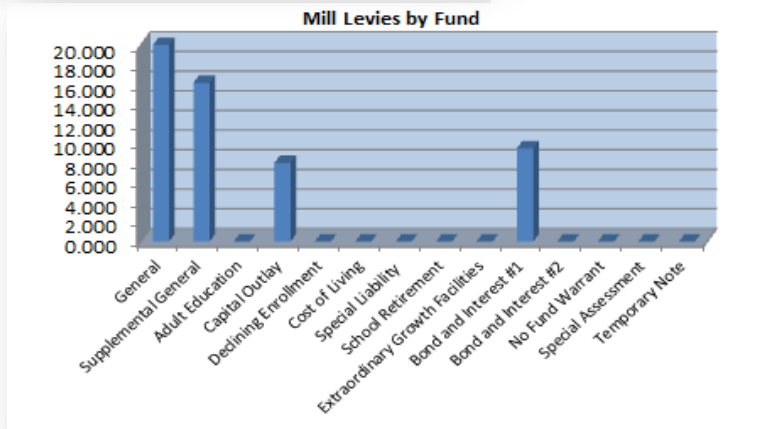
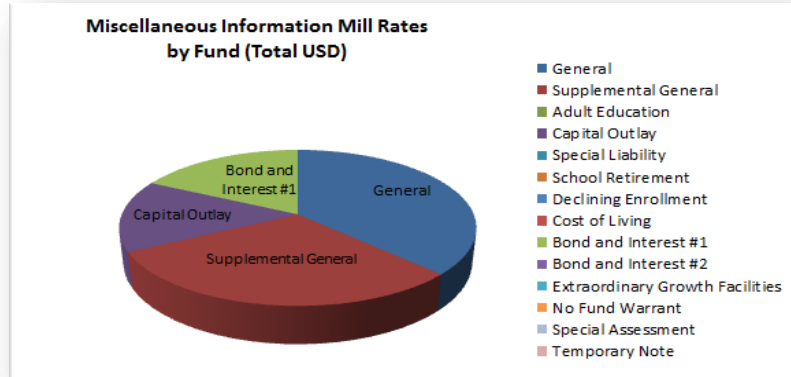


BUDGET AT A GLANCE

2015-16



USD 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)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	8,940,450	62%	8,864,407	57%	-1%	9,137,404	55%	3%
Student Support Services	1,436,568	10%	1,437,374	9%	0%	1,702,705	10%	18%
Instructional Support Services	691,838	5%	682,711	4%	-1%	732,356	4%	7%
Administration & Support	1,172,920	8%	1,181,062	8%	1%	1,112,338	7%	-6%
Operations & Maintenance	983,162	7%	1,684,357	11%	71%	1,759,182	11%	4%
Transportation	461,205	3%	504,462	3%	9%	850,451	5%	69%
Food Services	433,680	3%	524,997	3%	21%	637,360	4%	21%
Capital Improvements	199,601	1%	476,473	3%	139%	618,000	4%	30%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	61,814	0%	84,948	1%	37%	54,894	0%	-35%
Total Expenditures*	14,381,238	100%	15,440,791	100%	7%	16,604,690	100%	8%
Amount per Pupil	\$19,201		\$20,105		5%	\$21,315		6%
Current Expenditures**	13,714,913	100%	13,913,731	100%	1%	14,594,190	100%	5%
Amount per Pupil	\$18,311		\$18,117		-1%	\$18,735		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,691,159	60%	8,802,235	57%	-3%	9,072,404	55%	-2%
Instruction*** (Current Expenditures)	8,691,159	63%	8,802,235	63%	0%	9,072,404	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

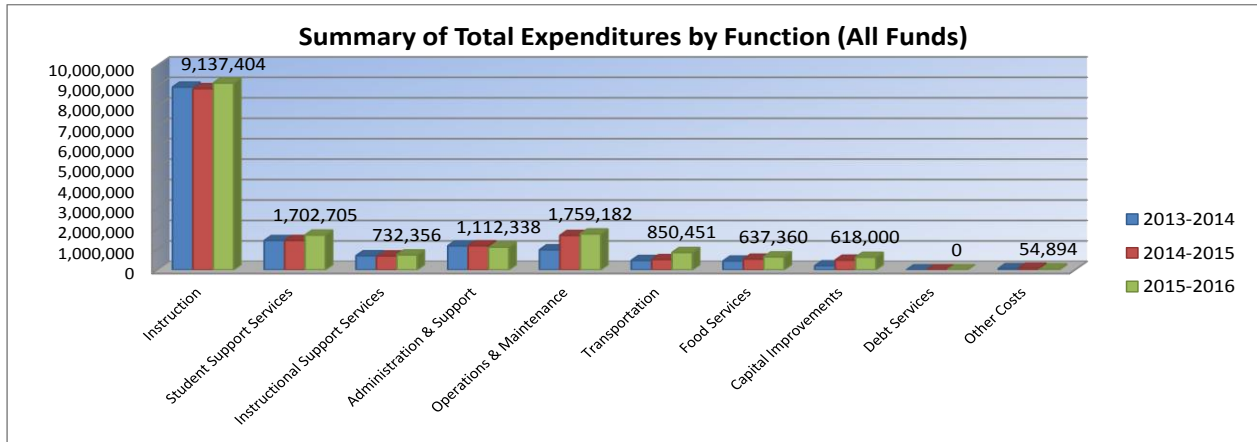
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

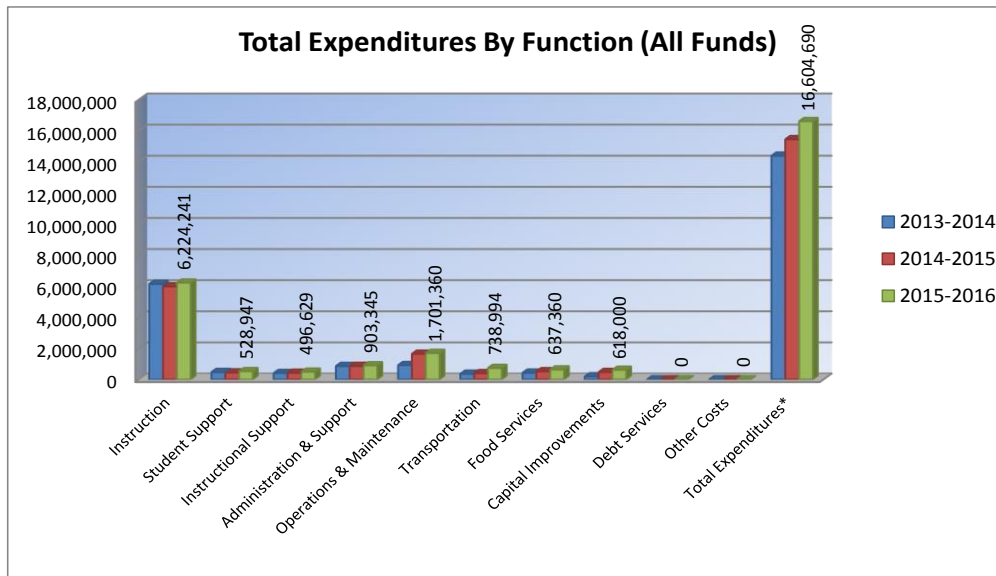
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	6,141,348	5,980,802	6,224,241
Student Support	475,235	446,715	528,947
Instructional Support	410,456	426,563	496,629
Administration & Support	862,998	865,861	903,345
Operations & Maintenance	920,953	1,650,508	1,701,360
Transportation	366,381	404,596	738,994
Food Services	433,680	524,997	637,360
Capital Improvements	199,601	476,473	618,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	14,381,238	15,440,791	16,604,690

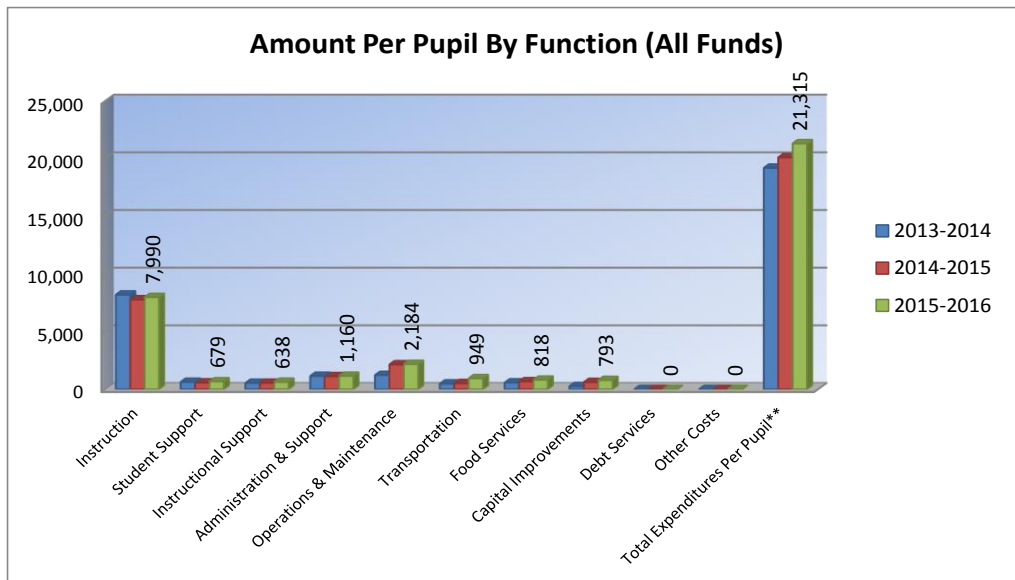


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,199	7,788	7,990
Student Support	634	582	679
Instructional Support	548	555	638
Administration & Support	1,152	1,127	1,160
Operations & Maintenance	1,230	2,149	2,184
Transportation	489	527	949
Food Services	579	684	818
Capital Improvements	266	620	793
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	19,201	20,105	21,315
Enrollment (FTE)*	749.0	768.0	779.0

*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.

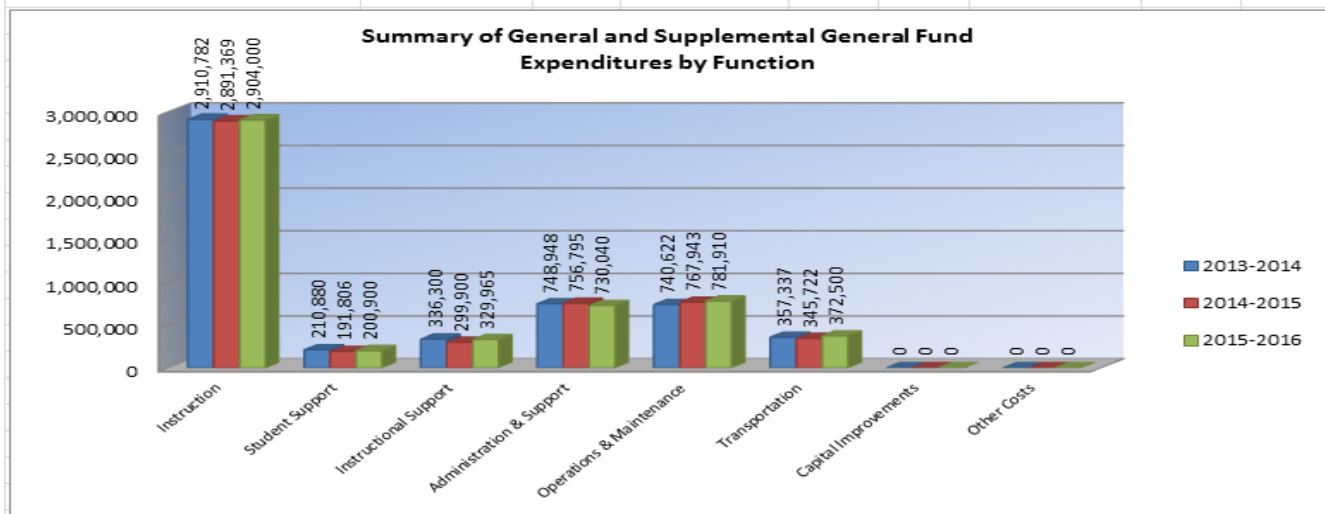


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

**Summary of General and Supplemental General Fund
Expenditures by Function**

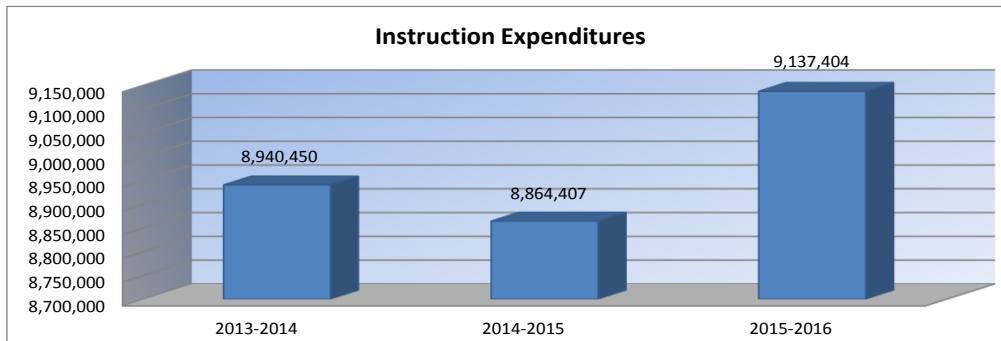
	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,910,782	55%	2,891,369	55%	-1%	2,904,000	55%	0%
Student Support	210,880	4%	191,806	4%	-9%	200,900	4%	5%
Instructional Support	336,300	6%	299,900	6%	-11%	329,965	6%	10%
Administration & Support	748,948	14%	756,795	14%	1%	730,040	14%	-4%
Operations & Maintenance	740,622	14%	767,943	15%	4%	781,910	15%	2%
Transportation	357,337	7%	345,722	7%	-3%	372,500	7%	8%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,304,869	100%	5,253,535	100%	-1%	5,319,315	100%	1%
Amount per Pupil	\$7,083		\$6,841		-3%	\$6,828		0%

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)

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	2,747,129	2,852,587	4%	2,864,000	0%
Federal Funds	141,293	148,015	5%	146,585	-1%
Supplemental General	163,653	38,782	-76%	40,000	3%
At Risk (4yr Old)	130,412	124,599	-4%	135,000	8%
At Risk (K-12)	254,163	273,000	7%	287,333	5%
Bilingual Education	2,000	304	-85%	1,000	229%
Virtual Education	0	0	0%	0	0%
Capital Outlay	249,291	62,172	-75%	65,000	5%
Driver Education	13,213	14,601	11%	17,068	17%
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	1,341,517	1,406,777	5%	1,729,963	23%
Cost of Living	0	0	0%	0	0%
Vocational Education	293,390	299,466	2%	321,083	7%
Gifts/Grants	0	440	0%	7,209	1538%
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	569,456	552,151	-3%	610,000	10%
Contingency Reserve	99,775	0	-100%		
Text Book & Student Material	24,072	75,386	213%		
Activity Fund	111,984	132,522	18%		
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	6,141,348	5,980,802	-3%	6,224,241	4%
Enrollment (FTE)*	749.0	768.0	3%	779.0	1%
Amount per Pupil	8,199	7,788	-5%	7,990	3%
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	2,799,102	2,883,605	3%	2,913,163	1%
TOTAL	8,940,450	8,864,407	-1%	9,137,404	3%



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.

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					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	7,285,334	401	7,284,933	0	0	0	0	0
Supplemental General	1,868,516	0				627,276	1,241,240	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXX	0	0	0
At Risk (4yr Old)	135,000	10,000		0	XXXXXXXXXX	125,000	0	0
Adult Supplemental Education	0	0		0	XXXXXXXXXX	0	0	0
At Risk (K-12)	287,333	45,000		0	XXXXXXXXXX	242,333	0	0
Bilingual Education	1,000	0		0	XXXXXXXXXX	1,000	0	0
Virtual Education	0	0				0	0	0
Capital Outlay	2,010,500	1,491,620		0		0	519,229	349
Driver Training	19,018	13,313	3,705	0	XXXXXXXXXX	2,000	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXX	0	0	0
Food Service	607,360	167,377	4,460	208,633	XXXXXXXXXX	0	226,890	0
Professional Development	11,664	1,664		0	XXXXXXXXXX	10,000	0	0
Parent Education Program	165,352	11,276	95,000	0	XXXXXXXXXX	25,490	39,862	6,276
Summer School	0	0		0	XXXXXXXXXX	0	0	0
Special Education	1,729,963	252,021	0	0	XXXXXXXXXX	1,477,942	0	0
Vocational Education	321,083	154,898	0	0	XXXXXXXXXX	166,185	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		1,343,004						XXXXXXXXXX
Gifts and Grants	52,209	2,209					50,000	0
Textbook & Student Materials Revolving		29,290						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,042,494	0				1,042,494		XXXXXXXXXX
Contingency Reserve		374,997						XXXXXXXXXX
Activity Funds		22,969						XXXXXXXXXX
Tuition Reimbursement		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
Special Assessment	0	0					0	0
Temporary Note	0	0			XXXXXXXXXX		0	0
Coop Special Education	4,755,814	192,981	0	851,537	2500		3,814,325	105,529
Federal Funds	146,585	0	XXXXXXXXXX	146,585	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	20,439,225	4,113,020	7,388,098	1,206,755	2,500	3,719,720	5,891,546	112,154
Less Transfers	3,719,720							
TOTAL Budget Expenditures	\$16,719,505							

Sources of Revenue - - State, Federal, Local

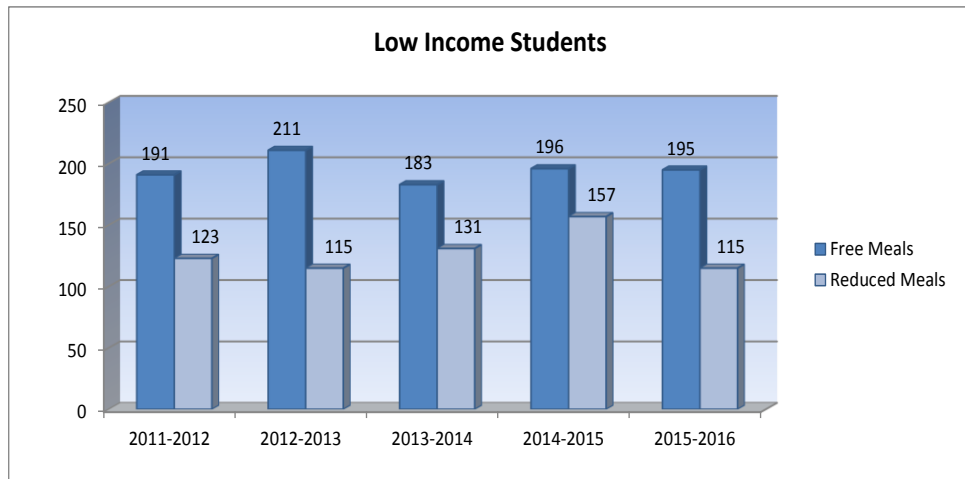
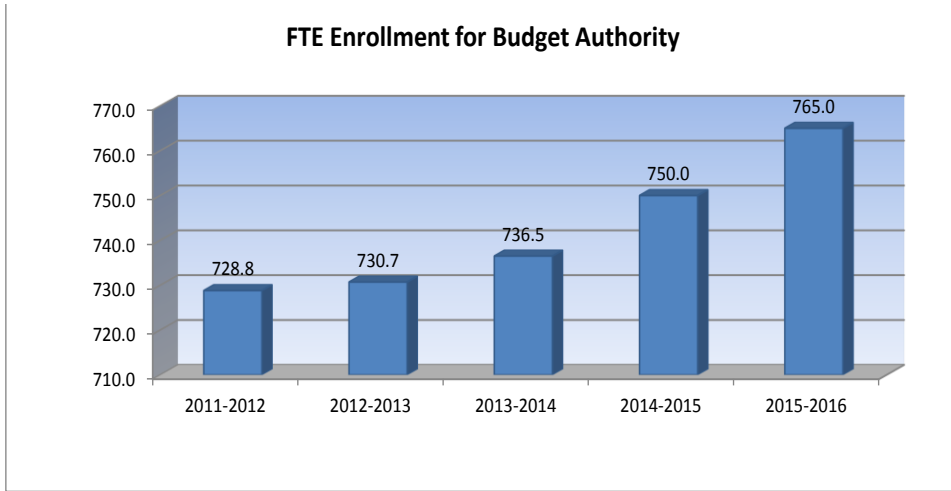
	2013-2014	2014-2015	2015-2016
State Revenues	5,898,781	7,092,955	7,388,098
Federal Revenues	1,034,032	1,040,020	1,206,755
Local Revenues*	8,074,282	8,004,630	5,894,046
Total Revenues	15,007,095	16,137,605	14,488,899
Revenues Per Pupil	20,036	21,013	18,599

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

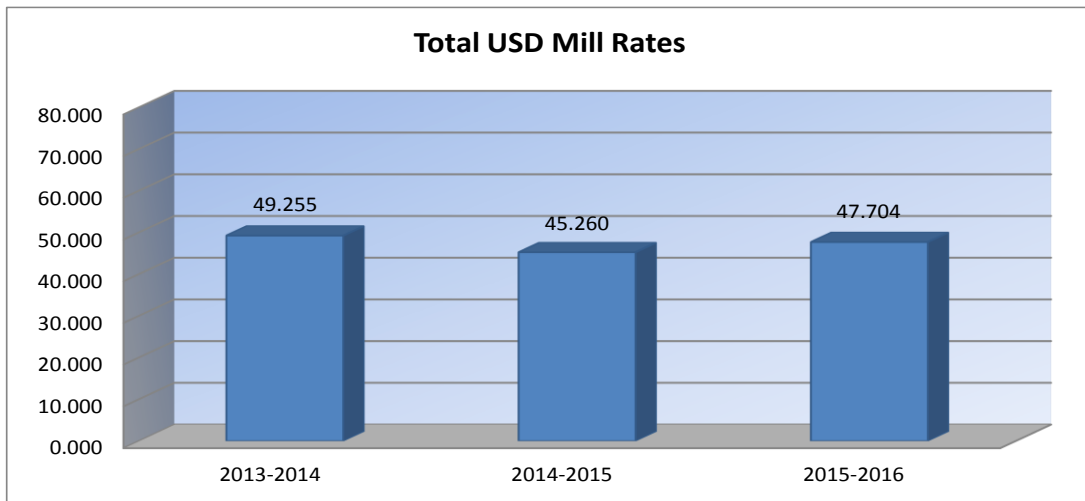
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	728.8	730.7	0%	736.5	1%	750.0	2%	765.0	2%
Number of Students - Free Meals	191	211	10%	183	-13%	196	7%	195	-1%
Number of Students - Reduced Meals	123	115	-7%	131	14%	157	20%	115	-27%



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

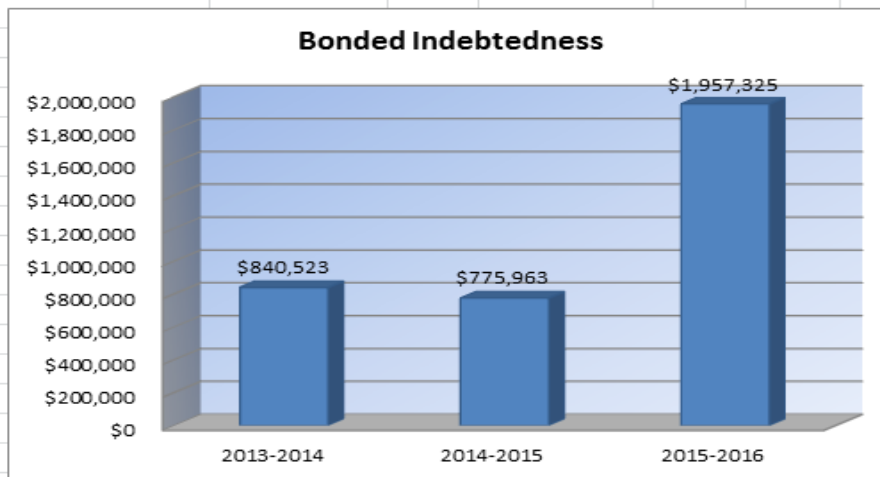
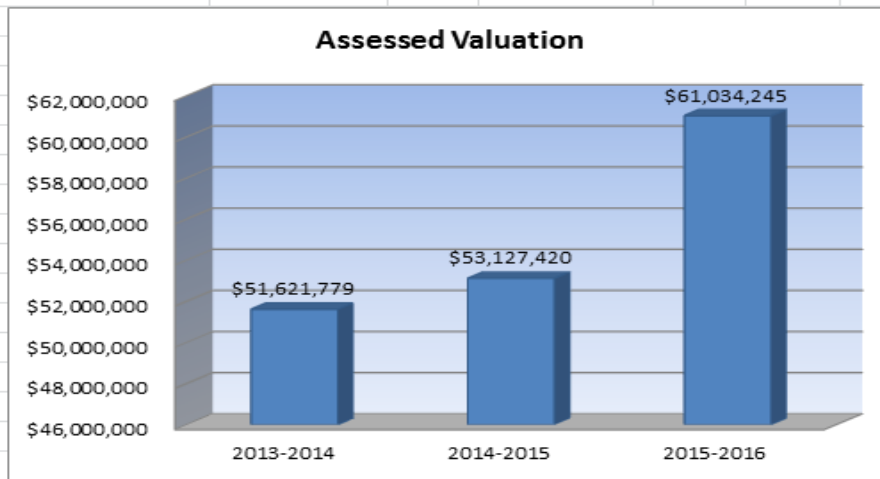
**Miscellaneous Information
Mill Rates by Fund**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	21.268	17.273	19.704
Adult Education	0.000	0.000	0.000
Capital Outlay	7.987	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	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	49.255	45.260	47.704
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



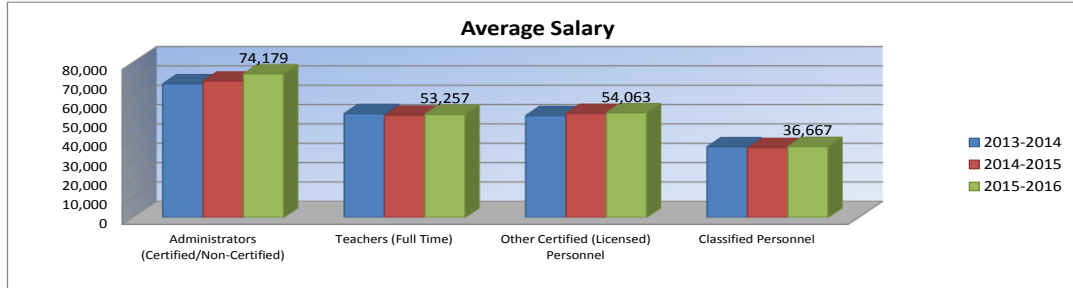
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$51,621,779	\$53,127,420	\$61,034,245
Bonded Indebtedness	840,523	775,963	1,957,325



USD# 273
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)	8.2	566,200	69,049	8.2	577,524	70,430	6.7	497,000	74,179
Teachers (Full Time)	78.6	4,218,750	53,674	79.6	4,201,450	52,782	82.6	4,399,000	53,257
Other Certified (Licensed) Personnel	16.0	841,750	52,609	16.0	859,675	53,730	16.0	865,000	54,063
Classified Personnel	77.5	2,830,500	36,523	80.0	2,891,010	36,138	75.0	2,750,000	36,667
Substitutes/Temporary Help	XXXXX	192,562	XXXXXXX	XXXXX	210,520	XXXXXXX	XXXXX	195,000	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/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