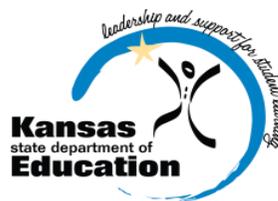


Budget at a Glance 2018-19



USD 217 - Rolla



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	1,402,918	48%	1,383,472	50%	-1%	1,533,297	47%	11%
Student Support Services	8,073	0%	14,656	1%	82%	12,500	0%	-15%
Instructional Support Services	50,754	2%	42,122	2%	-17%	70,200	2%	67%
Administration & Support	385,823	13%	408,584	15%	6%	403,100	12%	-1%
Operations & Maintenance	381,734	13%	369,236	13%	-3%	383,400	12%	4%
Transportation	96,253	3%	59,601	2%	-38%	160,200	5%	169%
Food Services	100,619	3%	107,305	4%	7%	133,281	4%	24%
Capital Improvements	105,222	4%	360,577	13%	243%	525,000	16%	46%
Debt Services	367,560	13%	0	0%	-100%	0	0%	0%
Other Costs	17,471	1%	18,452	1%	6%	16,856	1%	-9%
Total Expenditures*	2,916,427	100%	2,764,005	100%	-5%	3,237,834	100%	17%
Amount per Pupil	\$22,263		\$24,035		8%	\$24,906		4%
Current Expenditures**	2,315,383	100%	2,312,179	100%	0%	2,464,334	100%	7%
Amount per Pupil	\$17,675		\$20,106		14%	\$18,956		-6%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,400,943	48%	1,370,070	50%	2%	1,511,297	47%	-3%
Instruction*** (Current Expenditures)	1,400,943	61%	1,370,070	59%	-2%	1,511,297	61%	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, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

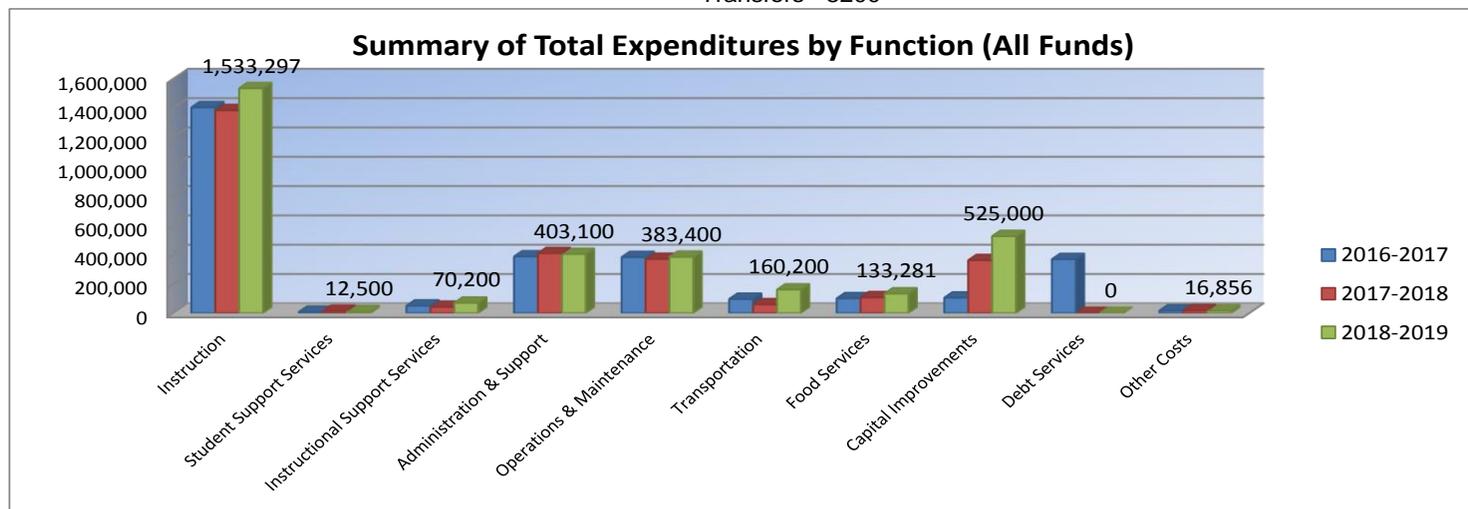
** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** 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.

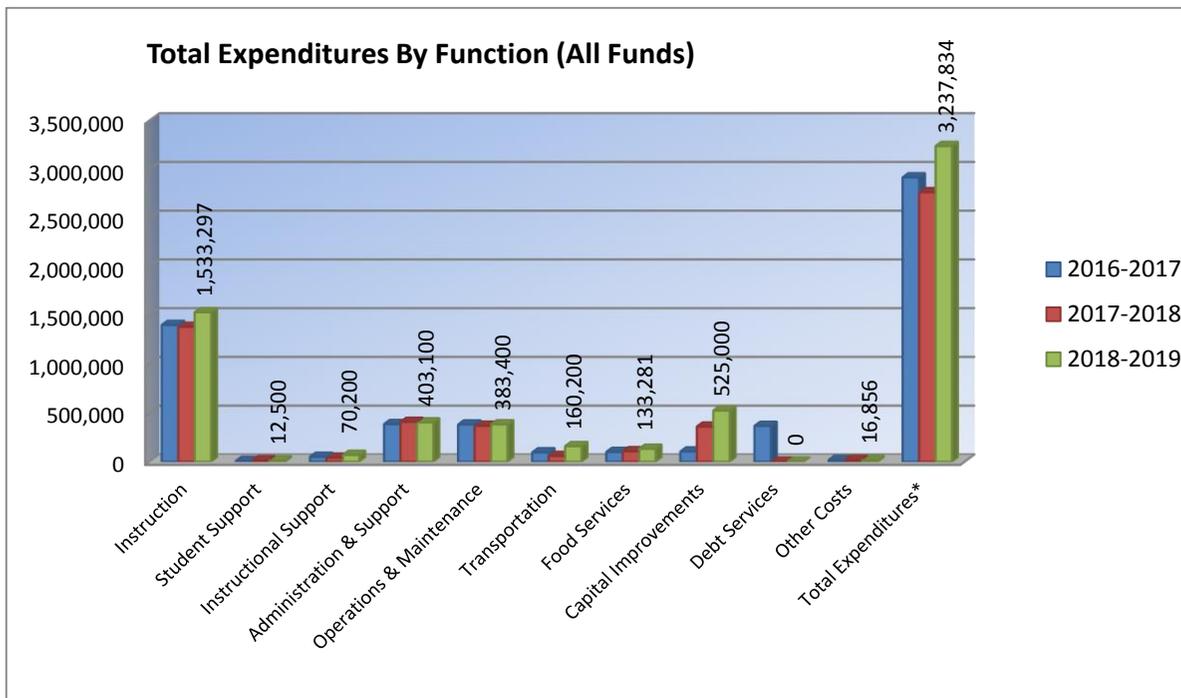
Further definition of what goes into each category:

- 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	1,402,918	1,383,472	1,533,297
Student Support	8,073	14,656	12,500
Instructional Support	50,754	42,122	70,200
Administration & Support	385,823	408,584	403,100
Operations & Maintenance	381,734	369,236	383,400
Transportation	96,253	59,601	160,200
Food Services	100,619	107,305	133,281
Capital Improvements	105,222	360,577	525,000
Debt Services	367,560	0	0
Other Costs	17,471	18,452	16,856
Total Expenditures*	2,916,427	2,764,005	3,237,834

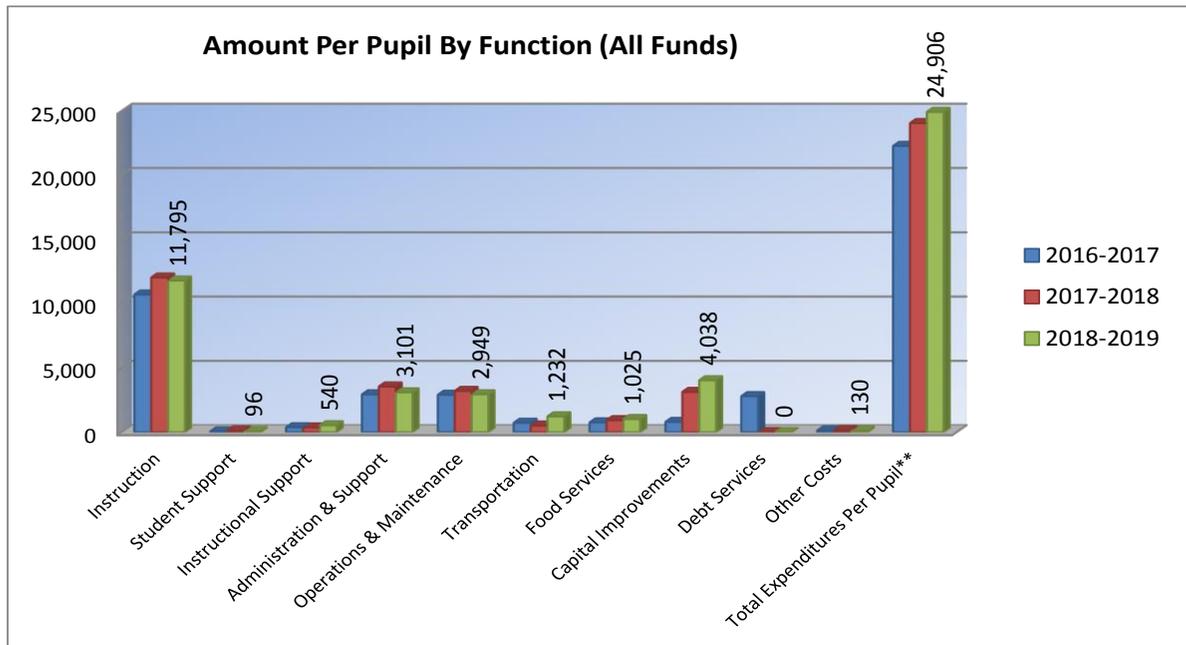


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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	10,709	12,030	11,795
Student Support	62	127	96
Instructional Support	387	366	540
Administration & Support	2,945	3,553	3,101
Operations & Maintenance	2,914	3,211	2,949
Transportation	735	518	1,232
Food Services	768	933	1,025
Capital Improvements	803	3,135	4,038
Debt Services	2,806	0	0
Other Costs	133	160	130
Total Expenditures Per Pupil**	22,263	24,035	24,906
Enrollment (FTE)*	131.0	115.0	130.0

*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.

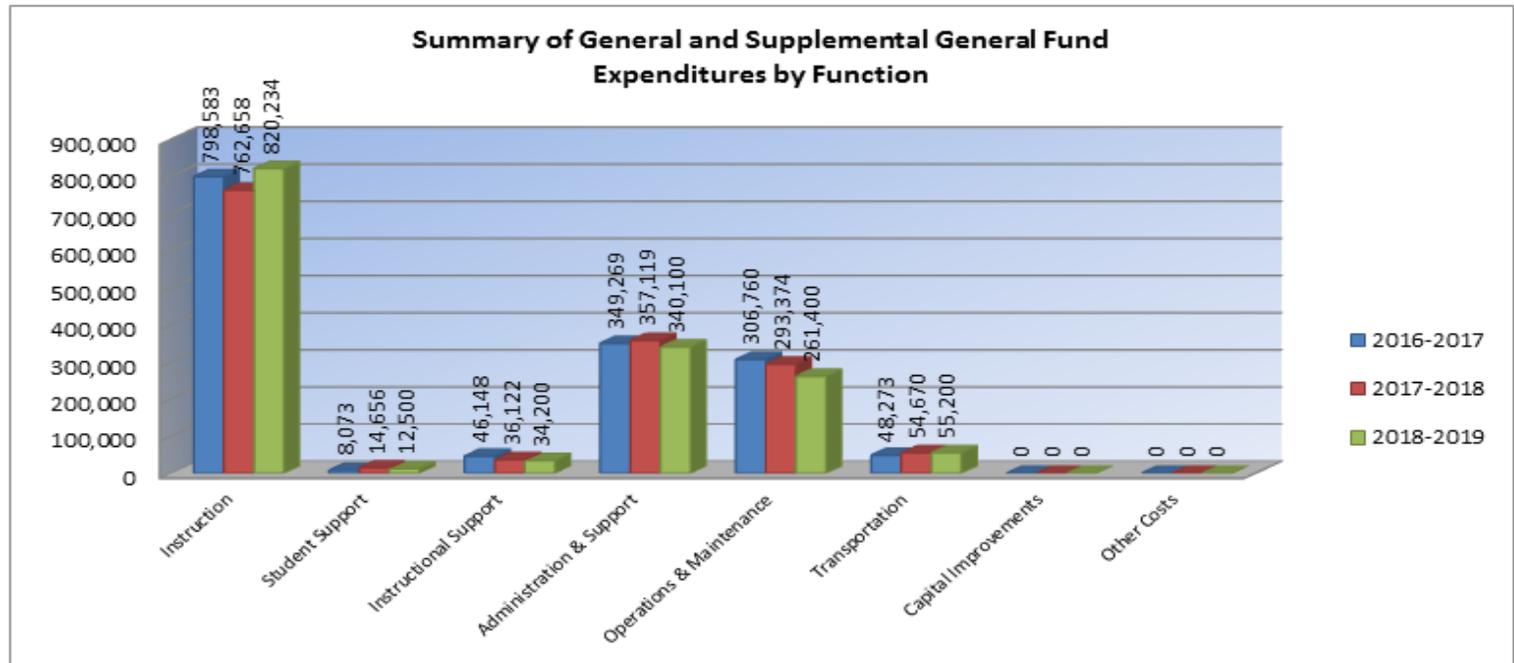


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

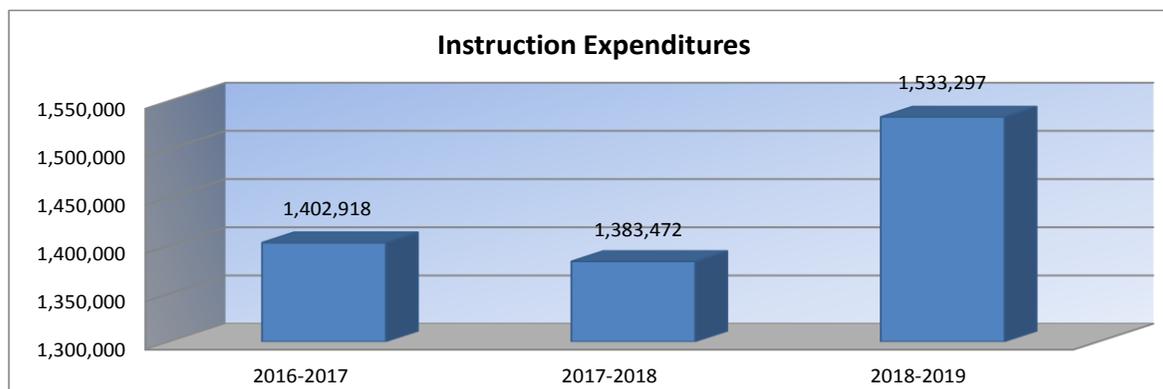
	2016-2017 Actual	% of Tot	2017-2018 Actual	% of Tot	% inc/dec	2018-2019 Budget	% of Tot	% inc/dec
Instruction	798,583	51%	762,658	50%	-4%	820,234	54%	8%
Student Support	8,073	1%	14,656	1%	82%	12,500	1%	-15%
Instructional Support	46,148	3%	36,122	2%	-22%	34,200	2%	-5%
Administration & Support	349,269	22%	357,119	24%	2%	340,100	22%	-5%
Operations & Maintenance	306,760	20%	293,374	19%	-4%	261,400	17%	-11%
Transportation	48,273	3%	54,670	4%	13%	55,200	4%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,557,106	100%	1,518,599	100%	-2%	1,523,634	100%	0%
Amount per Pupil	\$11,886		\$13,205		11%	\$11,720		-11%

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	430,353	381,177	-11%	372,616	-2%
Federal Funds	69,189	45,435	-34%	56,461	24%
Supplemental General	368,230	381,481	4%	447,618	17%
At Risk (4yr Old)	0	0	0%	0	0%
At Risk (K-12)	120,000	120,000	0%	120,000	0%
Bilingual Education	40,000	44,000	10%	44,000	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	1,975	13,402	579%	22,000	64%
Driver Education	2,747	2,572	-6%	6,260	143%
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	157,705	166,058	5%	181,500	9%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	111,748	116,554	4%	139,609	20%
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	74,500	95,000	28%	140,533	48%
Contingency Reserve	0	0	0%		
Text Book & Student Material	0	0	0%		
Activity Fund	24,226	15,670	-35%		
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	1,400,673	1,381,349	-1%	1,530,597	11%
Enrollment (FTE)*	131.0	115.0	-12%	130.0	13%
Amount per Pupil	10,692	12,012	12%	11,774	-2%
Adult Education	2,245	2,123	-5%	2,700	27%
Adult Supplemental Education	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	1,402,918	1,383,472	-1%	1,533,297	11%



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	Other	
General	1,379,448	4,901	1,374,547	0	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Supplemental General	499,618	61,944	0	0	0	0	437,674	XXXXXXXXXX
Adult Education	2,700	3,707	0	0	0	0	0	1,007
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	59,479	0	0	0	60,521	0	0
Bilingual Education	44,000	20,000	0	0	0	24,000	0	0
Virtual Education	0	0	0	0	0	0	0	0
Capital Outlay	773,500	1,195,740	0	0	0	0	199,257	621,497
Driver Training	6,760	20,556	1,950	0	0	0	0	15,746
Declining Enrollment	XXXXXXXXXX	0	0	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Extraordinary School Program	0	0	0	0	0	0	0	0
Food Service	131,281	26,156	544	33,473	0	40,000	31,108	0
Professional Development	29,856	29,856	0	0	0	0	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	181,500	187,341	0	0	0	110,911	0	116,752
Career and Postsecondary Education	144,609	18,095	6,514	0	0	120,000	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	223,533	0	223,533	0	0	XXXXXXXXXX	0	XXXXXXXXXX
Contingency Reserve	0	172,742	0	0	0	0	0	XXXXXXXXXX
Activity Funds	0	0	0	0	0	0	0	XXXXXXXXXX
Bond and Interest #1	0	0	0	0	0	0	0	0
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	56,461	0	XXXXXXXXXX	56,461	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,593,266	1,800,517	1,607,088	89,934	0	355,432	668,039	755,002
Less Transfers	355,432							
TOTAL Budget Expenditures	\$3,237,834							

Sources of Revenue - - State, Federal, Local

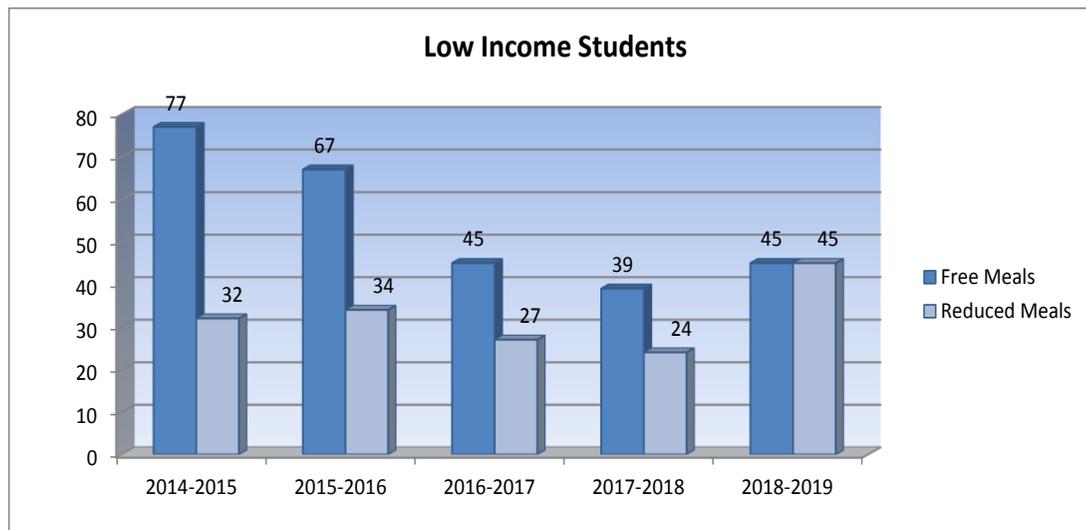
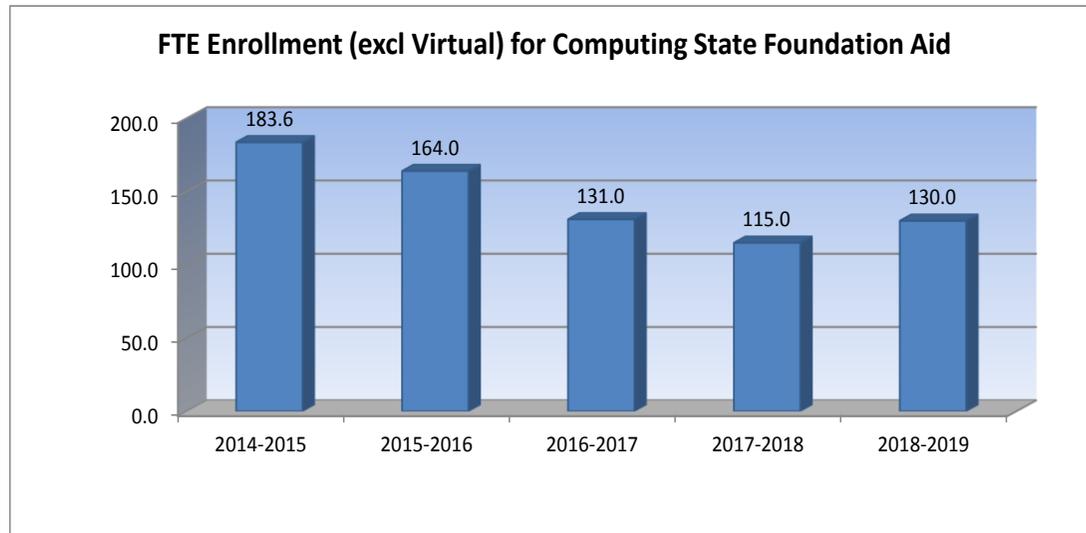
	2016-2017	2017-2018	2018-2019
State Revenues	1,715,533	1,743,053	1,607,088
Federal Revenues	115,701	82,861	89,934
Local Revenues*	722,491	1,099,555	668,039
Total Revenues	2,553,725	2,925,469	2,365,061
Revenues Per Pupil	19,494	25,439	18,193

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

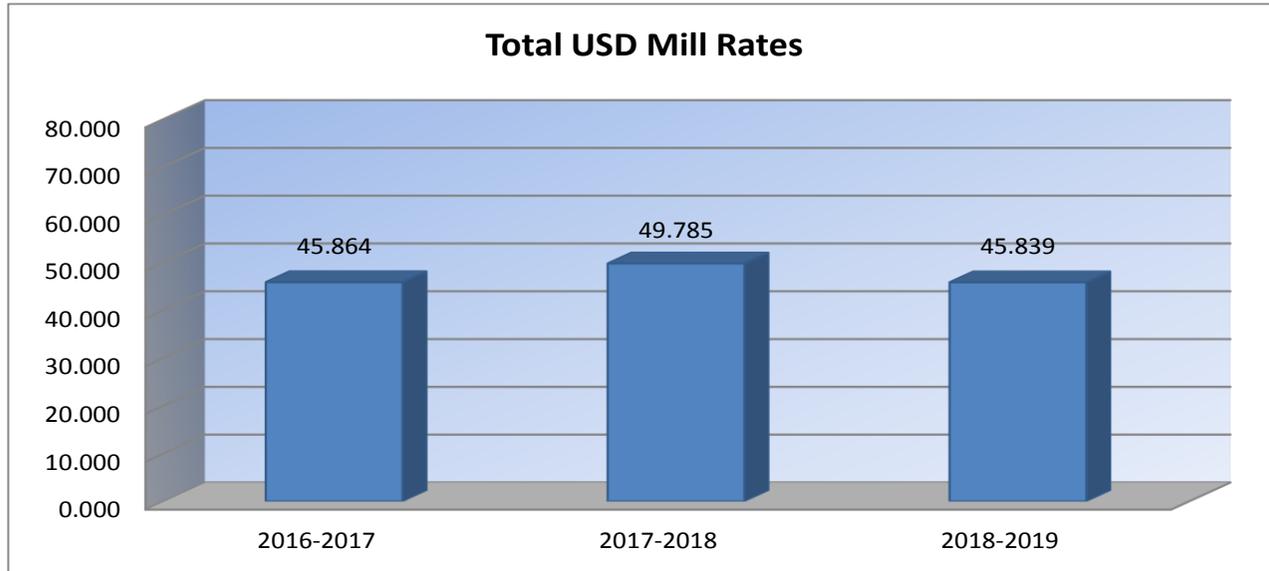
	2014-2015 Actual	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	183.6	164.0	-11%	131.0	-20%	115.0	-12%	130.0	13%
Number of Students - Free Meals	77	67	-13%	45	-33%	39	-13%	45	15%
Number of Students - Reduced Meals	32	34	6%	27	-21%	24	-11%	45	88%



*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.

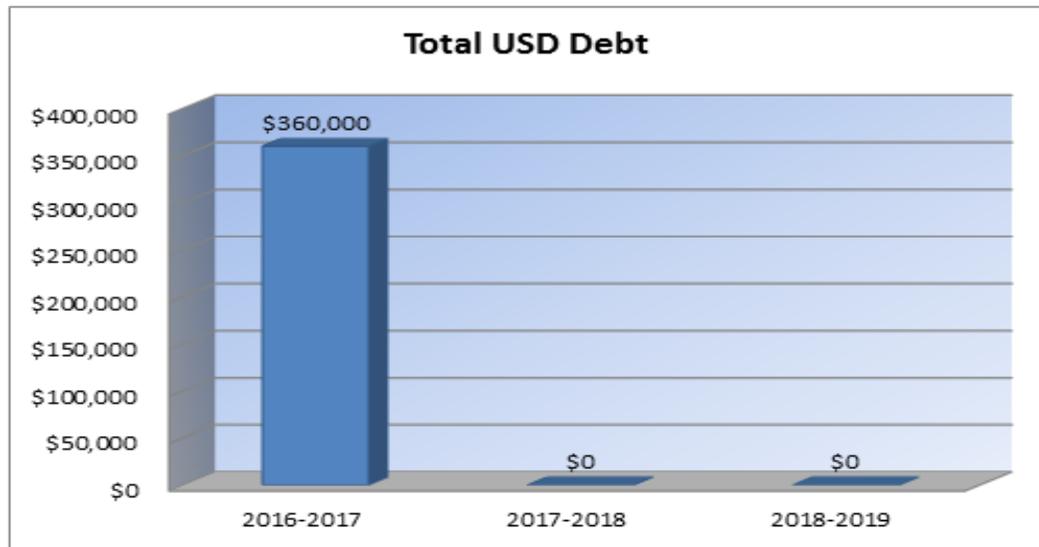
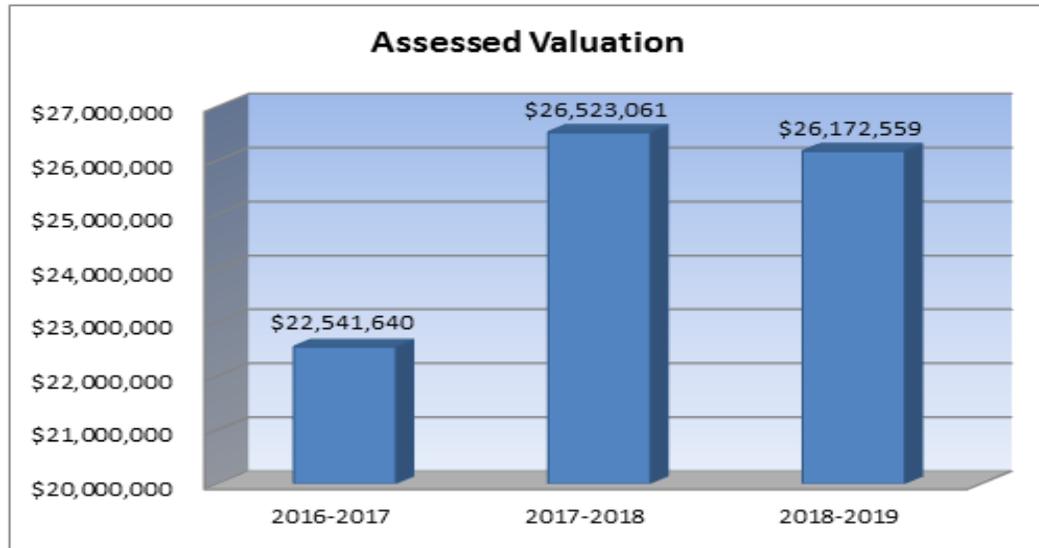
**Miscellaneous Information
Mill Rates by Fund**

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
General	20.000	20.000	20.000
Supplemental General	17.864	21.785	17.839
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	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	45.864	49.785	45.839
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	4.000	4.000	4.000
Rec Comm Employee Bnfts	0.486	0.452	0.000
TOTAL OTHER	4.486	4.452	4.000



Other Information

	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
Assessed Valuation	\$22,541,640	\$26,523,061	\$26,172,559
Bonded Indebtedness	360,000	0	0



USD# 217
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)	2.0	170,804	85,402	2.0	176,477	88,239	2.0	176,477	88,239
Teachers (Full Time)	17.0	923,931	54,349	15.0	889,275	59,285	15.0	890,000	59,333
Other Certified (Licensed) Personnel	0.1	1,472	1,472	0.1	7,500	7,500	0.1	7,500	7,500
Classified Personnel	15.0	330,870	22,058	15.0	261,028	17,402	16.0	300,000	18,750
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXXX	11,602	XXXXXXXXXX	XXXXXX	12,000	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