

2014-2015 Budget at a Glance



273 - Beloit



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	8,679,066	63%	8,940,450	62%	3%	9,069,791	56%	1%
Student Support Services	1,319,042	10%	1,436,568	10%	9%	1,536,238	9%	7%
Instructional Support Services	618,328	4%	691,838	5%	12%	736,828	5%	7%
Administration & Support	1,041,004	8%	1,172,920	8%	13%	1,297,520	8%	11%
Operations & Maintenance	908,364	7%	983,162	7%	8%	1,325,384	8%	35%
Transportation	411,338	3%	461,205	3%	12%	618,713	4%	34%
Food Services	404,526	3%	433,680	3%	7%	584,500	4%	35%
Capital Improvements	380,785	3%	199,601	1%	-48%	987,000	6%	394%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	72	0%	61,814	0%	85753%	61,814	0%	0%
Total Expenditures*	13,762,525	100%	14,381,238	100%	4%	16,217,788	100%	13%
Amount per Pupil	\$18,350		\$19,175		4%	\$21,481		12%
Current Expenditures**	13,018,061	100%	13,714,913	100%	5%	14,217,288	100%	4%
Amount per Pupil	\$17,357		\$18,287		5%	\$18,831		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,477,796	62%	8,691,159	60%	-2%	8,819,791	54%	-6%
Instruction*** (Current Expenditures)	8,477,796	65%	8,691,159	63%	-2%	8,819,791	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)

*** 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

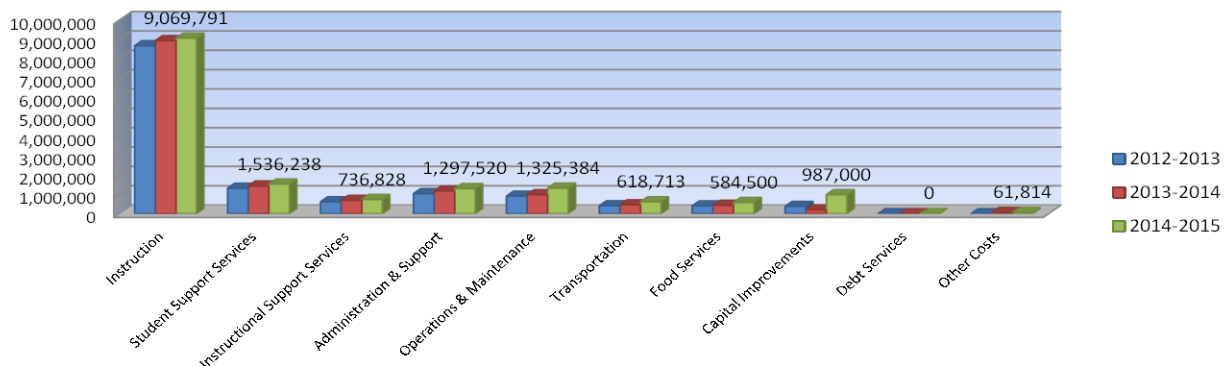
Other Costs - 2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

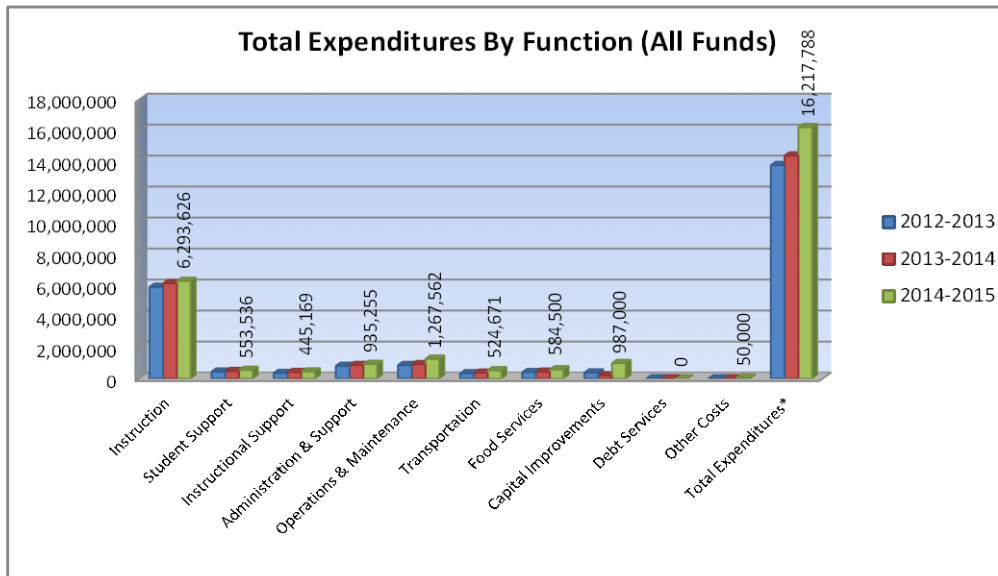
Transfers - 5200

Summary of Total Expenditures by Function (All Funds)



Total Expenditures By Function (All Funds)

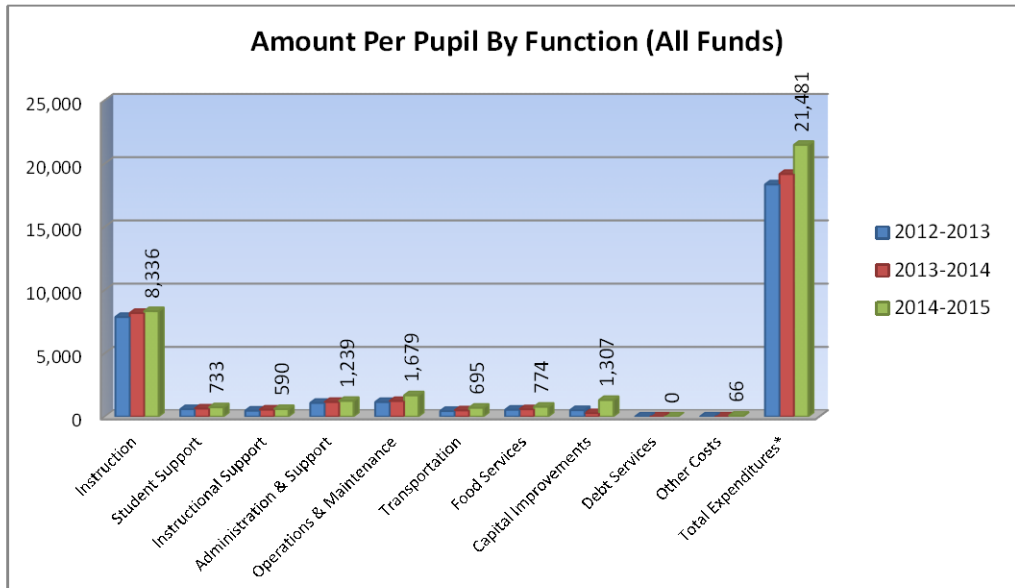
	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
<i>Instruction</i>	5,903,353	6,141,348	6,293,626
<i>Student Support</i>	438,654	475,235	553,536
<i>Instructional Support</i>	349,517	410,456	445,169
<i>Administration & Support</i>	809,497	862,998	935,255
<i>Operations & Maintenance</i>	861,505	920,953	1,267,562
<i>Transportation</i>	329,972	366,381	524,671
<i>Food Services</i>	404,526	433,680	584,500
<i>Capital Improvements</i>	380,785	199,601	987,000
<i>Debt Services</i>	0	0	0
<i>Other Costs</i>	72	0	50,000
Total Expenditures*	13,762,525	14,381,238	16,217,788



**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
<i>Instruction</i>	7,871	8,188	8,336
<i>Student Support</i>	585	634	733
<i>Instructional Support</i>	466	547	590
<i>Administration & Support</i>	1,079	1,151	1,239
<i>Operations & Maintenance</i>	1,149	1,228	1,679
<i>Transportation</i>	440	489	695
<i>Food Services</i>	539	578	774
<i>Capital Improvements</i>	508	266	1,307
<i>Debt Services</i>	0	0	0
<i>Other Costs</i>	0	0	66
Total Expenditures*	18,350	19,175	21,481
Enrollment (FTE)*	750.0	750.0	755.0

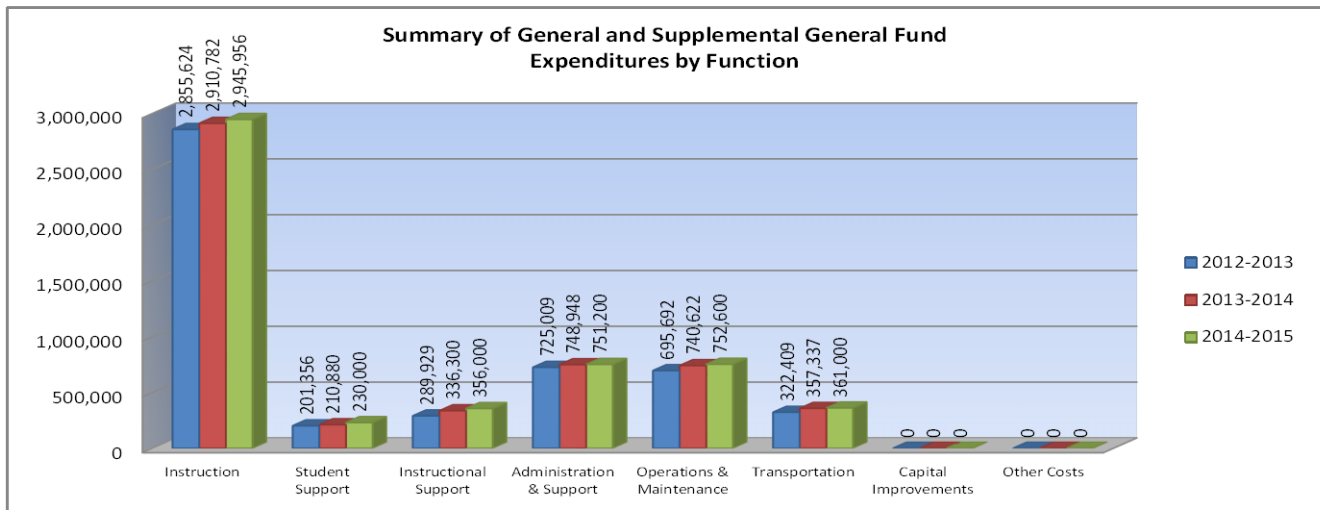


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

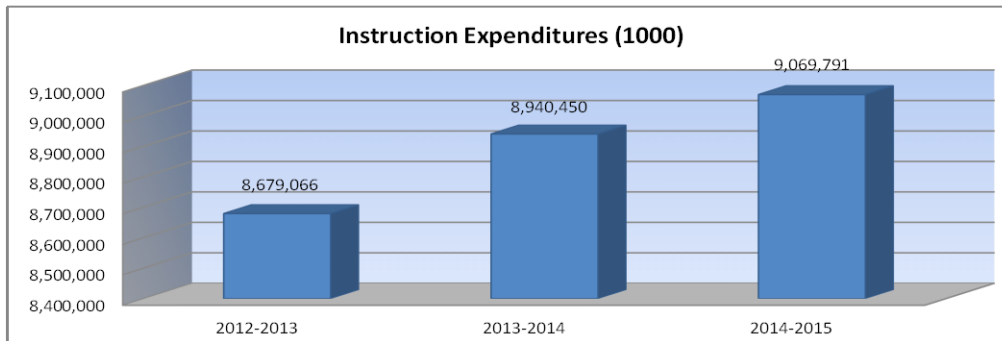
	2012-2013 Actual	% of Tot	2013-2014 Actual	% of Tot	% inc/ dec	2014-2015 Budget	% of Tot	% inc/ dec
Instruction	2,855,624	56%	2,910,782	55%	2%	2,945,956	55%	1%
Student Support	201,356	4%	210,880	4%	5%	230,000	4%	9%
Instructional Support	289,929	6%	336,300	6%	16%	356,000	7%	6%
Administration & Support	725,009	14%	748,948	14%	3%	751,200	14%	0%
Operations & Maintenance	695,692	14%	740,622	14%	6%	752,600	14%	2%
Transportation	322,409	6%	357,337	7%	11%	361,000	7%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,090,019	100%	5,304,869	100%	4%	5,396,756	100%	2%
Amount per Pupil	\$6,787		\$7,073		4%	\$7,148		1%

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	2,706,958	2,747,129	1%	2,777,956	1%
Federal Funds	158,503	141,293	-11%	148,015	5%
Supplemental General	148,666	163,653	10%	168,000	3%
At Risk (4yr Old)	104,855	130,412	24%	137,000	5%
At Risk (K-12)	295,228	254,163	-14%	273,000	7%
Bilingual Education	2,032	2,000	-2%	2,000	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	201,270	249,291	24%	250,000	0%
Driver Education	14,440	13,213	-8%	22,319	69%
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	1,371,904	1,341,517	-2%	1,539,852	15%
Cost of Living	0	0	0%	0	0%
Vocational Education	274,307	293,390	7%	300,484	2%
Gifts/Grants	2,675	0	-100%	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. Ref. Contribution	506,758	569,456	12%	675,000	19%
Contingency Reserve	0	99,775	0%		
Text Book & Student Material	914	24,072	2534%		
Activity Fund	114,843	111,984	-2%	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	5,903,353	6,141,348	4%	6,293,626	2%
Enrollment (FTE)*	750.0	750.0	0%	755.0	1%
Amount per Pupil	7,871	8,188	4%	8,336	2%
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	2,775,713	2,799,102	1%	2,776,165	-1%
TOTAL	8,679,066	8,940,450	3%	9,069,791	1%



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

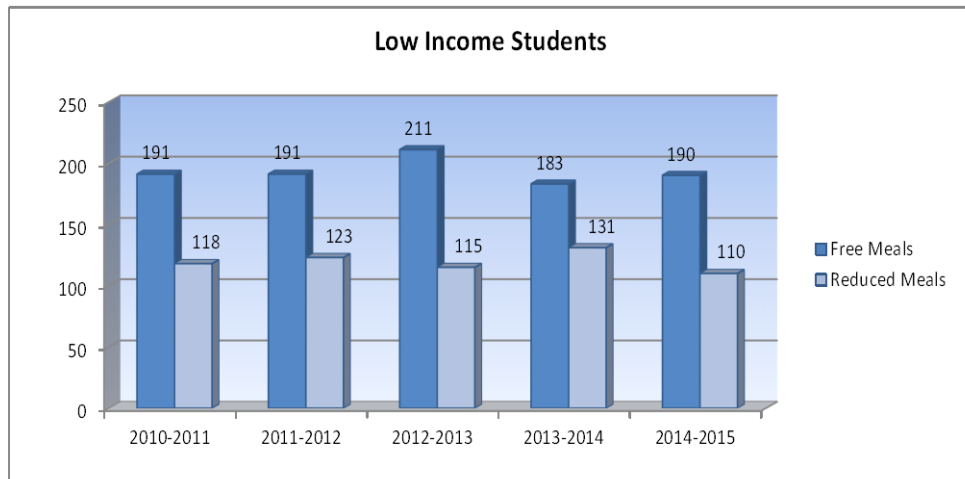
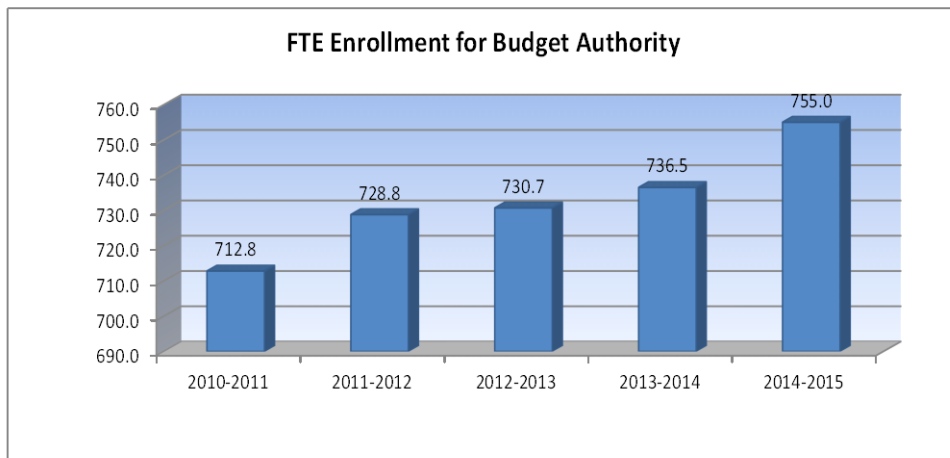
Fund	2014-15 Amount Budgeted	July 1, 2014 Cash Balance	Estimated Sources of Revenue--2014-15				Estimated July 1, 2015 Cash Balance
			State	Federal	Interest	Local Transfers Other	
General	5,490,256	2,831	5,487,425	0	0	0	XXXXXXX
Supplemental General	1,870,288	20,448	765,696	0	0	1,084,144	XXXXXXX
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	137,000	10,000	0	0	127,000	0	0
Adult Supplemental Education	0	0	0	0	0	0	0
At Risk (K-12)	273,000	45,000	0	0	228,000	0	0
Bilingual Education	2,000	0	0	0	2,000	0	0
Virtual Education	0	0	0	0	0	0	0
Capital Outlay	2,000,500	1,766,825	98,838	0	0	489,482	354,645
Driver Training	24,569	17,894	4,675	0	0	2,000	0
Declining Enrollment	0	0	0	0	0	0	XXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0
Food Service	617,712	198,224	4,396	197,452	0	217,640	0
Professional Development	24,169	7,169	0	0	0	17,000	0
Parent Education Program	155,591	16,447	90,000	0	0	23,539	36,813
Summer School	0	0	0	0	0	0	0
Special Education	1,539,852	235,603	0	0	0	1,304,249	0
Vocational Education	300,484	40,484	0	0	0	260,000	0
Special Liability Expense Fund	0	0	0	0	0	0	0
Special Reserve Fund	0	1,157,004	0	0	0	0	XXXXXXX
Gifts and Grants	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	85,838	0	0	0	0	XXXXXXX
School Retirement	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	XXXXXXX
KPERS Special Retirement Contribution	1,021,671	0	1,021,671	0	0	0	XXXXXXX
Contingency Reserve	0	489,812	0	0	0	0	XXXXXXX
Activity Funds	0	22,404	0	0	0	0	XXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0
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	0	0	0
Special Assessment	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0
Coop Special Education	4,661,759	674,715	0	714,006	3500	3,399,190	129,652
Federal Funds	148,015	0	XXXXXXXXXX	148,015	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
SUBTOTAL	18,266,866	4,790,698	7,472,701	1,059,473	3,500	1,963,788	5,227,269
Less Transfers	1,963,788						
TOTAL Budget Expenditures	\$16,303,078						

Sources of Revenue - - State, Federal, Local

	2012-2013	2013-2014	2014-2015
State Revenues	5,918,907	5,898,781	7,472,701
Federal Revenues	1,120,710	1,034,032	1,059,473
Local Revenues	10,116,851	9,984,386	7,194,557
Total Revenues	17,156,468	16,917,199	15,726,731
Revenues Per Pupil	22,875	22,556	20,830

Enrollment Information

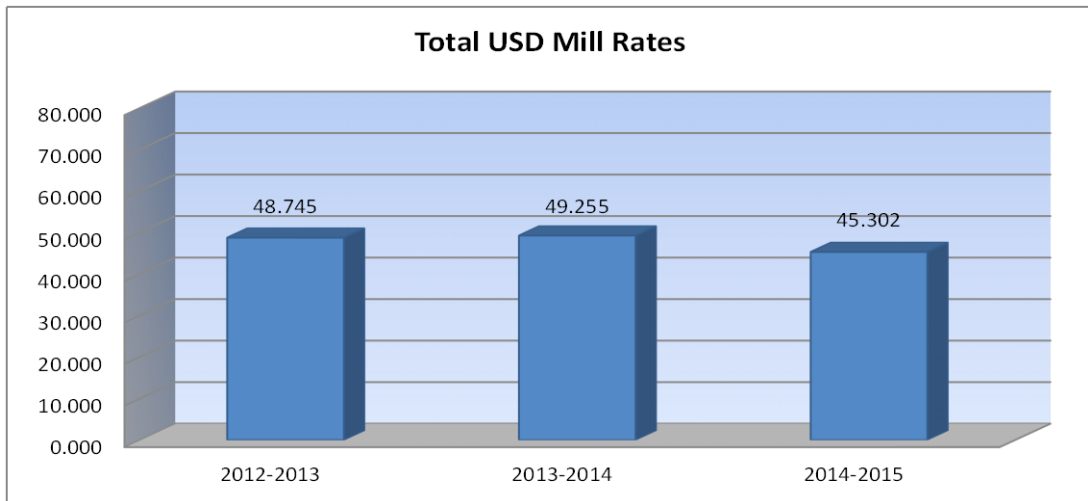
	2010-2011 Actual	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Budget	% inc/ dec
Enrollment (FTE)*	712.8	728.8	2%	730.7	0%	736.5	1%	755.0	3%
Number of Students - Free Meals	191	191	0%	211	10%	183	-13%	190	4%
Number of Students - Reduced Meals	118	123	4%	115	-7%	131	14%	110	-16%



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

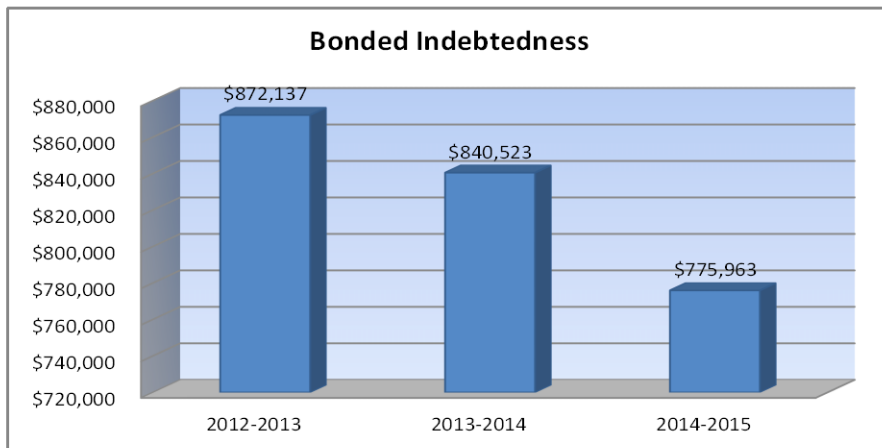
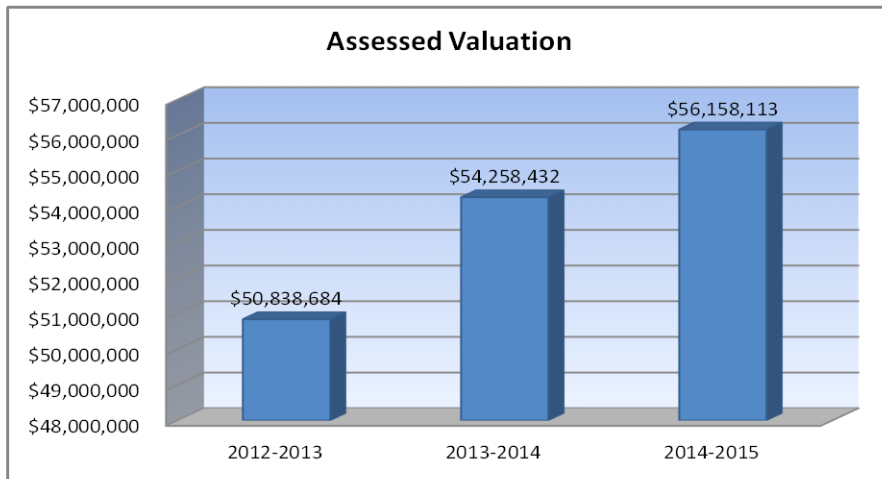
**Miscellaneous Information
Mill Rates by Fund**

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
General	20.000	20.000	20.000
Supplemental General	20.763	21.268	17.302
Adult Education	0.000	0.000	0.000
Capital Outlay	7.982	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
SUBTOTAL	0.000	0.000	0.000
Enrollment (FTE)*	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	48.745	49.255	45.302
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
0	0.000	0.000	0.000
0	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



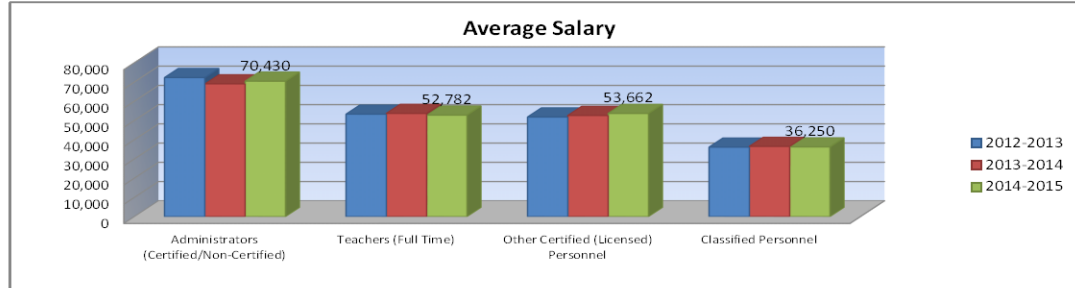
Other Information

	2012-2013 Actual	2013-2014 Actual	2014-2015 Budget
Assessed Valuation	\$50,838,684	\$54,258,432	\$56,158,113
Bonded Indebtedness	872,137	840,523	775,963



**USD# 273
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)	7.8	563,969	72,304	8.2	566,200	69,049	8.2	577,524	70,430
Teachers (Full Time)	78.1	4,161,471	53,284	78.6	4,218,750	53,674	79.6	4,201,450	52,782
Other Certified (Licensed) Personnel	16.0	828,749	51,797	16.0	841,750	52,609	16.0	858,585	53,662
Classified Personnel	77.5	2,800,614	36,137	77.5	2,830,500	36,523	80.0	2,900,000	36,250
Substitutes/Temporary Help	XXXXXX	190,594	XXXXXXXXXX	XXXXXX	192,562	XXXXXXXXXX	XXXXXX	191,000	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