

# Budget at a Glance

USD 273 - Beloit

2022-2023



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

# Table of Contents

<b>Summary of Total Expenditures by Function (All Funds).....</b>	<b>3</b>
<b>Total Expenditures by Function (All Funds).....</b>	<b>4</b>
<b>Total Expenditures Amount per Pupil by Function (All Funds).....</b>	<b>5</b>
<b>Summary of General and Supplemental General Fund Expenditures.....</b>	<b>6</b>
<b>Instruction Expenses.....</b>	<b>7</b>
<b>Sources of Revenue and Proposed Budget for 2022-2023.....</b>	<b>8</b>
<b>Enrollment and Low Income Students.....</b>	<b>9</b>
<b>Mill Rates by Fund.....</b>	<b>10</b>
<b>Assessed Valuation and Bonded Indebtedness.....</b>	<b>11</b>
<b>Average Salary.....</b>	<b>12</b>
<b>District Reports.....</b>	<b>13</b>

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

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$9,407,460	57%	\$1,209,037,552	100%	12752%	#####	100%	2%
Student Support Services	\$1,714,934	10%	\$1,202,572	<1%	-30%	\$1,607,390	0%	34%
Instructional Support Services	\$682,792	4%	\$380,758	<1%	-44%	\$581,921	<1%	53%
Administration & Support	\$1,699,755	10%	\$605,884	<1%	-64%	\$1,717,215	0%	183%
Operations & Maintenance	\$1,138,540	7%	\$157,870	<1%	-86%	\$936,320	<1%	493%
Transportation	\$984,608	6%	\$379,379	<1%	-61%	\$954,450	<1%	152%
Food Services	\$472,175	3%	\$0	0%	-100%	\$0	0%	0%
Capital Improvements	\$499,001	3%	\$0	0%	-100%	\$0	0%	0%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$49,235	0%	\$56,153	<1%	14%	\$62,467	<1%	11%
<b>Total Expenditures<sup>1</sup></b>	<b>16,648,500</b>	<b>100%</b>	<b>\$1,211,820,168</b>	<b>100%</b>	<b>7179%</b>	<b>#####</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$22,216		\$1,565,053		6945%	\$1,546,088		-1%
<b>Current Expenditures<sup>2</sup></b>	<b>\$15,883,866</b>	<b>100%</b>	<b>\$1,211,820,168</b>	<b>100%</b>	<b>7529%</b>	<b>#####</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$21,195		\$1,565,053		7284%	\$1,546,088		-1%

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

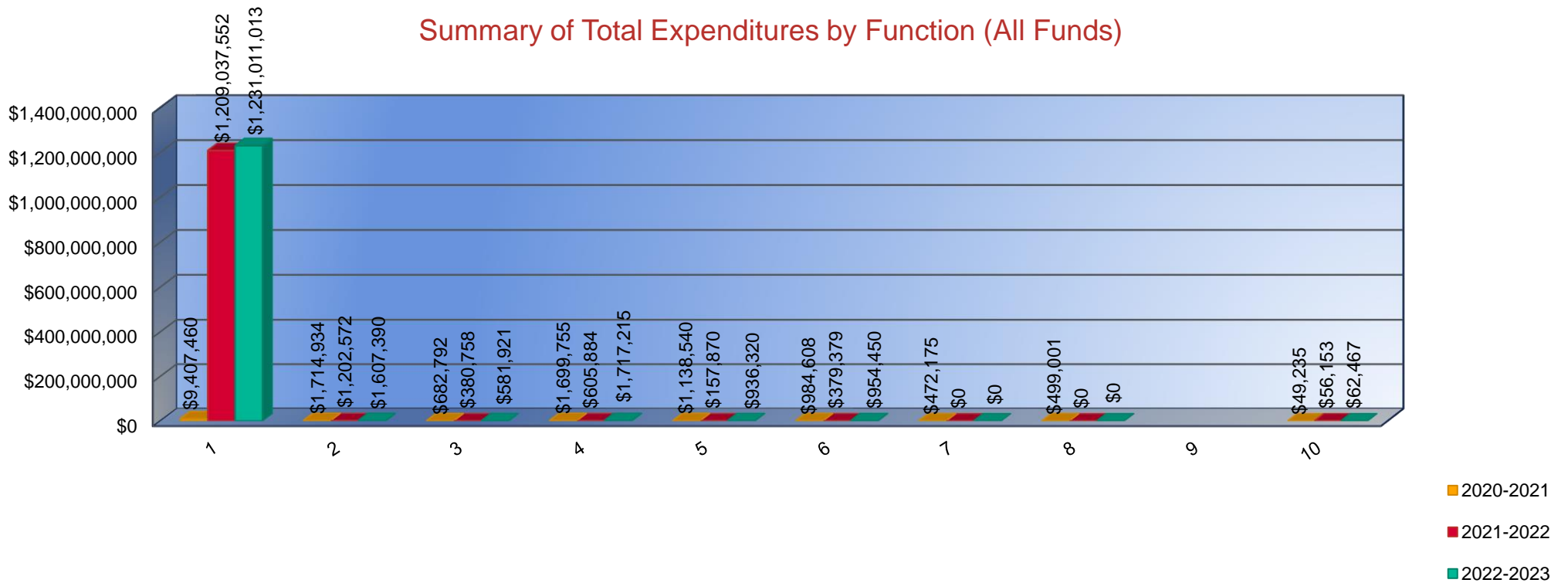
Total Expenditures	\$9,301,334	56%	\$1,209,037,552	100%	44%	#####	100%	0%
Current Expenditures	\$9,301,334	59%	\$1,209,037,552	100%	41%	#####	100%	0%

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 (K-12), (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.

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)

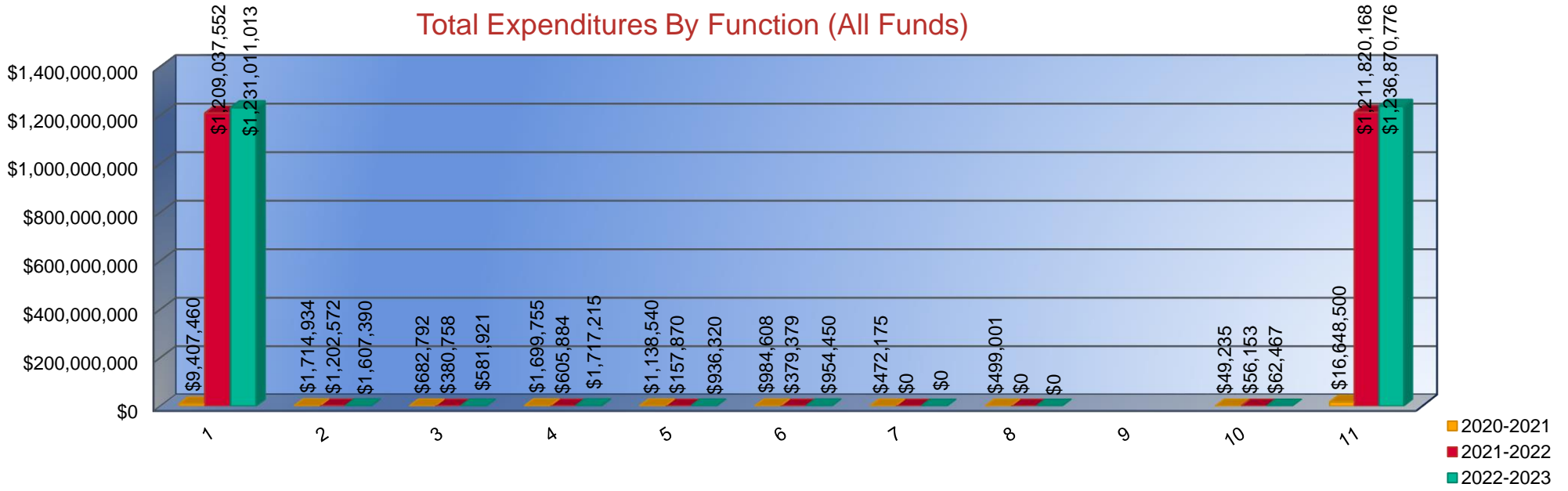
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



### Total Expenditures By Function (All Funds)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$9,407,460	\$1,209,037,552	\$1,231,011,013
Student Support	\$1,714,934	\$1,202,572	\$1,607,390
Instructional Support	\$682,792	\$380,758	\$581,921
Administration & Support	\$1,699,755	\$605,884	\$1,717,215
Operations & Maintenance	\$1,138,540	\$157,870	\$936,320
Transportation	\$984,608	\$379,379	\$954,450
Food Services	\$472,175	\$0	\$0
Capital Improvements	\$499,001	\$0	\$0
Debt Services	\$0	\$0	\$0
Other Costs	\$49,235	\$56,153	\$62,467
<b>Total Expenditures<sup>1</sup></b>	<b>\$16,648,500</b>	<b>\$1,211,820,168</b>	<b>\$1,236,870,776</b>

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 (K-12), (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.

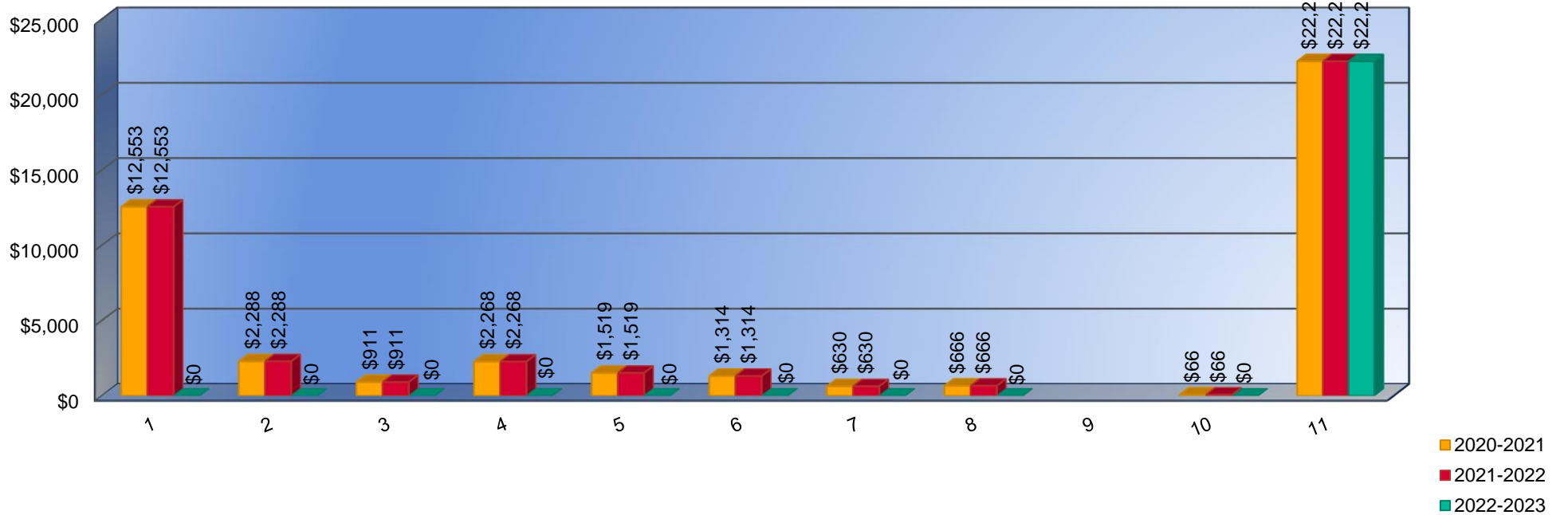


**Total Expenditures Amount Per Pupil by Function (All Funds)**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget
Instruction	\$12,553	\$1,561,459	1538763.766
Student Support	\$2,288	\$1,553	\$2,009
Instructional Support	\$911	\$492	\$727
Administration & Support	\$2,268	\$782	\$2,147
Operations & Maintenance	\$1,519	\$204	\$1,170
Transportation	\$1,314	\$490	\$1,193
Food Services	\$630	\$0	\$0
Capital Improvements	\$666	\$0	\$0
Debt Services	\$0	\$0	\$0
Other Costs	\$66	\$73	\$78
<b>Total Expenditures<sup>1</sup></b>	<b>\$22,216</b>	<b>\$1,565,053</b>	<b>\$1,546,088</b>
Enrollment (FTE) <sup>2</sup>	<b>749.4</b>	<b>774.3</b>	<b>800.0</b>

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 (K-12), (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)**

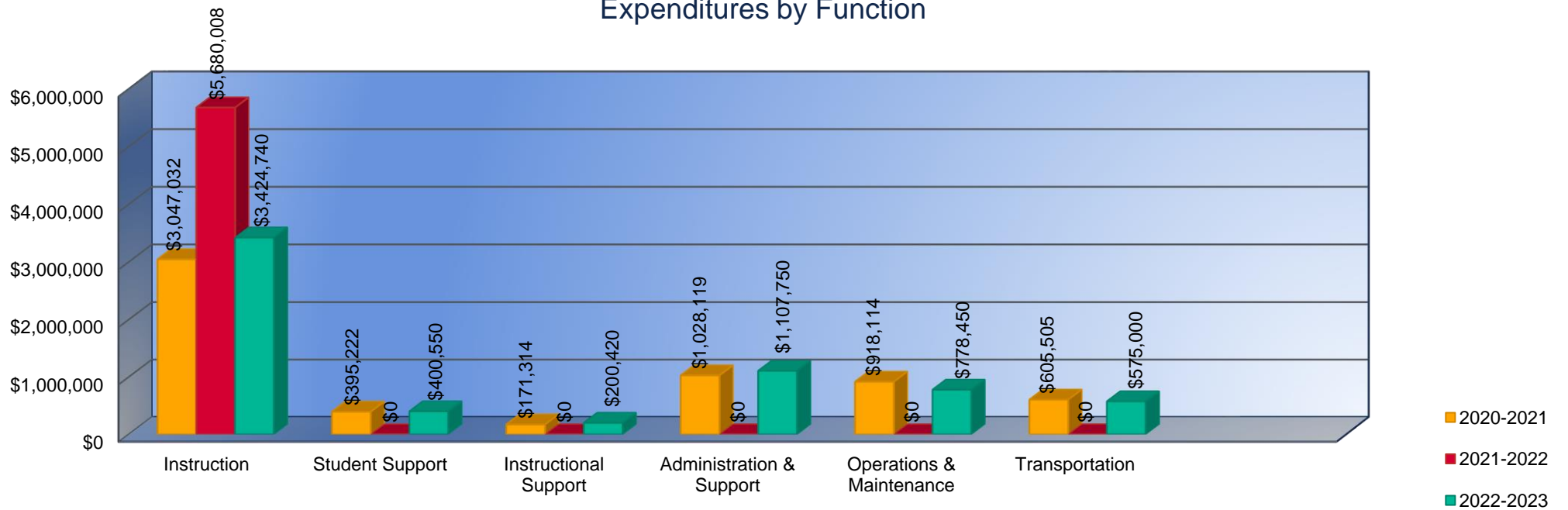


### Summary of General and Supplemental General Fund Expenditures by Function\*

	2020-2021 Actual	% of Total	2021-2022 Actual	% of Total	% Change	2022-2023 Budget	% of Total	% Change
Instruction	\$3,047,032	49%	\$5,680,008	100%	86%	\$3,424,740	53%	-40%
Student Support	\$395,222	6%	\$0	0%	-100%	\$400,550	6%	0%
Instructional Support	\$171,314	3%	\$0	0%	-100%	\$200,420	3%	0%
Administration & Support	\$1,028,119	17%	\$0	0%	-100%	\$1,107,750	17%	0%
Operations & Maintenance	\$918,114	15%	\$0	0%	-100%	\$778,450	12%	0%
Transportation	\$605,505	10%	\$0	0%	-100%	\$575,000	9%	0%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	\$0	\$0	\$0	0%	\$0	0%	0%
<b>Total Expenditures</b>	<b>\$6,165,306</b>	<b>100%</b>	<b>\$5,680,008</b>	<b>100%</b>	<b>-8%</b>	<b>\$6,486,910</b>	<b>100%</b>	<b>14%</b>
Amount per Pupil	\$8,227		\$7,336		-11%	\$8,109		11%

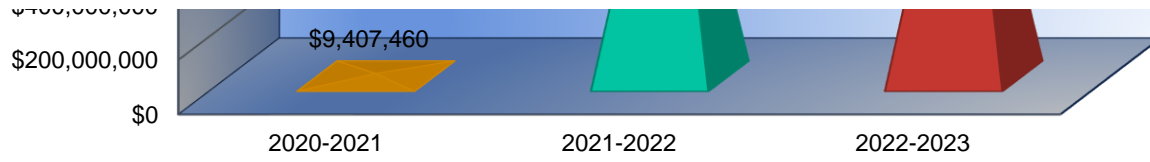
\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

### Summary of General and Supplemental General Fund Expenditures by Function









**Sources of Revenue and Proposed Budget for 2022-2023**

Fund	2022-2023 Amount Budgeted	July 1, 2022 Cash Balance	Estimated Sources of Revenue - 2022-2023					Estimated July 1, 2023 Cash Balance		
			State	Federal	Local					
					Interest	Transfers	Other			
General	\$7,022,823	\$0	\$7,022,823	\$0			\$0	\$0		
Supplemental General	\$2,344,546	\$1,809,802	\$708,756				\$0	\$285,187		
Adult Education	\$0	\$0	\$0	\$0			\$0	\$0		
Preschool-Aged At-Risk (4 yr Old)	\$0	\$146,757		\$0			\$140,000	\$0	\$286,757	
Adult Supplemental Education	\$0	\$0					\$0	\$0	\$0	
At Risk (K-12)	\$0	\$835,408		\$0			\$850,711	\$0	\$1,686,119	
Bilingual Education	\$0	\$2,688		\$0			\$3,048	\$0	\$5,736	
Virtual Education	\$0	\$0					\$0	\$0	\$0	
Capital Outlay	\$0	\$1,512,924	\$109,806	\$0		\$14,660	\$0	\$649,236	\$2,286,626	
Driver Training	\$0	\$15,127	\$8,100	\$0			\$0	\$0	\$23,227	
Declining Enrollment	\$0	\$0					\$0		\$0	
Extraordinary School Program	\$0	\$0		\$0			\$0	\$0	\$0	
Food Service	\$0	\$111,859	\$4,572	\$302,033			\$0	\$0	\$235,005	\$653,469
Professional Development	\$0	\$11,436	\$3,000	\$0			\$0	\$20,000	\$0	\$34,436
Parent Education Program	\$0	\$175,733	\$0	\$0			\$0	\$32,000	\$0	\$207,733
Summer School	\$0	\$0		\$0			\$0	\$0	\$0	\$0
Special Education	\$0	\$3,462,248	\$0	\$0			\$0	\$1,569,700	\$0	\$5,031,948
Career and Postsecondary Education	\$0	\$270,380	\$0	\$0			\$0	\$265,000	\$0	\$535,380
Special Liability Expense Fund	\$0	\$0					\$0	\$0	\$0	\$0
Special Reserve Fund		\$373,931								
Gifts and Grants	\$0	\$9,043	\$0	\$0					\$0	\$9,043
Textbook & Student Materials Revolving		\$15,919								
School Retirement	\$0	\$0					\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0						\$0	\$0	
KPERS Special Retirement Contribution	Exp. <> Resources	\$0	\$1,356,111							
Contingency Reserve		\$340,254								
Activity Funds		\$43,952								
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	ERROR	#####	\$0	\$1,238,047			\$1,000		\$4,768,986	NEGATIVE
Federal Funds	\$0	\$0		\$0						\$0
Cost of Living	\$0	\$0						\$0	\$0	
<b>SUBTOTAL</b>	<b>\$9,367,369</b>	<b>#####</b>	<b>\$9,213,168</b>	<b>\$1,540,080</b>			<b>\$15,660</b>	<b>\$2,880,459</b>	<b>\$5,938,414</b>	<b>\$10,760,474</b>
Less Transfers	\$2,880,459									
<b>TOTAL Budget Expenditures</b>	<b>\$6,486,910</b>									

**Sources of Revenue**

	2020-2021	2021-2022	2022-2023
State Revenues	8,690,021	8,716,331	9,213,168
Federal Revenues	1,883,401	1,112,744	1,540,080
Local Revenues <sup>1</sup>	9,103,970	8,813,088	5,954,074
<b>Total Revenues</b>	<b>19,677,392</b>	<b>18,642,163</b>	<b>16,707,322</b>
Revenues Per Pupil	26,258	24,076	20,884

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



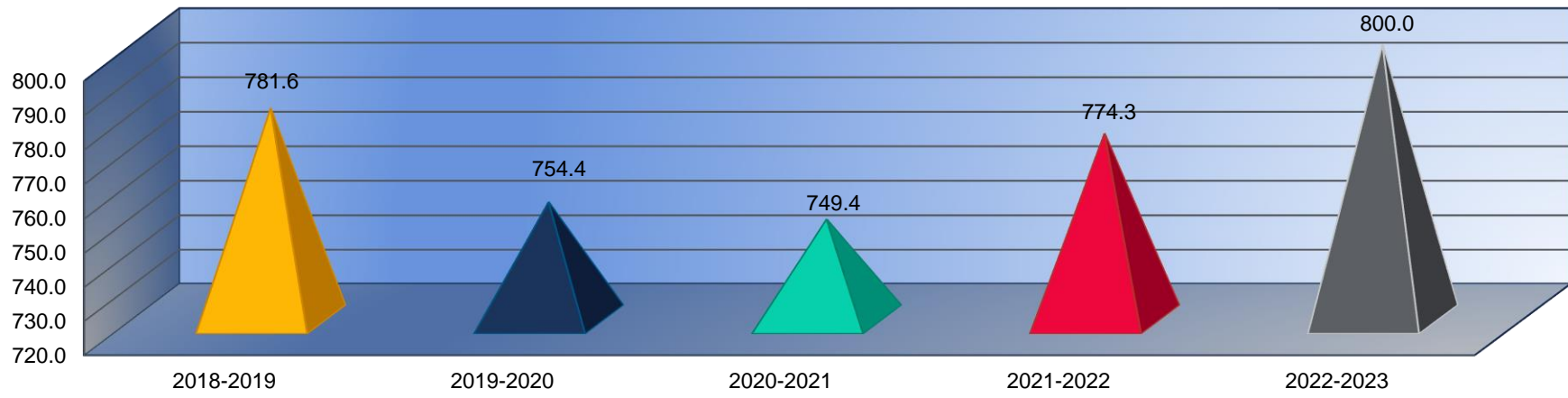
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

### Enrollment Information

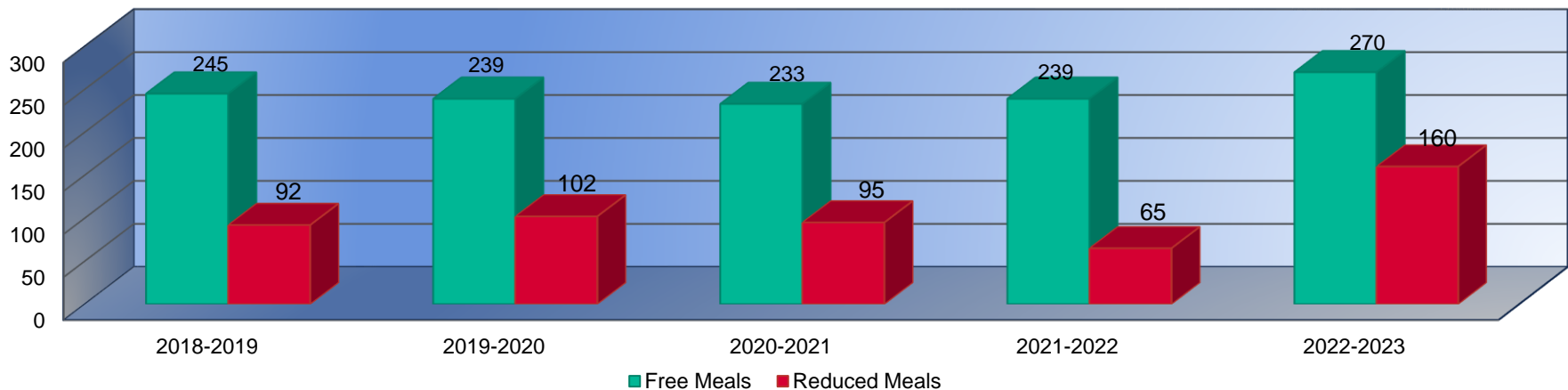
	2018-2019 Actual	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	781.6	754.4	-3%	749.4	-1%	774.3	3%	800.0	3%
Free Meal Student Headcount	245	239	-2%	233	-3%	239	3%	270	13%
Reduced Meal Student Headcount	92	102	11%	95	-7%	65	-32%	160	146%

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





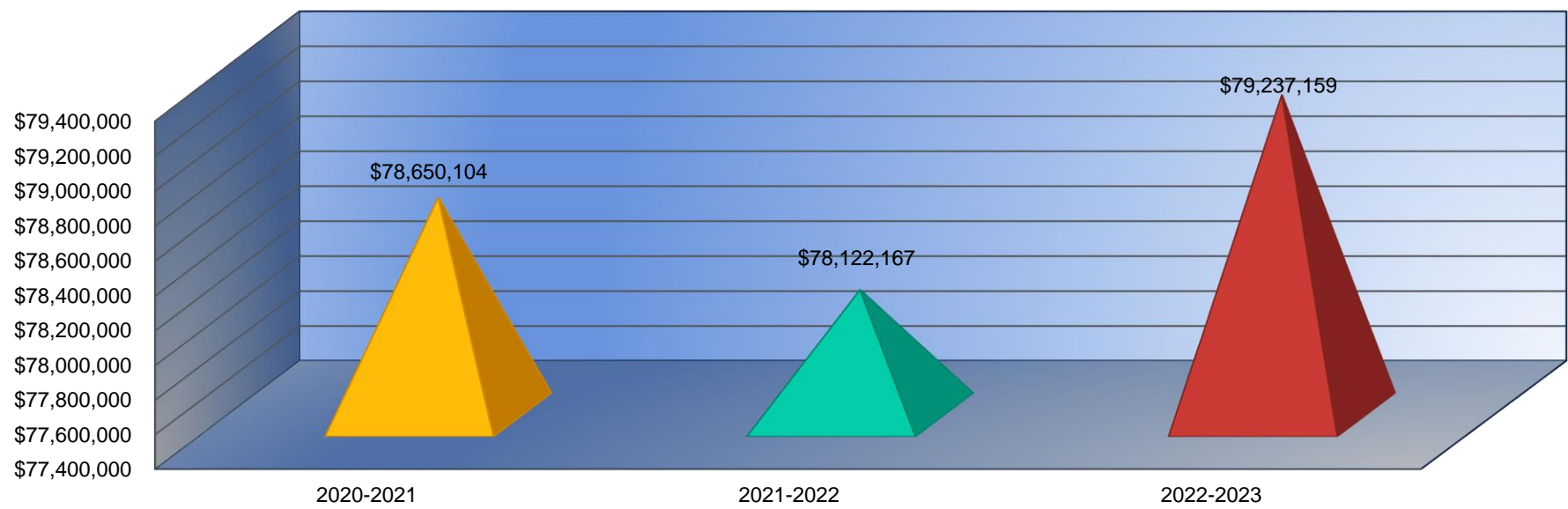
Other Information

	2020-2021 Actual
Assessed Valuation	\$78,650,104
Total USD Debt	\$358,000

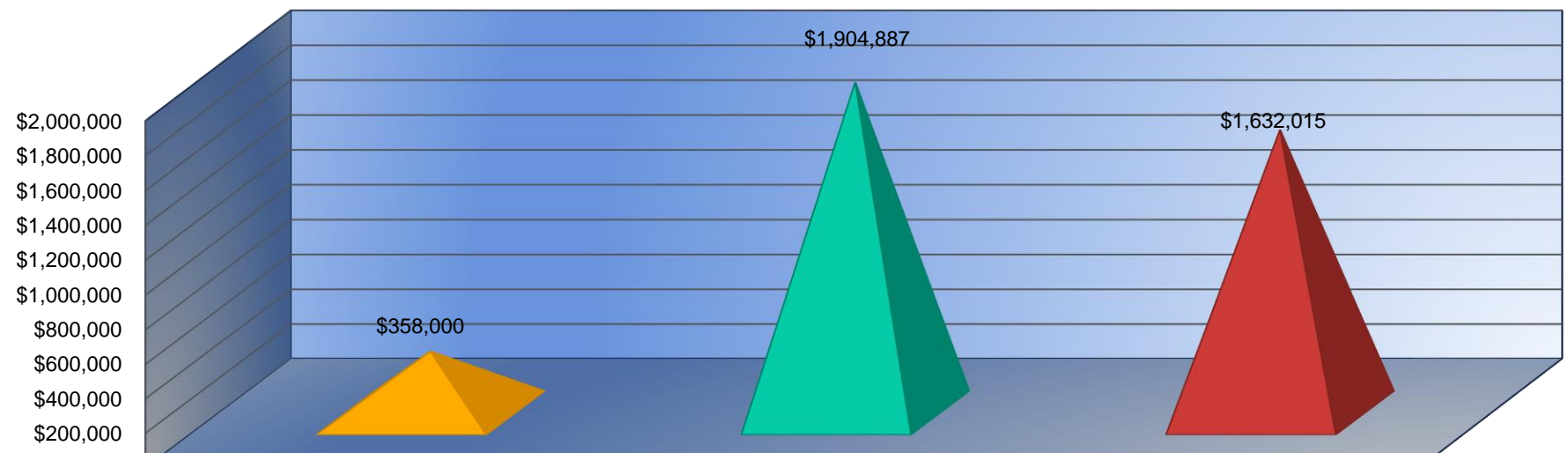
	2021-2022 Actual
Assessed Valuation	\$78,122,167
Total USD Debt	\$1,904,887

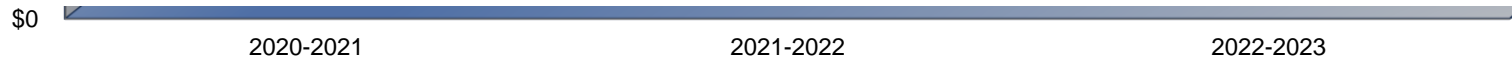
	2022-2023 Budget
Assessed Valuation	\$79,237,159
Total USD Debt	\$1,632,015

Assessed Valuation



Total USD Debt





### Salaries

	2020-21 Actual			2021-22 Actual			2022-23 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	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 Certified (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:**

\*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.

Administrators: \*\* 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, 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)\*\*\*\*.

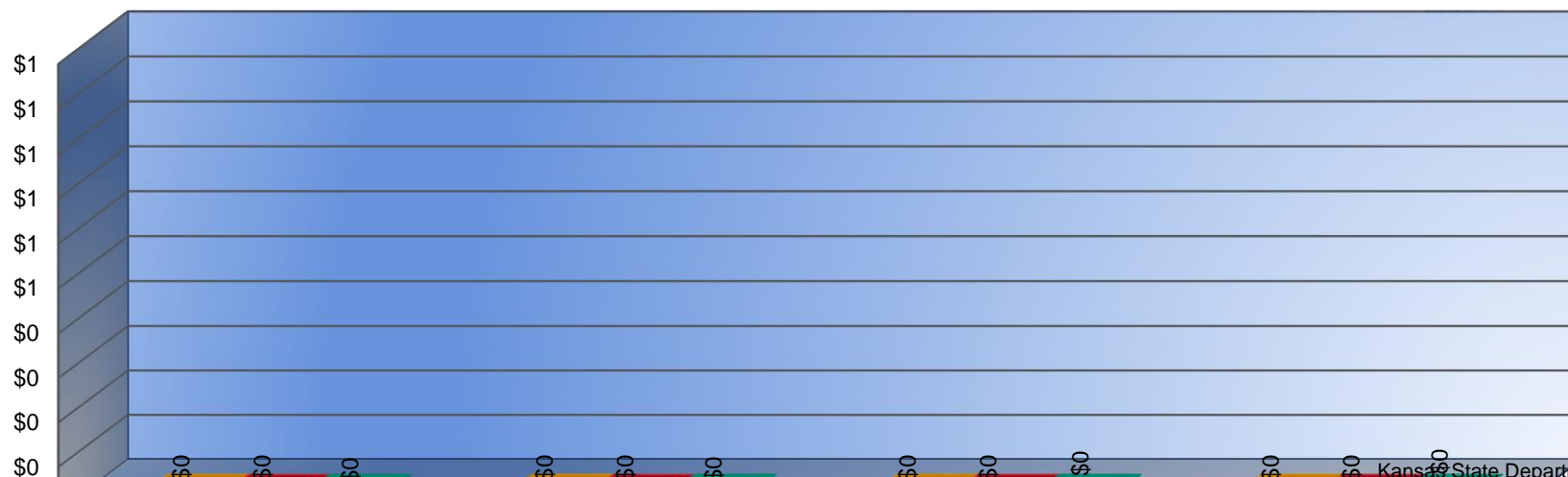
\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents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

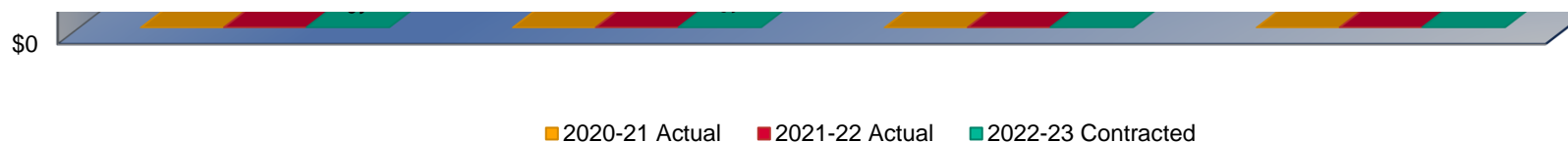
\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*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.

### Average Salaries





# Public School District Reports

## 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
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality

- Enrollment
- ACT Scores

- Demographic