

2013-2014 Budget at a Glance



273 - Beloit

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2013-14.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	8,707,463	63%	8,639,507	63%	-1%	9,494,560	56%	10%
Student Support Services	1,354,988	10%	1,319,042	10%	-3%	1,552,945	9%	18%
Instructional Support Services	657,676	5%	618,328	5%	-6%	809,339	5%	31%
General Administration	388,088	3%	402,759	3%	4%	679,290	4%	69%
School Administration (Building)	469,407	3%	481,829	4%	3%	550,094	3%	14%
Operations & Maintenance	1,294,821	9%	908,364	7%	-30%	1,050,770	6%	16%
Transportation	426,916	3%	411,338	3%	-4%	640,630	4%	56%
Food Services	389,099	3%	404,526	3%	4%	582,969	3%	44%
Capital Improvements	0	0%	380,785	3%	0%	1,200,000	7%	215%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	147,296	1%	156,488	1%	6%	268,510	2%	72%
Total Expenditures*	13,835,754	100%	13,722,966	100%	-1%	16,829,107	100%	23%
Amount per Pupil	\$18,374		\$18,297		0%	\$22,439		23%
Current Expenditures**	13,798,374	100%	12,978,502	100%	-6%	14,447,684	100%	11%
Amount per Pupil	\$18,325		\$17,305		-6%	\$19,264		11%

Percent of Expenditures

Instruction *** (Total Expenditures)	8,707,463	63%	8,438,237	61%	-2%	9,294,560	55%	-6%
Instruction *** (Current Expenditures)	8,707,463	63%	8,438,237	65%	2%	9,294,560	64%	-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)

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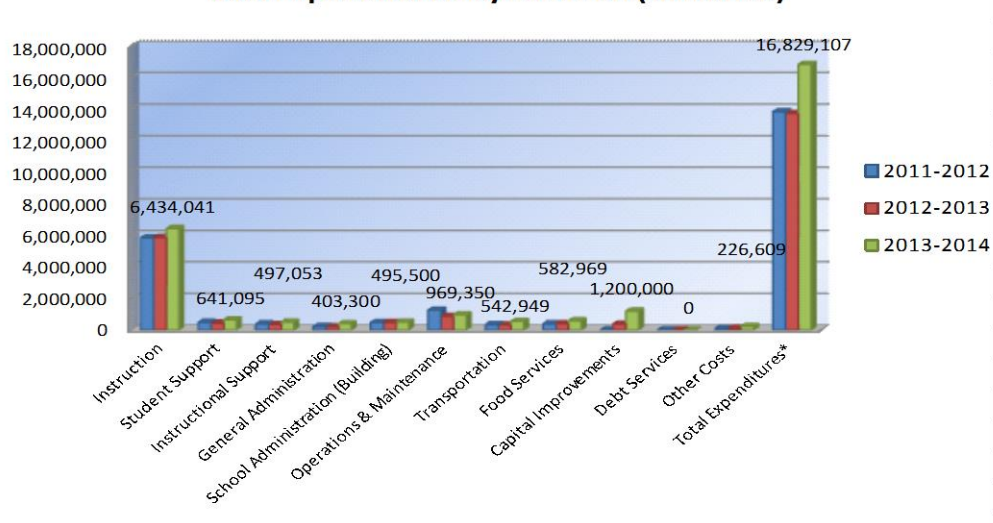
Note: Percentages on charts are within +/-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

Further definition of what goes into each category:

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

Total Expenditures By Function (All Funds)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	5,839,633	5,863,794	6,434,041
Student Support	483,665	438,654	641,095
Instructional Support	388,113	349,517	497,053
General Administration	216,001	209,001	403,300
School Administration (Building)	469,407	481,829	495,500
Operations & Maintenance	1,259,970	861,505	969,350
Transportation	340,442	329,972	542,949
Food Services	389,099	404,526	582,969
Capital Improvements	0	380,785	1,200,000
Debt Services	0	0	0
Other Costs	108,872	118,739	226,609
Total Expenditures*	13,835,754	13,722,966	16,829,107

Total Expenditures By Function (All Funds)

**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)

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	7,755	7,818	8,579
Student Support	642	585	855
Instructional Support	515	466	663
General Administration	287	279	538
School Administration (Building)	623	642	661
Operations & Maintenance	1,673	1,149	1,292
Transportation	452	440	724
Food Services	517	539	777
Capital Improvements	0	508	1,600
Debt Services	0	0	0
Other Costs	145	158	302
Total Expenditures*	18,374	18,297	22,439
Enrollment (FTE)*	753.0	750.0	750.0

**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

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	2,991,601	53%	2,855,624	56%	-5%	2,876,000	55%	1%
Student Support	194,990	3%	201,356	4%	3%	211,000	4%	5%
Instructional Support	316,849	6%	289,929	6%	-8%	341,600	7%	18%
General Administration	189,615	3%	184,207	4%	-3%	175,300	3%	-5%
School Administration (Building)	434,225	8%	440,869	9%	2%	450,500	9%	2%
Operations & Maintenance	1,123,398	20%	695,692	14%	-38%	731,900	14%	5%
Transportation	331,647	6%	322,409	6%	-3%	330,950	6%	3%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	90,606	2%	99,933	2%	10%	103,700	2%	4%
Total Expenditures	5,672,931	100%	5,090,019	100%	-10%	5,220,950	100%	3%
Amount per Pupil	\$7,534		\$6,787		-10%	\$6,961		3%

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.

Sources of Revenue and Proposed Budget for 2013-14

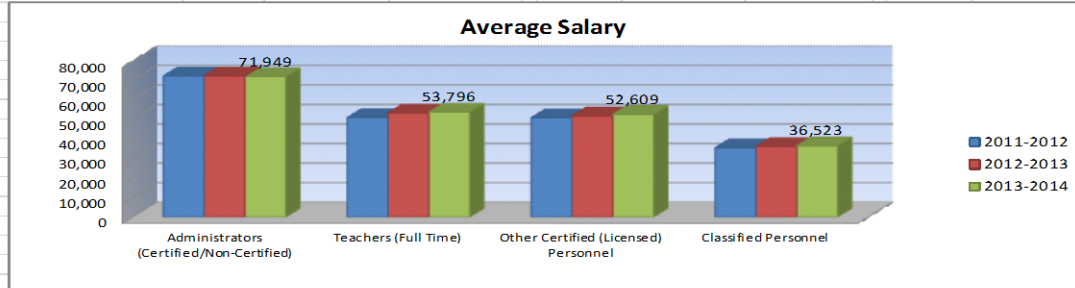
Fund	2013-14	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14				Estimated	
	Amount Budgeted		State	Federal	Interest	Local Transfers	Other	July 1, 2014 Cash Balance
General	5,472,220	2,831	4,513,951	0	0	0	955,438	XXXXXXXXXX
Supplemental General	1,849,347	40,859	573,246				1,235,242	XXXXXXXXXX
Adult Education	0	0	0				0	0
At Risk (4yr Old)	147,742	12,742		0	0	135,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	445,000	70,000		0	0	375,000	0	0
Bilingual Education	2,000	0		0	0	2,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	2,381,423	1,906,424		0	0	0	474,999	0
Driver Training	32,043	21,218	6,325	0	0	4,500	0	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	564,969	156,665	4,165	182,813	0	20,000	201,326	0
Professional Development	29,030	13,775		0	0	15,255	0	0
Parent Education Program	148,504	16,844	88,846	0	0	22,192	36,208	15,586
Summer School	0	0		0	0	0	0	0
Special Education	1,677,948	346,697	0	0	0	1,331,251	0	0
Vocational Education	293,476	98,057	0	0	0	195,419	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		1,151,659						XXXXXXXXXX
Gifts and Grants	15,000	0					15,000	0
Textbook & Student Materials Revolving		93,208						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	892,499	0	892,499					XXXXXXXXXX
Contingency Reserve		531,409						XXXXXXXXXX
Activity Funds		7,127						XXXXXXXXXX
Tuition Reimbursement	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
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	4,836,241	1,145,344	0	872,307	3500		3,389,917	574,827
Federal Funds	142,282	0	XXXXXXXXXXXX	142,282	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	18,929,724	5,614,859	6,079,032	1,197,402	3,500	2,100,617	6,308,130	590,413
Less Transfers	2,100,617							
TOTAL Budget Expenditures	\$16,829,107							

Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	7,032,487	5,918,907	6,079,032
Federal Revenues	1,038,099	1,120,710	1,197,402
Local Revenues	10,087,267	10,077,004	8,412,247
Total Revenues	18,157,853	17,116,621	15,688,681
Revenues Per Pupil	24,114	22,822	20,918

**USD# 273
AVERAGE SALARY**

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.2	520,063	72,231	7.8	563,969	72,304	7.8	561,200	71,949
Teachers (Full Time)	80.1	4,080,962	50,948	78.1	4,161,471	53,284	78.1	4,201,450	53,796
Other Certified (Licensed) Personnel	16.0	813,515	50,845	16.0	828,749	51,797	16.0	841,750	52,609
Classified Personnel	77.5	2,750,624	35,492	77.5	2,800,614	36,137	77.5	2,830,500	36,523
Substitutes/Temporary Help	XXXXXX	167,667	XXXXXXX	XXXXXX	190,594	XXXXXXX	XXXXXX	185,000	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)

<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/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- 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