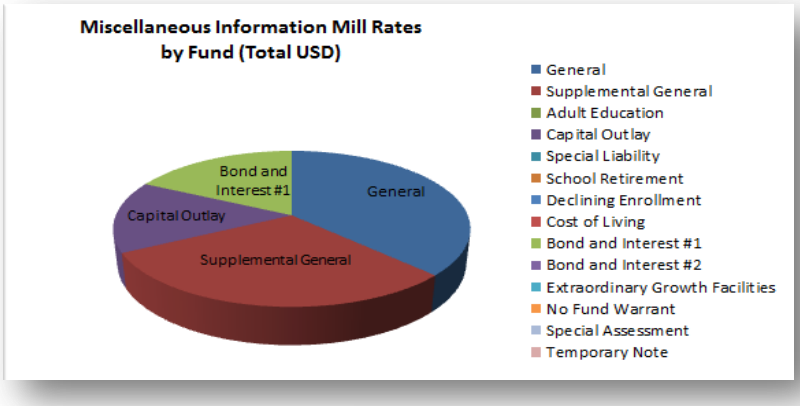
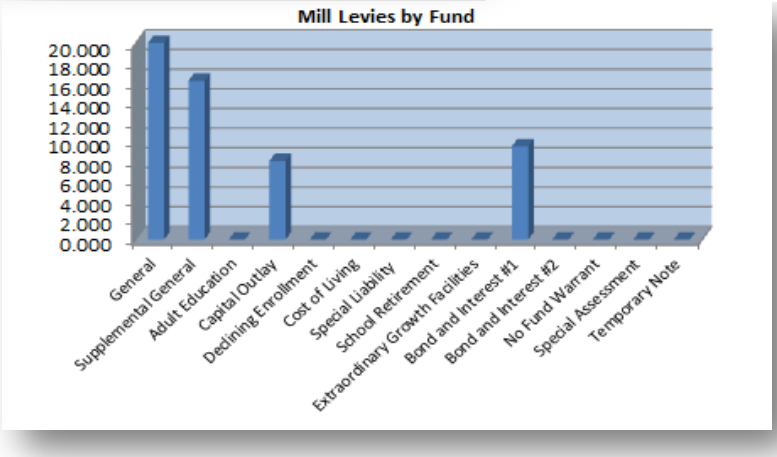
BUDGET AT A GLANCE

2015-16





USD 358 - Oxford

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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USD# 358

Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,317,921	50%	2,698,375	51%	16%	2,755,163	52%	2%
Student Support Services	177,604	4%	262,241	5%	48%	144,340	3%	-45%
Instructional Support Services	185,723	4%	210,274	4%	13%	185,274	3%	-12%
Administration & Support	702,379	15%	644,759	12%	-8%	651,951	12%	1%
Operations & Maintenance	415,026	9%	685,865	13%	65%	545,965	10%	-20%
Transportation	209,399	4%	180,775	3%	-14%	190,356	4%	5%
Food Services	222,757	5%	209,772	4%	-6%	268,365	5%	28%
Capital Improvements	35,637	1%	36,008	1%	1%	40,000	1%	11%
Debt Services	396,063	8%	400,382	8%	1%	404,360	8%	1%
Other Costs	6,652	0%	7,000	0%	5%	152,285	3%	2076%
Total Expenditures*	4,669,161	100%	5,335,451	100%	14%	5,338,059	100%	0%
Amount per Pupil	$13,929		$15,115		9%	$11,950		-21%
Current Expenditures**	4,231,554	100%	4,514,211	100%	7%	4,547,219	100%	1%
Amount per Pupil	$12,624		$12,788		1%	$10,180		-20%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,317,921	50%	2,698,375	51%	1%	2,755,163	52%	1%
Instruction*** (Current Expenditures)	2,317,921	55%	2,698,375	60%	5%	2,755,163	61%	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.*

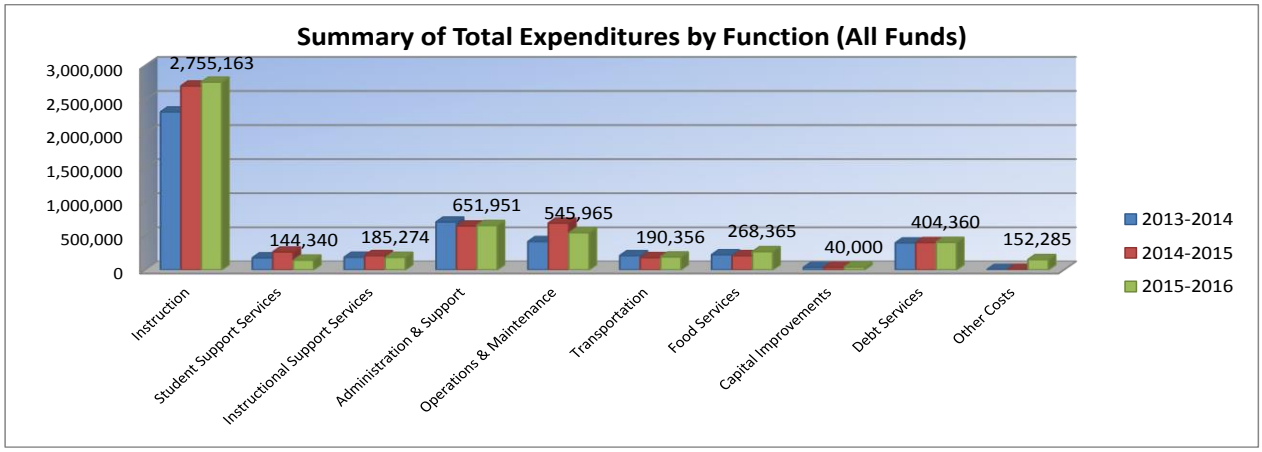
*** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)*

**** 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:

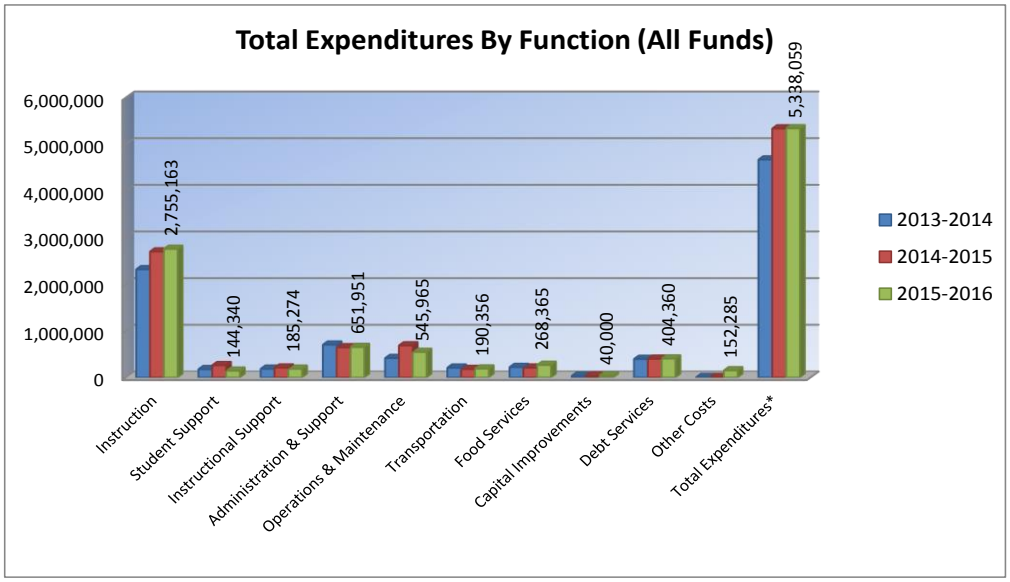
Instruction - 1000
Student Support Services - 2100
Instructional Support Services - 2200
Administration & Support - 2300, 2400 and 2500
Operations & Maintenance - 2600
Transportation - 2700
Food Service - 3100
Other Costs - 2900 and 3300
Capital Improvements - 4000
Debt Services - 5100
Transfers - 5200



USD# 358

Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	2,317,921	2,698,375	2,755,163
Student Support	177,604	262,241	144,340
Instructional Support	185,723	210,274	185,274
Administration & Support	702,379	644,759	651,951
Operations & Maintenance	415,026	685,865	545,965
Transportation	209,399	180,775	190,356
Food Services	222,757	209,772	268,365
Capital Improvements	35,637	36,008	40,000
Debt Services	396,063	400,382	404,360
Other Costs	6,652	7,000	152,285
Total Expenditures*	4,669,161	5,335,451	5,338,059



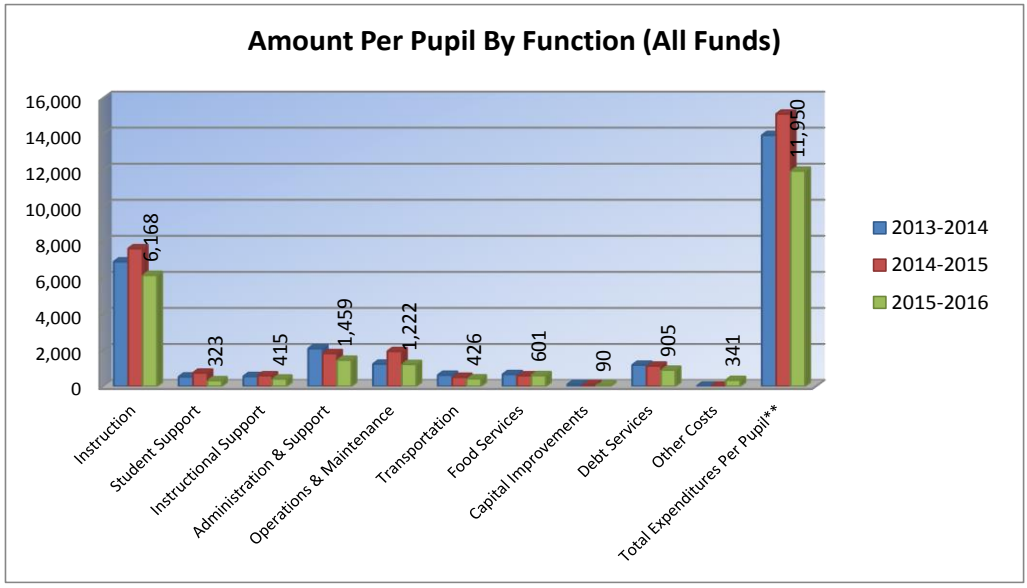
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 358

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,915	7,644	6,168
Student Support	530	743	323
Instructional Support	554	596	415
Administration & Support	2,095	1,827	1,459
Operations & Maintenance	1,238	1,943	1,222
Transportation	625	512	426
Food Services	665	594	601
Capital Improvements	106	102	90
Debt Services	1,182	1,134	905
Other Costs	20	20	341
Total Expenditures Per Pupil**	13,929	15,115	11,950
Enrollment (FTE)*	335.2	353.0	446.7

**Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.*



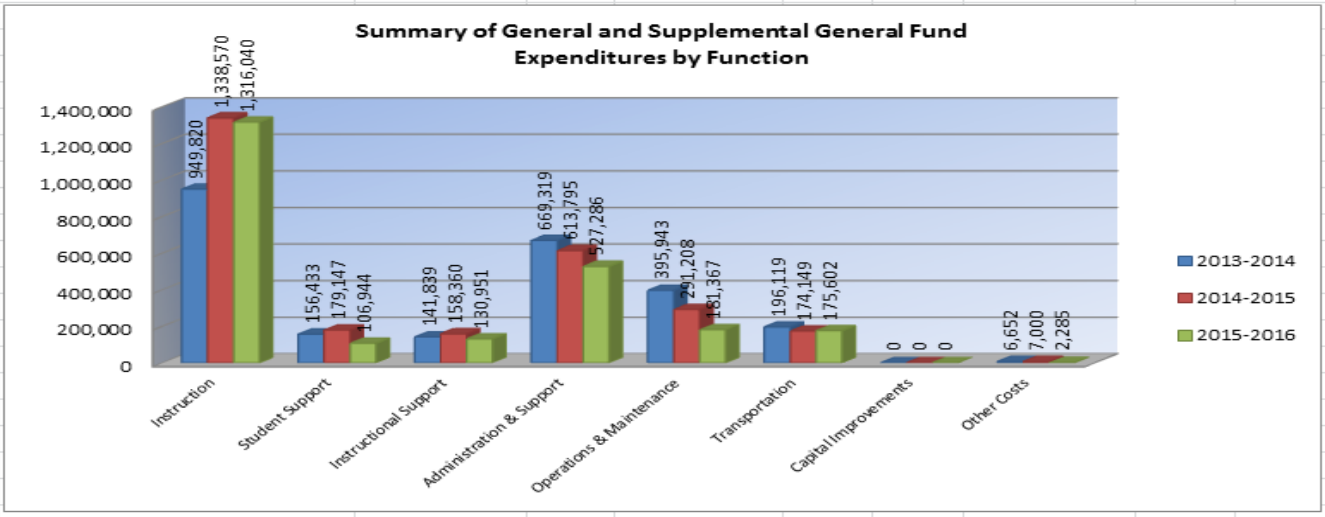
**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

USD# 358

Summary of General and Supplemental General Fund Expenditures by Function

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	949,820	38%	1,338,570	48%	41%	1,316,040	54%	-2%
Student Support	156,433	6%	179,147	6%	15%	106,944	4%	-40%
Instructional Support	141,839	6%	158,360	6%	12%	130,951	5%	-17%
Administration & Support	669,319	27%	613,795	22%	-8%	527,286	22%	-14%
Operations & Maintenance	395,943	16%	291,208	11%	-26%	181,367	7%	-38%
Transportation	196,119	8%	174,149	6%	-11%	175,602	7%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	6,652	0%	7,000	0%	5%	2,285	0%	-67%
Total Expenditures	2,516,125	100%	2,762,229	100%	10%	2,440,475	100%	-12%
Amount per Pupil	$7,506		$7,825		4%	$5,463		-30%

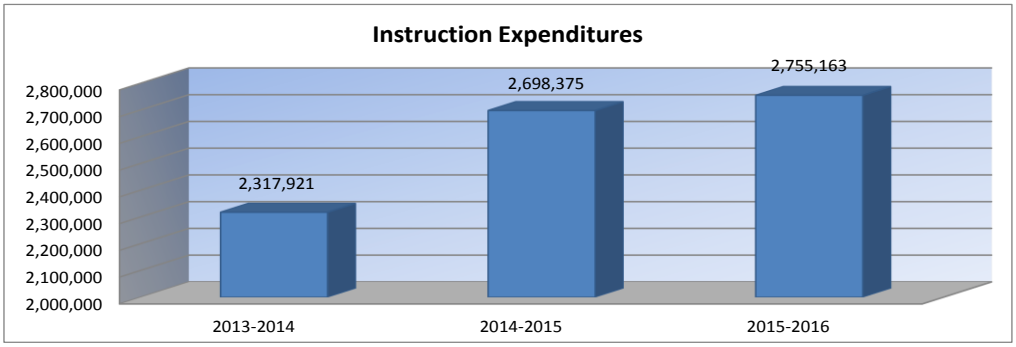
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD# 358

Instruction Expenditures (1000)

	2013-2014 Actual		2014-2015 Actual	% inc/ dec		2015-2016 Budget	% inc/ dec
General	872,271		1,262,125	45%		1,263,026	0%
Federal Funds	104,723		57,788	-45%		60,325	4%
Supplemental General	77,549		76,445	-1%		53,014	-31%
At Risk (4yr Old)	12,500		12,500	0%		12,500	0%
At Risk (K-12)	330,907		182,493	-45%		226,747	24%
Bilingual Education	0		0	0%		0	0%
Virtual Education	39,565		197,975	400%		211,689	7%
Capital Outlay	0		0	0%		0	0%
Driver Education	2,001		2,065	3%		1,800	-13%
Declining Enrollment	0		0	0%		0	0%
Extraordinary School Program	0		0	0%		0	0%
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	681,365		660,763	-3%		700,538	6%
Cost of Living	0		0	0%		0	0%
Vocational Education	40,052		102,951	157%		104,378	1%
Gifts/Grants	0		0	0%		0	0%
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	128,382		120,304	-6%		121,146	1%
Contingency Reserve	0		0	0%			
Text Book & Student Material	11,566		3,830	-67%			
Activity Fund	17,040		19,136	12%			
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	2,317,921		2,698,375	16%		2,755,163	2%
Enrollment (FTE)*	335.2		353.0	5%		446.7	27%
Amount per Pupil	6,915		7,644	11%		6,168	-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	2,317,921		2,698,375	16%		2,755,163	2%



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 current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

USD 358

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16 State	Federal	Local Interest	Local Transfers	Local Other	Estimated July 1, 2016 Cash Balance
General	3,998,962	1	3,948,961	0	0	50,000	0	0
Supplemental General	925,000	13,994				483,501	427,505	XXXXXXXX
Adult Education	0	0	0	0	xxxxxxxxxxx	0	0	0
At Risk (4yr Old)	12,500	0		0	xxxxxxxxxxx	12,500	0	0
Adult Supplemental Education	0	108,859			xxxxxxxxxxx	0	0	108,859
At Risk (K-12)	251,289	0		0	xxxxxxxxxxx	301,289	0	50,000
Bilingual Education	0	0		0	xxxxxxxxxxx	0	0	0
Virtual Education	371,689	51,170			0	350,000	0	29,481
Capital Outlay	386,480	275,979		0	0	0	150,857	40,356
Driver Training	2,064	7,983	1,425	0	xxxxxxxxxxx	0	0	7,344
Declining Enrollment	0	0				0	0	XXXXXXXX
Extraordinary School Program	0	0		0	xxxxxxxxxxx	0	0	0
Food Service	255,511	35,390	1,544	93,317	xxxxxxxxxxx	86,314	52,955	14,009
Professional Development	5,715	1		0	xxxxxxxxxxx	20,000	0	14,286
Parent Education Program	0	0	0	0	xxxxxxxxxxx	0	0	0
Summer School	0	0		0	xxxxxxxxxxx	0	0	0
Special Education	702,438	38,434	35,000	0	xxxxxxxxxxx	703,733	0	74,729
Vocational Education	114,408	0	7,497	0	xxxxxxxxxxx	175,800	0	68,889
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXX
Gifts and Grants	84,877	84,877					0	0
Textbook & Student Materials Revolving		178,423						XXXXXXXX
School Retirement	0	0			xxxxxxxxxxx		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	230,350	0				230,350		XXXXXXXX
Contingency Reserve		239,551						XXXXXXXX
Activity Funds		2,810						XXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	404,360	307,569	181,962	0	0		192,018	277,189
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			xxxxxxxxxxx		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	75,903	7,473	xxxxxxxxxxx	68,430	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0
Cost of Living	0	0	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	7,821,546	1,352,514	4,176,389	161,747	0	2,413,487	823,335	685,142
Less Transfers	2,413,487							
TOTAL Budget Expenditures	$5,408,059							

Sources of Revenue - - State, Federal, Local

	2013-2014	2014-2015	2015-2016
State Revenues	3,526,279	3,759,662	4,176,389
Federal Revenues	80,142	151,438	161,747
Local Revenues*	1,341,260	1,262,017	823,335
Total Revenues	4,947,681	5,173,117	5,161,471
Revenues Per Pupil	14,760	14,655	11,555

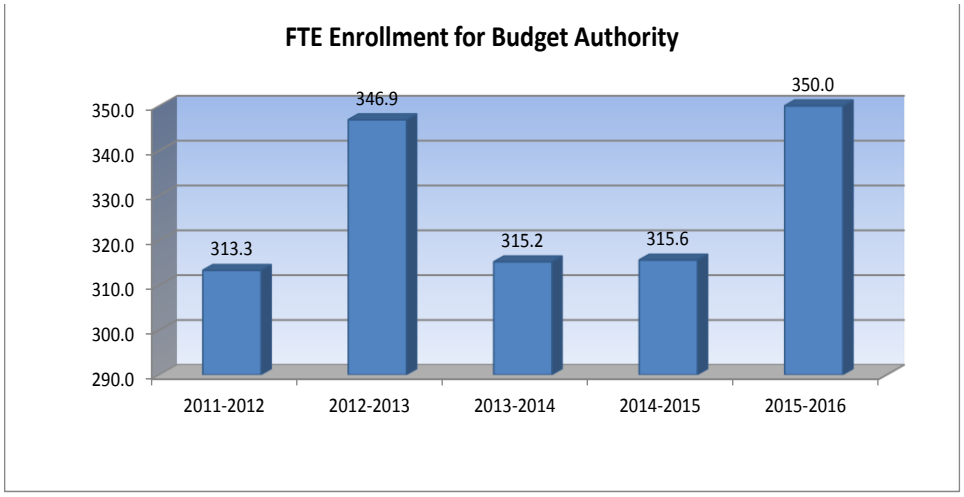
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

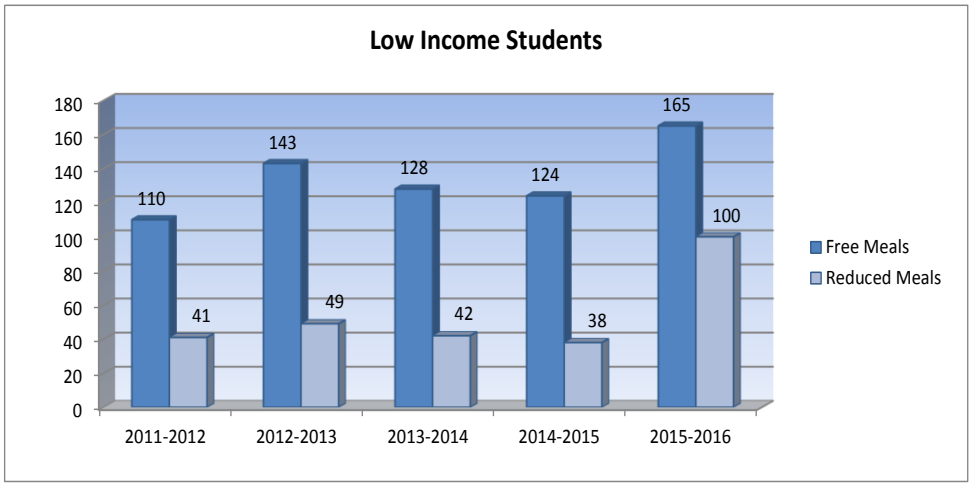
*Excludes "Transfers" to avoid duplication of revenue.

USD# 358

Enrollment Information

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	313.3	346.9	11%	315.2	-9%	315.6	0%	350.0	11%
Number of Students - Free Meals	110	143	30%	128	-10%	124	-3%	165	33%
Number of Students - Reduced Meals	41	49	20%	42	-14%	38	-10%	100	163%



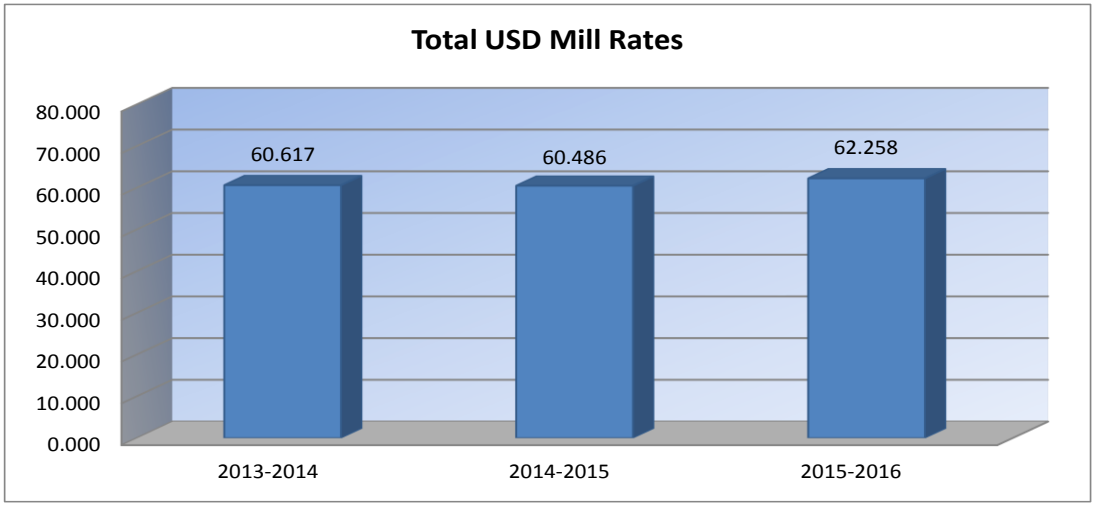


*FTE for state aid and budget authority purposes for the general fund.

USD# 358

Miscellaneous Information
Mill Rates by Fund

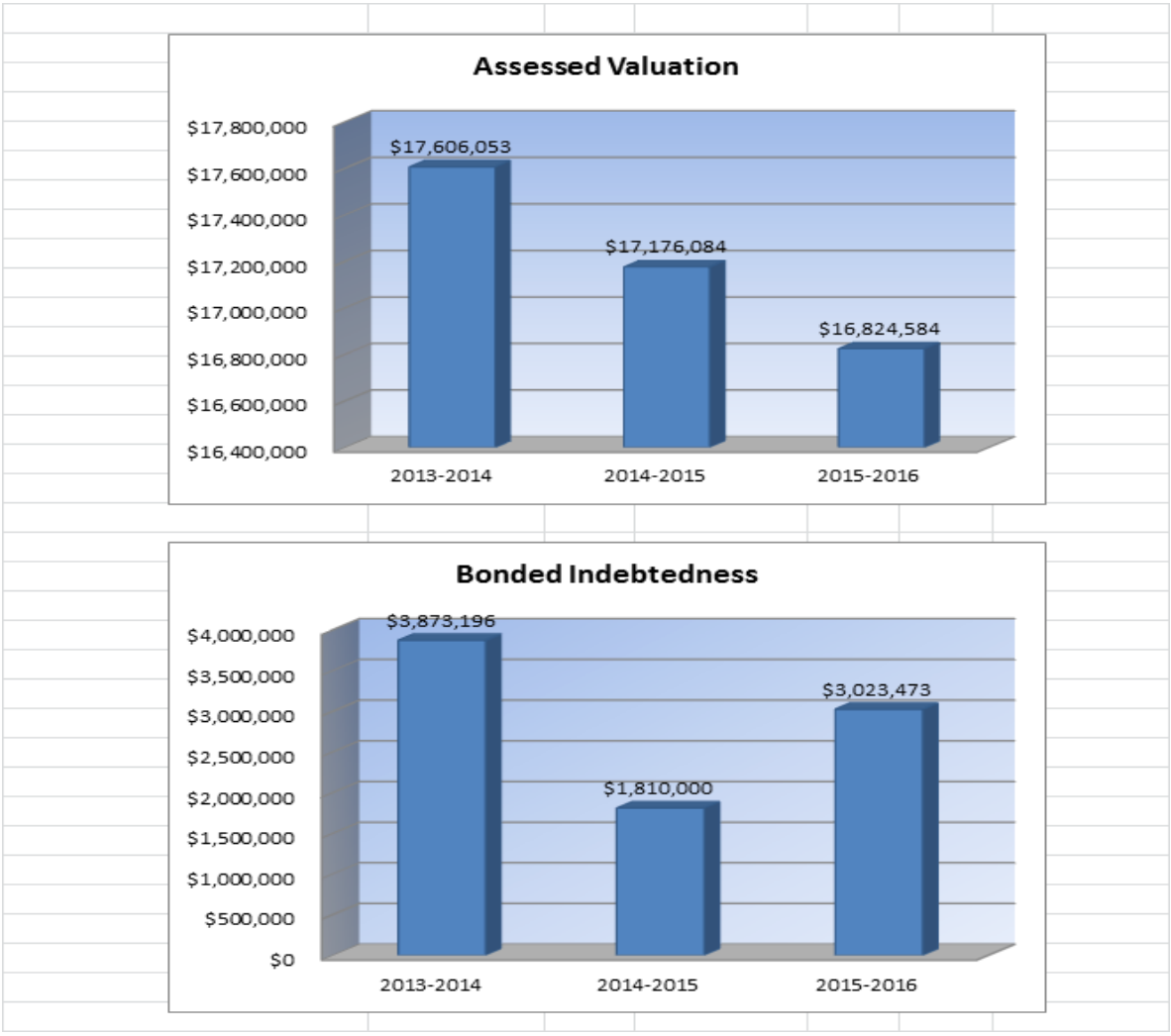
	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	28.986	21.135	24.160
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	7.987	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	11.631	11.364	10.098
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	**60.617**	**60.486**	**62.258**
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**



USD# 358

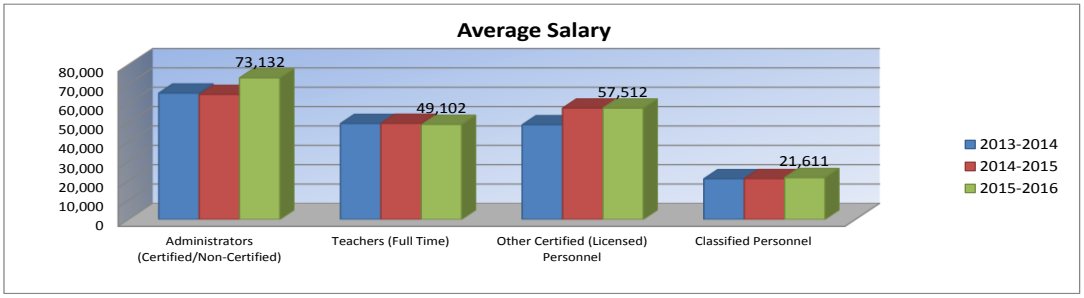
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	$17,606,053	$17,176,084	$16,824,584
Bonded Indebtedness	3,873,196	1,810,000	3,023,473



USD# 358
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	326,295	65,259	5.0	322,781	64,556	4.0	292,529	73,132
Teachers (Full Time)	24.0	1,189,173	49,549	24.0	1,190,850	49,619	24.0	1,178,450	49,102
Other Certified (Licensed) Personnel	3.5	171,144	48,898	3.5	201,291	57,512	3.5	201,291	57,512
Classified Personnel	21.5	451,975	21,022	21.5	453,253	21,082	19.5	421,417	21,611
Substitutes/Temporary Help	XXXXX	79,559	XXXXXXXXX	XXXXX	69,223	XXXXXXXXX	XXXXX	70,000	XXXXXXXXX



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/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx

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

Kansas Building Report Card website below:

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