

# Budget at a Glance

273 - Beloit

2025-2026



*Kansas leads the world in the success of each student.*

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## Summary of Total Expenditures by Function (All Funds)

2023-2024	% of	2024-2025	% of	%	2025-2026	% of	%
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Kansas State Department of Education | www.ksde.org

	Actual	Total	Actual	Total	Change	Budget	Total	Change
Instruction	\$11,603,695	62%	\$11,414,054	63%	-2%	\$13,586,381	62%	19%
Student Support Services	\$1,573,987	8%	\$1,401,569	8%	-11%	\$1,781,079	8%	27%
Instructional Support Services	\$441,045	2%	\$397,420	2%	-10%	\$749,051	3%	88%
Administration & Support	\$1,885,291	10%	\$2,012,024	11%	7%	\$2,037,538	9%	1%
Operations & Maintenance	\$1,358,678	7%	\$1,695,236	9%	25%	\$1,512,050	7%	-11%
Transportation	\$651,122	3%	\$111,313	1%	-83%	\$801,500	4%	620%
Food Services	\$593,477	3%	\$583,276	3%	-2%	\$657,354	3%	13%
Capital Improvements	\$689,547	4%	\$452,009	3%	-34%	\$565,000	3%	25%
Debt Services	\$0	0%	\$0	0%	0%	\$229,800	1%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures <sup>1</sup>	18,796,842	100%	\$18,066,901	100%	-4%	\$21,919,753	100%	21%
Amount per Pupil	\$22,682		\$22,330		-2%	\$25,788		15%
Current Expenditures <sup>2</sup>	\$17,742,899	100%	\$17,259,329	100%	-3%	\$20,105,124	100%	16%
Amount per Pupil	\$21,411		\$21,332		0%	\$23,653		11%

Percent of Expenditures for Instruction<sup>3</sup>

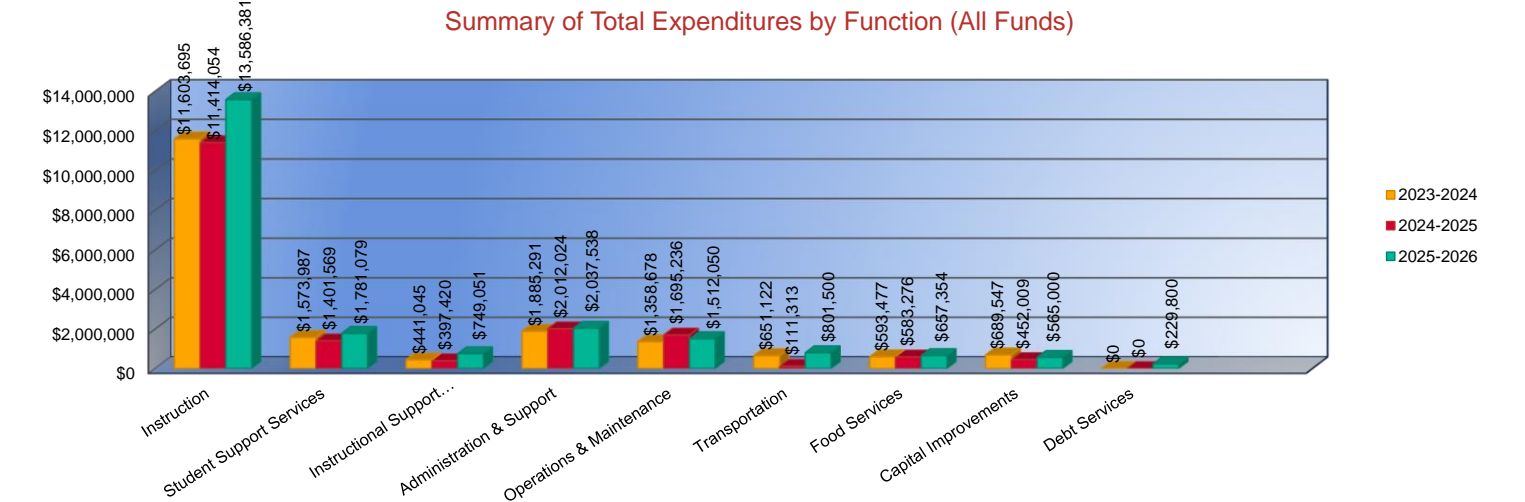
Total Expenditures	\$11,470,604	61%	\$11,223,716	62%	1%	\$13,236,381	60%	-2%
Current Expenditures	\$11,470,604	65%	\$11,223,716	65%	0%	\$13,236,381	66%	1%

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve and (55) Textbook & Student Material Revolving, which are not budgeted funds.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)
3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

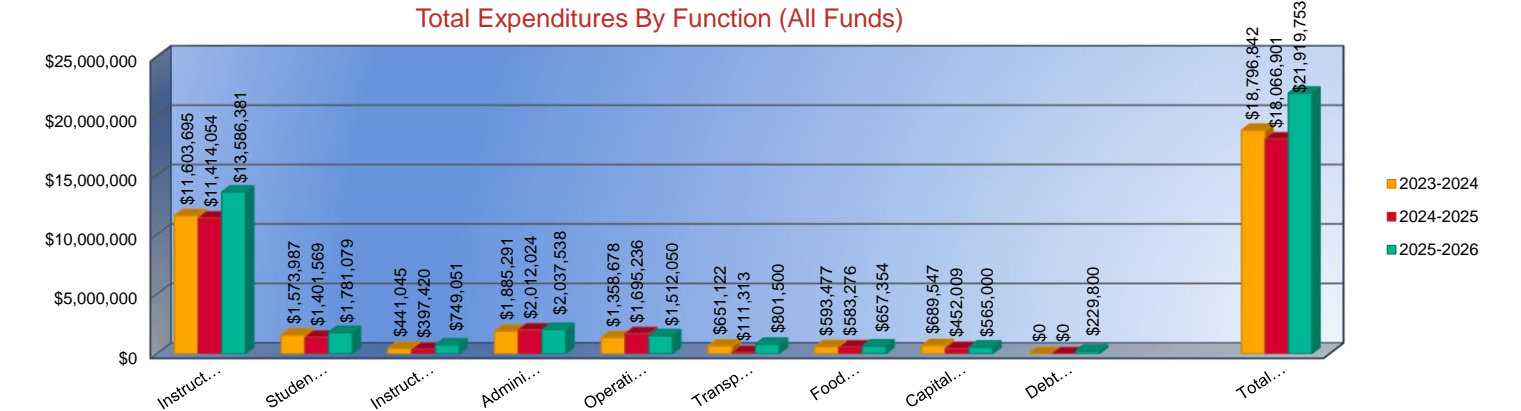
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)



Total Expenditures By Function (All Funds)

	Actual	Actual	Budget
Instruction	\$11,603,695	\$11,414,054	\$13,586,381
Student Support	\$1,573,987	\$1,401,569	\$1,781,079
Instructional Support	\$441,045	\$397,420	\$749,051
Administration & Support	\$1,885,291	\$2,012,024	\$2,037,538
Operations & Maintenance	\$1,358,678	\$1,695,236	\$1,512,050
Transportation	\$651,122	\$111,313	\$801,500
Food Services	\$593,477	\$583,276	\$657,354
Capital Improvements	\$689,547	\$452,009	\$565,000
Debt Services	\$0	\$0	\$229,800
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$18,796,842	\$18,066,901	\$21,919,753

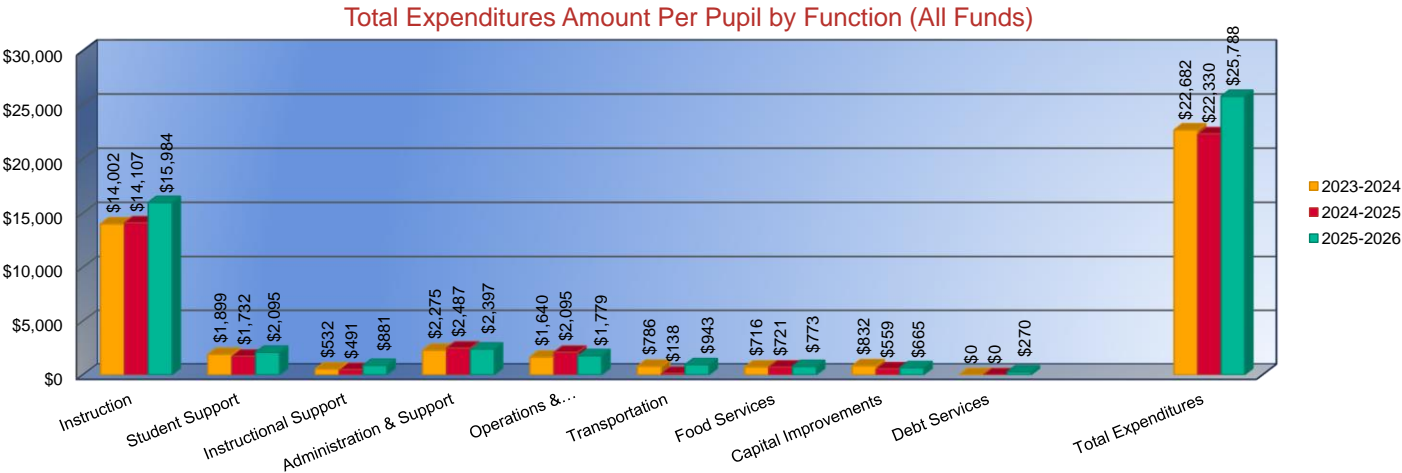
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



Total Expenditures Amount Per Pupil by Function (All Funds)

	2023-2024 Actual	2024-2025 Actual	2025-2026 Budget
Instruction	\$14,002	\$14,107	\$15,984
Student Support	\$1,899	\$1,732	\$2,095
Instructional Support	\$532	\$491	\$881
Administration & Support	\$2,275	\$2,487	\$2,397
Operations & Maintenance	\$1,640	\$2,095	\$1,779
Transportation	\$786	\$138	\$943
Food Services	\$716	\$721	\$773
Capital Improvements	\$832	\$559	\$665
Debt Services	\$0	\$0	\$270
Other Costs	\$0	\$0	\$0
Total Expenditures¹	\$22,682	\$22,330	\$25,788
Enrollment (FTE)²	828.7	809.1	850.0

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At-Risk Education Fund, (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

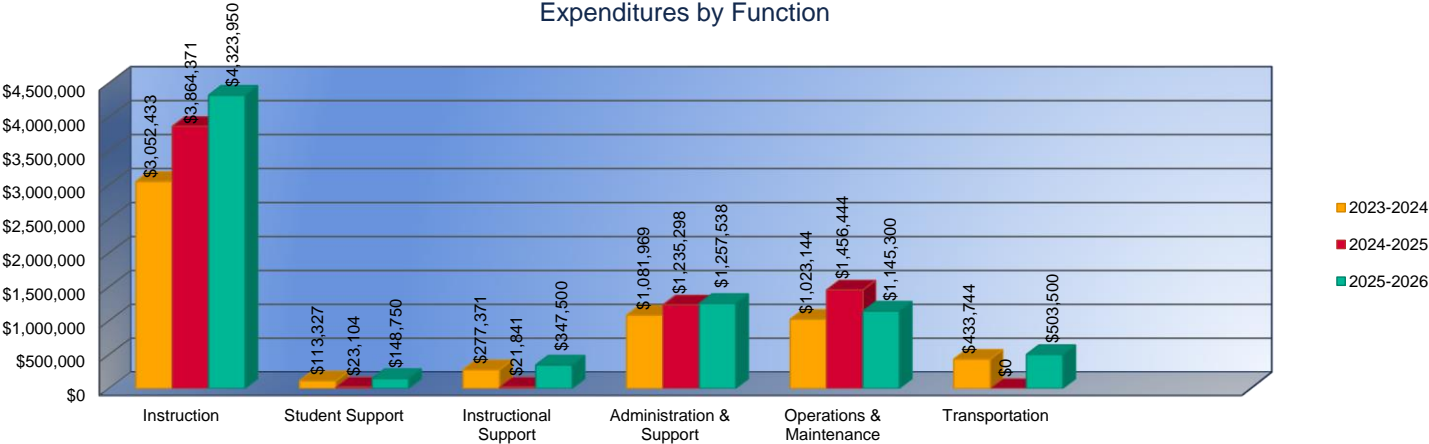


Summary of General and Supplemental General Fund Expenditures by Function\*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$3,052,433	51%	\$3,864,371	59%	27%	\$4,323,950	56%	12%
Student Support	\$113,327	2%	\$23,104	0%	-80%	\$148,750	2%	544%
Instructional Support	\$277,371	5%	\$21,841	0%	-92%	\$347,500	4%	1491%
Administration & Support	\$1,081,969	18%	\$1,235,298	19%	14%	\$1,257,538	16%	2%
Operations & Maintenance	\$1,023,144	17%	\$1,456,444	22%	42%	\$1,145,300	15%	-21%
Transportation	\$433,744	7%	\$0	0%	-100%	\$503,500	7%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
Total Expenditures	\$5,981,988	100%	\$6,601,058	100%	10%	\$7,726,538	100%	17%
Amount per Pupil	\$7,219		\$8,159		13%	\$9,090		11%

\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

Summary of General and Supplemental General Fund Expenditures by Function



Instruction Expenditures (1000)

	2023-2024 Actual
General	\$3,018,546
Federal Funds	\$614,318
Supplemental General	\$33,887
Preschool-Aged At-Risk	\$137,267
At-Risk Education Fund	\$1,104,497
Bilingual Education	\$4,258
Virtual Education	\$0
Capital Outlay	\$133,091
Driver Education	\$17,683
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$1,813,627
Cost of Living	\$0
Career and Postsecondary Ed.	\$293,159
Gifts & Grants¹	\$83,787
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$939,469
Contingency Reserve	\$0
Text Book & Student Material	\$22,611
Activity Fund	\$169,533
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
<b>SUBTOTAL</b>	<b>\$8,385,733</b>
Enrollment (FTE)³	828.7
Amount per Pupil²	\$10,119
Adult Education	\$0
Adult Supplemental Education	\$0
Special Education Coop	\$3,217,962
<b>TOTAL</b>	<b>\$11,603,695</b>

2024-2025 Actual	% Change
\$3,371,836	12%
\$0	-100%
\$492,535	1353%
\$145,852	6%
\$1,099,037	0%
\$5,552	30%
\$0	0%
\$190,338	43%
\$16,081	-9%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,719,455	-5%
\$0	0%
\$285,563	-3%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$888,214	-5%
\$0	0%
\$16,072	-29%
\$203,543	20%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$8,434,078	1%
809.1	-2%
\$10,424	3%
\$0	0%
\$0	0%
\$2,979,976	-7%
<b>\$11,414,054</b>	<b>-2%</b>

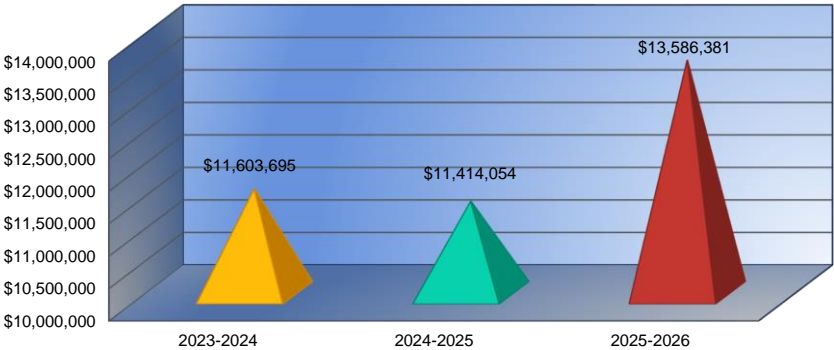
2025-2026 Budget	% Change
\$3,661,900	9%
\$0	0%
\$662,050	34%
\$160,000	10%
\$1,108,410	1%
\$7,350	32%
\$0	0%
\$350,000	84%
\$22,115	38%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,418,479	41%
\$0	0%
\$345,456	21%
\$378,417	0%
\$0	0%
\$0	0%
\$0	0%
\$902,351	2%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$10,016,528	19%
850.0	5%
\$11,784	13%
\$0	0%
\$0	0%
\$3,569,853	20%
<b>\$13,586,381</b>	<b>19%</b>

1. Gifts & Grants includes private grants and grants from non-federal sources.

2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.

3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$8,465,174	\$1,908	\$8,463,266	\$0			\$0	\$0
Supplemental General	\$2,827,072	\$199,809	\$1,062,696			\$0	\$1,564,567	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$160,000	\$5,000		\$0	\$0	\$155,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$1,108,410	\$270		\$0	\$0	\$1,108,140	\$0	\$0
Bilingual Education	\$7,350	\$0		\$0	\$0	\$7,350	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,584,829	\$1,493,510	\$0	\$0	\$0	\$0	\$91,319	\$0
Driver Training	\$23,115	\$5,115	\$0	\$0	\$0	\$10,000	\$8,000	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$644,354	\$46,729	\$4,732	\$355,997	\$0	\$2,500	\$234,396	\$0
Professional Development	\$33,551	\$2,551	\$0	\$0	\$0	\$31,000	\$0	\$0
Parent Education Program	\$0	\$84,674	\$0	\$0	\$0	\$30,000	\$0	\$114,674
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,418,479	\$596,761	\$0	\$0	\$0	\$1,821,718	\$0	\$0
Career and Postsecondary Education	\$345,456	\$5,456	\$0	\$0	\$0	\$340,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		-\$515,453						
Gifts and Grants	\$378,417	\$93,417	\$275,000	\$0			\$10,000	\$0
Textbook & Student Materials Revolving		\$29,272						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,286,851	\$0	\$1,286,851					
Contingency Reserve		\$361,379						
Activity Funds		\$0						
Bond and Interest #1	\$229,800	\$0	\$0	\$0	\$0		\$619,174	\$389,374
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	\$5,972,603	\$691,805	\$0	\$850,000	\$48,298		\$4,382,500	\$0
Federal Funds	\$0	\$109,275		\$0				\$109,275
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$25,485,461	\$3,211,478	\$11,092,545	\$1,205,997	\$48,298	\$3,505,708	\$6,909,956	\$613,323
Less Transfers	\$3,505,708							
TOTAL Budget Expenditures	\$21,979,753							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	10,363,144	10,809,183	11,092,545
Federal Revenues	1,757,713	591,981	1,205,997
Local Revenues <sup>1</sup>	9,100,709	7,990,653	6,958,254
Total Revenues	21,221,566	19,391,817	19,256,796
Revenues Per Pupil	25,608	23,967	22,655

1. Excludes "Transfers" to avoid duplication of revenue.

Note: Effective July 1, 2014 (2014-2015 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 Foundation (General State) Aid.

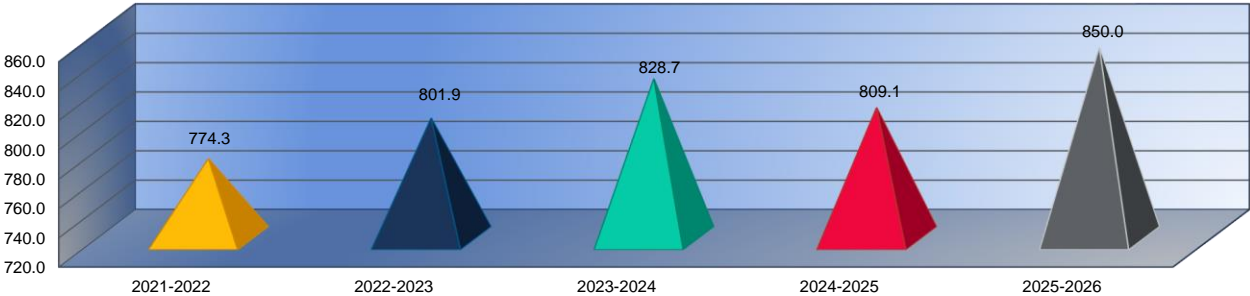


Enrollment Information

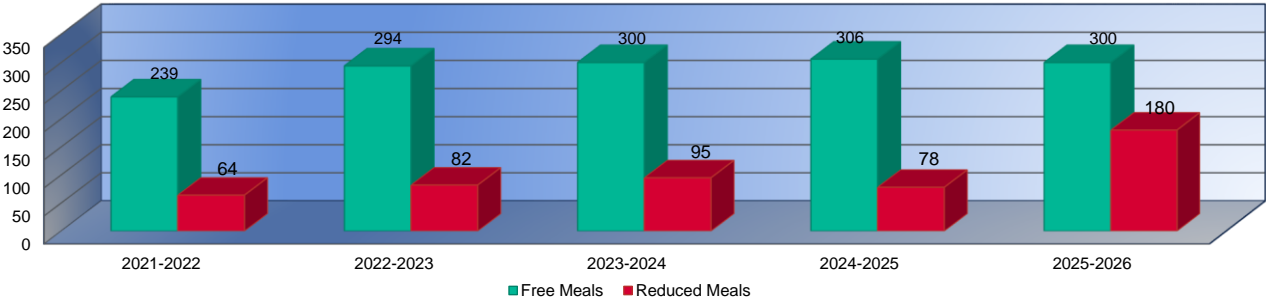
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	774.3	801.9	4%	828.7	3%	809.1	-2%	850.0	5%
Free Meal Student Headcount	239	294	23%	300	2%	306	2%	300	-2%
Reduced Meal Student Headcount	64	82	28%	95	16%	78	-18%	180	131%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)

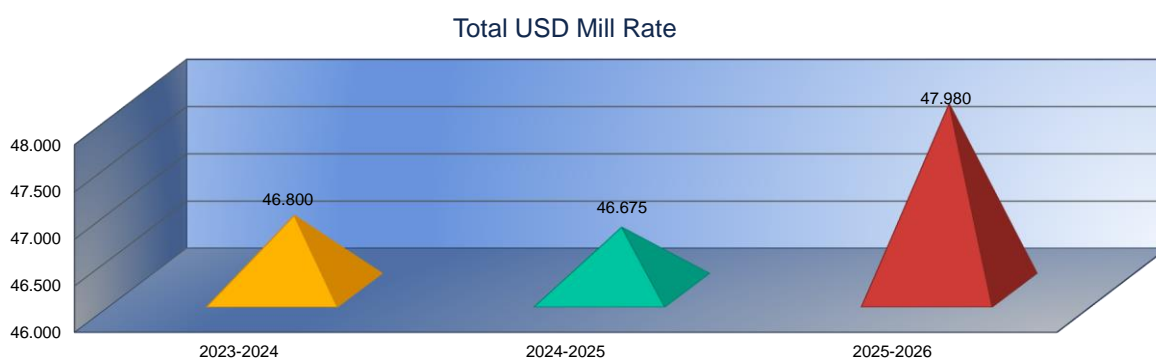


Low Income Students



### Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	18.803
Adult Education	0.000
Capital Outlay	7.997
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>46.800</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>

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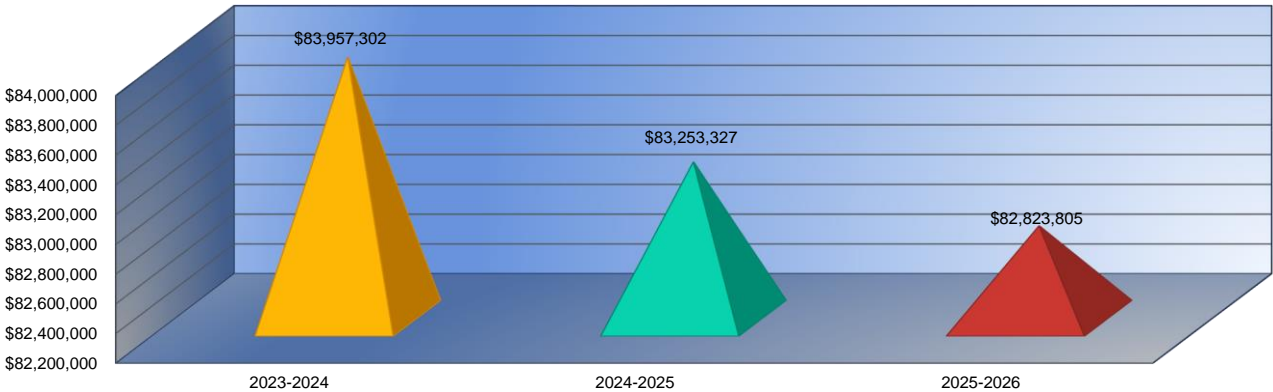
Other Information

	2023-2024 Actual
Assessed Valuation	\$83,957,302
Total USD Debt	\$1,321,213

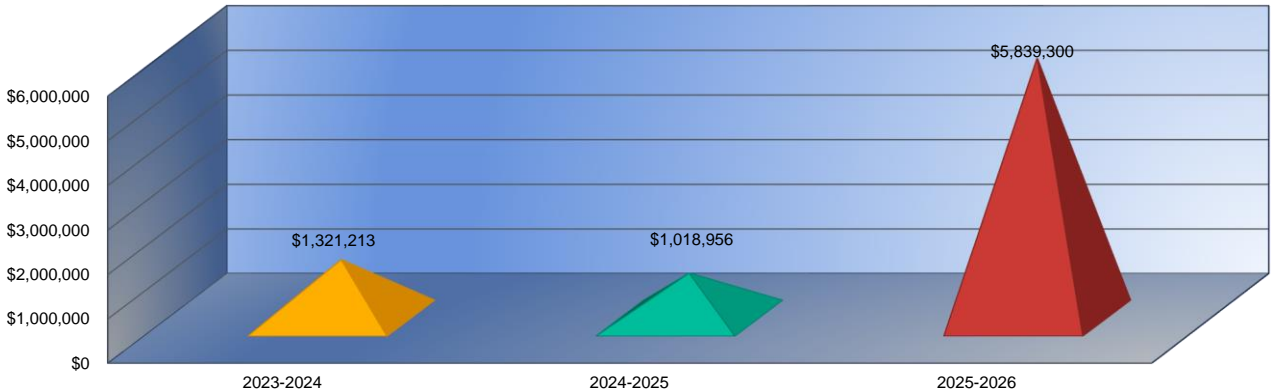
	2024-2025 Actual
	\$83,253,327
	\$1,018,956

	2025-2026 Budget
	\$82,823,805
	\$5,839,300

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Teachers (Full Time)	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Other Licensed Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Classified Personnel	0.0	\$0	\$0	0.0	\$0	\$0	0.0	\$0	\$0
Substitutes/Temporary Help		\$0			\$0			\$0	

Administrators:	*Licensed Personnel - 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. Administrators: ** Non-Licensed Personnel - 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, Rule 10 Coaches, Coaching Assistants and other short term temporary help.	
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)****.	

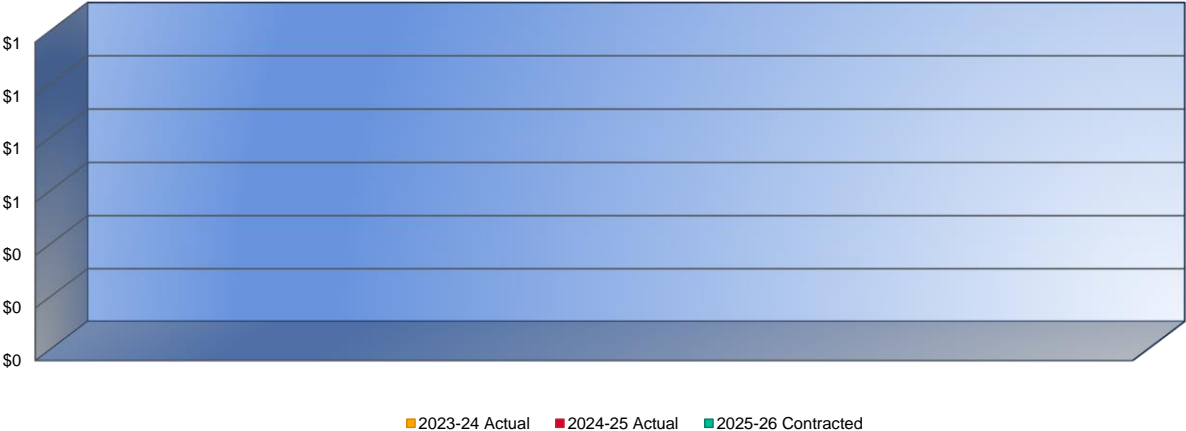
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Licensed 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.

Average Salaries



## KSDE's Data Central

### Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

### School Finance Reports

#### Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

#### Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

#### Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

#### CPA Reports

#### School District Funding Report

### Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic