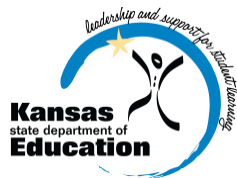


Budget at a Glance 2019-20



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)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	9,210,641	61%	10,106,565	62%	10%	11,272,687	59%	12%
Student Support Services	1,382,285	9%	1,519,499	9%	10%	1,947,707	10%	28%
Instructional Support Services	698,268	5%	625,510	4%	-10%	872,908	5%	40%
Administration & Support	1,318,242	9%	1,484,151	9%	13%	1,744,601	9%	18%
Operations & Maintenance	1,115,109	7%	1,084,601	7%	-3%	1,132,030	6%	4%
Transportation	415,568	3%	564,604	3%	36%	686,884	4%	22%
Food Services	496,423	3%	476,071	3%	-4%	585,361	3%	23%
Capital Improvements	544,704	4%	417,693	3%	-23%	685,000	4%	64%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	32,198	0%	26,915	0%	-16%	66,992	0%	149%
Total Expenditures*	15,213,438	100%	16,305,609	100%	7%	18,994,170	100%	16%
Amount per Pupil	\$20,132		\$20,862		4%	\$22,022		6%
Current Expenditures**	14,051,875	100%	15,497,019	100%	10%	17,600,109	100%	14%
Amount per Pupil	\$18,595		\$19,827		7%	\$20,406		3%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,992,437	59%	10,026,007	61%	2%	11,157,687	59%	-2%
Instruction*** (Current Expenditures)	8,992,437	64%	10,026,007	65%	1%	11,157,687	63%	-2%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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.

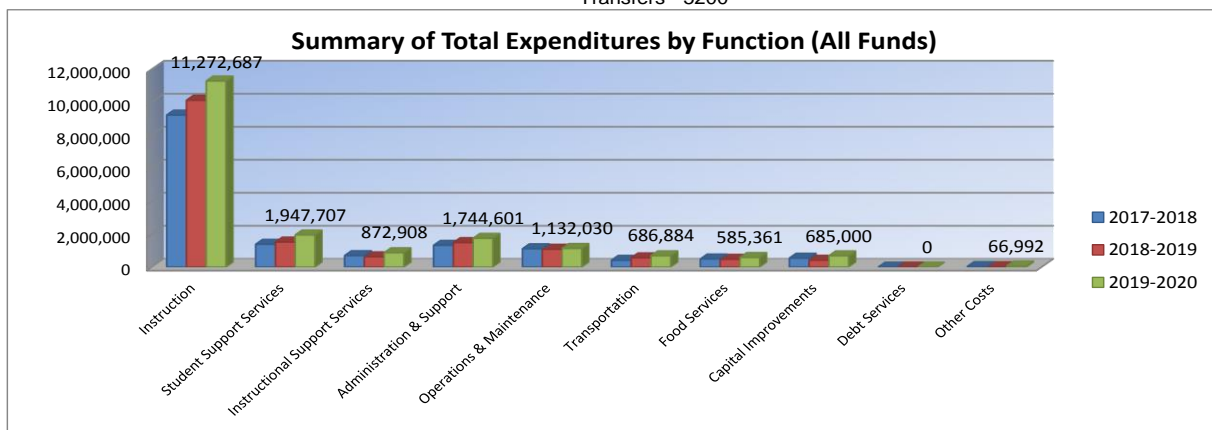
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

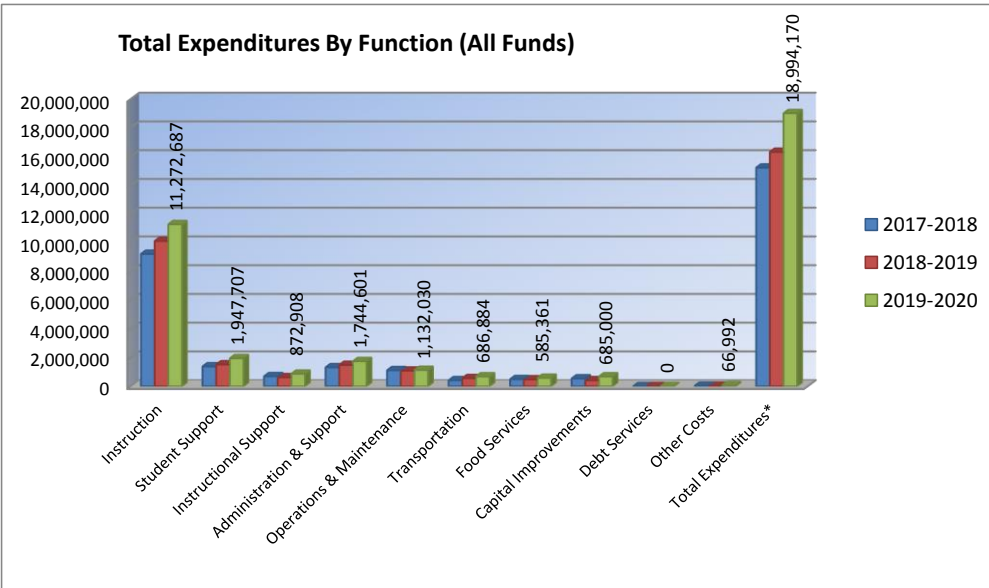
Further definition of what goes into each category:

- 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	9,210,641	10,106,565	11,272,687
Student Support	1,382,285	1,519,499	1,947,707
Instructional Support	698,268	625,510	872,908
Administration & Support	1,318,242	1,484,151	1,744,601
Operations & Maintenance	1,115,109	1,084,601	1,132,030
Transportation	415,568	564,604	686,884
Food Services	496,423	476,071	585,361
Capital Improvements	544,704	417,693	685,000
Debt Services	0	0	0
Other Costs	32,198	26,915	66,992
Total Expenditures*	15,213,438	16,305,609	18,994,170

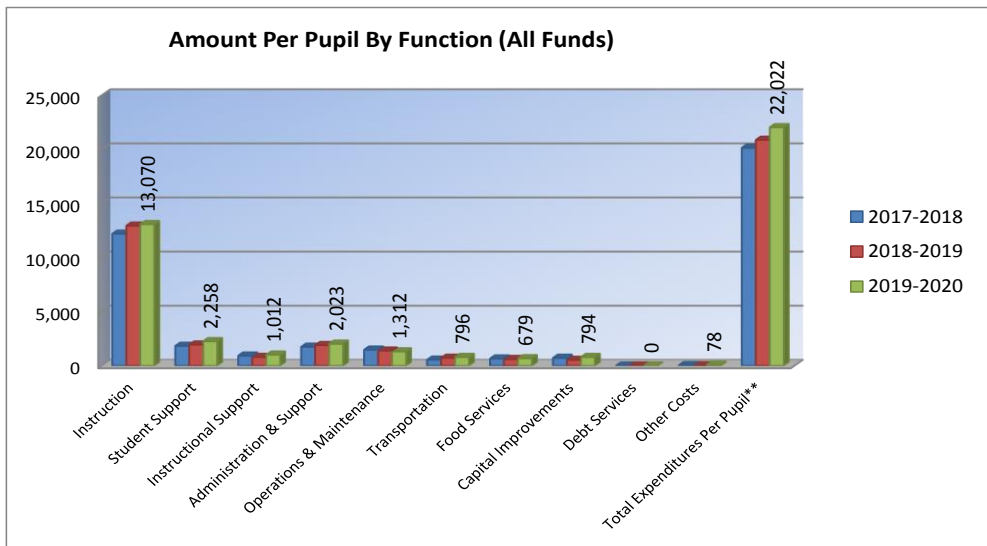


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	12,188	12,931	13,070
Student Support	1,829	1,944	2,258
Instructional Support	924	800	1,012
Administration & Support	1,744	1,899	2,023
Operations & Maintenance	1,476	1,388	1,312
Transportation	550	722	796
Food Services	657	609	679
Capital Improvements	721	534	794
Debt Services	0	0	0
Other Costs	43	34	78
Total Expenditures Per Pupil**	20,132	20,862	22,022
Enrollment (FTE)*	755.7	781.6	862.5

*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.

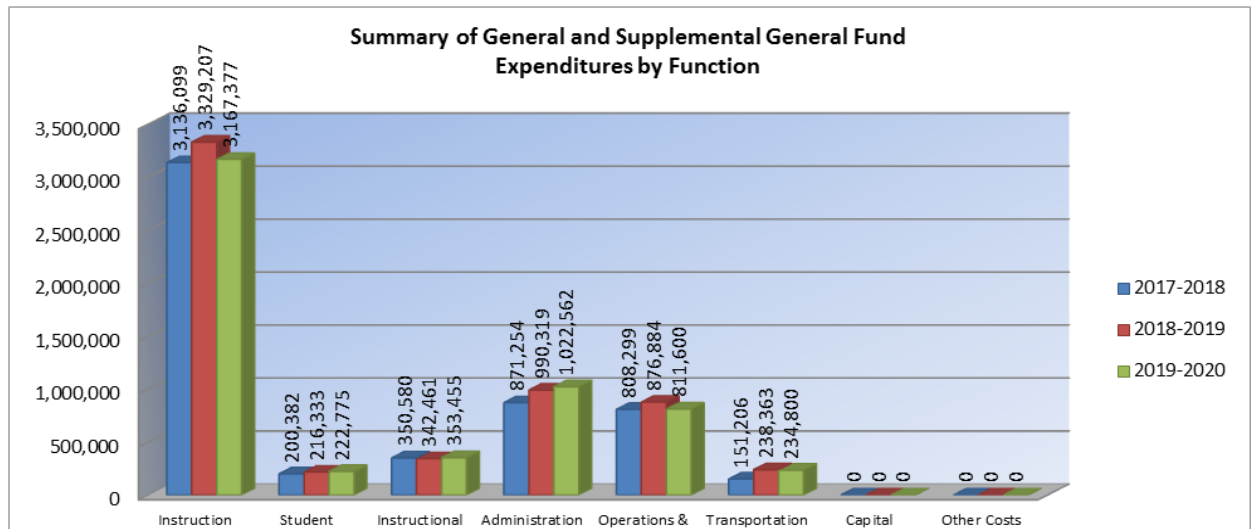


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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.

Summary of General and Supplemental General Fund Expenditures by Function

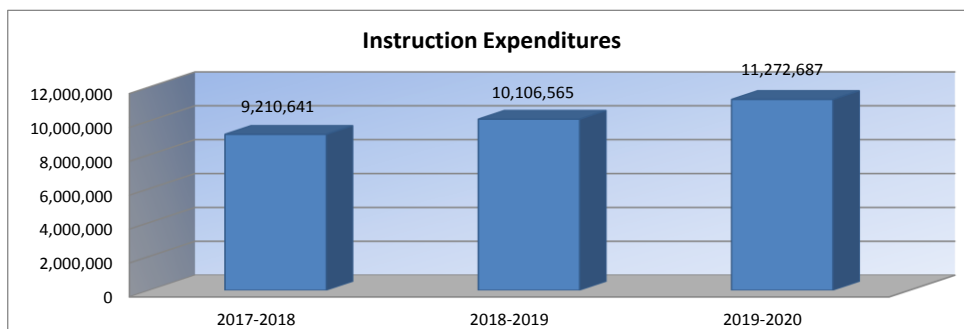
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	3,136,099	57%	3,329,207	56%	6%	3,167,377	54%	-5%
Student Support	200,382	4%	216,333	4%	8%	222,775	4%	3%
Instructional Support	350,580	6%	342,461	6%	-2%	353,455	6%	3%
Administration & Support	871,254	16%	990,319	17%	14%	1,022,562	18%	3%
Operations & Maintenance	808,299	15%	876,884	15%	8%	811,600	14%	-7%
Transportation	151,206	3%	238,363	4%	58%	234,800	4%	-1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,517,820	100%	5,993,567	100%	9%	5,812,569	100%	-3%
Amount per Pupil	\$7,302		\$7,668		5%	\$6,739		-12%

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)

	2017-2018 Actual	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
General	3,123,816	3,227,829	3%	3,096,477	-4%
Federal Funds	138,716	157,425	13%	151,510	-4%
Supplemental General	12,283	101,378	725%	70,900	-30%
Preschool-Aged At-Risk	110,000	135,633	23%	142,000	5%
At Risk (K-12)	249,325	273,433	10%	561,549	105%
Bilingual Education	108	2,005	1756%	3,797	89%
Virtual Education	0	0	0%	0	0%
Capital Outlay	218,204	80,558	-63%	115,000	43%
Driver Education	17,409	16,651	-4%	23,536	41%
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	1,539,322	1,705,641	11%	2,038,517	20%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	246,842	293,943	19%	313,890	7%
Gifts/Grants	10,859	5,015	-54%	10,000	99%
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	711,661	594,585	-16%	1,000,000	68%
Contingency Reserve	0	0	0%		
Text Book & Student Material	15,177	0	-100%		
Activity Fund	122,973	138,081	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	6,516,695	6,732,177	3%	7,527,176	12%
Enrollment (FTE)*	755.7	781.6	3%	862.5	10%
Amount per Pupil	8,623	8,613	0%	8,727	1%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	2,693,946	3,374,388	25%	3,745,511	11%
TOTAL	9,210,641	10,106,565	10%	11,272,687	12%



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 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local		
						Transfers	Other	
General	6,668,639	0	6,668,639	0	0	0	0	XXXXXXXXXX
Supplemental General	2,045,331	77,009	636,098			0	1,332,224	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	142,000	1,000		0	0	141,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	568,049	10,000		0	0	558,049	0	0
Bilingual Education	3,797	1,697		0	0	2,100	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,394,061	670,993	93,264	0	0	0	629,804	0
Driver Training	23,536	8,236	7,800	0	0	7,500	0	0
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	565,361	118,863	4,121	233,513	0	200	208,664	0
Professional Development	39,800	0	5,000	0	0	34,800	0	0
Parent Education Program	202,132	6,747	119,491	0	0	29,601	46,293	0
Summer School	0	0		0	0	0	0	0
Special Education	2,038,517	214,256	0	0	0	1,824,261	0	0
Career and Postsecondary Education	313,890	10,000	0	0	0	303,890	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		191,374						XXXXXXXXXX
Gifts and Grants	32,261	17,261	0				15,000	0
Textbook & Student Materials Revolving		20,104						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,494,719	0	1,494,719			0		XXXXXXXXXX
Contingency Reserve		421,354						XXXXXXXXXX
Activity Funds		39,327						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	6,211,968	418,189	300,000	869,439	8500		4,880,340	264,500
Federal Funds	151,510	0	XXXXXXXXXX	151,510	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	21,895,571	2,226,410	9,329,132	1,254,462	8,500	2,901,401	7,112,325	264,500
Less Transfers	2,901,401							
TOTAL Budget Expenditures	\$18,994,170							

Sources of Revenue - - State, Federal, Local

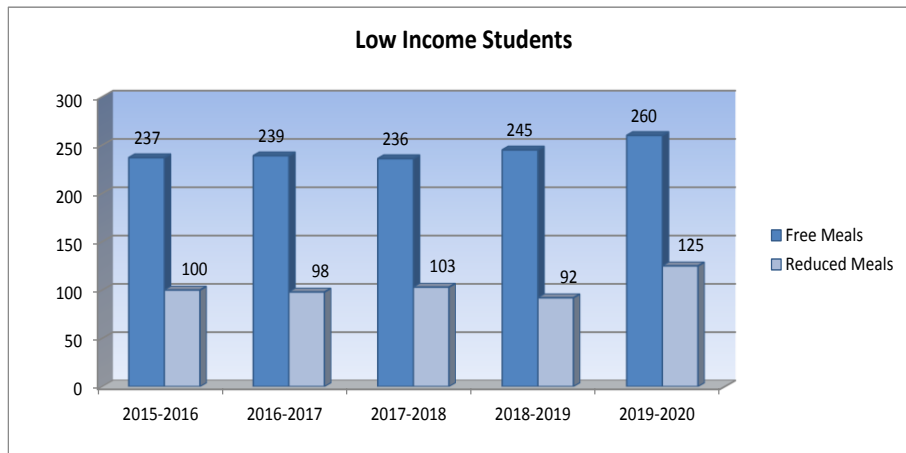
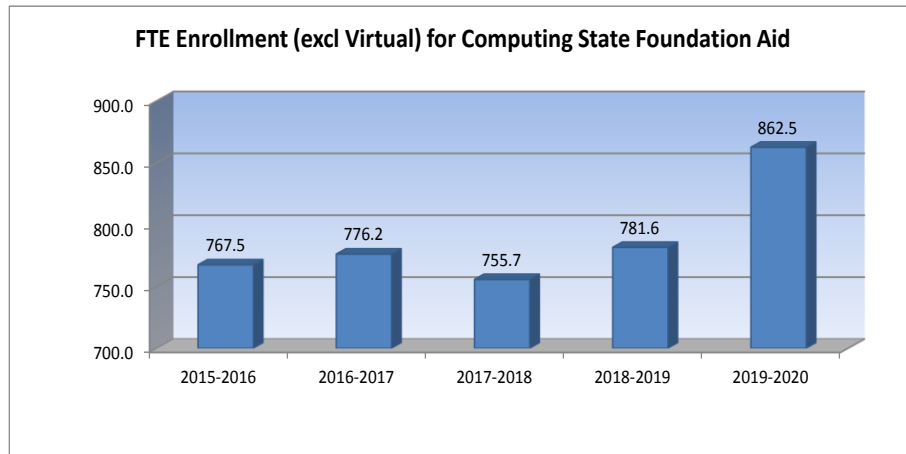
	2017-2018	2018-2019	2019-2020
State Revenues	7,597,293	8,116,816	9,329,132
Federal Revenues	1,055,051	1,429,295	1,254,462
Local Revenues*	7,814,201	8,094,930	7,120,825
Total Revenues	16,466,545	17,641,041	17,704,419
Revenues Per Pupil	21,790	22,570	20,527

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

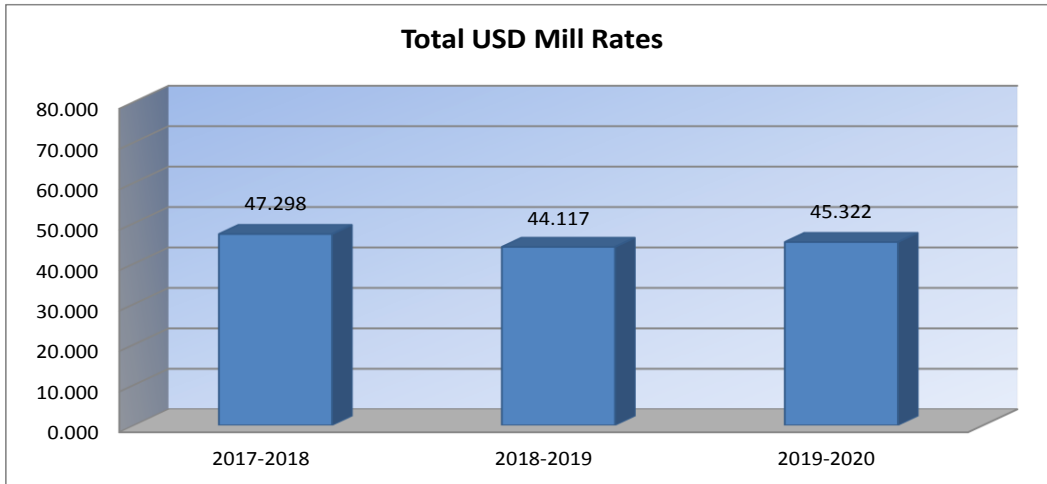
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	767.5	776.2	1%	755.7	-3%	781.6	3%	862.5	10%
Number of Students - Free Meals	237	239	1%	236	-1%	245	4%	260	6%
Number of Students - Reduced Meals	100	98	-2%	103	5%	92	-11%	125	36%



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

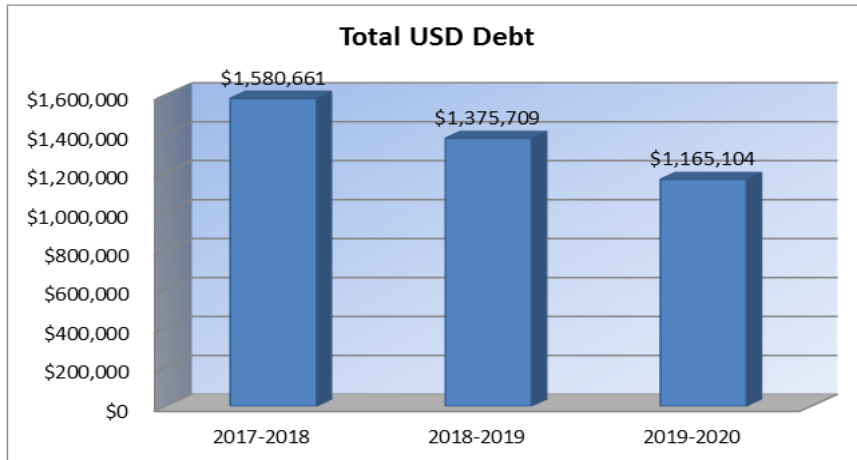
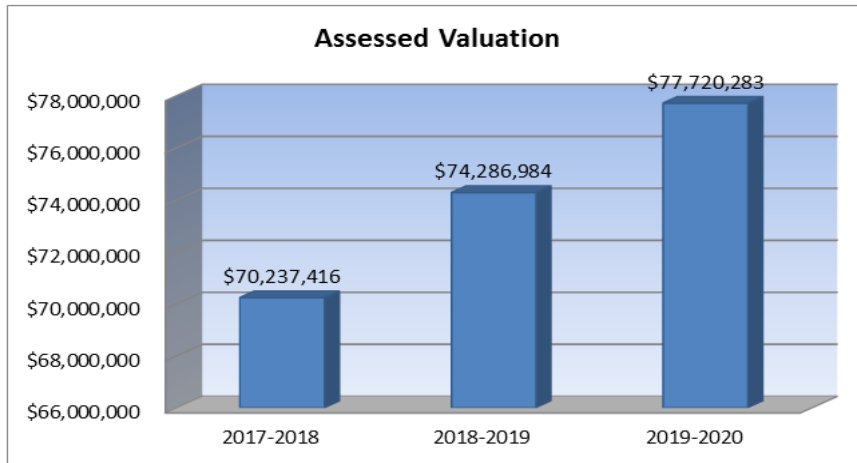
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	19.302	16.117	17.322
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	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	47.298	44.117	45.322
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



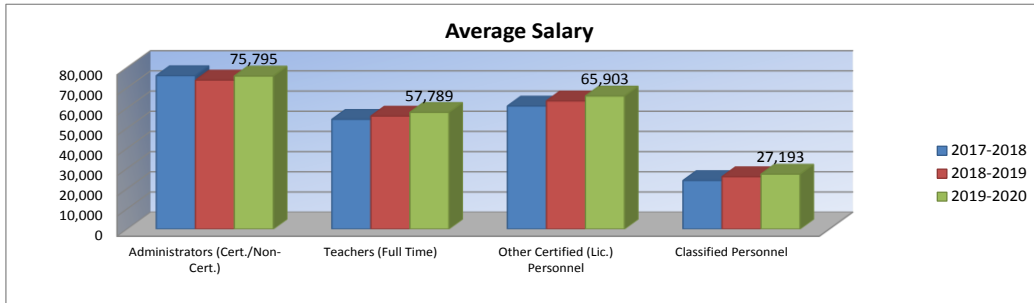
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$70,237,416	\$74,286,984	\$77,720,283
Bonded Indebtedness	1,580,661	1,375,709	1,165,104



USD# 273
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.2	547,123	75,989	8.2	605,252	73,811	8.2	621,520	75,795
Teachers (Full Time)	80.6	4,380,128	54,344	80.6	4,508,852	55,941	79.6	4,600,002	57,789
Other Certified (Licensed) Personnel	16.0	975,080	60,943	16.0	1,015,210	63,451	16.0	1,054,440	65,903
Classified Personnel	83.0	1,995,874	24,047	83.0	2,151,254	25,919	83.0	2,257,021	27,193
Substitutes/Temporary Help	XXXXX	218,922	XXXXXXXXXX	XXXXXX	258,125	XXXXXXXXXX	XXXXXX	280,000	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) 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