

Budget at a Glance 2020-21



USD 417 - Morris County

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	6,766,147	60%	6,517,617	56%	-4%	8,025,465	53%	23%
Student Support Services	332,616	3%	378,890	3%	14%	509,838	3%	35%
Instructional Support Services	207,157	2%	175,495	2%	-15%	274,440	2%	56%
Administration & Support	1,141,124	10%	1,247,475	11%	9%	1,534,500	10%	23%
Operations & Maintenance	805,782	7%	935,548	8%	16%	1,370,850	9%	47%
Transportation	601,686	5%	431,942	4%	-28%	1,005,800	7%	133%
Food Services	495,843	4%	590,688	5%	19%	689,404	5%	17%
Capital Improvements	314,159	3%	720,327	6%	129%	1,075,000	7%	49%
Debt Services	689,916	6%	594,819	5%	-14%	617,944	4%	4%
Other Costs	0	0%	0	0%	0%	25,000	0%	0%
Total Expenditures*	11,354,430	100%	11,592,801	100%	2%	15,128,241	100%	30%
Amount per Pupil	\$14,451		\$14,498		0%	\$18,490		28%
Current Expenditures**	9,723,535	100%	10,062,105	100%	3%	12,371,477	100%	23%
Amount per Pupil	\$12,376		\$12,584		2%	\$15,120		20%

Percent of Expenditures

Instruction*** (Total Expenditures)	6,278,857	55%	6,337,226	55%	0%	7,615,983	50%	-5%
Instruction*** (Current Expenditures)	6,278,857	65%	6,337,226	63%	-2%	7,615,983	62%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

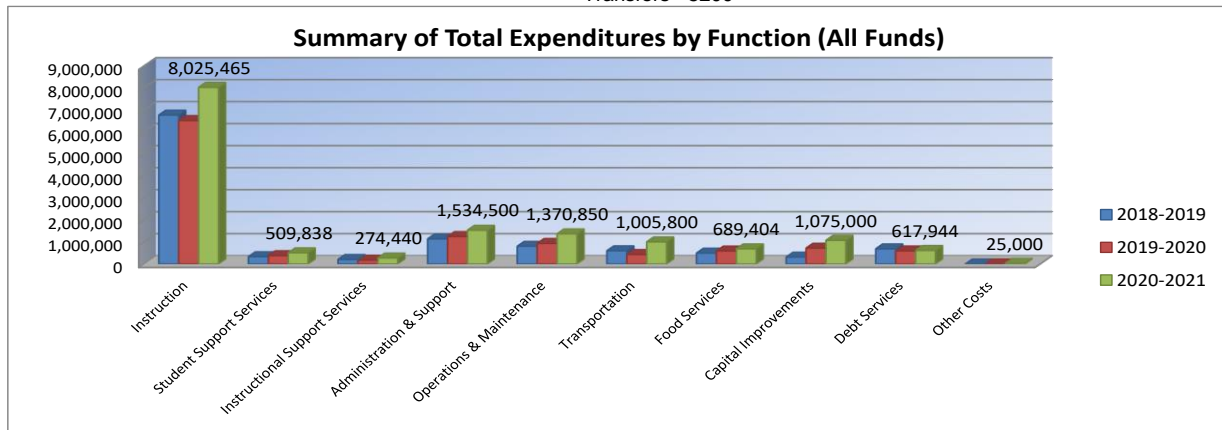
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

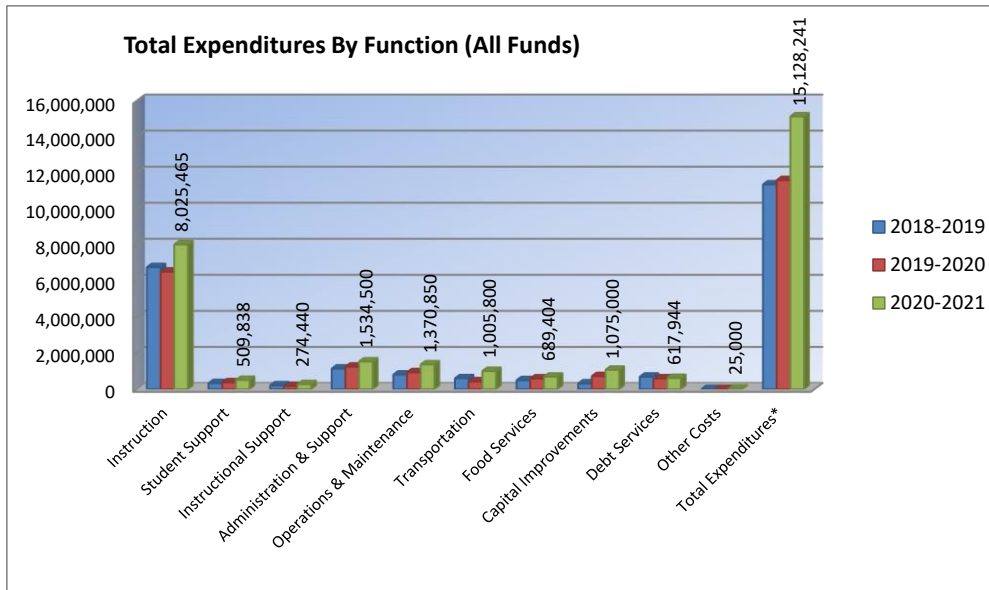
Further definition of what goes into each category:

- 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)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	6,766,147	6,517,617	8,025,465
Student Support	332,616	378,890	509,838
Instructional Support	207,157	175,495	274,440
Administration & Support	1,141,124	1,247,475	1,534,500
Operations & Maintenance	805,782	935,548	1,370,850
Transportation	601,686	431,942	1,005,800
Food Services	495,843	590,688	689,404
Capital Improvements	314,159	720,327	1,075,000
Debt Services	689,916	594,819	617,944
Other Costs	0	0	25,000
Total Expenditures*	11,354,430	11,592,801	15,128,241

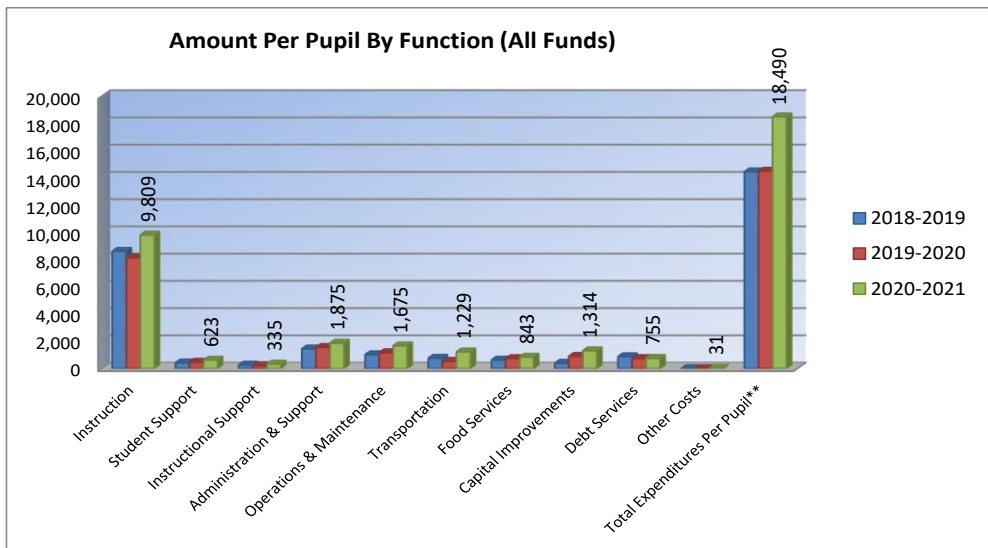


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	8,612	8,151	9,809
Student Support	423	474	623
Instructional Support	264	219	335
Administration & Support	1,452	1,560	1,875
Operations & Maintenance	1,026	1,170	1,675
Transportation	766	540	1,229
Food Services	631	739	843
Capital Improvements	400	901	1,314
Debt Services	878	744	755
Other Costs	0	0	31
Total Expenditures Per Pupil**	14,451	14,498	18,490
Enrollment (FTE)*	785.7	799.6	818.2

*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.

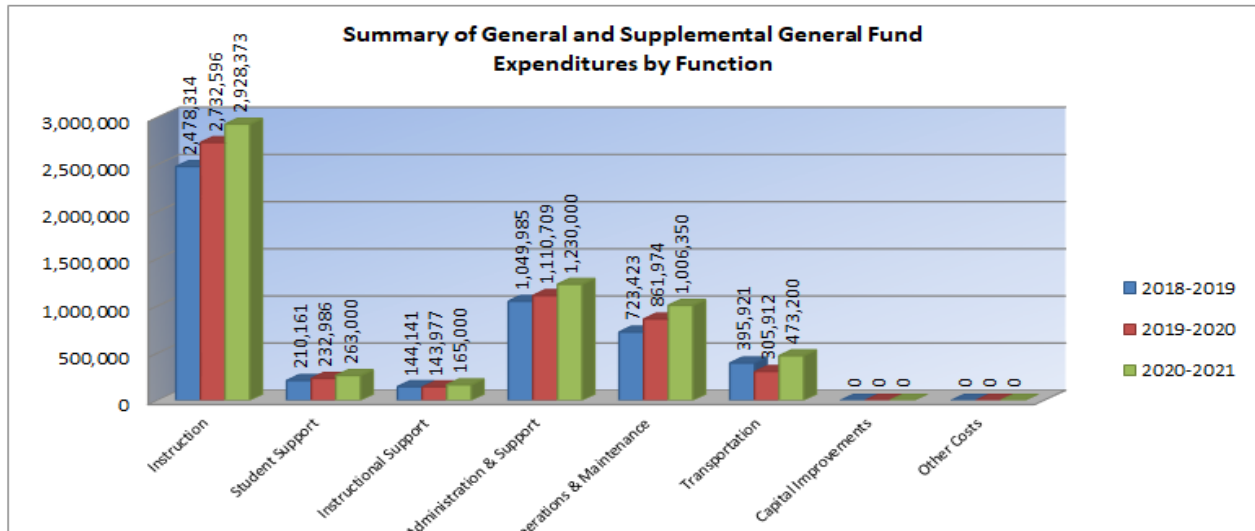


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education,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

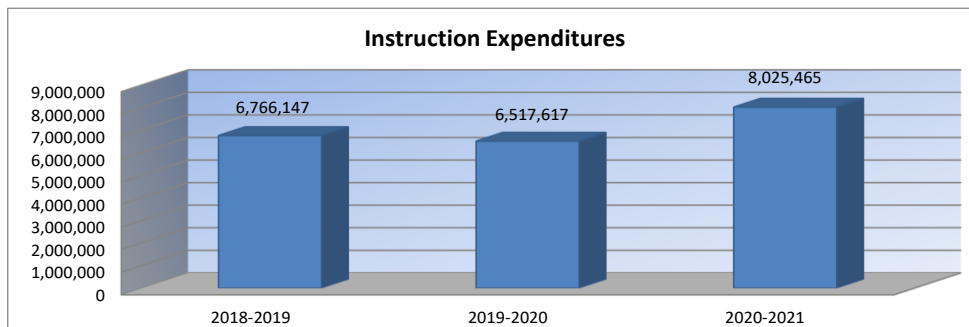
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/dec	2020-2021 Budget	% of Tot	% inc/dec
Instruction	2,478,314	50%	2,732,596	51%	10%	2,928,373	48%	7%
Student Support	210,161	4%	232,986	4%	11%	263,000	4%	13%
Instructional Support	144,141	3%	143,977	3%	0%	165,000	3%	15%
Administration & Support	1,049,985	21%	1,110,709	21%	6%	1,230,000	20%	11%
Operations & Maintenance	723,423	14%	861,974	16%	19%	1,006,350	17%	17%
Transportation	395,921	8%	305,912	6%	-23%	473,200	8%	55%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,001,945	100%	5,388,154	100%	8%	6,065,923	100%	13%
Amount per Pupil	\$6,366		\$6,739		6%	\$7,414		10%

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)

	2018-2019 Actual	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
General	1,841,710	2,160,830	17%	2,328,375	8%
Federal Funds	175,511	161,141	-8%	250,286	55%
Supplemental General	636,604	571,766	-10%	599,998	5%
Preschool-Aged At-Risk	75,000	72,060	-4%	199,577	177%
At Risk (K-12)	1,223,198	1,085,509	-11%	1,095,952	1%
Bilingual Education	38,753	40,014	3%	43,000	7%
Virtual Education	0	1,071	0%	7,409	592%
Capital Outlay	487,290	180,391	-63%	409,482	127%
Driver Education	7,205	2,931	-59%	27,210	828%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	21,069	24,367	16%	66,747	174%
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	1,219,655	1,359,154	11%	1,907,904	40%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	173,711	203,000	17%	275,000	35%
Gifts/Grants	43,801	34,221	-22%	234,941	587%
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	366,651	542,999	48%	579,584	7%
Contingency Reserve	0	0	0%		
Text Book & Student Material	57,980	2,383	-96%		
Activity Fund	398,009	75,780	-81%		
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	6,766,147	6,517,617	-4%	8,025,465	23%
Enrollment (FTE)*	785.7	799.6	2%	818.2	2%
Amount per Pupil	8,612	8,151	-5%	9,809	20%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	6,766,147	6,517,617	-4%	8,025,465	23%



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 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	7,051,436	0	7,051,436	0	0	0	0	XXXXXXXXXX
Supplemental General	2,278,348	389,488	868,962			0	1,019,898	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	199,577	64,577		0	0	135,000	0	0
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	1,218,452	0		0	0	1,218,452	0	0
Bilingual Education	43,000	0		0	0	43,000	0	0
Virtual Education	7,409	0			0	7,409	0	0
Capital Outlay	2,138,820	1,570,079	134,417	0	0	0	434,324	0
Driver Training	31,710	23,335	3,375	0	0	0	5,000	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	66,747	45,747		0	0	0	21,000	0
Food Service	709,404	108,850	3,812	417,694	0	0	179,048	0
Professional Development	141,440	133,940	7,500	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
Special Education	2,215,504	601,094	0	14,410	0	1,600,000	0	0
Career and Postsecondary Education	300,000	50,977	0	4,000	0	245,000	1,000	977
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	234,941	124,941	30,000	30,000			50,000	0
Textbook & Student Materials Revolving		200,284						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	793,584	0	793,584			0		XXXXXXXXXX
Contingency Reserve		349,737						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Bond and Interest #1	617,944	983,091	154,486	0	0		615,522	1,135,155
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	343,786	21,757	XXXXXXXXXX	322,029	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	18,392,102	4,667,897	9,047,572	788,133	0	3,248,861	2,325,792	1,136,132
Less Transfers	3,248,861							
TOTAL Budget Expenditures	\$15,143,241							

Sources of Revenue - - State, Federal, Local

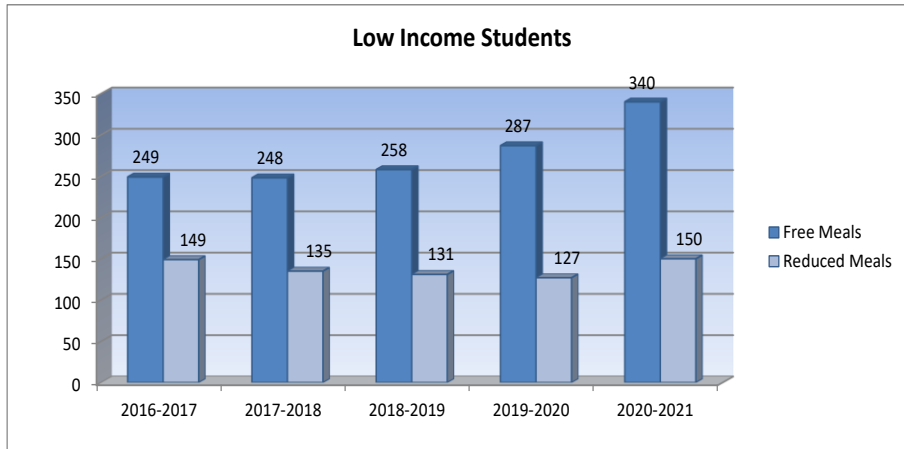
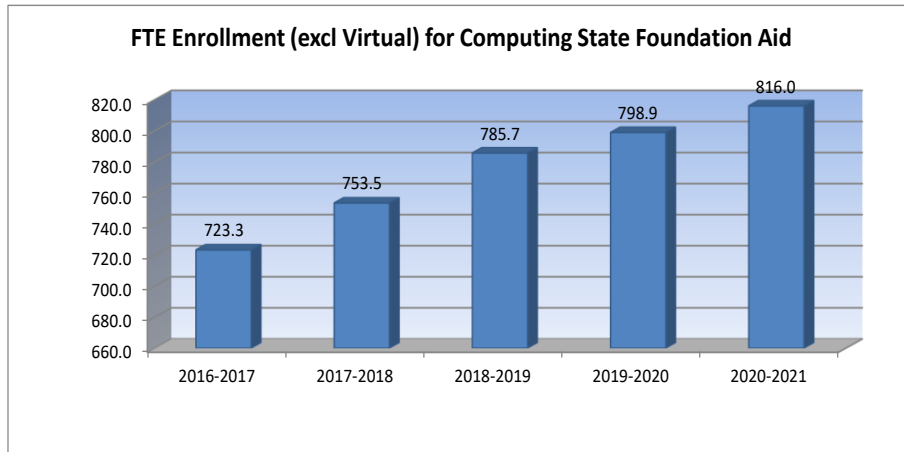
	2018-2019	2019-2020	2020-2021
State Revenues	7,375,384	8,316,974	9,047,572
Federal Revenues	482,665	576,228	788,133
Local Revenues*	3,441,310	3,923,081	2,325,792
Total Revenues	11,299,359	12,816,283	12,161,497
Revenues Per Pupil	14,381	16,028	14,864

Effective July 1, 2014 (2014-15 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

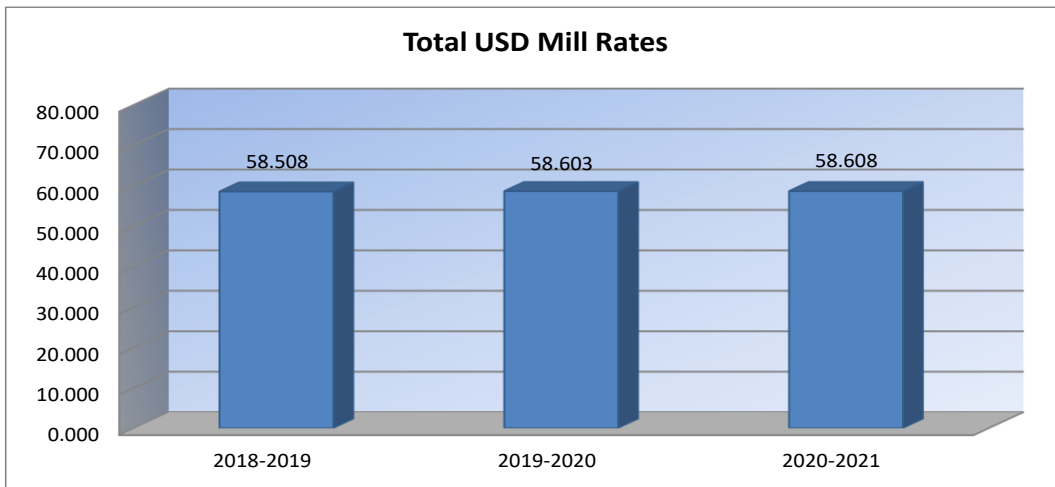
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	723.3	753.5	4%	785.7	4%	798.9	2%	816.0	2%
Number of Students - Free Meals	249	248	0%	258	4%	287	11%	340	18%
Number of Students - Reduced Meals	149	135	-9%	131	-3%	127	-3%	150	18%



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

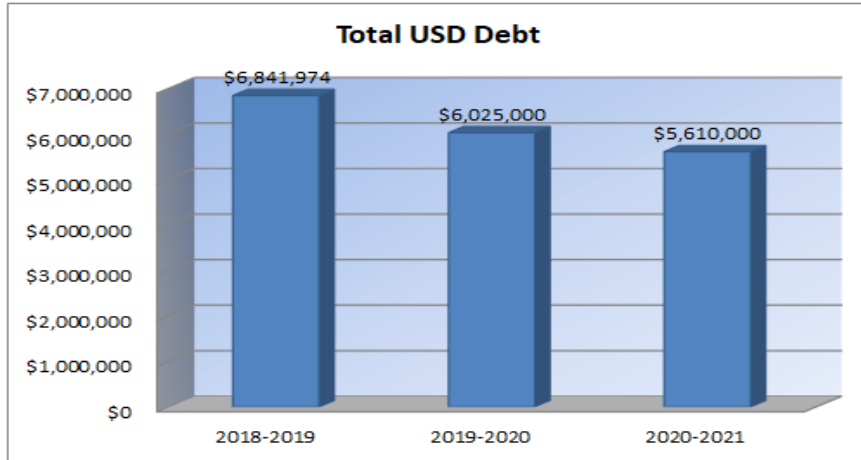
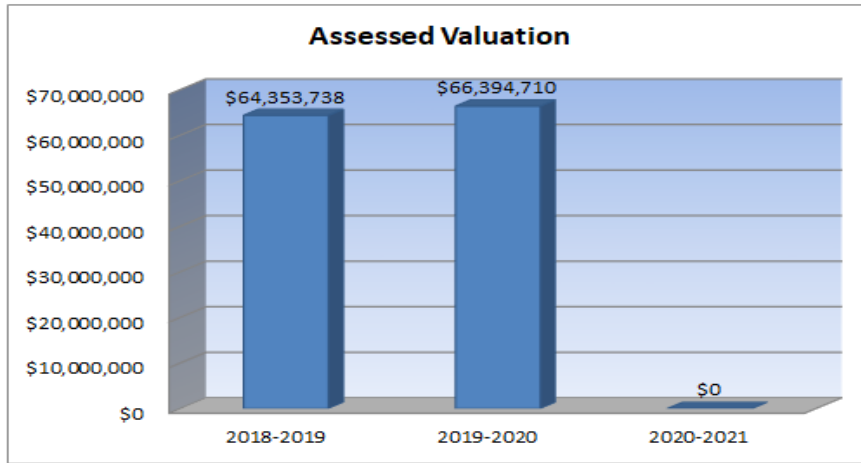
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	20.944	20.408	19.030
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	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	9.564	10.195	11.578
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	58.508	58.603	58.608
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



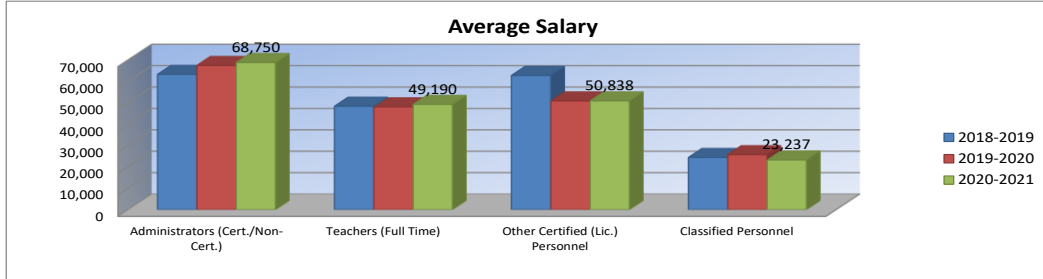
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$64,353,738	\$66,394,710	#REF!
Bonded Indebtedness	6,841,974	6,025,000	5,610,000



USD# 417
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.0	695,477	63,225	12.0	808,411	67,368	12.0	825,000	68,750
Teachers (Full Time)	56.0	2,707,453	48,347	58.0	2,786,695	48,046	59.0	2,902,211	49,190
Other Certified (Licensed) Personnel	6.0	376,435	62,739	6.0	304,914	50,819	7.0	355,865	50,838
Classified Personnel	39.5	964,199	24,410	46.0	1,181,067	25,675	45.0	1,045,685	23,237
Substitutes/Temporary Help	XXXXX	64,465	XXXXXXXXXX	XXXXX	65,125	XXXXXXXXXX	XXXXX	100,000	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) 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