

Budget at a Glance 2018-19



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)

	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	8,888,377	61%	9,210,641	61%	4%	11,152,429	61%	21%
Student Support Services	1,444,598	10%	1,382,285	9%	-4%	1,730,692	9%	25%
Instructional Support Services	677,210	5%	698,268	5%	3%	812,976	4%	16%
Administration & Support	1,153,174	8%	1,318,242	9%	14%	1,449,304	8%	10%
Operations & Maintenance	1,074,836	7%	1,115,109	7%	4%	1,318,477	7%	18%
Transportation	495,327	3%	415,568	3%	-16%	612,083	3%	47%
Food Services	523,998	4%	496,423	3%	-5%	568,321	3%	14%
Capital Improvements	325,160	2%	544,704	4%	68%	555,000	3%	2%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	58,262	0%	32,198	0%	-45%	162,663	1%	405%
Total Expenditures*	14,640,942	100%	15,213,438	100%	4%	18,361,945	100%	21%
Amount per Pupil	\$19,438		\$20,132		4%	\$23,243		15%
Current Expenditures**	13,940,064	100%	14,051,875	100%	1%	16,977,368	100%	21%
Amount per Pupil	\$18,508		\$18,595		0%	\$21,490		16%

Percent of Expenditures

Instruction*** (Total Expenditures)	8,788,043	60%	8,992,437	59%	-1%	10,910,602	59%	0%
Instruction*** (Current Expenditures)	8,788,043	63%	8,992,437	64%	1%	10,910,602	64%	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, 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

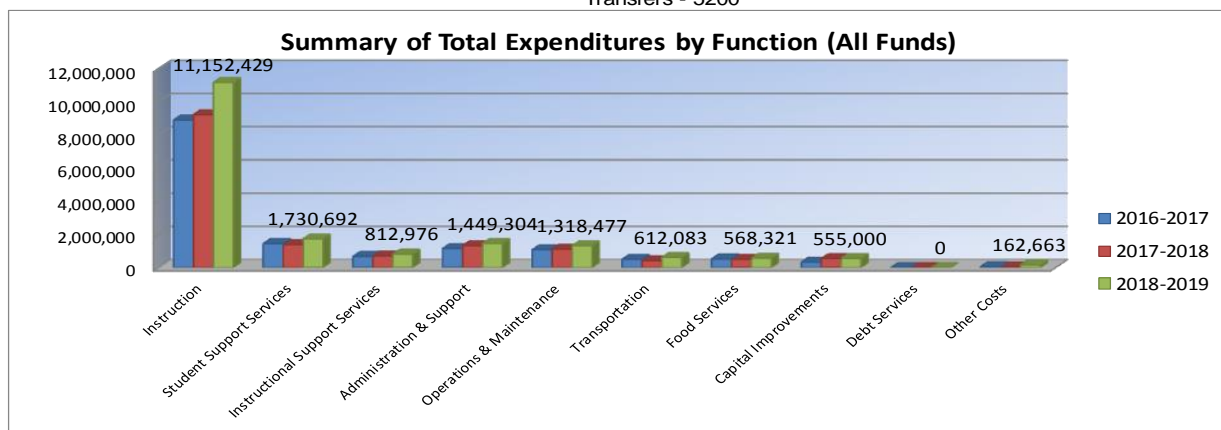
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

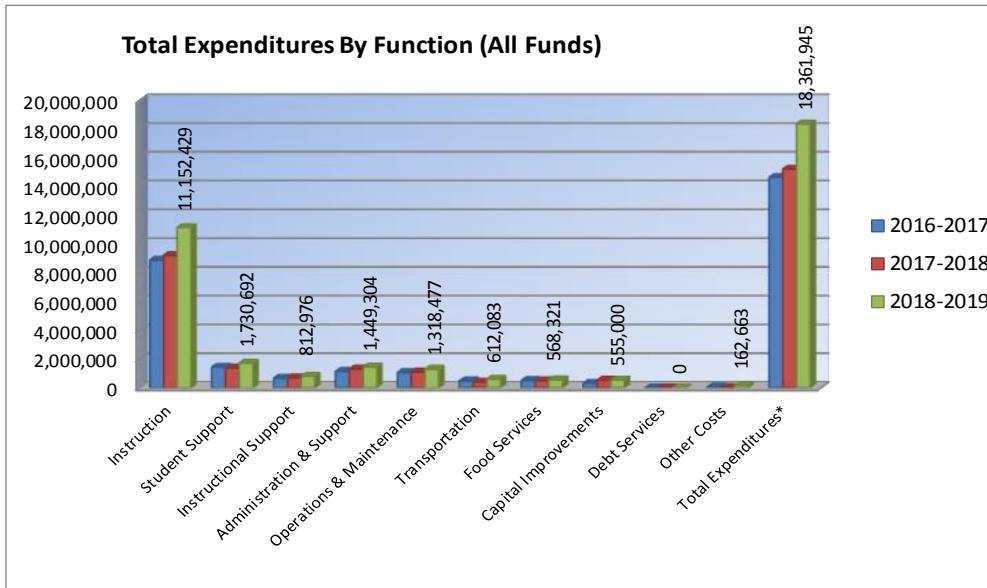
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	8,888,377	9,210,641	11,152,429
Student Support	1,444,598	1,382,285	1,730,692
Instructional Support	677,210	698,268	812,976
Administration & Support	1,153,174	1,318,242	1,449,304
Operations & Maintenance	1,074,836	1,115,109	1,318,477
Transportation	495,327	415,568	612,083
Food Services	523,998	496,423	568,321
Capital Improvements	325,160	544,704	555,000
Debt Services	0	0	0
Other Costs	58,262	32,198	162,663
Total Expenditures*	14,640,942	15,213,438	18,361,945

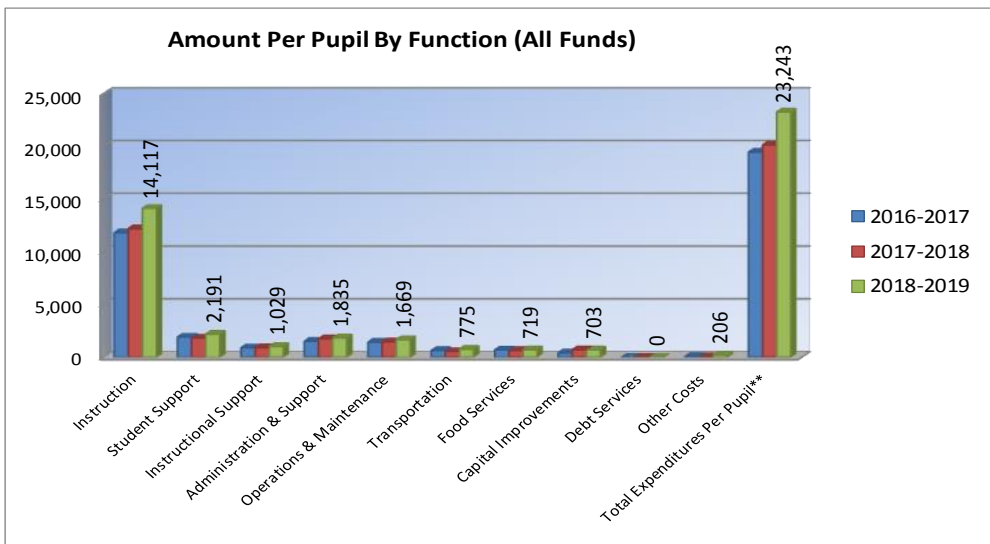


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Instruction	11,801	12,188	14,117
Student Support	1,918	1,829	2,191
Instructional Support	899	924	1,029
Administration & Support	1,531	1,744	1,835
Operations & Maintenance	1,427	1,476	1,669
Transportation	658	550	775
Food Services	696	657	719
Capital Improvements	432	721	703
Debt Services	0	0	0
Other Costs	77	43	206
Total Expenditures Per Pupil**	19,438	20,132	23,243
Enrollment (FTE)*	753.2	755.7	790.0

*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.

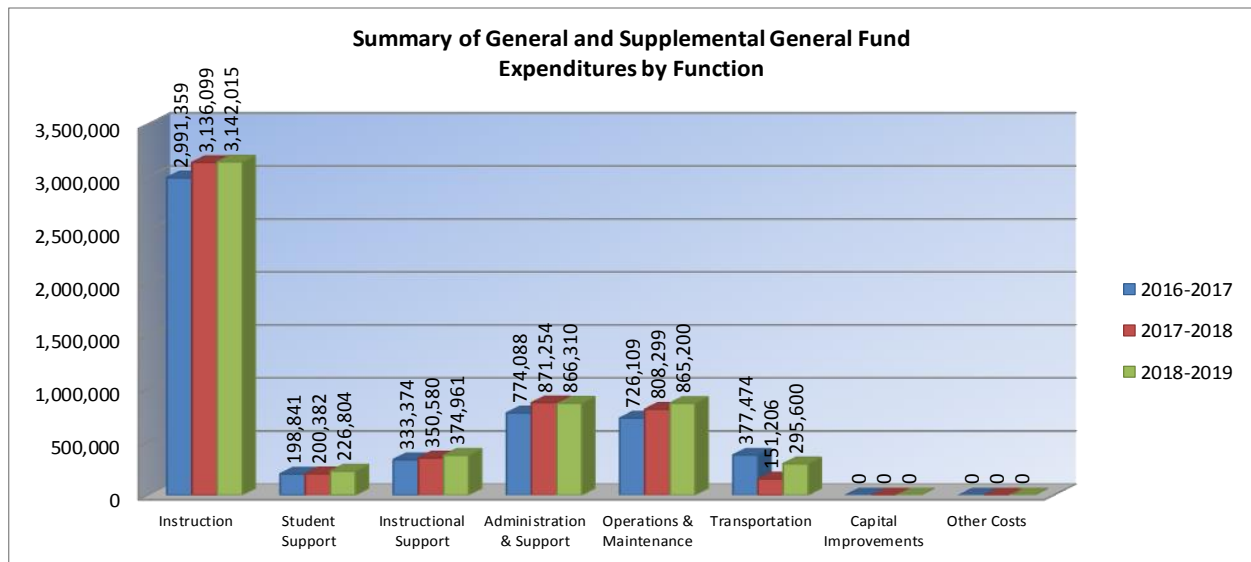


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

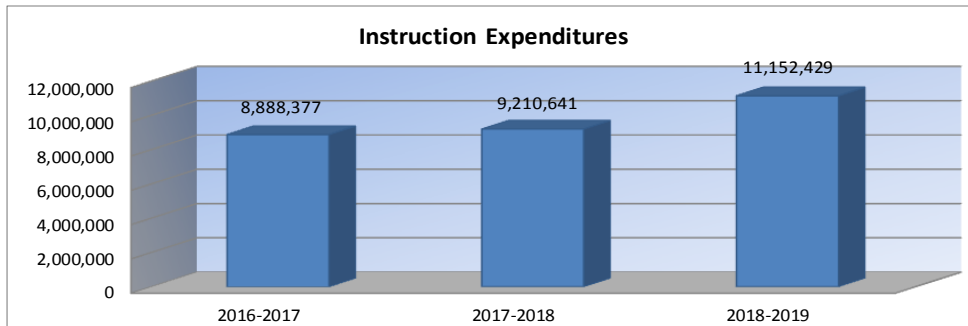
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/ dec	2018-2019 Budget	% of Tot	% inc/ dec
Instruction	2,991,359	55%	3,136,099	57%	5%	3,142,015	54%	0%
Student Support	198,841	4%	200,382	4%	1%	226,804	4%	13%
Instructional Support	333,374	6%	350,580	6%	5%	374,961	6%	7%
Administration & Support	774,088	14%	871,254	16%	13%	866,310	15%	-1%
Operations & Maintenance	726,109	13%	808,299	15%	11%	865,200	15%	7%
Transportation	377,474	7%	151,206	3%	-60%	295,600	5%	95%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,401,245	100%	5,517,820	100%	2%	5,770,890	100%	5%
Amount per Pupil	\$7,171		\$7,302		2%	\$7,305		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)

	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
General	2,979,964	3,123,816	5%	3,130,015	0%
Federal Funds	157,319	138,716	-12%	138,803	0%
Supplemental General	11,395	12,283	8%	12,000	-2%
At Risk (4yr Old)	109,082	110,000	1%	150,000	36%
At Risk (K-12)	253,760	249,325	-2%	392,000	57%
Bilingual Education	0	108	0%	7,000	6381%
Virtual Education	0	0	0%	0	0%
Capital Outlay	100,334	218,204	117%	241,827	11%
Driver Education	19,459	17,409	-11%	23,793	37%
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	1,560,632	1,539,322	-1%	2,194,777	43%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	240,747	246,842	3%	295,000	20%
Gifts/Grants	16,359	10,859	-34%	60,423	456%
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	483,575	711,661	47%	929,895	31%
Contingency Reserve	52,992	0	-100%		
Text Book & Student Material	35,000	15,177	-57%		
Activity Fund	134,542	122,973	-9%		
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	6,155,160	6,516,695	6%	7,575,533	16%
Enrollment (FTE)*	753.2	755.7	0%	790.0	5%
Amount per Pupil	8,172	8,623	6%	9,589	11%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	2,733,217	2,693,946	-1%	3,576,896	33%
TOTAL	8,888,377	9,210,641	4%	11,152,429	21%



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 2018-19

Fund	2018-19 Amount Budgeted	July 1, 2018 Cash Balance	Estimated Sources of Revenue--2018-19					Estimated July 1, 2019 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	6,391,193	0	6,391,193	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	2,035,255	114,045	663,290			0	1,257,920	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	150,000	15,000		0	0	135,000	0	0
Adult Supplemental Education	0	0		0	0	0	0	0
At Risk (K-12)	392,000	45,000		0	0	347,000	0	0
Bilingual Education	7,000	0		0	0	7,000	0	0
Virtual Education	0	0		0	0	0	0	0
Capital Outlay	1,384,577	685,108	77,256	0	0	0	622,213	0
Driver Training	23,793	8,993	7,800	0	0	7,000	0	0
Declining Enrollment	XXXXXXXXXX	0				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	552,321	100,203	4,320	238,248	0	0	209,550	0
Professional Development	39,490	12,427	4,563	0	0	22,500	0	0
Parent Education Program	202,844	10,190	116,760	0	0	29,601	46,293	0
Summer School	0	0		0	0	0	0	0
Special Education	2,194,777	337,320	0	0	0	1,857,457	0	0
Career and Postsecondary Education	295,000	45,000	0	0	0	250,000	0	0
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		410,827						XXXXXXXXXX
Gifts and Grants	60,423	10,423	0				50,000	0
Textbook & Student Materials Revolving		1,699						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	1,390,895	0	1,390,895			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		421,354						XXXXXXXXXX
Activity Funds		46,483						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	5,759,132	181,661	300,000	873,482	2500		4,583,150	181,661
Federal Funds	138,803	0	XXXXXXXXXX	138,803	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	21,017,503	2,445,733	8,956,077	1,250,533	2,500	2,655,558	6,769,126	181,661
Less Transfers	2,655,558							
TOTAL Budget Expenditures	\$18,361,945							

Sources of Revenue - - State, Federal, Local

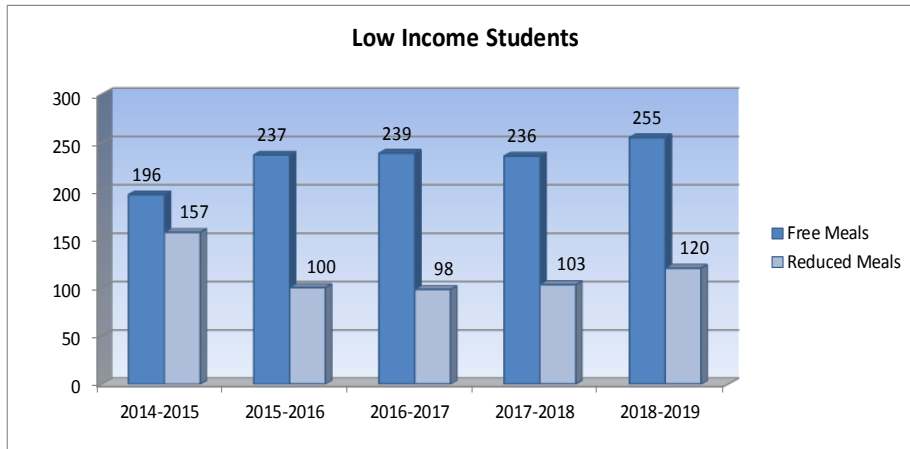
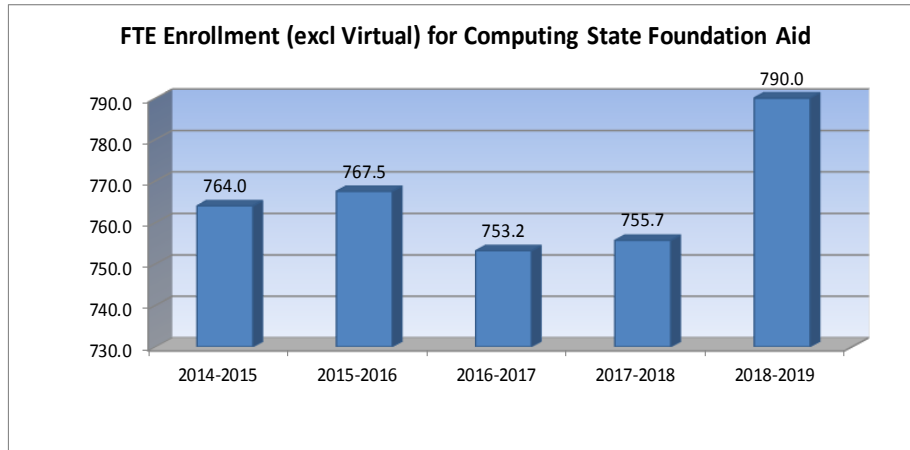
	2016-2017	2017-2018	2018-2019
State Revenues	7,097,415	7,597,293	8,956,077
Federal Revenues	1,167,606	1,055,051	1,250,533
Local Revenues*	7,817,412	7,814,201	6,771,626
Total Revenues	16,082,433	16,466,545	16,978,236
Revenues Per Pupil	21,352	21,790	21,491

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

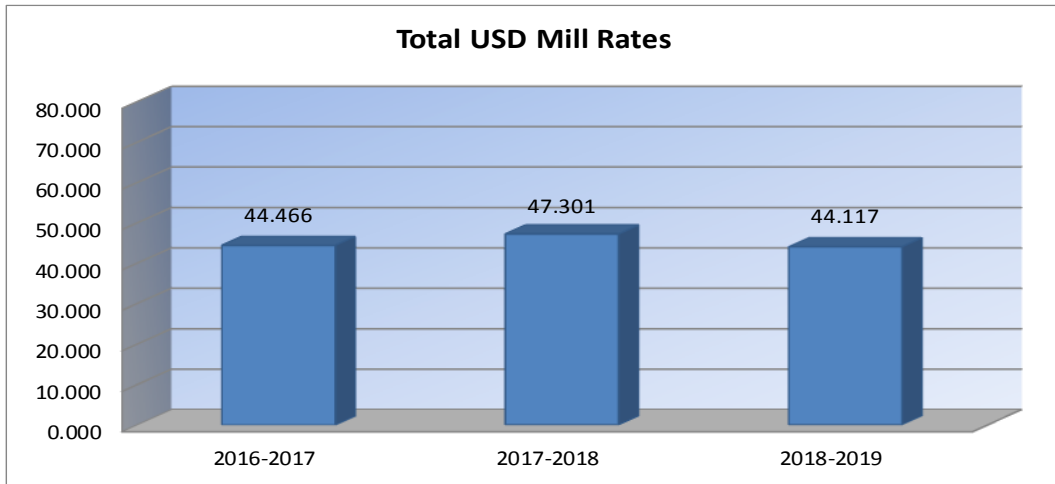
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	764.0	767.5	0%	753.2	-2%	755.7	0%	790.0	5%
Number of Students - Free Meals	196	237	21%	239	1%	236	-1%	255	8%
Number of Students - Reduced Meals	157	100	-36%	98	-2%	103	5%	120	17%



*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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

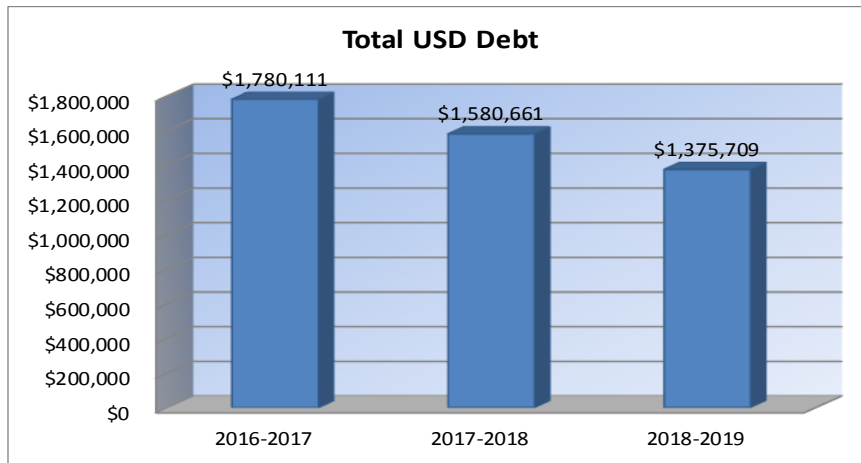
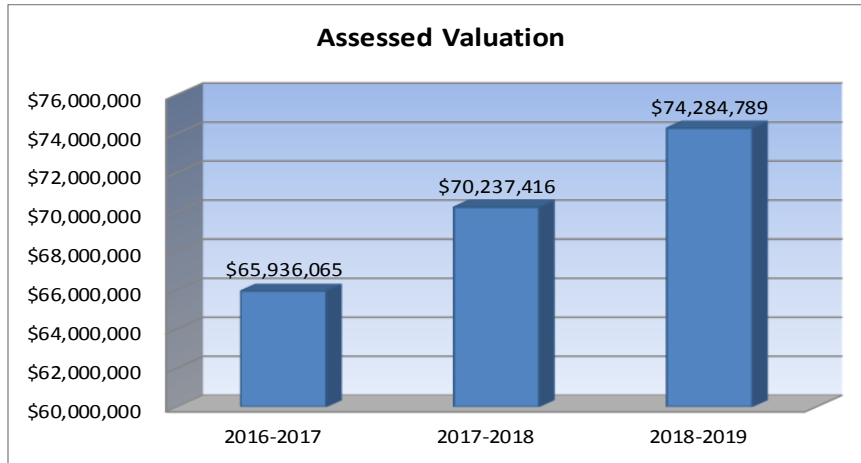
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	16.470	19.302	16.117
Adult Education	0.000	0.000	0.000
Capital Outlay	7.996	7.999	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	44.466	47.301	44.117
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



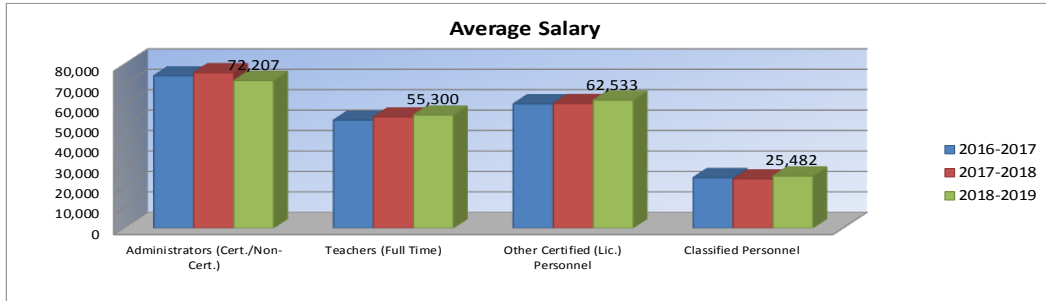
Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$65,936,065	\$70,237,416	\$74,284,789
Bonded Indebtedness	1,780,111	1,580,661	1,375,709



USD# 273
AVERAGE SALARY

	2016-17 Actual			2017-18 Actual			2018-19 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	547,123	75,989	8.2	592,100	72,207
Teachers (Full Time)	80.6	4,254,540	52,786	80.6	4,380,128	54,344	81.6	4,512,500	55,300
Other Certified (Licensed) Personnel	16.0	972,000	60,750	16.0	975,080	60,943	16.0	1,000,520	62,533
Classified Personnel	79.0	1,950,125	24,685	83.0	1,995,874	24,047	83.0	2,115,000	25,482
Substitutes/Temporary Help	XXXXX	211,521	XXXXXXXXXX	XXXXX	218,922	XXXXXXXXXX	XXXXX	225,000	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