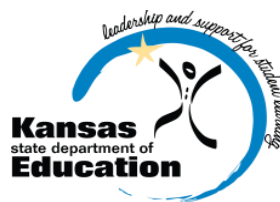


Budget at a Glance 2017-18



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)

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	1,551,041	54%	1,402,918	48%	-10%	1,610,194	49%	15%
Student Support Services	19,357	1%	8,073	0%	-58%	20,000	1%	148%
Instructional Support Services	52,718	2%	50,754	2%	-4%	58,908	2%	16%
Administration & Support	378,802	13%	385,823	13%	2%	442,557	13%	15%
Operations & Maintenance	378,181	13%	381,734	13%	1%	557,700	17%	46%
Transportation	52,832	2%	96,253	3%	82%	147,300	4%	53%
Food Services	121,746	4%	100,620	3%	-17%	134,000	4%	33%
Capital Improvements	125,020	4%	105,222	4%	-16%	310,000	9%	195%
Debt Services	191,340	7%	367,560	13%	92%	0	0%	-100%
Other Costs	15,303	1%	17,471	1%	14%	21,500	1%	23%
Total Expenditures*	2,886,340	100%	2,916,428	100%	1%	3,302,159	100%	13%
Amount per Pupil	\$17,600		\$22,263		26%	\$25,401		14%
Current Expenditures**	2,476,809	100%	2,315,384	100%	-7%	2,565,159	100%	11%
Amount per Pupil	\$15,102		\$17,675		17%	\$19,732		12%

Percent of Expenditures

Instruction*** (Total Expenditures)	1,546,187	54%	1,400,943	48%	-6%	1,555,194	47%	-1%
Instruction*** (Current Expenditures)	1,546,187	62%	1,400,943	61%	-1%	1,555,194	61%	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, 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

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

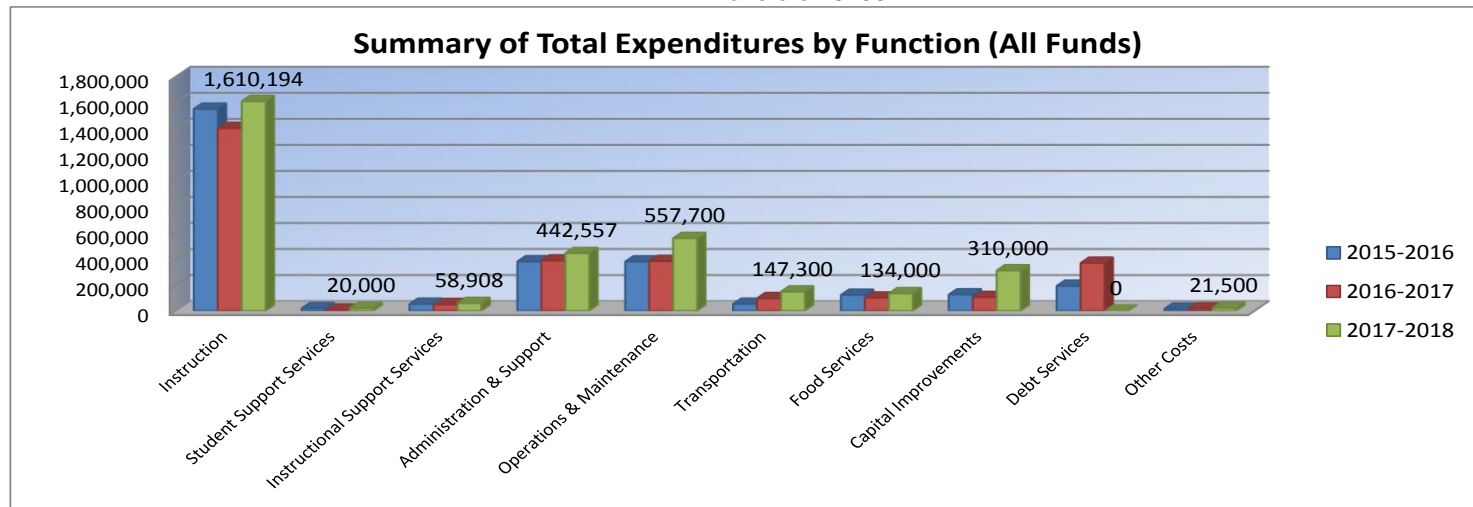
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

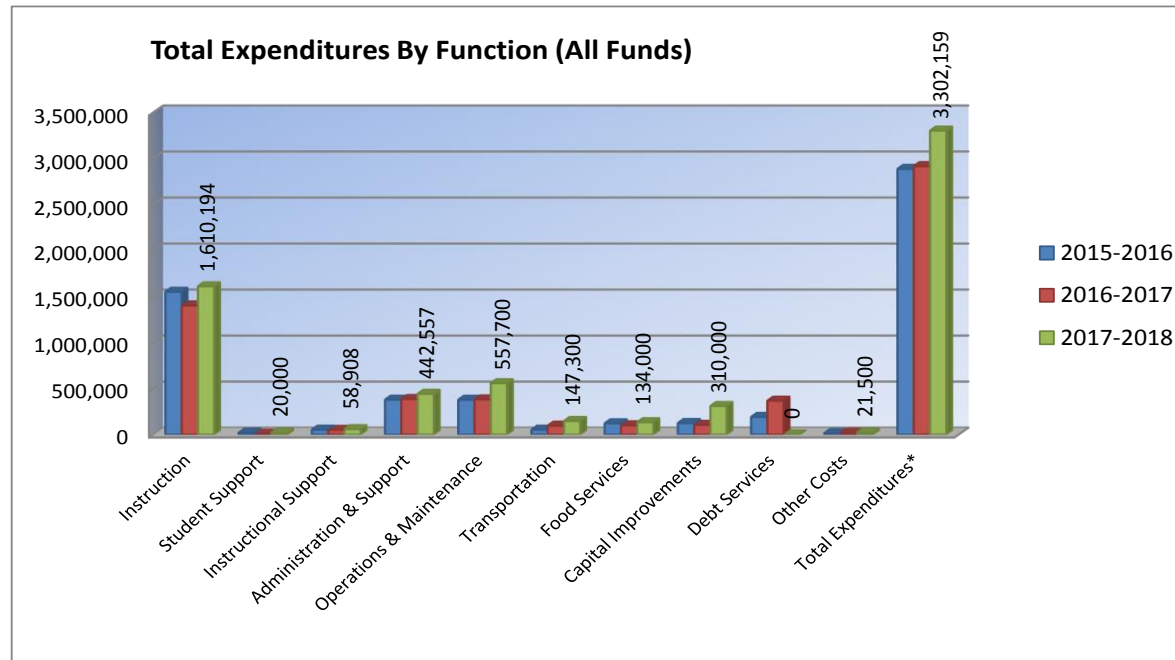
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	1,551,041	1,402,918	1,610,194
Student Support	19,357	8,073	20,000
Instructional Support	52,718	50,754	58,908
Administration & Support	378,802	385,823	442,557
Operations & Maintenance	378,181	381,734	557,700
Transportation	52,832	96,253	147,300
Food Services	121,746	100,620	134,000
Capital Improvements	125,020	105,222	310,000
Debt Services	191,340	367,560	0
Other Costs	15,303	17,471	21,500
Total Expenditures*	2,886,340	2,916,428	3,302,159



*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.

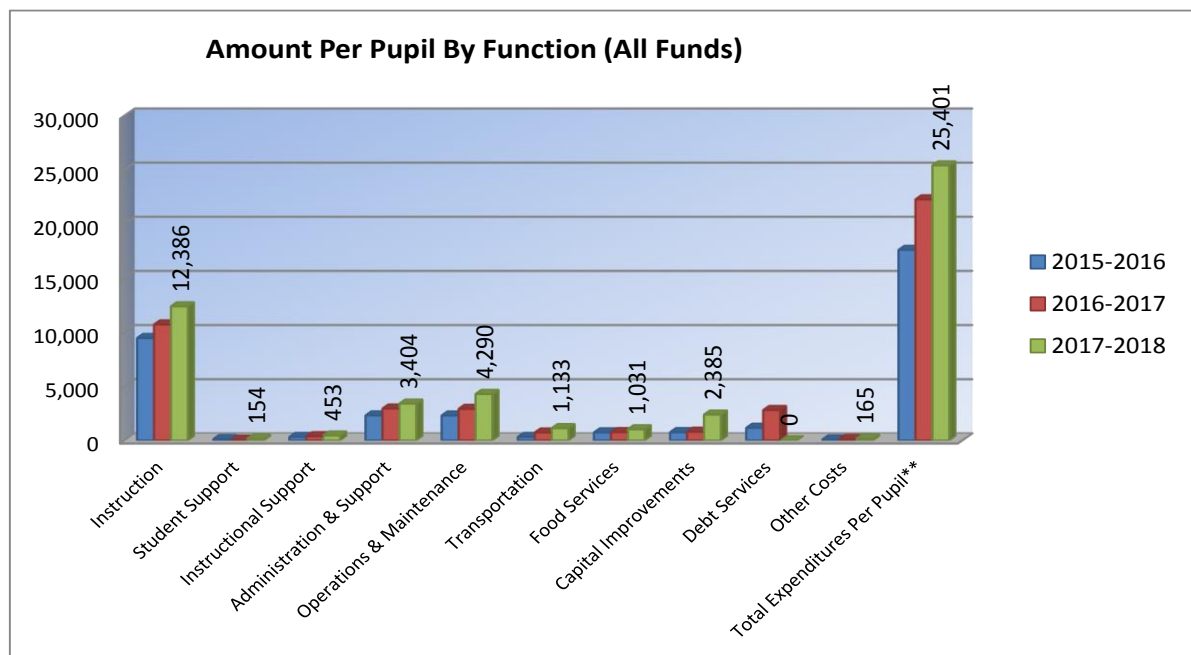
USD# 217

Total Expenditures Amount Per Pupil By Function (All Funds)

2015-2016	2016-2017	2017-2018
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	Actual	Actual	Budget
Instruction	9,458	10,709	12,386
Student Support	118	62	154
Instructional Support	321	387	453
Administration & Support	2,310	2,945	3,404
Operations & Maintenance	2,306	2,914	4,290
Transportation	322	735	1,133
Food Services	742	768	1,031
Capital Improvements	762	803	2,385
Debt Services	1,167	2,806	0
Other Costs	93	133	165
Total Expenditures Per Pupil**	17,600	22,263	25,401
Enrollment (FTE)*	164.0	131.0	130.0

*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.

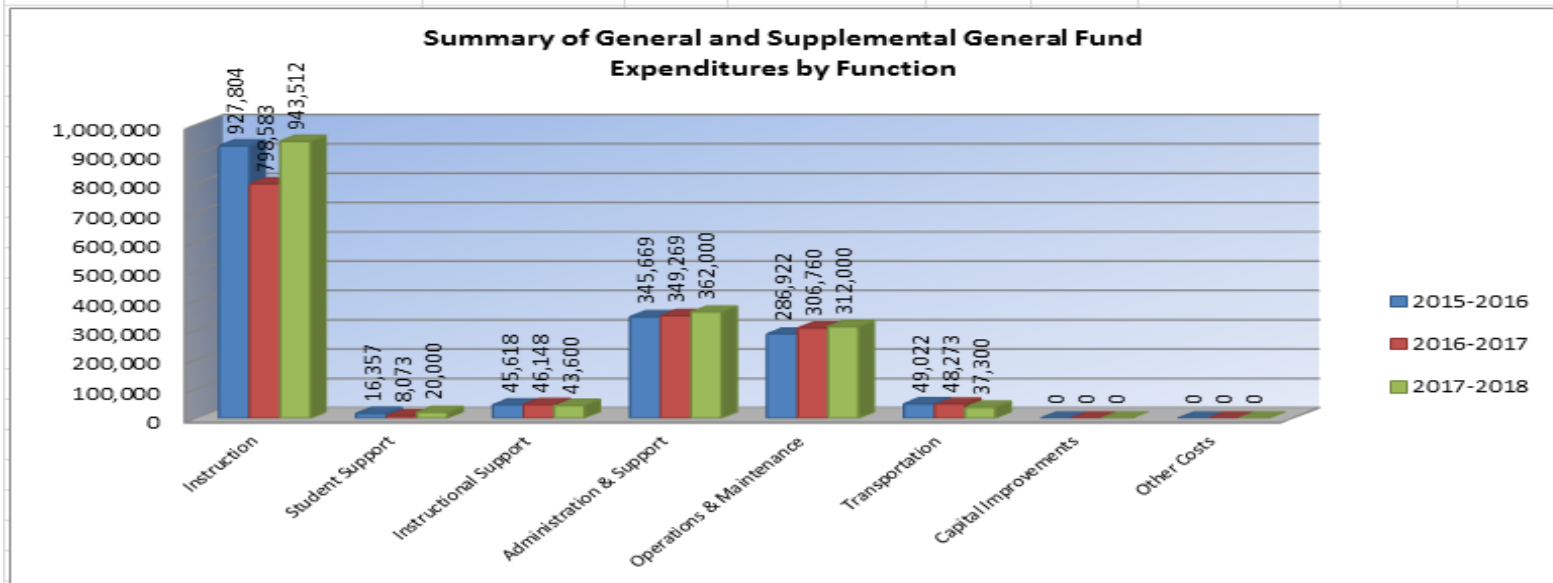


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional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

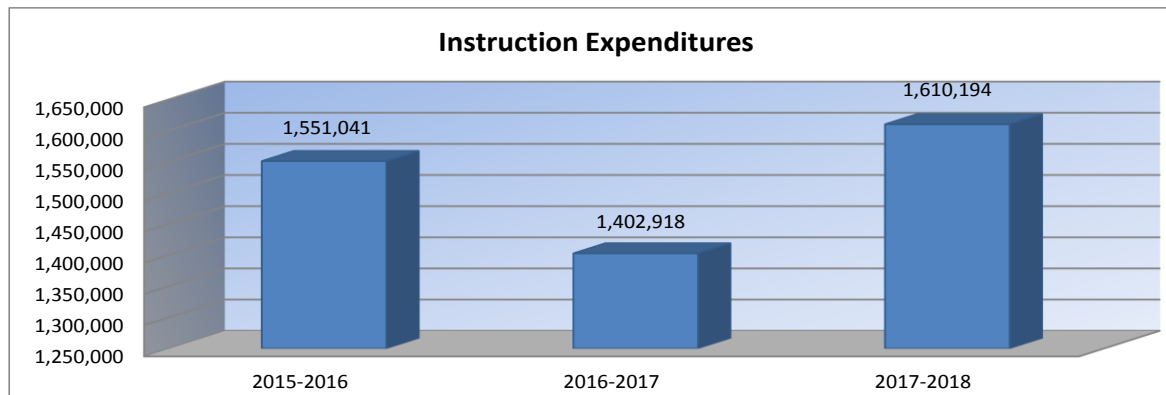
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	927,804	56%	798,583	51%	-14%	943,512	55%	18%
Student Support	16,357	1%	8,073	1%	-51%	20,000	1%	148%
Instructional Support	45,618	3%	46,148	3%	1%	43,600	3%	-6%
Administration & Support	345,669	21%	349,269	22%	1%	362,000	21%	4%
Operations & Maintenance	286,922	17%	306,760	20%	7%	312,000	18%	2%
Transportation	49,022	3%	48,273	3%	-2%	37,300	2%	-23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	1,671,392	100%	1,557,106	100%	-7%	1,718,412	100%	10%
Amount per Pupil	\$10,191		\$11,886		17%	\$13,219		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)

	2015-2016 Actual		2016-2017 Actual	% inc/ dec		2017-2018 Budget	% inc/ dec
General	381,545		430,353	13%		421,625	-2%
Federal Funds	63,876		69,189	8%		44,138	-36%
Supplemental General	546,259		368,230	-33%		521,887	42%
At Risk (4yr Old)	0		0	0%		0	0%
At Risk (K-12)	119,373		120,000	1%		120,000	0%
Bilingual Education	40,000		40,000	0%		44,000	10%
Virtual Education	0		0	0%		0	0%
Capital Outlay	4,854		1,975	-59%		55,000	2685%
Driver Education	2,467		2,747	11%		4,275	56%
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	171,860		157,705	-8%		179,369	14%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	109,075		111,748	2%		117,100	5%
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	86,000		74,500	-13%		100,000	34%
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Activity Fund	23,549		24,226	3%			
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	1,548,858		1,400,673	-10%		1,607,394	15%
Enrollment (FTE)*	164.0		131.0	-20%		130.0	-1%
Amount per Pupil	9,444		10,692	13%		12,365	16%
Adult Education	2,183		2,245	3%		2,800	25%
Adult Supplemental Education	0		0	0%		0	0%
Tuition Reimbursement	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,551,041		1,402,918	-10%		1,610,194	15%



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	1,602,370	5,778	1,596,592	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	566,887	37,780	0			0	529,107	XXXXXXXXXX
Adult Education	2,800	5,830	0	0	0	0	0	3,030
At Risk (4yr Old)	0	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	120,000	59,479		0	0	60,521	0	0
Bilingual Education	44,000	0		0	0	44,000	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	737,000	1,188,307	0	0	0	0	204,199	655,506
Driver Training	5,275	20,411	700	0	0	0	0	15,836
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	131,700	24,995	652	40,217	0	60,000	34,440	28,604
Professional Development	13,308	3,308	0	0	0	10,000	0	0
Parent Education Program	0	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0	0
Special Education	179,369	179,369	0	0	0	170,000	0	170,000
Career and Postsecondary Education	117,100	12,276	5,772	0	0	104,824	0	5,772
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		0						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	187,557	0	187,557			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		100,293						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	0	0	0	0	0			0
Bond and Interest #2	0	0	0	0	0			0
No Fund Warrant	0	0						0
Special Assessment	0	0						0
Temporary Note	0	0			0			0
Coop Special Education	0	0	0	0	0			0
Federal Funds	44,138	0	XXXXXXXXXX	44,138	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	3,751,504	1,637,826	1,791,273	84,355	0	449,345	767,746	878,748
Less Transfers	449,345							
TOTAL Budget Expenditures	\$3,302,159							

Sources of Revenue - - State, Federal, Local

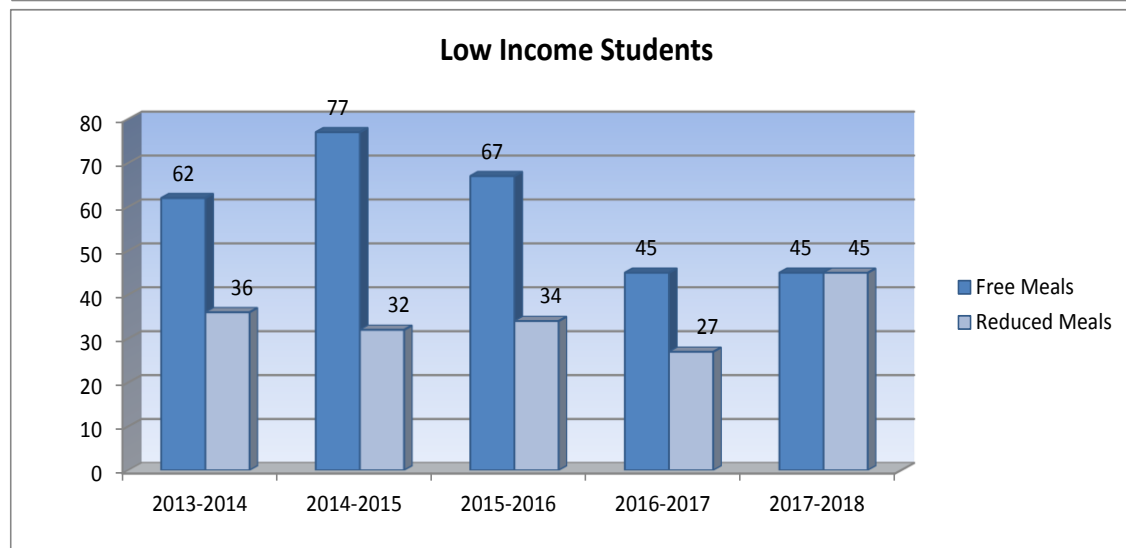
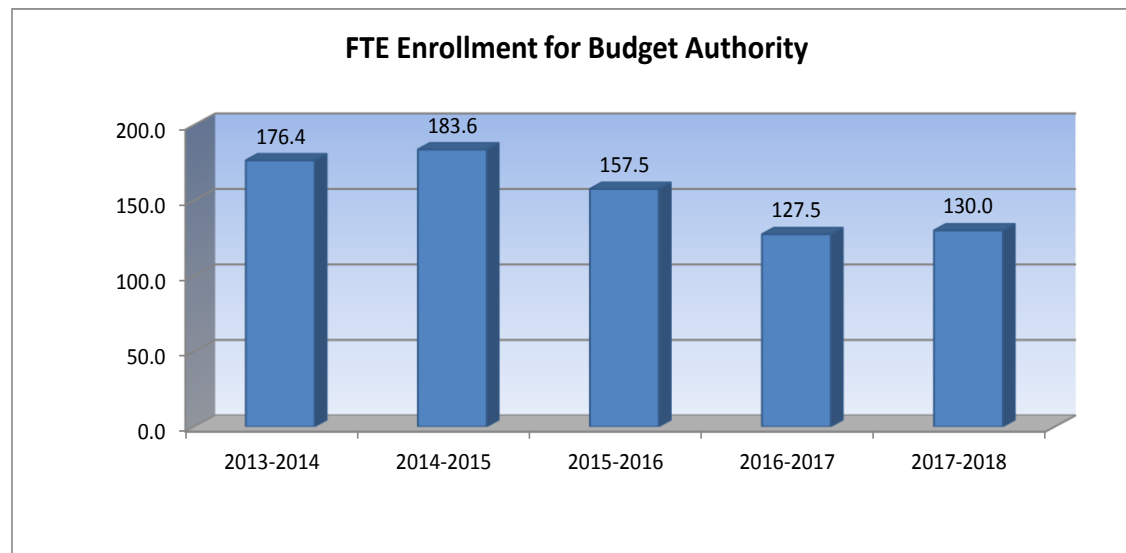
	2015-2016	2016-2017	2017-2018
State Revenues	1,751,235	1,715,533	1,791,273
Federal Revenues	132,268	115,701	84,355
Local Revenues*	798,622	722,491	767,746
Total Revenues	2,682,125	2,553,725	2,643,374
Revenues Per Pupil	16,354	19,494	20,334

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.

USD# 217
Enrollment Information

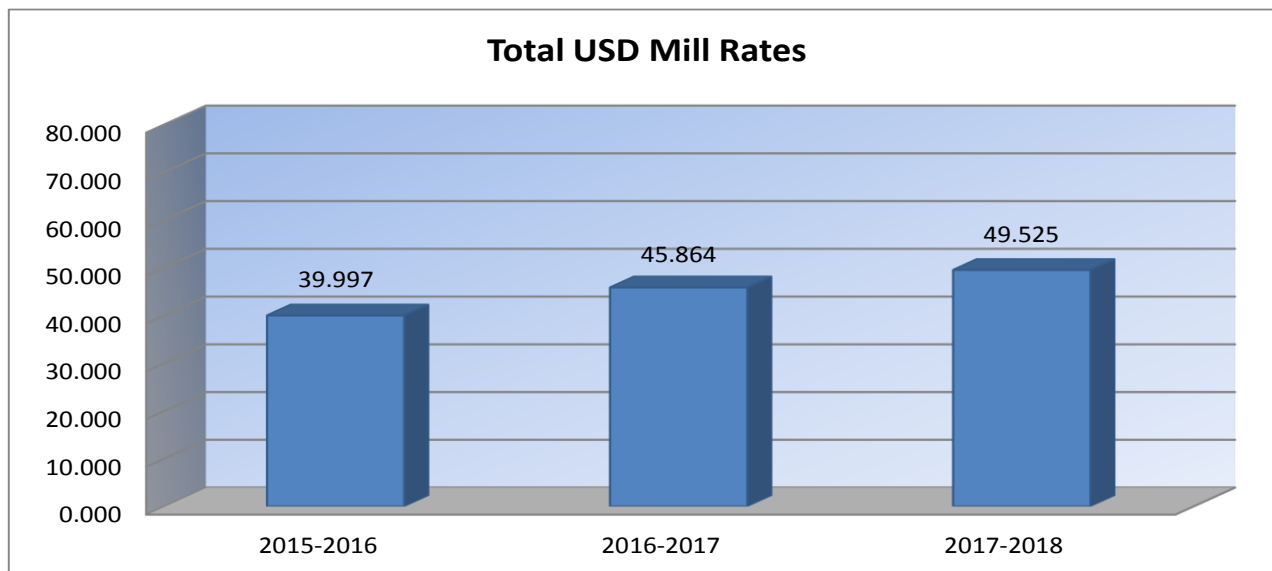
	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Actual	% inc/ dec	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
Enrollment (FTE)*	176.4	183.6	4%	157.5	-14%	127.5	-19%	130.0	2%
Number of Students - Free Meals	62	77	24%	67	-13%	45	-33%	45	0%
Number of Students - Reduced Meals	36	32	-11%	34	6%	27	-21%	45	67%



*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.

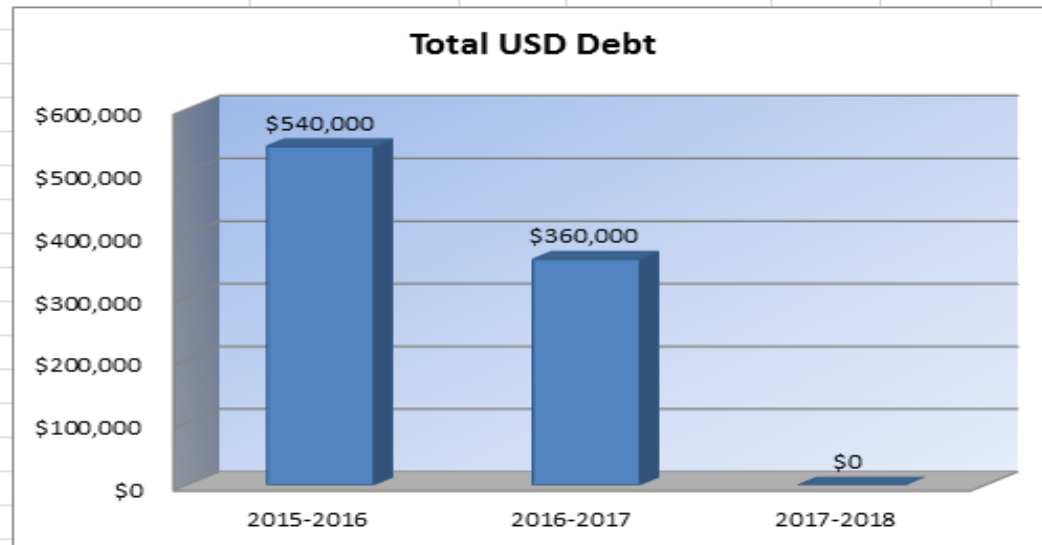
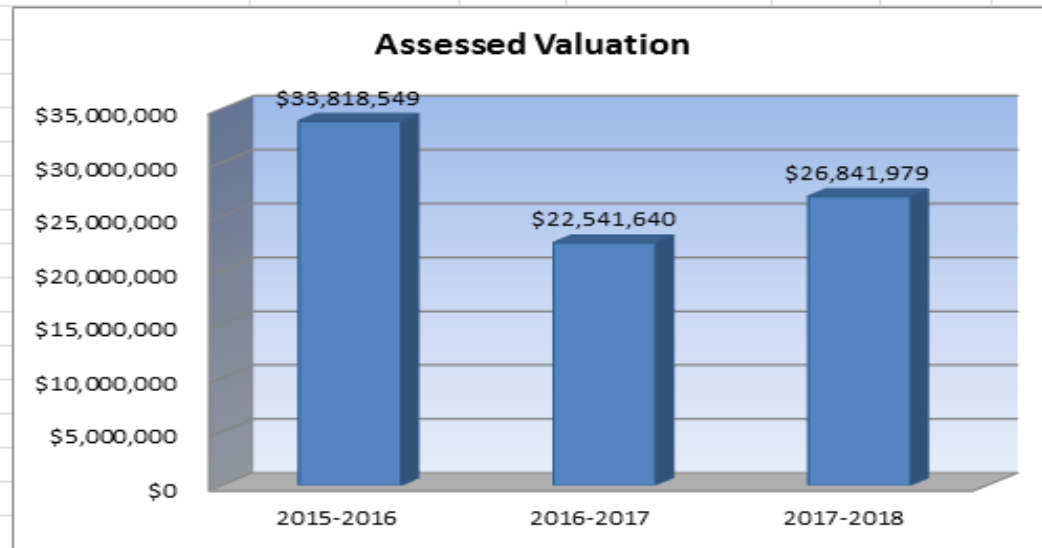
**Miscellaneous Information
Mill Rates by Fund**

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	11.997	17.864	21.525
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	39.997	45.864	49.525
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	0.585	0.486	0.446
TOTAL OTHER	4.585	4.486	4.446



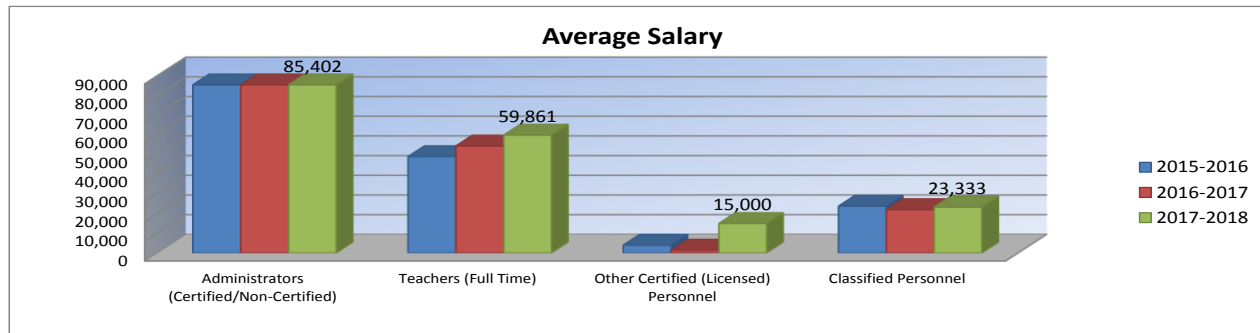
Other Information

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Assessed Valuation	\$33,818,549	\$22,541,640	\$26,841,979
Bonded Indebtedness	540,000	360,000	0



USD# 217
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)	2.0	170,804	85,402	2.0	170,804	85,402	2.0	170,804	85,402
Teachers (Full Time)	19.0	930,188	48,957	17.0	923,931	54,349	14.0	838,048	59,861
Other Certified (Licensed) Personnel	0.1	3,993	3,993	0.1	1,472	1,472	0.2	15,000	15,000
Classified Personnel	16.0	380,730	23,796	15.0	330,870	22,058	15.0	350,000	23,333
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXXX	8,327	XXXXXXXXXX	XXXXXX	16,000	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