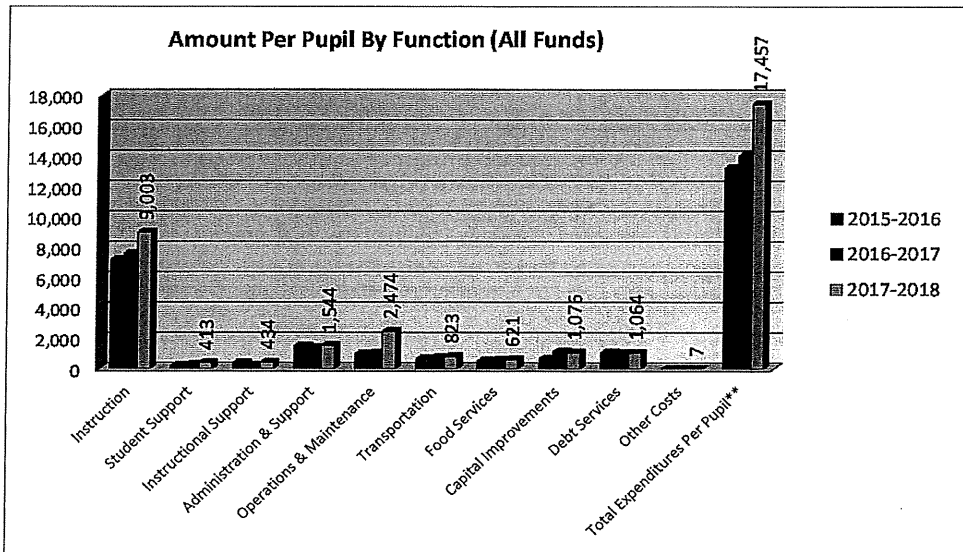


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	7,187	7,595	9,003
Student Support	216	279	413
Instructional Support	395	229	434
Administration & Support	1,510	1,391	1,544
Operations & Maintenance	991	1,037	2,474
Transportation	674	755	823
Food Services	544	573	621
Capital Improvements	661	1,132	1,076
Debt Services	1,071	1,044	1,064
Other Costs	0	0	7
Total Expenditures Per Pupil**	13,249	14,034	17,457
Enrollment (FTE)*	716.2	696.8	719.5

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

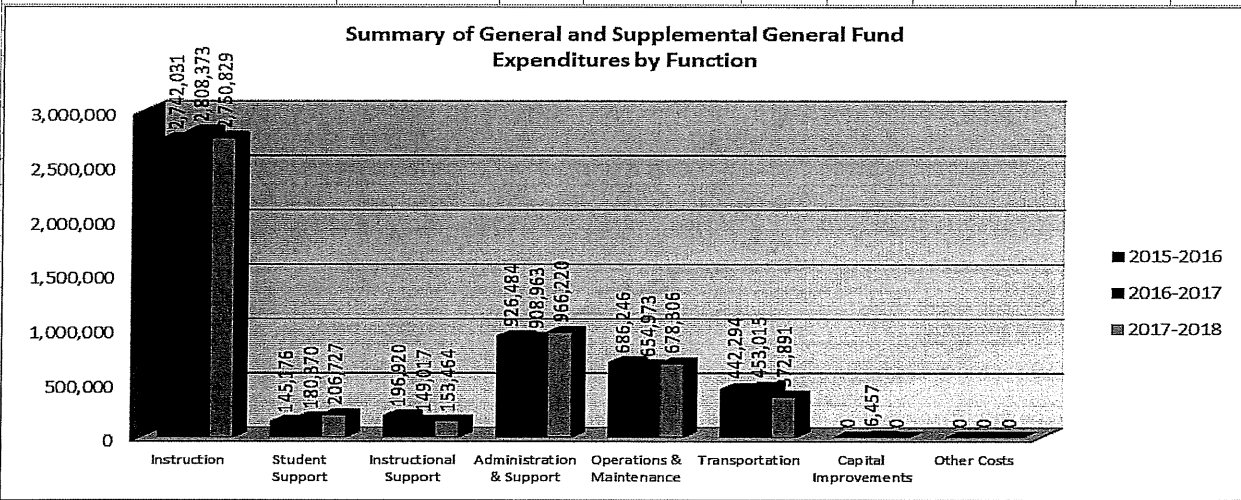


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

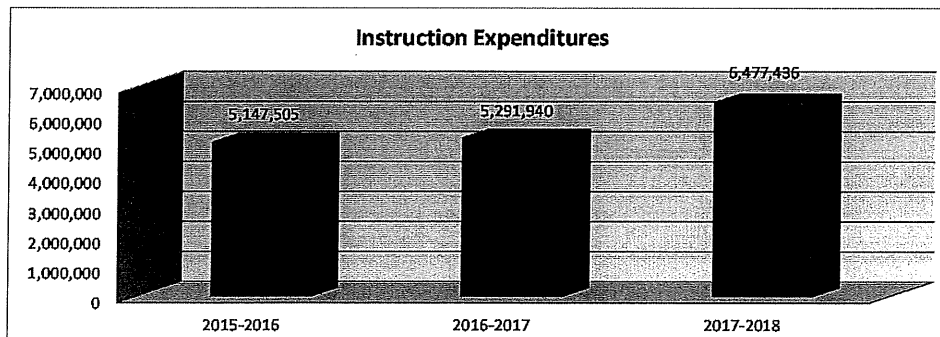
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,742,031	53%	2,808,373	54%	2%	2,750,829	54%	-2%
Student Support	145,176	3%	180,370	3%	24%	206,727	4%	15%
Instructional Support	196,920	4%	149,017	3%	-24%	153,464	3%	3%
Administration & Support	926,484	18%	908,963	18%	-2%	966,220	19%	6%
Operations & Maintenance	686,246	13%	654,973	13%	-5%	678,306	13%	4%
Transportation	442,294	9%	453,015	9%	2%	372,891	7%	-18%
Capital Improvements	0	0%	6,457	0%	0%	0	0%	-100%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,139,151	100%	5,161,168	100%	0%	5,128,437	100%	-1%
Amount per Pupil	\$7,176		\$7,407		3%	\$7,128		-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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,466,943	2,374,620	-4%	2,324,306	-2%
Federal Funds	187,094	199,157	6%	213,666	7%
Supplemental General	275,088	433,753	58%	426,523	-2%
At Risk (4yr Old)	79,326	70,942	-11%	82,097	16%
At Risk (K-12)	644,035	614,139	-5%	894,821	46%
Bilingual Education	33,172	37,168	12%	45,519	22%
Virtual Education	0	0	0%	16,365	0%
Capital Outlay	8,087	0	-100%	300,000	0%
Driver Education	6,809	7,209	6%	31,189	333%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	19,228	26,094	36%	61,543	136%
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	841,385	894,125	6%	1,466,048	64%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	161,764	157,227	-3%	233,186	48%
Gifts/Grants	92,499	34,939	-62%	50,008	43%
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	183,218	263,135	44%	332,165	26%
Contingency Reserve	0	0	0%		
Text Book & Student Material	14,841	46,445	213%		
Activity Fund	134,016	132,987	-1%		
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	5,147,505	5,291,940	3%	6,477,436	22%
Enrollment (FTE)*	716.2	696.8	-3%	719.5	3%
Amount per Pupil	7,187	7,595	6%	9,003	19%
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	5,147,505	5,291,940	3%	6,477,436	22%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue—2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	5,605,217	0	5,605,217	0	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX
Supplemental General	1,854,823	54,639	482,942	0	0	0	1,317,242	XXXXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	82,097	7,572	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	955,196	7,500	0	0	0	947,696	0	0
Bilingual Education	45,519	7,538	0	0	0	37,981	0	0
Virtual Education	16,365	0	0	0	0	16,365	0	0
Capital Outlay	2,229,300	1,008,054	60,852	0	0	0	1,160,394	0
Driver Training	31,189	28,529	2,660	0	0	0	0	0
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXXXX
Extraordinary School Program	61,543	35,568	0	0	0	9,975	16,000	0
Food Service	653,265	147,198	4,800	269,142	0	0	232,125	0
Professional Development	98,453	96,953	1,500	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	0
Special Education	1,519,021	444,260	0	18,500	0	1,056,261	0	0
Career and Postsecondary Education	248,939	44,668	9,031	1,940	0	188,800	4,500	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXXXX
Gifts and Grants	50,008	28,008	0	0	0	0	22,000	0
Textbook & Student Materials Revolving	0	107,420	0	0	0	0	0	XXXXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXXXX
KPERS Special Retirement Contribution	547,165	0	547,165	0	0	XXXXXXXXXXXX	0	XXXXXXXXXXXX
Contingency Reserve	0	213,485	0	0	0	0	0	XXXXXXXXXXXX
Activity Funds	0	60,616	0	0	0	0	0	XXXXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	680,443	530,810	95,262	0	0	0	626,972	572,601
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	213,666	0	XXXXXXXXXXXX	213,666	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXXXX
SUBTOTAL	14,892,209	2,822,818	6,809,429	503,248	0	2,257,078	3,379,233	572,601
Less Transfers	2,257,078							
TOTAL Budget Expenditures	\$12,635,131							

Sources of Revenue - - State, Federal, Local

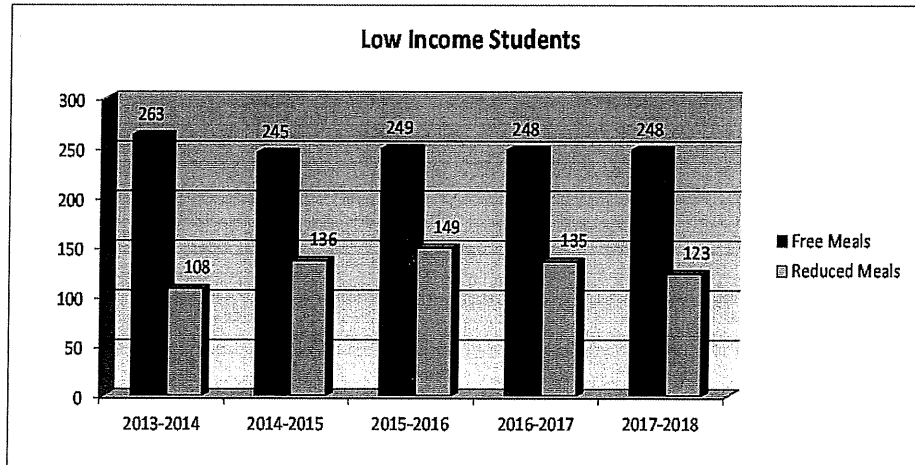
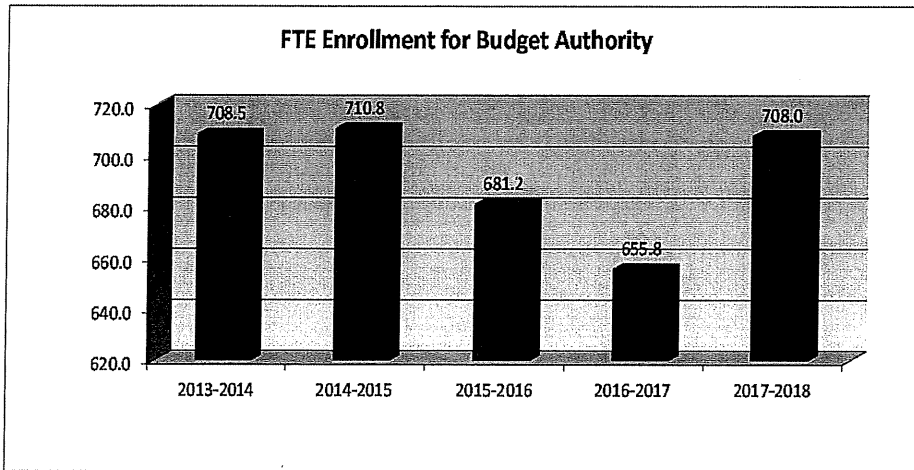
	2015-2016	2016-2017	2017-2018
State Revenues	6,506,316	6,238,320	6,809,429
Federal Revenues	421,927	447,068	503,248
Local Revenues*	3,055,017	2,983,791	3,379,233
Total Revenues	9,983,260	9,669,179	10,691,910
Revenues Per Pupil	13,939	13,877	14,860

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

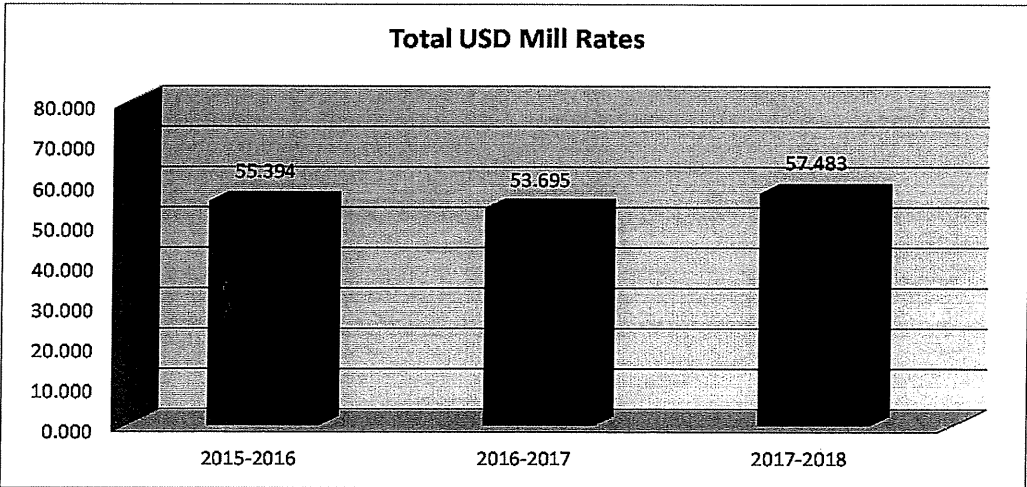
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	708.5	710.8	0%	681.2	-4%	655.8	-4%	708.0	8%
Number of Students - Free Meals	263	245	-7%	249	2%	248	0%	248	0%
Number of Students - Reduced Meals	108	136	26%	149	10%	135	-9%	123	-9%



*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

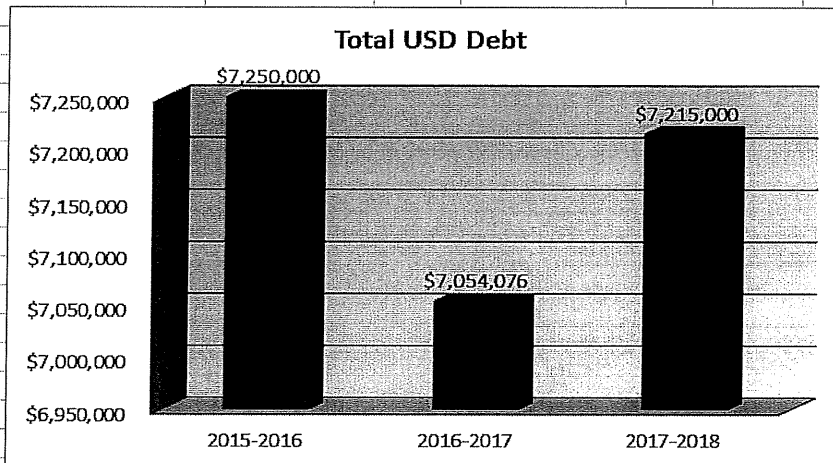
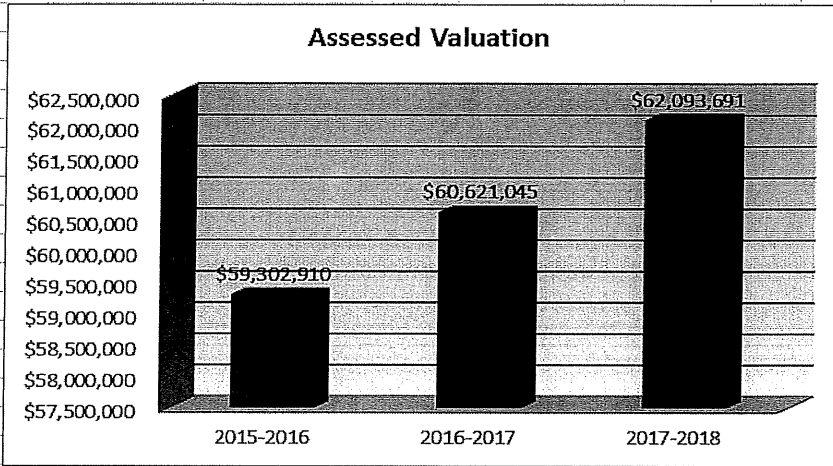
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	20.074	18.141	21.645
Adult Education	0.000	0.000	0.000
Capital Outlay	5.979	6.968	7.000
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	9.341	8.586	8.838
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	55.394	53.695	57.483
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



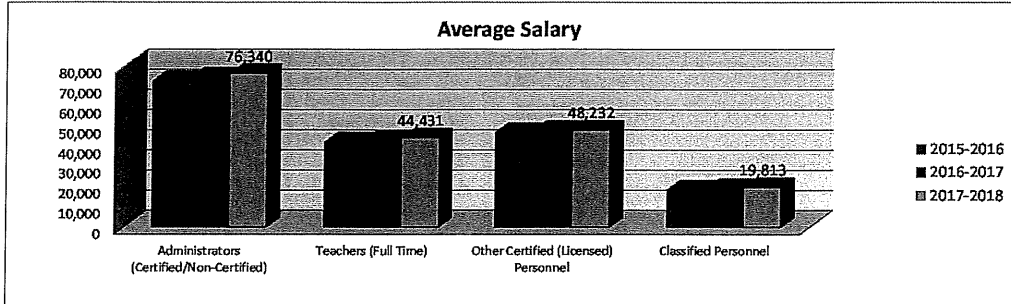
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$59,302,910	\$60,621,045	\$62,093,691
Bonded Indebtedness	7,250,000	7,054,076	7,215,000



USD# 417
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	435,969	72,662	6.0	446,868	74,478	6.0	458,039	76,340
Teachers (Full Time)	54.6	2,312,231	42,349	54.9	2,370,583	43,180	53.9	2,394,811	44,431
Other Certified (Licensed) Personnel	5.6	263,248	47,009	5.6	268,804	48,001	6.6	318,330	48,232
Classified Personnel	55.0	1,029,372	18,716	58.0	1,118,372	19,282	58.0	1,149,137	19,813
Substitutes/Temporary Help	XXXXXX	97,828	XXXXXXXXXX	XXXXXX	99,915	XXXXXXXXXX	XXXXXX	98,427	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