

Budget at a Glance 2017-18



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	8,367,416	59%	8,888,376	61%	6%	9,940,415	59%	12%
Student Support Services	1,652,542	12%	1,444,598	10%	-13%	1,681,047	10%	16%
Instructional Support Services	601,996	4%	677,210	5%	12%	623,095	4%	-8%
Administration & Support	1,099,420	8%	1,153,174	8%	5%	1,468,613	9%	27%
Operations & Maintenance	890,662	6%	1,074,708	7%	21%	1,338,200	8%	25%
Transportation	463,004	3%	495,327	3%	7%	535,411	3%	8%
Food Services	529,116	4%	523,998	4%	-1%	566,426	3%	8%
Capital Improvements	617,225	4%	325,160	2%	-47%	510,000	3%	57%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	30,200	0%	58,262	0%	93%	181,237	1%	211%
Total Expenditures*	14,251,581	100%	14,640,813	100%	3%	16,844,444	100%	15%
Amount per Pupil	\$18,569		\$19,438		5%	\$21,458		10%
Current Expenditures**	13,210,150	100%	13,940,064	100%	6%	15,193,944	100%	9%
Amount per Pupil	\$17,212		\$18,508		8%	\$19,355		5%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,257,891	58%	8,788,043	60%	2%	9,802,915	58%	-2%
Instruction*** (Current Expenditures)	8,257,891	63%	8,788,043	63%	0%	9,802,915	65%	2%

* 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, 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, 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.

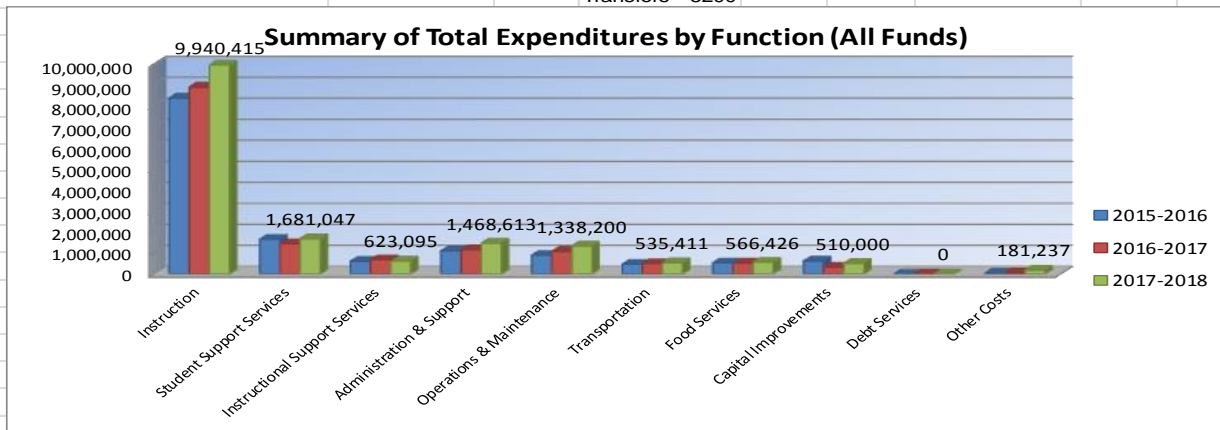
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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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.

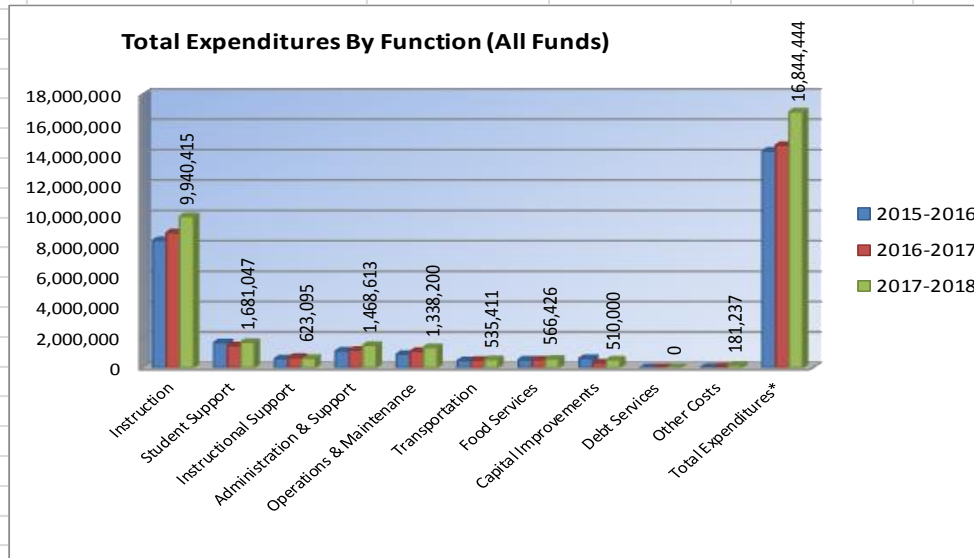
Further definition of what goes into each category:

- Instruction - 1000
- 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	8,367,416	8,888,376	9,940,415
Student Support	1,652,542	1,444,598	1,681,047
Instructional Support	601,996	677,210	623,095
Administration & Support	1,099,420	1,153,174	1,468,613
Operations & Maintenance	890,662	1,074,708	1,338,200
Transportation	463,004	495,327	535,411
Food Services	529,116	523,998	566,426
Capital Improvements	617,225	325,160	510,000
Debt Services	0	0	0
Other Costs	30,200	58,262	181,237
Total Expenditures*	14,251,581	14,640,813	16,844,444

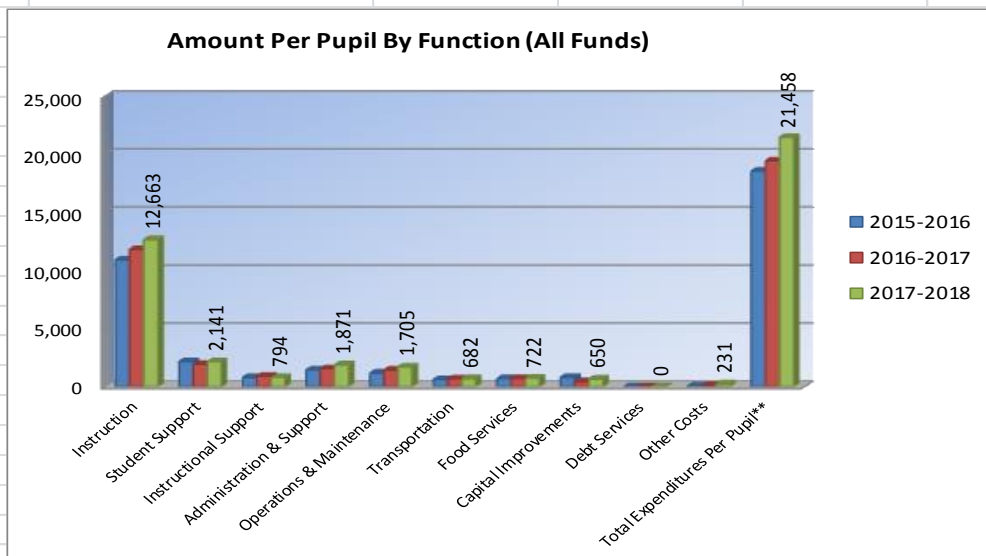


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	10,902	11,801	12,663
Student Support	2,153	1,918	2,141
Instructional Support	784	899	794
Administration & Support	1,432	1,531	1,871
Operations & Maintenance	1,160	1,427	1,705
Transportation	603	658	682
Food Services	689	696	722
Capital Improvements	804	432	650
Debt Services	0	0	0
Other Costs	39	77	231
Total Expenditures Per Pupil**	18,569	19,438	21,458
Enrollment (FTE)*	767.5	753.2	785.0

*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

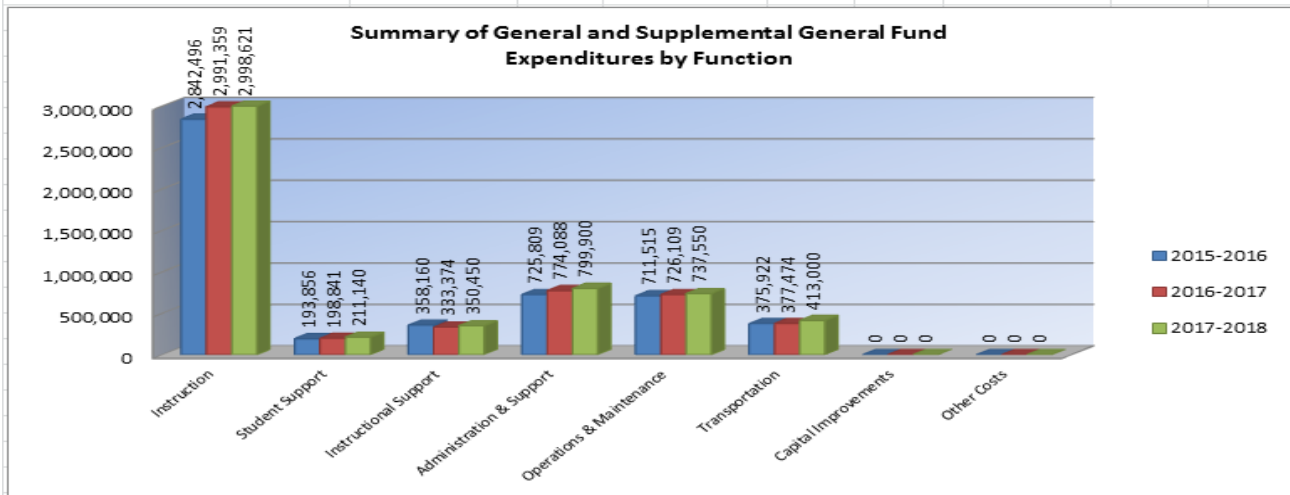


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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

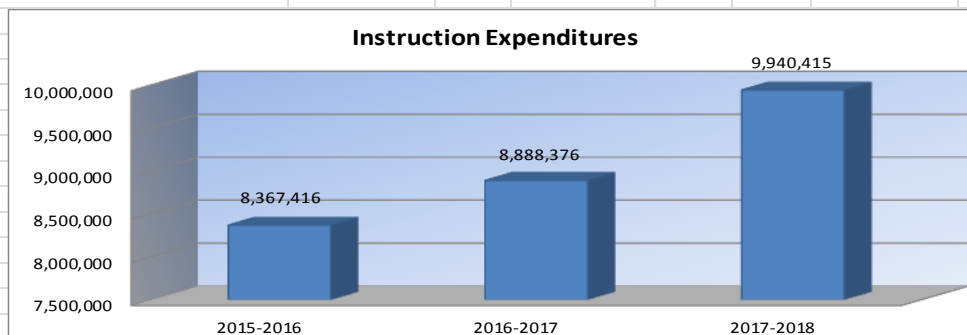
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,842,496	55%	2,991,359	55%	5%	2,998,621	54%	0%
Student Support	193,856	4%	198,841	4%	3%	211,140	4%	6%
Instructional Support	358,160	7%	333,374	6%	-7%	350,450	6%	5%
Administration & Support	725,809	14%	774,088	14%	7%	799,900	15%	3%
Operations & Maintenance	711,515	14%	726,109	13%	2%	737,550	13%	2%
Transportation	375,922	7%	377,474	7%	0%	413,000	7%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,207,758	100%	5,401,245	100%	4%	5,510,661	100%	2%
Amount per Pupil	\$6,785		\$7,171		6%	\$7,020		-2%

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)

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,823,989	2,979,964	6%	2,987,121	0%
Federal Funds	146,585	157,319	7%	137,636	-13%
Supplemental General	18,507	11,395	-38%	11,500	1%
At Risk (4yr Old)	107,209	109,082	2%	110,000	1%
At Risk (K-12)	259,063	253,760	-2%	388,488	53%
Bilingual Education	217	0	-100%	10,500	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	109,525	100,333	-8%	137,500	37%
Driver Education	18,563	19,459	5%	26,210	35%
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	1,452,292	1,560,632	7%	1,920,589	23%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	237,745	240,747	1%	246,841	3%
Gifts/Grants	9,479	16,359	73%	32,561	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	450,188	483,575	7%	800,000	65%
Contingency Reserve	0	52,992	0%		
Text Book & Student Material	36,529	35,000	-4%		
Activity Fund	118,838	134,542	13%		
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	5,788,729	6,155,159	6%	6,808,946	11%
Enrollment (FTE)*	767.5	753.2	-2%	785.0	4%
Amount per Pupil	7,542	8,172	8%	8,674	6%
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	2,578,687	2,733,217	6%	3,131,469	15%
TOTAL	8,367,416	8,888,376	6%	9,940,415	12%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	5,942,500	0	5,942,500	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,956,581	24,673	571,579			0	1,360,329	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	110,000	10,000		0	0	10,000	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	388,488	45,488		0	0	343,000	0	0
Bilingual Education	10,500	0		0	0	10,500	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	1,650,500	1,578,801	101,125	0	0	0	585,880	615,306
Driver Training	28,460	5,160	8,400	0	0	7,000	7,900	0
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	556,426	115,181	4,360	223,295	0	0	213,590	0
Professional Development	37,400	9,000	3,400	0	0	25,000	0	0
Parent Education Program	179,301	10,408	100,541	0	0	25,490	42,862	0
Summer School	0	0		0	0	0	0	0
Special Education	1,920,589	250,000	0	0	0	1,670,589	0	0
Career and Postsecondary Education	246,841	40,000	0	0	0	206,841	0	0
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund		599,402						XXXXXXXXXX
Gifts and Grants	32,561	7,561					25,000	0
Textbook & Student Materials Revolving		112						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,132,405	0	1,132,405			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		421,354						XXXXXXXXXX
Activity Funds		32,087						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				0		0
Coop Special Education	4,902,676	95,317	0	730,113	2500		4,074,746	0
Federal Funds	137,636	0	XXXXXXXXXX	137,636	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	19,232,864	3,244,544	7,864,310	1,091,044	2,500	2,298,420	6,310,307	615,306
Less Transfers	2,298,420							
TOTAL Budget Expenditures	\$16,934,444							

Sources of Revenue - - State, Federal, Local

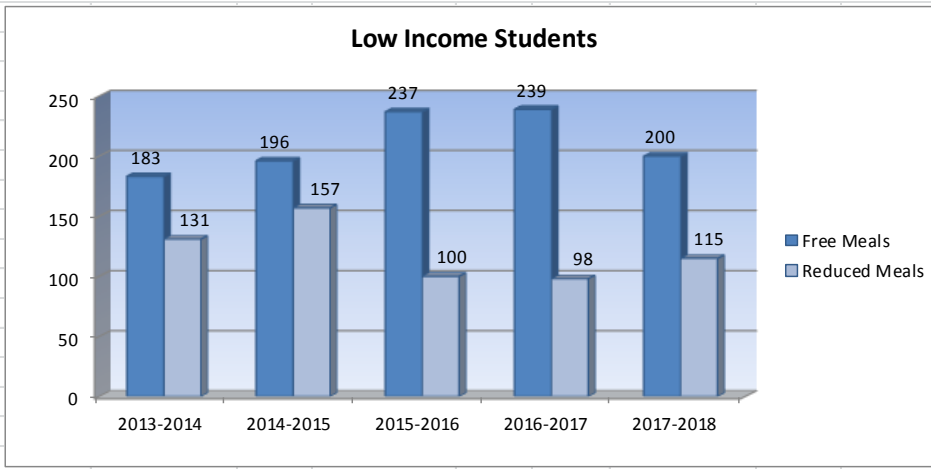
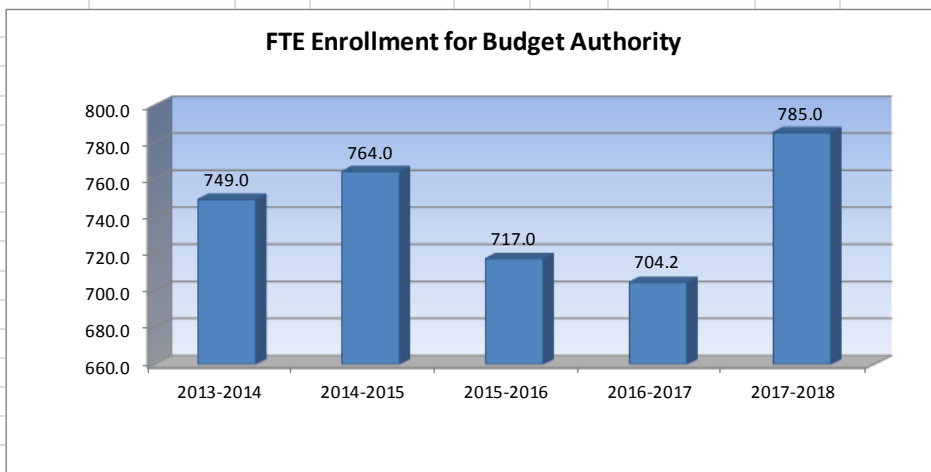
	2015-2016	2016-2017	2017-2018
State Revenues	7,469,441	7,097,415	7,864,310
Federal Revenues	989,276	1,167,606	1,091,044
Local Revenues*	7,109,483	8,285,705	6,312,807
Total Revenues	15,568,200	16,550,726	15,268,161
Revenues Per Pupil	20,284	21,974	19,450

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

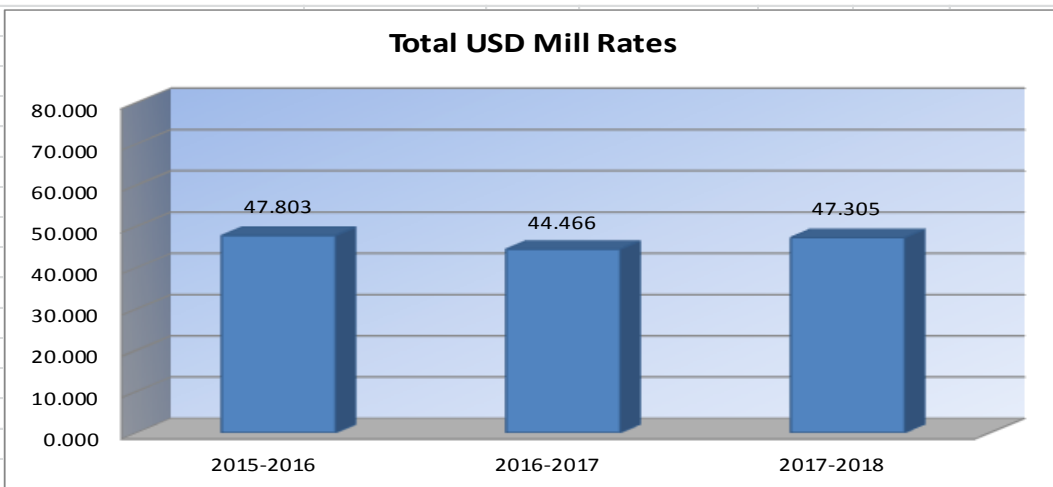
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	749.0	764.0	2%	717.0	-6%	704.2	-2%	785.0	11%
Number of Students - Free Meals	183	196	7%	237	21%	239	1%	200	-16%
Number of Students - Reduced Meals	131	157	20%	100	-36%	98	-2%	115	17%



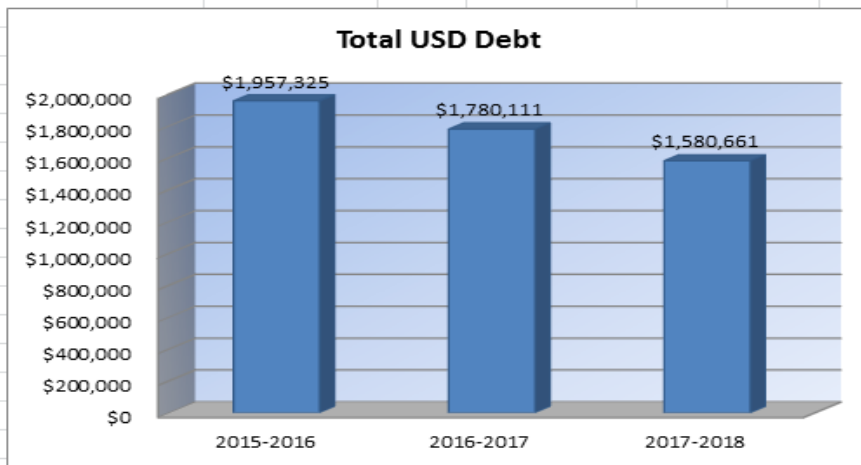
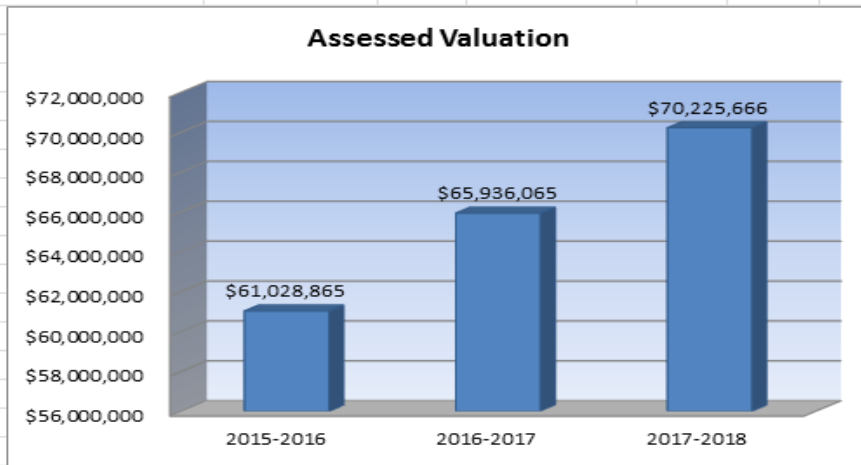
*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	19.803	16.470	19.305
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.996	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	47.803	44.466	47.305
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

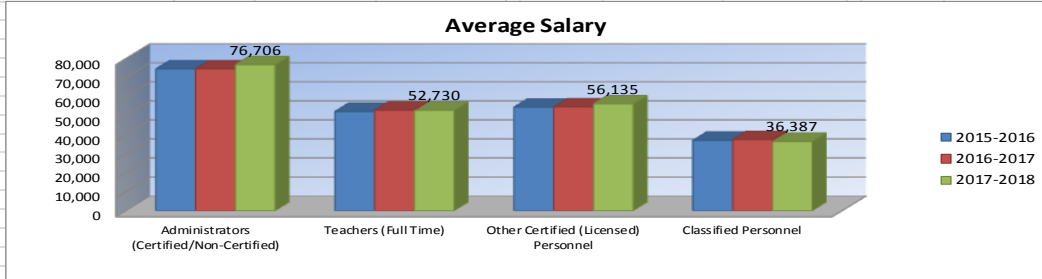


		USD# 273	
Other Information			
	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$61,028,865	\$65,936,065	\$70,225,666
Bonded Indebtedness	1,957,325	1,780,111	1,580,661



USD# 273
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.2	536,200	74,472	7.2	536,200	74,472	7.2	552,286	76,706
Teachers (Full Time)	80.6	4,198,500	52,091	80.6	4,254,540	52,786	80.6	4,250,000	52,730
Other Certified (Licensed) Personnel	16.0	870,000	54,375	16.0	872,000	54,500	16.0	898,160	56,135
Classified Personnel	78.5	2,900,121	36,944	79.0	2,950,125	37,343	83.0	3,020,150	36,387
Substitutes/Temporary Help	XXXXX	195,480	XXXXXXXXXX	XXXXX	211,521	XXXXXXXXXX	XXXXX		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