

Budget at a Glance 2018-19



USD 412 - Hoxie



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,686,293	63%	3,101,886	61%	15%	3,209,237	54%	3%
Student Support Services	52,641	1%	48,102	1%	-9%	57,954	1%	20%
Instructional Support Services	83,051	2%	118,404	2%	43%	111,682	2%	-6%
Administration & Support	530,552	12%	583,815	11%	10%	584,889	10%	0%
Operations & Maintenance	373,193	9%	542,556	11%	45%	1,255,200	21%	131%
Transportation	258,674	6%	224,709	4%	-13%	180,850	3%	-20%
Food Services	209,568	5%	234,498	5%	12%	247,510	4%	6%
Capital Improvements	58,062	1%	221,625	4%	282%	275,741	5%	24%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	25,830	1%	35,806	1%	39%	43,000	1%	20%
Total Expenditures*	4,277,864	100%	5,111,401	100%	19%	5,966,063	100%	17%
Amount per Pupil	\$11,438		\$12,763		12%	\$14,915		17%
Current Expenditures**	3,806,087	100%	4,405,735	100%	16%	4,558,947	100%	3%
Amount per Pupil	\$10,177		\$11,001		8%	\$11,397		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	2,547,924	60%	3,046,731	60%	0%	3,139,237	53%	-7%
Instruction*** (Current Expenditures)	2,547,924	67%	3,046,731	69%	2%	3,139,237	69%	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, 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

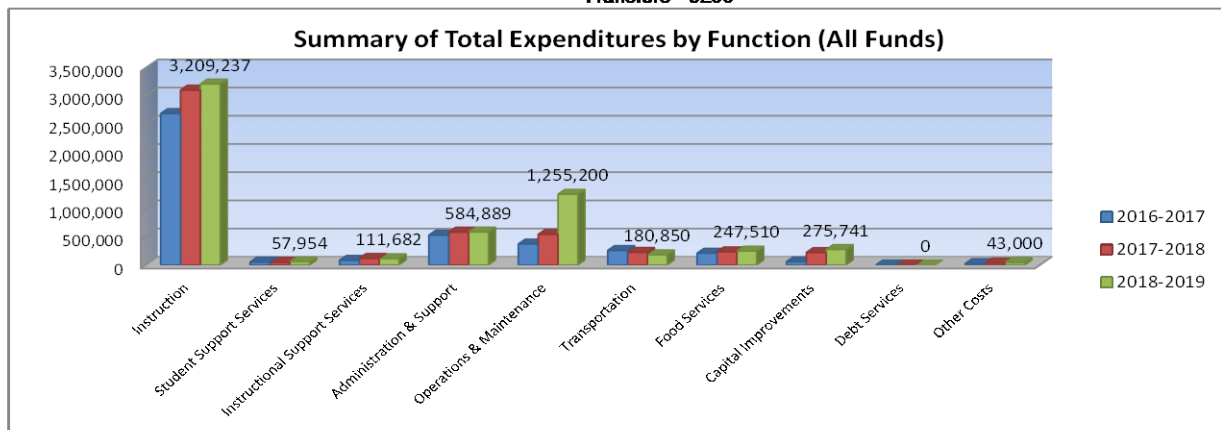
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

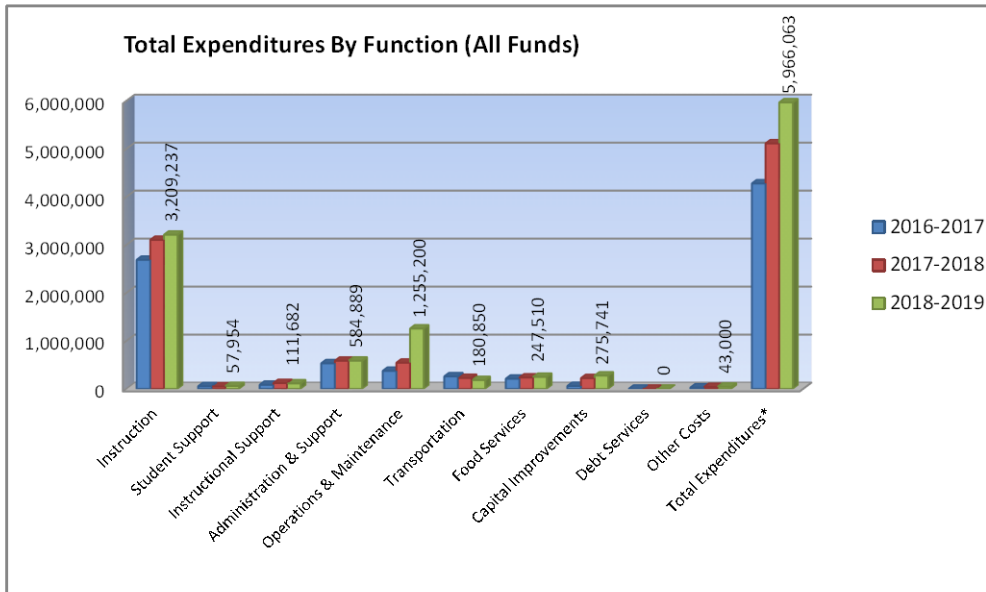
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	2,686,293	3,101,886	3,209,237
Student Support	52,641	48,102	57,954
Instructional Support	83,051	118,404	111,682
Administration & Support	530,552	583,815	584,889
Operations & Maintenance	373,193	542,556	1,255,200
Transportation	258,674	224,709	180,850
Food Services	209,568	234,498	247,510
Capital Improvements	58,062	221,625	275,741
Debt Services	0	0	0
Other Costs	25,830	35,806	43,000
Total Expenditures*	4,277,864	5,111,401	5,966,063

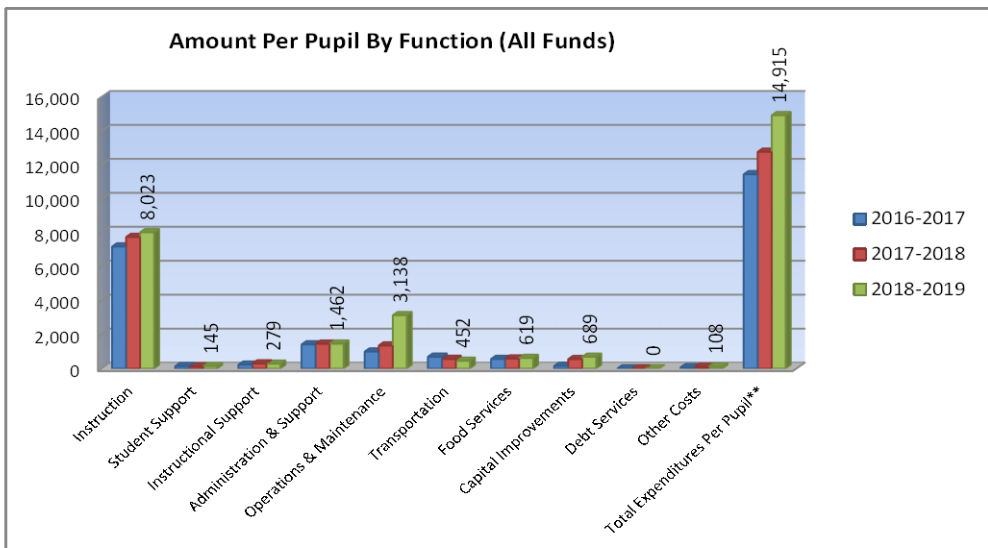


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	7,183	7,745	8,023
Student Support	141	120	145
Instructional Support	222	296	279
Administration & Support	1,419	1,458	1,462
Operations & Maintenance	998	1,355	3,138
Transportation	692	561	452
Food Services	560	586	619
Capital Improvements	155	553	689
Debt Services	0	0	0
Other Costs	69	89	108
Total Expenditures Per Pupil**	11,438	12,763	14,915
Enrollment (FTE)*	374.0	400.5	400.0

**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.*

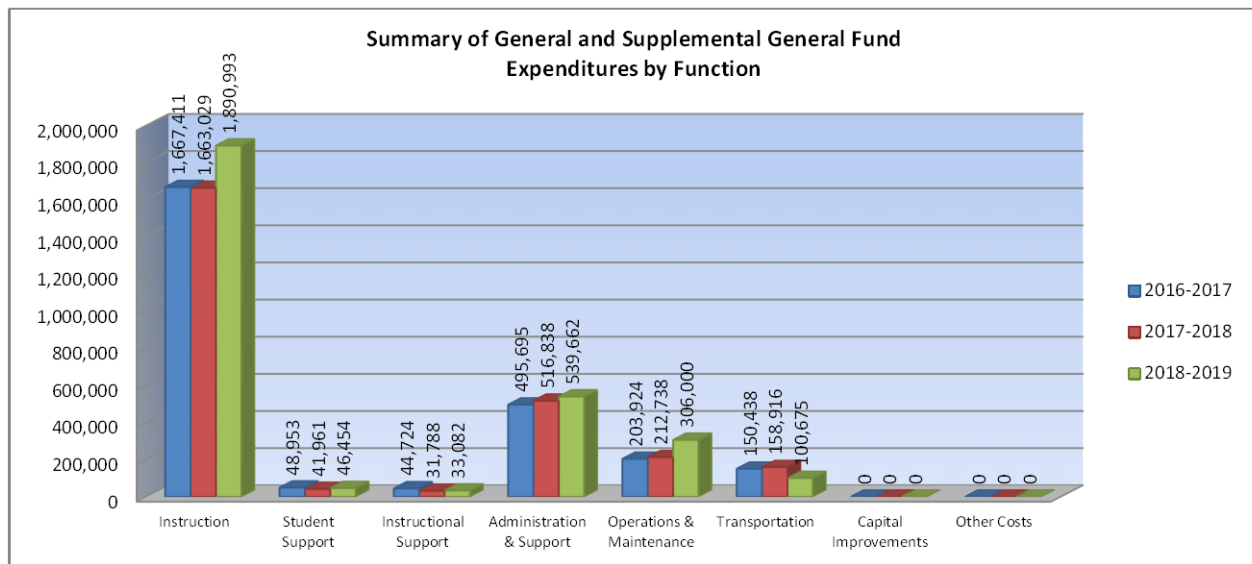


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Summary of General and Supplemental General Fund Expenditures by Function

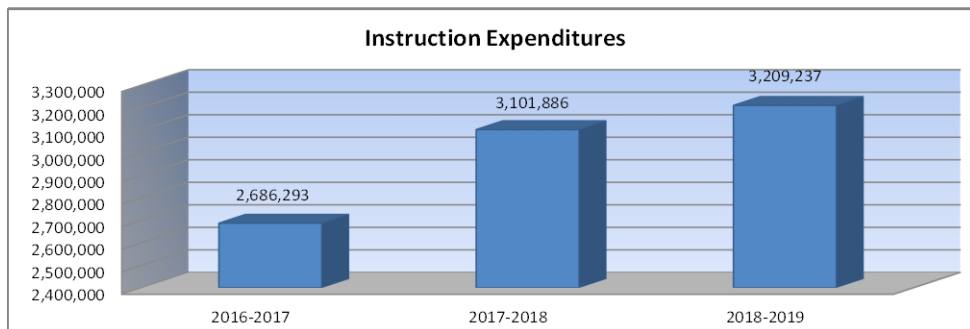
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	1,667,411	64%	1,663,029	63%	0%	1,890,993	65%	14%
Student Support	48,953	2%	41,961	2%	-14%	46,454	2%	11%
Instructional Support	44,724	2%	31,788	1%	-29%	33,082	1%	4%
Administration & Support	495,695	19%	516,838	20%	4%	539,662	19%	4%
Operations & Maintenance	203,924	8%	212,738	8%	4%	306,000	10%	44%
Transportation	150,438	6%	158,916	6%	6%	100,675	3%	-37%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	2,611,145	100%	2,625,270	100%	1%	2,916,866	100%	11%
Amount per Pupil	\$6,982		\$6,555		-6%	\$7,292		11%

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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	1,259,503	1,410,588	12%	1,551,318	10%
Federal Funds	62,622	61,454	-2%	58,004	-6%
Supplemental General	407,908	252,441	-38%	339,675	35%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	37,447	187,143	400%	183,650	-2%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	138,369	55,155	-60%	70,000	27%
Driver Education	5,565	6,557	18%	6,359	-3%
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	426,922	521,911	22%	594,899	14%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	95,762	124,816	30%	133,140	7%
Gifts/Grants	20,801	180,597	768%	19,001	-89%
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	121,041	192,425	59%	253,191	32%
Contingency Reserve	0	0	0%		
Text Book & Student Material	52,987	58,064	10%		
Activity Fund	57,366	50,735	-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	2,686,293	3,101,886	15%	3,209,237	3%
Enrollment (FTE)*	374.0	400.5	7%	400.0	0%
Amount per Pupil	7,183	7,745	8%	8,023	4%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	2,686,293	3,101,886	15%	3,209,237	3%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	3,169,149	0	3,169,149	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	1,015,544	79,380	60,730			0	875,434	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	183,650	32,826		0	0	181,385	0	30,561
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,407,116	765,890	0	0	16,000	200,000	425,226	0
Driver Training	6,359	19,432	3,900	0	0	0	2,500	19,473
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	238,510	56,478	2,091	92,134	0	58,869	84,309	55,371
Professional Development	3,600	1,077	750	0	0	2,000	0	227
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	597,899	100,997	0	0	0	597,573	0	100,671
Career and Postsecondary Education	134,640	56,189	0	0	0	125,000	0	46,549
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		99,417						XXXXXXXXXX
Gifts and Grants	19,001	6,869	0				12,132	0
Textbook & Student Materials Revolving		110,211						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	357,418	0	357,418			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		200,000						XXXXXXXXXX
Activity Funds		10,990						XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0		0	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	58,004	0	XXXXXXXXXX	58,004	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	7,190,890	1,539,756	3,594,038	150,138	16,000	1,164,827	1,399,601	252,852
Less Transfers		1,164,827						
TOTAL Budget Expenditures		\$6,026,063						

Sources of Revenue - - State, Federal, Local

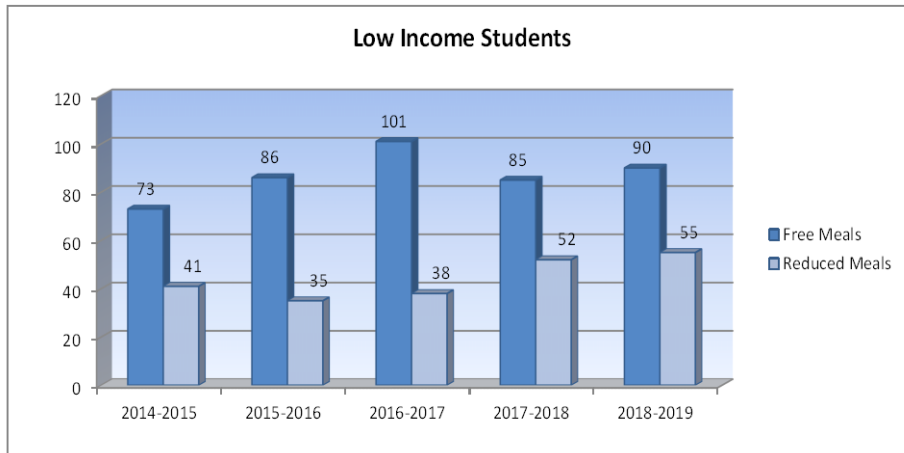
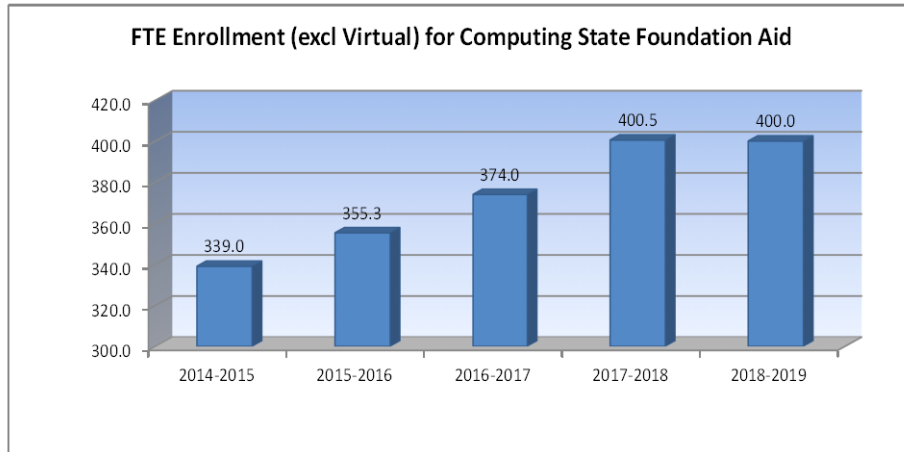
	2016-2017	2017-2018	2018-2019
State Revenues	2,700,695	3,199,163	3,594,038
Federal Revenues	147,795	160,215	150,138
Local Revenues*	1,568,897	2,219,967	1,415,601
Total Revenues	4,417,387	5,579,345	5,159,777
Revenues Per Pupil	11,811	13,931	12,899

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

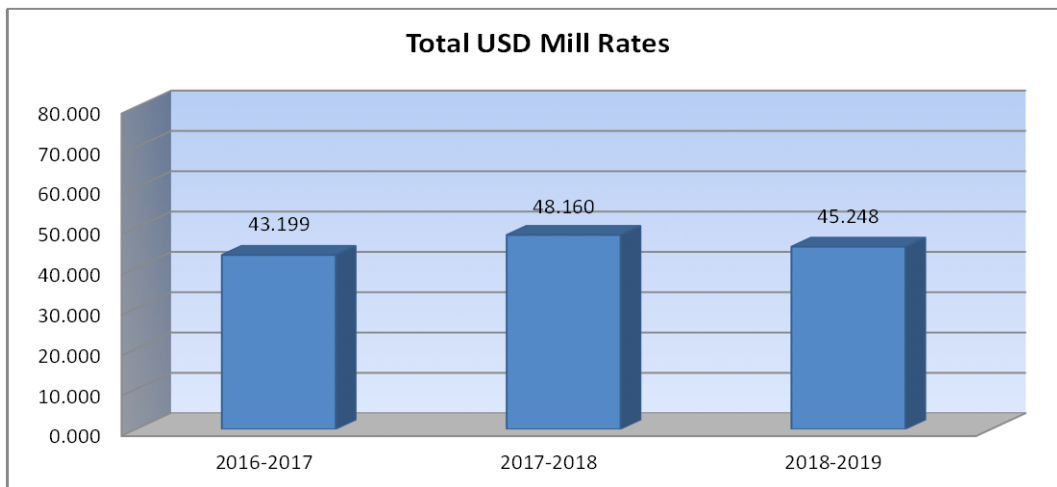
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	339.0	355.3	5%	374.0	5%	400.5	7%	400.0	0%
Number of Students - Free Meals	73	86	18%	101	17%	85	-16%	90	6%
Number of Students - Reduced Meals	41	35	-15%	38	9%	52	37%	55	6%



*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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

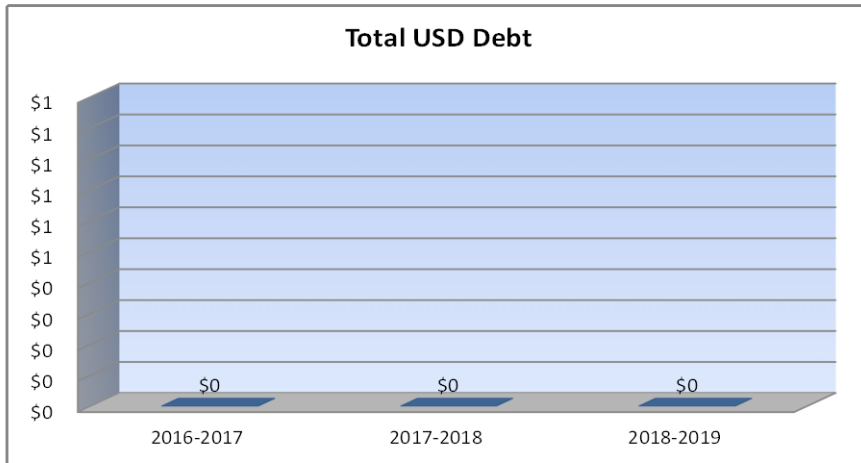
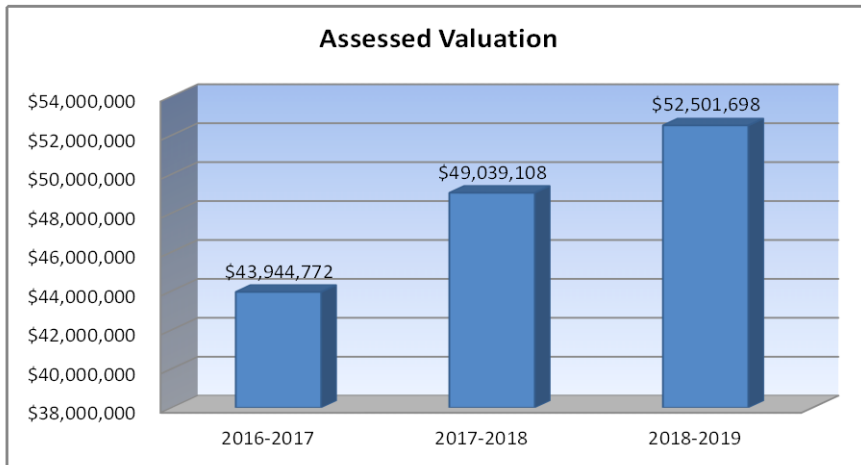
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.618	20.160	17.248
Adult Education	0.000	0.000	0.000
Capital Outlay	6.581	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	0.000	0.000	0.000
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	43.199	48.160	45.248
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



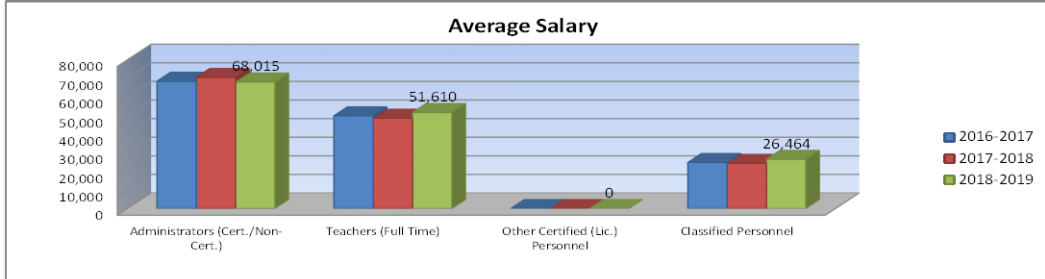
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$43,944,772	\$49,039,108	\$52,501,698
Bonded Indebtedness	0	0	0



USD# 412
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.0	342,123	68,425	5.0	352,387	70,477	5.0	340,073	68,015
Teachers (Full Time)	32.0	1,595,792	49,869	34.0	1,651,645	48,578	34.0	1,754,737	51,610
Other Certified (Licensed) Personnel			0			0			0
Classified Personnel	20.0	495,240	24,762	21.0	510,097	24,290	21.0	555,737	26,464
Substitutes/Temporary Help	XXXXX	31,542	XXXXXXX	XXXXX		XXXXXXX	XXXXX		XXXXXXX



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