

# 2013-2014 Budget at a Glance



217 - Rolla

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

	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,798,520	49%	1,698,576	43%	-6%	1,602,556	33%	-6%
Student Support Services	8,044	0%	8,925	0%	11%	8,700	0%	-3%
Instructional Support Services	46,434	1%	37,839	1%	-19%	55,960	1%	48%
General Administration	205,646	6%	216,787	6%	5%	233,595	5%	8%
School Administration (Building)	139,061	4%	120,805	3%	-13%	159,200	3%	32%
Operations & Maintenance	424,795	12%	386,717	10%	-9%	501,566	10%	30%
Transportation	77,957	2%	152,944	4%	96%	78,540	2%	-49%
Food Services	133,614	4%	133,995	3%	0%	169,000	3%	26%
Capital Improvements	301,600	8%	614,879	16%	104%	1,760,000	36%	186%
Debt Services	500,215	14%	500,290	13%	0%	197,640	4%	-60%
Other Costs	14,834	0%	62,820	2%	323%	106,785	2%	70%
<b>Total Expenditures*</b>	<b>3,650,720</b>	<b>100%</b>	<b>3,934,577</b>	<b>100%</b>	<b>8%</b>	<b>4,873,542</b>	<b>100%</b>	<b>24%</b>
Amount per Pupil	\$18,254		\$22,483		23%	\$26,343		17%
<b>Current Expenditures**</b>	<b>2,694,490</b>	<b>100%</b>	<b>2,523,566</b>	<b>100%</b>	<b>-6%</b>	<b>2,619,902</b>	<b>100%</b>	<b>4%</b>
Amount per Pupil	\$13,472		\$14,420		7%	\$14,162		-2%

### Percent of Expenditures

Instruction*** (Total Expenditures)	1,773,114	49%	1,645,054	42%	-7%	1,572,556	32%	-10%
Instruction*** (Current Expenditures)	1,773,114	66%	1,645,054	65%	-1%	1,572,556	60%	-5%

\* 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, Vocational 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)

\*\*\* 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

General Administration - 2300

School Administration (Building) - 2400

Operations & Maintenance - 2600

Transportation - 2700

Food Service - 3100

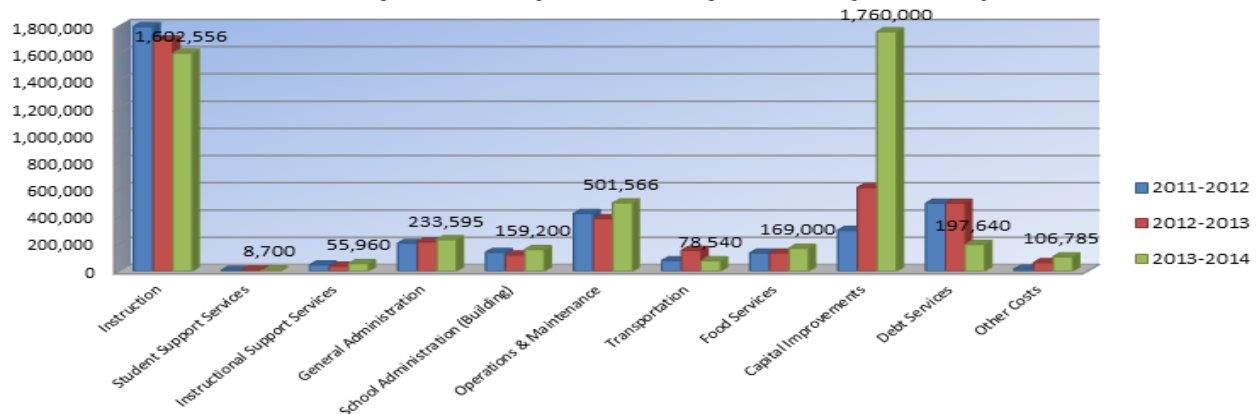
Other Costs - 2500/2900 and 3300

Capital Improvements - 4000

Debt Services - 5100

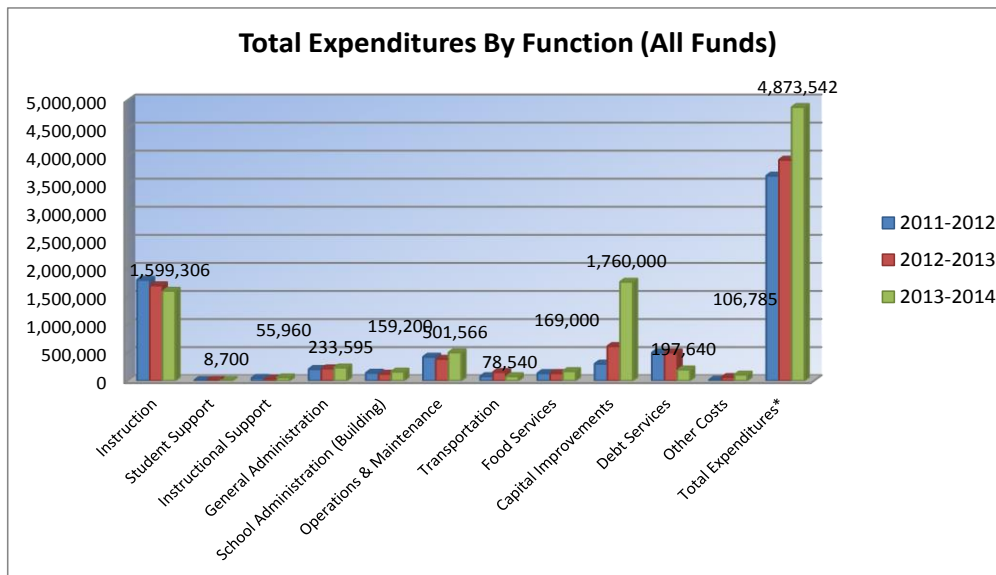
Transfers - 5200

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



**Total Expenditures By Function (All Funds)**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	1,796,527	1,696,577	1,599,306
Student Support	8,044	8,925	8,700
Instructional Support	46,434	37,839	55,960
General Administration	205,646	216,787	233,595
School Administration (Building)	139,061	120,805	159,200
Operations & Maintenance	424,795	386,717	501,566
Transportation	77,957	152,944	78,540
Food Services	133,614	133,995	169,000
Capital Improvements	301,600	614,879	1,760,000
Debt Services	500,215	500,290	197,640
Other Costs	14,834	62,820	106,785
<b>Total Expenditures*</b>	<b>3,650,720</b>	<b>3,934,577</b>	<b>4,873,542</b>

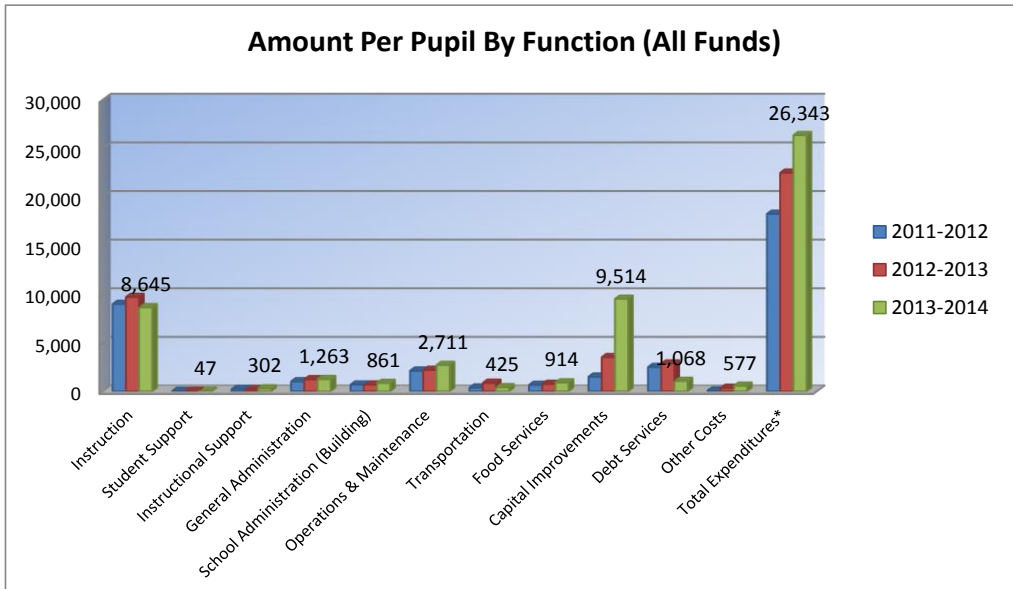


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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)**

	2011-2012 Actual	2012-2013 Actual	2013-2014 Budget
Instruction	8,983	9,695	8,645
Student Support	40	51	47
Instructional Support	232	216	302
General Administration	1,028	1,239	1,263
School Administration (Building)	695	690	861
Operations & Maintenance	2,124	2,210	2,711
Transportation	390	874	425
Food Services	668	766	914
Capital Improvements	1,508	3,514	9,514
Debt Services	2,501	2,859	1,068
Other Costs	74	359	577
<b>Total Expenditures*</b>	<b>18,254</b>	<b>22,483</b>	<b>26,343</b>
<b>Enrollment (FTE)*</b>	<b>200.0</b>	<b>175.0</b>	<b>185.0</b>

**Amount Per Pupil By Function (All Funds)**

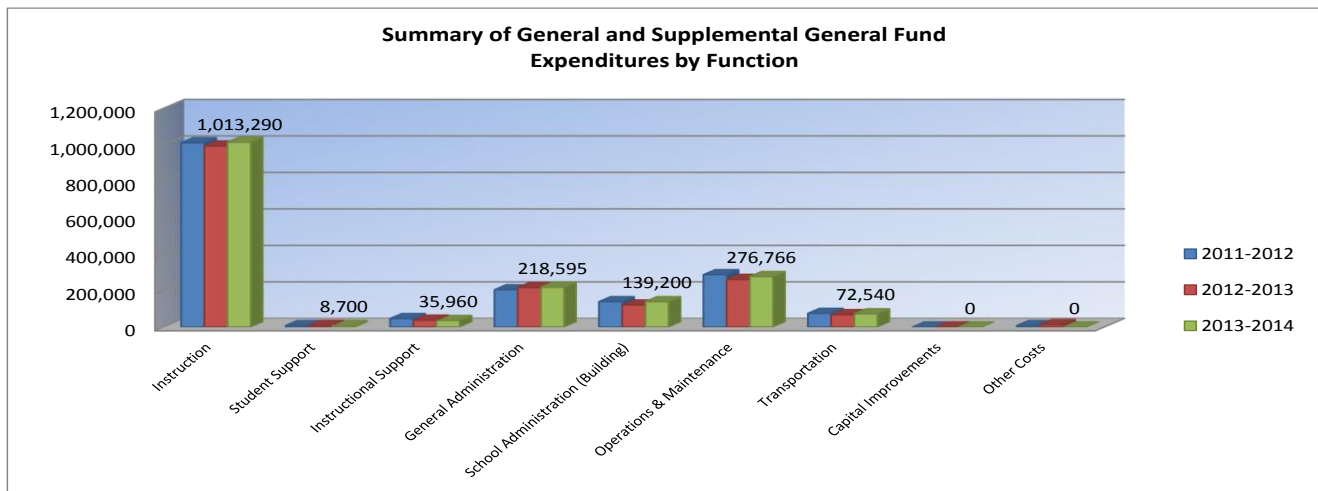


\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development, 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**

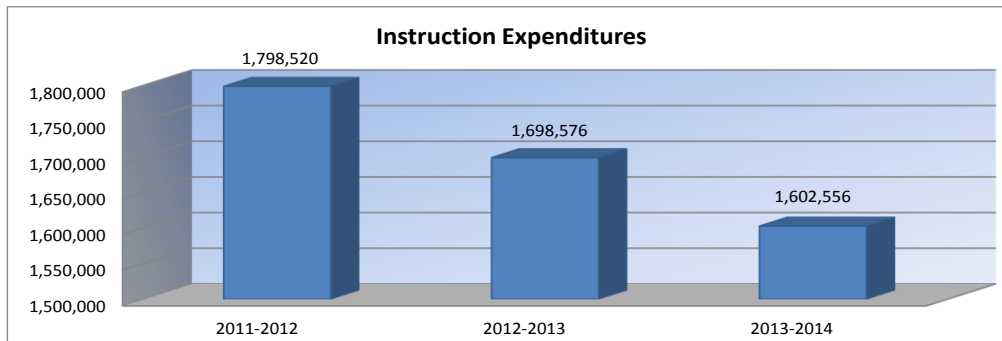
	2011-2012 Actual	% of Tot	2012-2013 Actual	% of Tot	% inc/ dec	2013-2014 Budget	% of Tot	% inc/ dec
Instruction	1,009,735	57%	992,417	58%	-2%	1,013,290	57%	2%
Student Support	8,044	0%	8,925	1%	11%	8,700	0%	-3%
Instructional Support	46,434	3%	37,839	2%	-19%	35,960	2%	-5%
General Administration	204,616	12%	216,787	13%	6%	218,595	12%	1%
School Administration (Building)	139,061	8%	120,805	7%	-13%	139,200	8%	15%
Operations & Maintenance	286,998	16%	261,325	15%	-9%	276,766	16%	6%
Transportation	75,175	4%	67,845	4%	-10%	72,540	4%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	7,975	0%	13,056	1%	64%	0	0%	-100%
<b>Total Expenditures</b>	<b>1,778,038</b>	<b>100%</b>	<b>1,718,999</b>	<b>100%</b>	<b>-3%</b>	<b>1,765,051</b>	<b>100%</b>	<b>3%</b>
Amount per Pupil	\$8,890		\$9,823		10%	\$9,541		-3%

The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 and adds together the 'General Fund' and 'Supplemental General Fund' line items.



**Instruction Expenditures (1000)**

	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
General	482,835	467,651	-3%	469,790	0%
Federal Funds	50,490	43,914	-13%	42,957	-2%
Supplemental General	526,900	524,766	0%	543,500	4%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	134,190	124,044	-8%	120,000	-3%
Bilingual Education	45,372	37,556	-17%	37,758	1%
Virtual Education	0	0	0%	0	0%
Capital Outlay	25,406	53,522	111%	30,000	-44%
Driver Education	5,091	3,903	-23%	7,083	81%
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	167,046	166,022	-1%	193,218	16%
Cost of Living	0	0	0%	0	0%
Vocational Education	140,006	101,606	-27%	105,000	3%
Gifts/Grants	0	0	0%	0	0%
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	184,848	150,294	-19%	50,000	-67%
Contingency Reserve	13,088	0	-100%		
Text Book & Student Material	0	0	0%		
Activity Fund	21,255	23,299	10%	0	-100%
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%
<b>SUBTOTAL</b>	<b>1,796,527</b>	<b>1,696,577</b>	<b>-6%</b>	<b>1,599,306</b>	<b>-6%</b>
Enrollment (FTE)*	200.0	175.0	-13%	185.0	6%
Amount per Pupil	8,983	9,695	8%	8,645	-11%
Adult Education	1,993	1,999	0%	3,250	63%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>1,798,520</b>	<b>1,698,576</b>	<b>-6%</b>	<b>1,602,556</b>	<b>-6%</b>



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.

\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

### Sources of Revenue and Proposed Budget for 2013-14

Fund	2013-14 Amount Budgeted	July 1, 2013 Cash Balance	Estimated Sources of Revenue--2013-14				Estimated July 1, 2014 Cash Balance	
			State	Federal	Interest	Local Transfers      Other		
General	1,633,069	0	606,094	0	0	0	1,026,975	XXXXXXXXXX
Supplemental General	568,814	59,945	0	0	0	0	508,869	XXXXXXXXXX
Adult Education	3,250	14,377	0	0	0	0	0	11,127
At Risk (4yr Old)	0	0	0	0	0	0	0	0
Adult Supplemental Education	0	0	0	0	0	0	0	0
At Risk (K-12)	120,000	0	0	0	0	120,000	0	0
Bilingual Education	37,758	7,444	0	0	0	30,314	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	2,253,640	2,414,665	0	0	0	0	419,920	580,945
Driver Training	7,433	21,774	1,725	0	0	0	0	16,066
Declining Enrollment	0	0	0	0	0	0	0	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	148,450	30,577	1,050	66,847	0	50,800	44,848	45,672
Professional Development	19,444	6,944	0	0	0	12,500	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0	0	0	0	0	0	0
Special Education	193,218	103,858	0	0	0	118,218	0	28,858
Vocational Education	105,000	0	0	0	0	105,000	0	0
Special Liability Expense Fund	0	0	0	0	0	0	0	0
Special Reserve Fund	0	0	0	0	0	0	0	XXXXXXXXXX
Gifts and Grants	0	0	0	0	0	0	0	0
Textbook & Student Materials Revolving	0	0	0	0	0	0	0	XXXXXXXXXX
School Retirement	0	0	0	0	0	0	0	0
Extraordinary Growth Facilities	0	0	0	0	0	0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	174,341	0	174,341	0	0	0	0	XXXXXXXXXX
Contingency Reserve	0	109,350	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXXXX
Tuition Reimbursement	0	0	0	0	0	0	0	0
Bond and Interest #1	0	40,990	0	0	0	0	2,341	43,331
Bond and Interest #2	0	0	0	0	0	0	0	0
No Fund Warrant	0	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0	0
Temporary Note	0	0	0	0	0	0	0	0
Coop Special Education	0	0	0	0	0	0	0	0
Federal Funds	45,957	567	XXXXXXXXXX	45,390	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
<b>SUBTOTAL</b>	<b>5,310,374</b>	<b>2,810,491</b>	<b>783,210</b>	<b>112,237</b>	<b>0</b>	<b>436,832</b>	<b>2,002,953</b>	<b>725,999</b>
Less Transfers	436,832							
<b>TOTAL Budget Expenditures</b>	<b>\$4,873,542</b>							

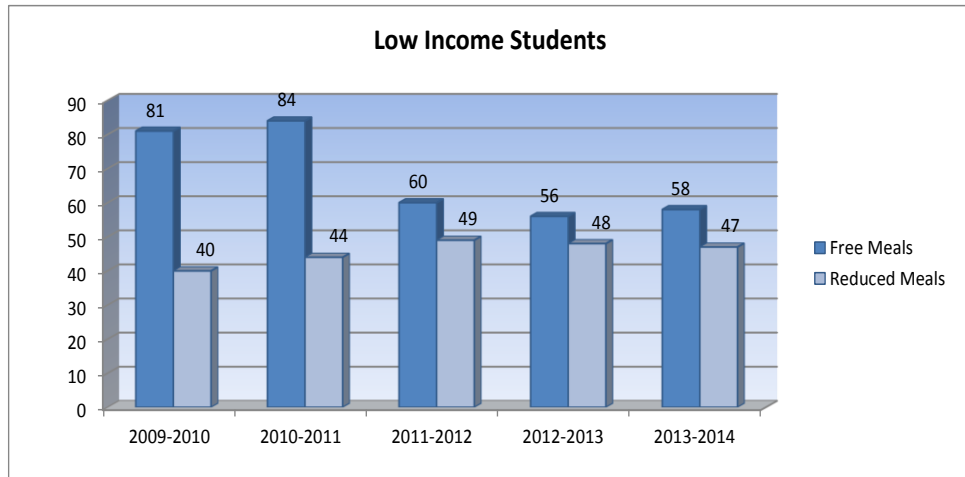
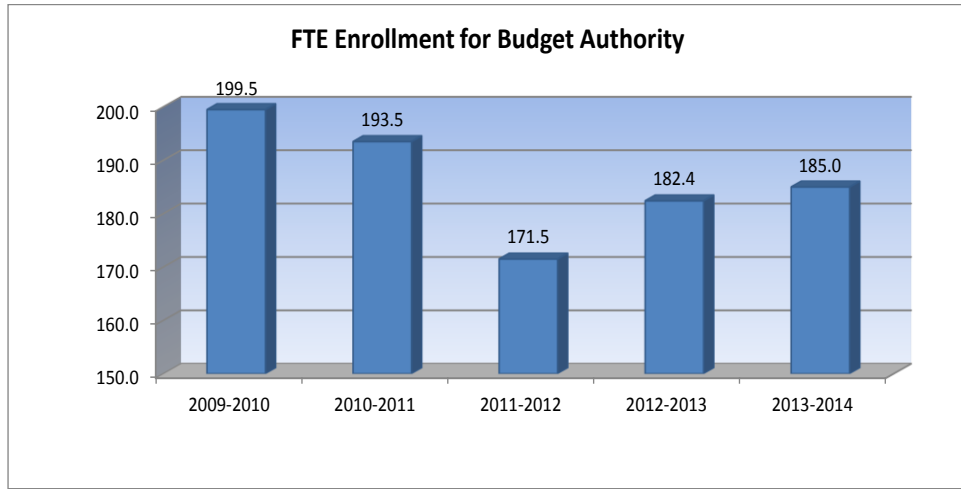
#### Sources of Revenue - - State, Federal, Local

	2011-2012	2012-2013	2013-2014
State Revenues	510,743	544,932	783,210
Federal Revenues	114,485	108,128	112,237
Local Revenues	3,231,593	2,617,816	2,439,785
<b>Total Revenues</b>	<b>3,856,821</b>	<b>3,270,876</b>	<b>3,335,232</b>
Revenues Per Pupil	19,284	18,691	18,028



**Enrollment Information**

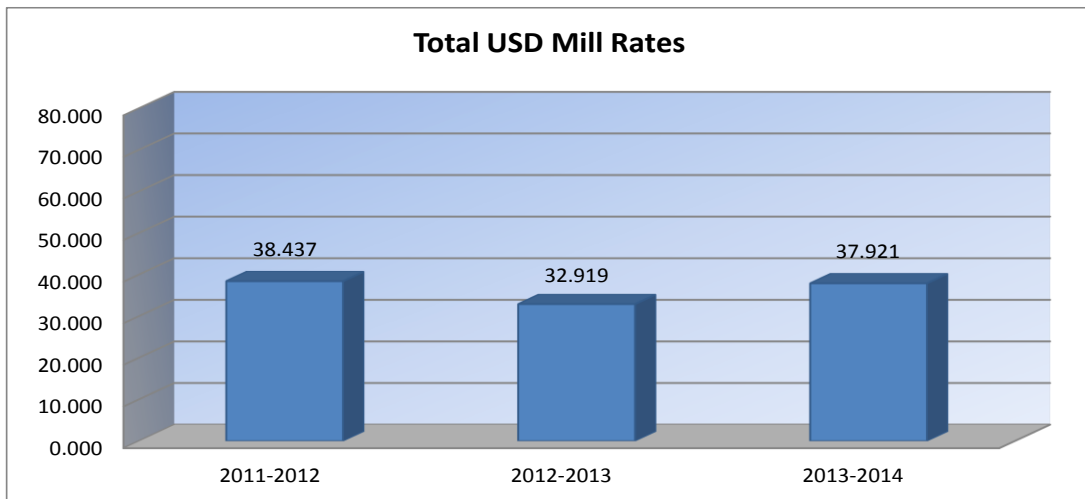
	2009-2010 Actual	2010-2011 Actual	% inc/ dec	2011-2012 Actual	% inc/ dec	2012-2013 Actual	% inc/ dec	2013-2014 Budget	% inc/ dec
Enrollment (FTE)*	199.5	193.5	-3%	171.5	-11%	182.4	6%	185.0	1%
Number of Students - Free Meals	81	84	4%	60	-29%	56	-7%	58	4%
Number of Students - Reduced Meals	40	44	10%	49	11%	48	-2%	47	-2%



\*FTE for state aid and budget authority purposes for the general fund.

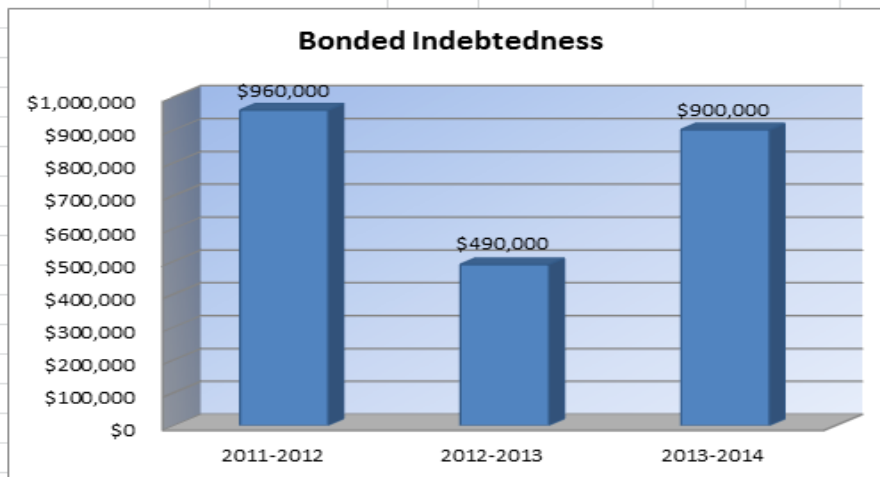
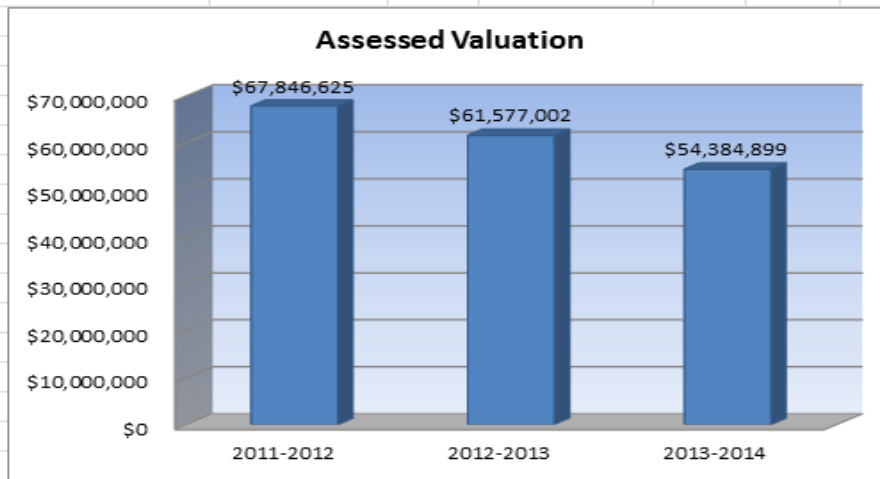
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>
General	20.000	20.000	20.000
Supplemental General	9.275	7.903	9.921
Adult Education	0.000	0.000	0.000
Capital Outlay	4.934	5.016	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
<b>SUBTOTAL</b>	<b>4.228</b>	<b>0.000</b>	<b>0.000</b>
Enrollment (FTE)*	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
<b>TOTAL USD</b>	<b>38.437</b>	<b>32.919</b>	<b>37.921</b>
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	1.968	1.997	2.001
Rec Comm Employee Bnfts	0.148	0.159	0.221
<b>TOTAL OTHER</b>	<b>2.116</b>	<b>2.156</b>	<b>2.222</b>



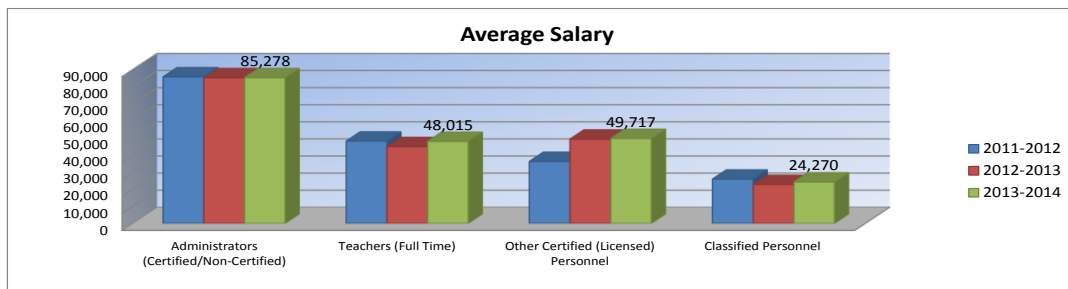
**Other Information**

	<b>2011-2012 Actual</b>	<b>2012-2013 Actual</b>	<b>2013-2014 Budget</b>
Assessed Valuation	\$67,846,625	\$61,577,002	\$54,384,899
Bonded Indebtedness	960,000	490,000	900,000



USD# 217  
AVERAGE SALARY

	2011-12 Actual			2012-13 Actual			2013-14 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	2.0	171,581	85,791	2.0	170,556	85,278	2.0	170,556	85,278
Teachers (Full Time)	21.0	1,012,088	48,195	18.0	808,962	44,942	17.0	816,258	48,015
Other Certified (Licensed) Personnel	0.9	36,293	36,293	1.7	83,893	49,349	2.1	104,406	49,717
Classified Personnel	15.3	396,888	25,940	16.0	364,776	22,799	14.0	339,776	24,270
Substitutes/Temporary Help	XXXXX	45,064	XXXXXXX	XXXXX	10,685	XXXXXXX	XXXXX	11,000	XXXXXXX



**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)**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications**

<http://www.ksde.org/Default.aspx?tabid=1870>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **Kansas Building Report Card**

<http://svapp15586.ksde.org/rcard/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses