

Budget at a Glance



2021-2022

USD 217 - Rolla

Table of Contents

<u>Summary of Total Expenditures by Function (All Funds).....</u>	<u>3</u>
<u>Total Expenditures by Function (All Funds).....</u>	<u>4</u>
<u>Total Expenditures Amount per Pupil by Function (All Funds).....</u>	<u>5</u>
<u>Summary of General and Supplemental General Fund Expenditures...</u>	<u>6</u>
<u>Instruction Expenses.....</u>	<u>7</u>
<u>Sources of Revenue and Proposed Budget for 2021-2022</u>	<u>8</u>
<u>Enrollment and Low Income Students.....</u>	<u>9</u>
<u>Mill Rates by Fund.....</u>	<u>10</u>
<u>Assessed Valuation and Bonded Indebtedness.....</u>	<u>11</u>
<u>Average Salary.....</u>	<u>12</u>
<u>District Reports.....</u>	<u>13</u>

Summary of Total Expenditures by Function (All Funds)

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$1,300,640	53%	\$1,225,760	51%	-6%	\$1,515,110	47%	24%
Student Support Services	\$18,144	1%	\$27,091	1%	49%	\$25,900	1%	-4%
Instructional Support Services	\$21,802	1%	\$17,426	1%	-20%	\$16,450	1%	-6%
Administration & Support	\$319,656	13%	\$326,312	14%	2%	\$387,504	12%	19%
Operations & Maintenance	\$386,070	16%	\$418,025	18%	8%	\$446,300	14%	7%
Transportation	\$187,947	8%	\$73,962	3%	-61%	\$215,600	7%	192%
Food Services	\$117,272	5%	\$108,384	5%	-8%	\$131,200	4%	21%
Capital Improvements	\$82,297	3%	\$169,944	7%	107%	\$450,000	14%	165%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$14,159	1%	\$17,829	1%	26%	\$27,000	1%	51%
Total Expenditures¹	2,447,987	100%	\$2,384,733	100%	-3%	\$3,215,064	100%	35%
Amount per Pupil	\$21,955		\$21,601		-2%	\$28,835		33%
Current Expenditures²	\$2,126,887	100%	\$2,027,696	100%	-5%	\$2,355,564	100%	16%
Amount per Pupil	\$19,075		\$18,367		-4%	\$21,126		15%

Percent of Expenditures for Instruction³

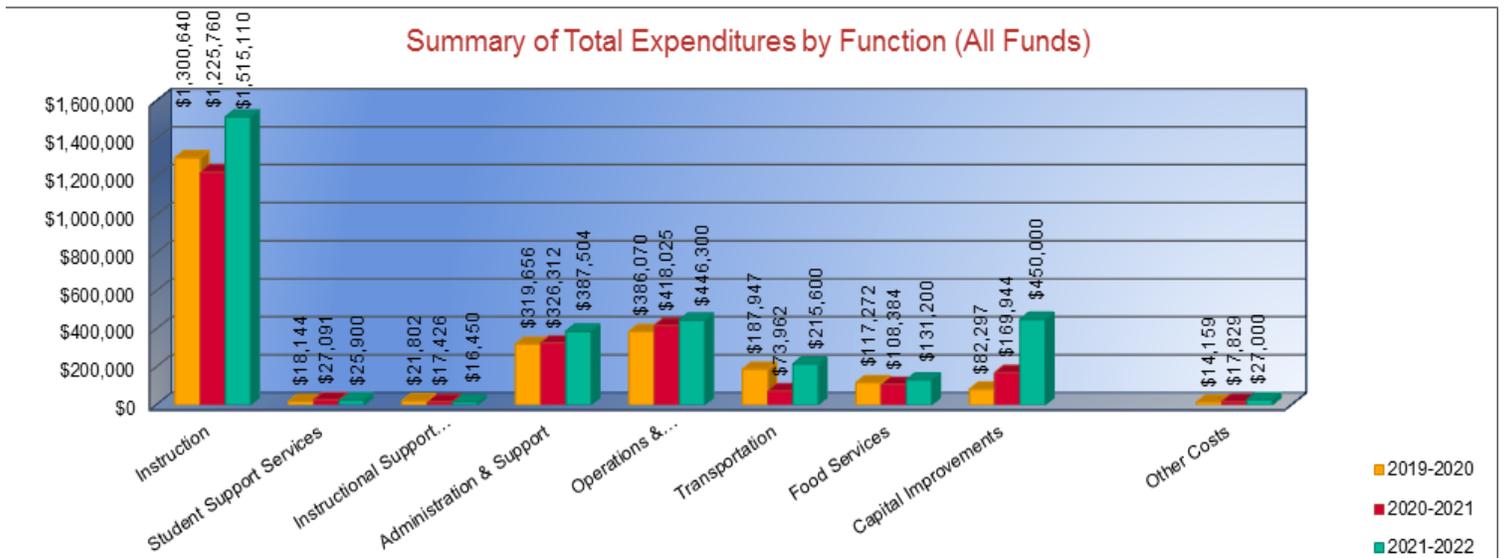
Total Expenditures	\$1,282,989	52%	\$1,223,718	51%	-1%	\$1,480,110	46%	-5%
Current Expenditures	\$1,282,989	60%	\$1,223,718	60%	0%	\$1,480,110	63%	3%

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)

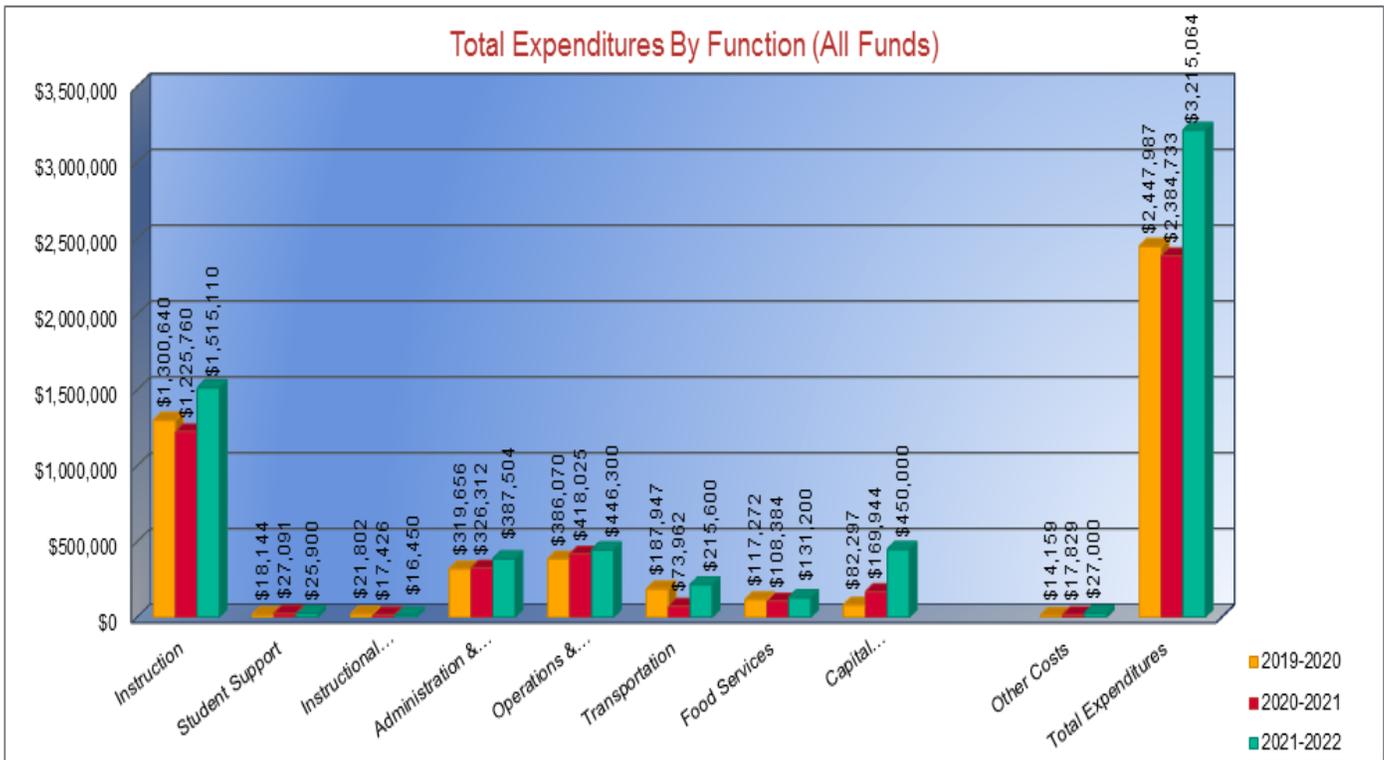
Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services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



Total Expenditures By Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$1,300,640	\$1,225,760	\$1,515,110
Student Support	\$18,144	\$27,091	\$25,900
Instructional Support	\$21,802	\$17,426	\$16,450
Administration & Support	\$319,656	\$326,312	\$387,504
Operations & Maintenance	\$386,070	\$418,025	\$446,300
Transportation	\$187,947	\$73,962	\$215,600
Food Services	\$117,272	\$108,384	\$131,200
Capital Improvements	\$82,297	\$169,944	\$450,000
Debt Services	\$0	\$0	\$0
Other Costs	\$14,159	\$17,829	\$27,000
Total Expenditures¹	\$2,447,987	\$2,384,733	\$3,215,064

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.

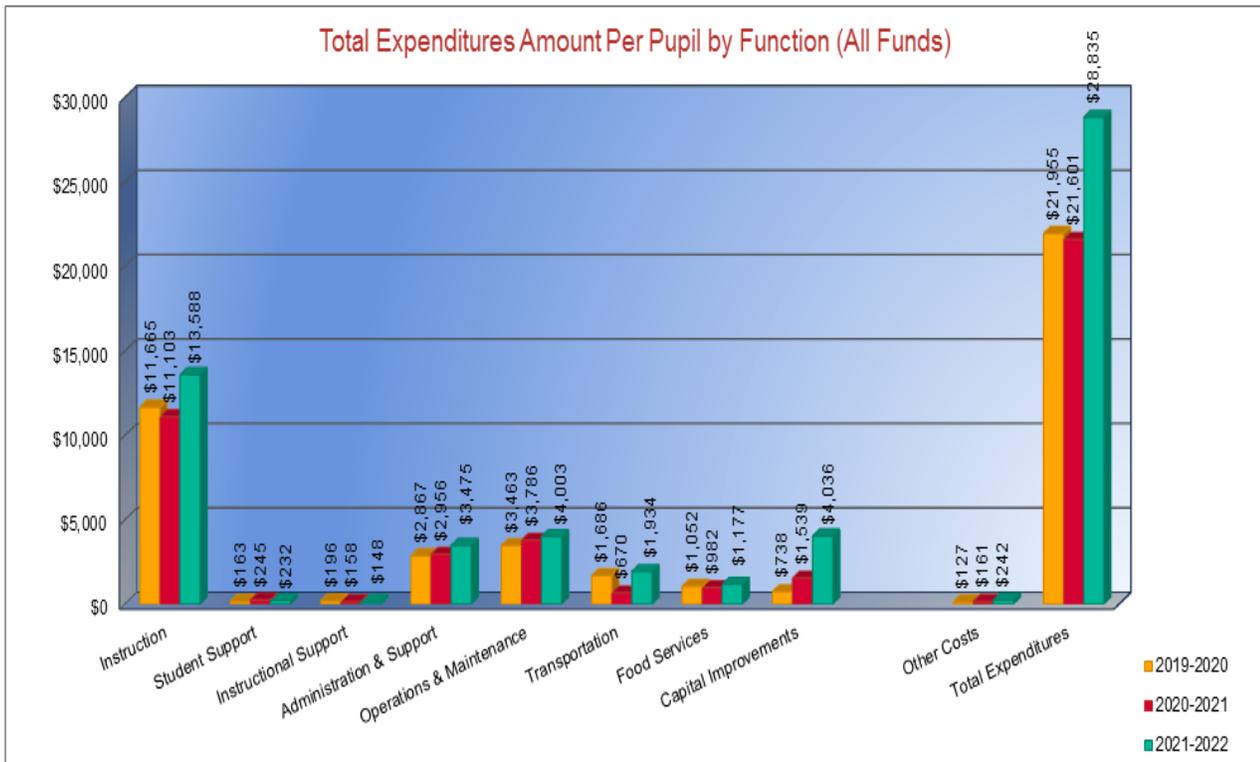


Total Expenditures Amount Per Pupil by Function (All Funds)

	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget
Instruction	\$11,665	\$11,103	\$13,588
Student Support	\$163	\$245	\$232
Instructional Support	\$196	\$158	\$148
Administration & Support	\$2,867	\$2,956	\$3,475
Operations & Maintenance	\$3,463	\$3,786	\$4,003
Transportation	\$1,686	\$670	\$1,934
Food Services	\$1,052	\$982	\$1,177
Capital Improvements	\$738	\$1,539	\$4,036
Debt Services	\$0	\$0	\$0
Other Costs	\$127	\$161	\$242
Total Expenditures¹	\$21,955	\$21,601	\$28,835
Enrollment (FTE) ²	111.5	110.4	111.5

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.

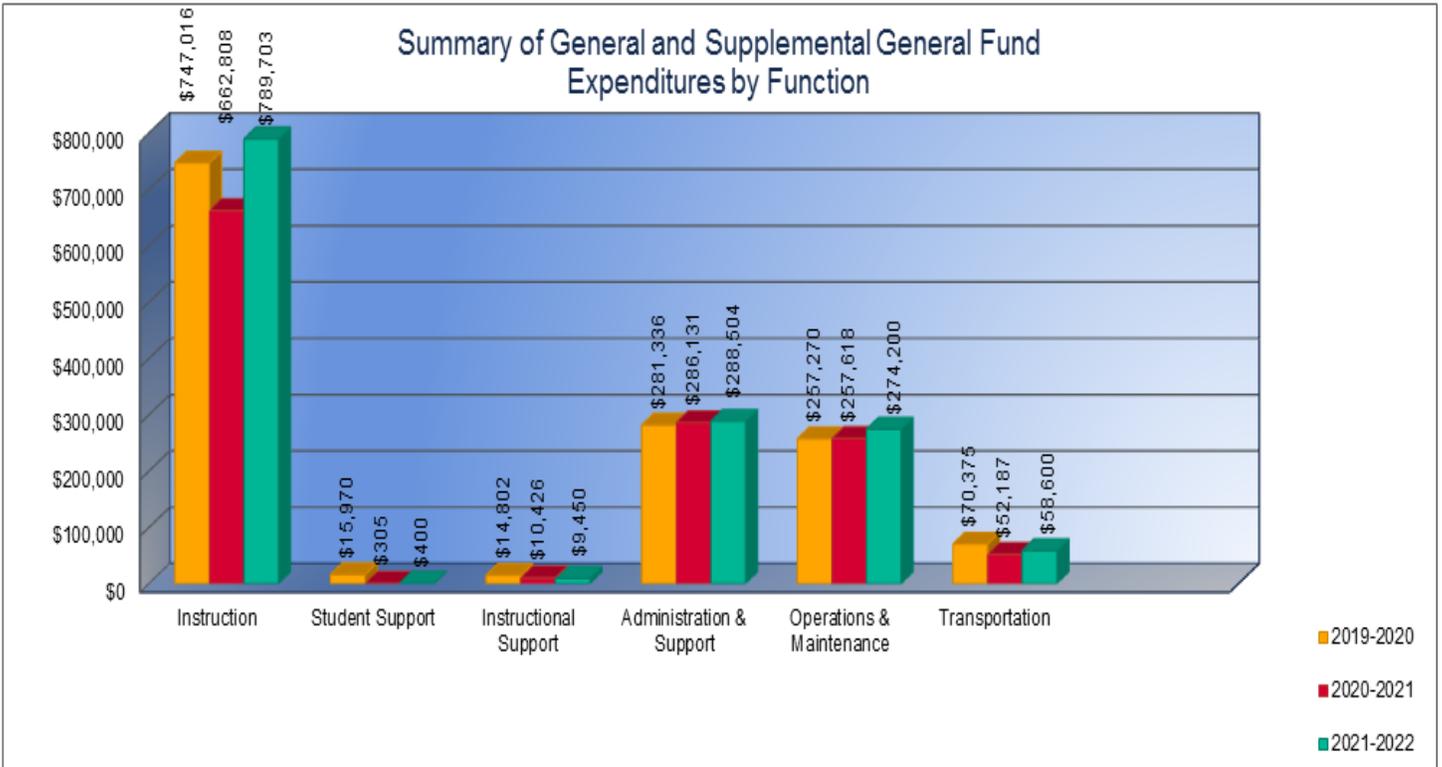
2. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Summary of General and Supplemental General Fund Expenditures by Function*

	2019-2020 Actual	% of Total	2020-2021 Actual	% of Total	% Change	2021-2022 Budget	% of Total	% Change
Instruction	\$747,016	54%	\$662,808	52%	-11%	\$789,703	56%	19%
Student Support	\$15,970	1%	\$305	<1%	-98%	\$400	<1%	31%
Instructional Support	\$14,802	1%	\$10,426	1%	-30%	\$9,450	1%	-9%
Administration & Support	\$281,336	20%	\$286,131	23%	2%	\$288,504	20%	1%
Operations & Maintenance	\$257,270	19%	\$257,618	20%	0%	\$274,200	19%	6%
Transportation	\$70,375	5%	\$52,187	4%	-26%	\$58,600	4%	12%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$0	0%	\$0	0%	0%	\$0	0%	0%
Total Expenditures	\$1,386,769	100%	\$1,269,475	100%	-8%	\$1,420,857	100%	12%
Amount per Pupil	\$12,437		\$11,499		-8%	\$12,743		11%

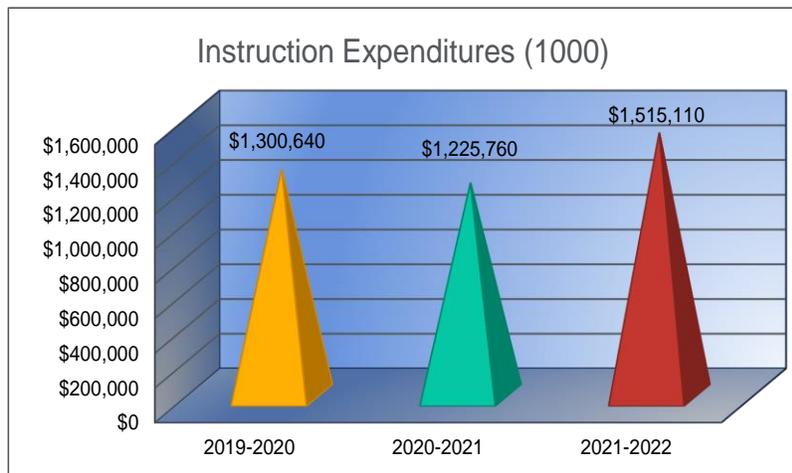
*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.



Instruction Expenditures (1000)

	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Budget	% Change
General	\$409,226	\$367,139	-10%	\$374,322	2%
Federal Funds	\$54,780	\$75,281	37%	\$109,000	45%
Supplemental General	\$337,790	\$295,669	-12%	\$415,381	40%
Preschool-Aged At-Risk	\$11,090	\$27,414	147%	\$34,509	26%
At Risk (K-12)	\$120,000	\$120,000	0%	\$167,300	39%
Bilingual Education	\$40,000	\$44,587	11%	\$67,413	51%
Virtual Education	\$0	\$0	0%	\$0	0%
Capital Outlay	\$17,651	\$2,042	-88%	\$35,000	1614%
Driver Education	\$0	\$5,653	0%	\$6,849	21%
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	\$128,341	\$134,304	5%	\$144,070	7%
Cost of Living	\$0	\$0	0%	\$0	0%
Career and Postsecondary Ed.	\$68,000	\$49,502	-27%	\$57,000	15%
Gifts & Grants ¹	\$0	\$0	0%	\$101	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%	\$0	0%
KPERS Spec. Ret. Contribution	\$95,000	\$88,000	-7%	\$100,415	14%
Contingency Reserve	\$0	\$0	0%	\$0	0%
Text Book & Student Material	\$0	\$0	0%	\$0	0%
Activity Fund	\$16,757	\$14,552	-13%	\$0	0%
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	\$1,298,635	\$1,224,143	-6%	\$1,511,360	23%
Enrollment (FTE) ³	111.5	110.4	-1%	111.5	1%
Amount per Pupil ²	\$11,647	\$11,088	-5%	\$13,555	22%
Adult Education	\$2,005	\$1,617	-19%	\$3,750	132%
Adult Supplemental Education	\$0	\$0	0%	\$0	0%
Special Education Coop	\$0	\$0	0%	\$0	0%
TOTAL	\$1,300,640	\$1,225,760	-6%	\$1,515,110	24%

1. Gifts & Grants includes private grants and grants from non-federal sources.
2. Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, and Special Education Coop.
3. FTE enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.



Sources of Revenue and Proposed Budget for 2021-2022

Fund	2021-2022 Amount Budgeted	July 1, 2021 Cash Balance	Estimated Sources of Revenue - 2021-2022					Estimated July 1, 2022 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,387,329	\$0	\$1,387,329	\$0			\$0	\$0
Supplemental General	\$477,381	\$57,999	\$0			\$0	\$419,382	
Adult Education	\$3,750	\$7,562	\$0	\$0	\$0	\$0	\$0	\$3,812
Preschool-Aged At-Risk (4 yr Old)	\$34,509	\$14,509		\$0	\$0	\$20,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$0	\$35,210		\$0	\$0	\$189,531	\$0	\$57,441
Bilingual Education	\$67,413	\$10,413		\$0	\$0	\$57,000	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$859,500	\$1,128,275	\$0	\$0	\$0	\$0	\$139,980	\$408,755
Driver Training	\$6,849	\$17,736	\$1,680	\$0	\$0	\$0	\$0	\$12,567
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$129,300	\$25,735	\$491	\$63,225	\$0	\$39,849	\$0	\$0
Professional Development	\$17,000	\$20,256	\$0	\$0	\$0	\$6,000	\$0	\$9,256
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$144,070	\$154,184	\$0	\$0	\$0	\$90,000	\$0	\$100,114
Career and Postsecondary Education	\$57,000	\$15,527	\$0	\$0	\$0	\$41,473	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$101	\$101	\$0	\$0			\$0	\$0
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$193,415	\$0	\$193,415					
Contingency Reserve		\$270,732						
Activity Funds		\$0						
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	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$114,000	\$0		\$171,783				\$57,783
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$3,491,617	\$1,758,239	\$1,582,915	\$235,008	\$0	\$443,853	\$559,362	\$649,728
Less Transfers	\$443,853							
TOTAL Budget Expenditures	\$3,047,764							

Sources of Revenue

	2019-2020	2020-2021	2021-2022
State Revenues	1,479,207	1,504,424	1,582,915
Federal Revenues	103,531	145,868	235,008
Local Revenues ¹	806,774	729,935	559,362
Total Revenues	2,389,512	2,380,227	2,377,285
Revenues Per Pupil	21,431	21,560	21,321

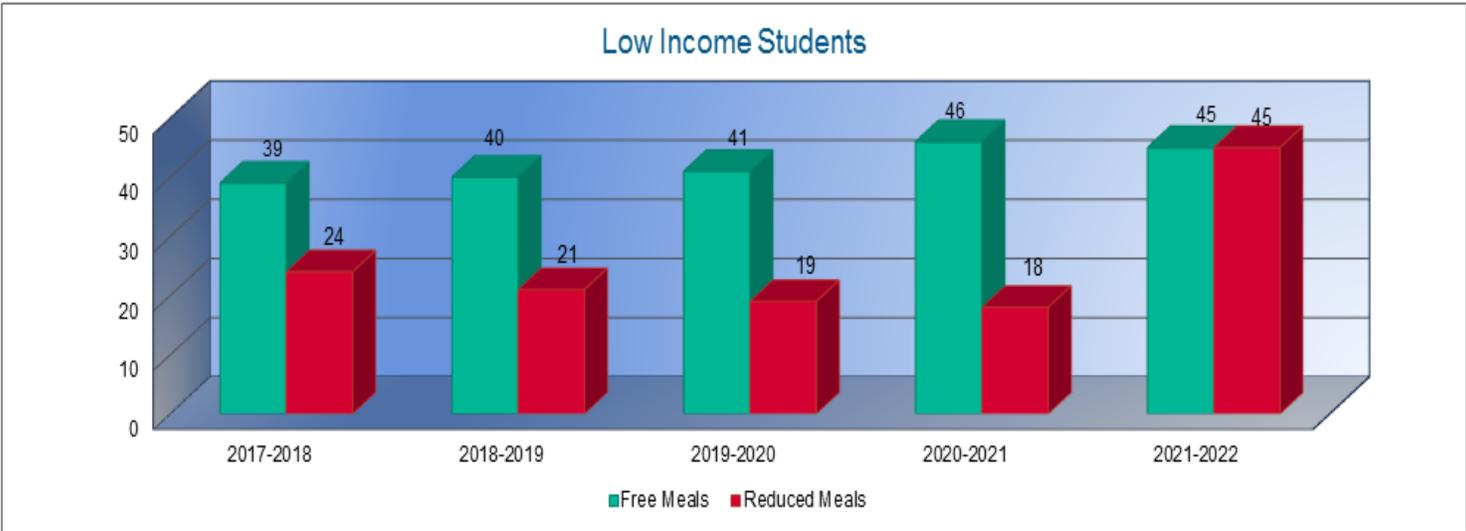
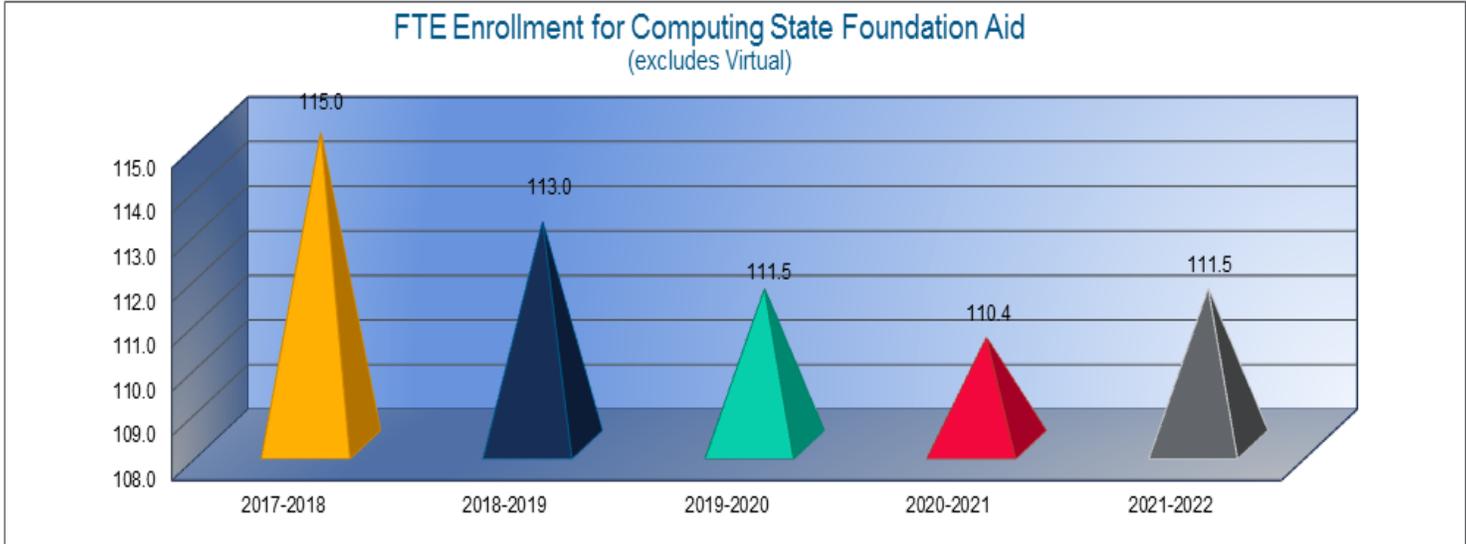
1. Excludes "Transfers" to avoid duplication of revenue.

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

	2017-2018 Actual	2018-2019 Actual	% Change	2019-2020 Actual	% Change	2020-2021 Actual	% Change	2021-2022 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	115.0	113.0	-2%	111.5	-1%	110.4	-1%	111.5	1%
Free Meal Student Headcount	39	40	3%	41	3%	46	12%	45	-2%
Reduced Meal Student Headcount	24	21	-13%	19	-10%	18	-5%	45	150%

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.

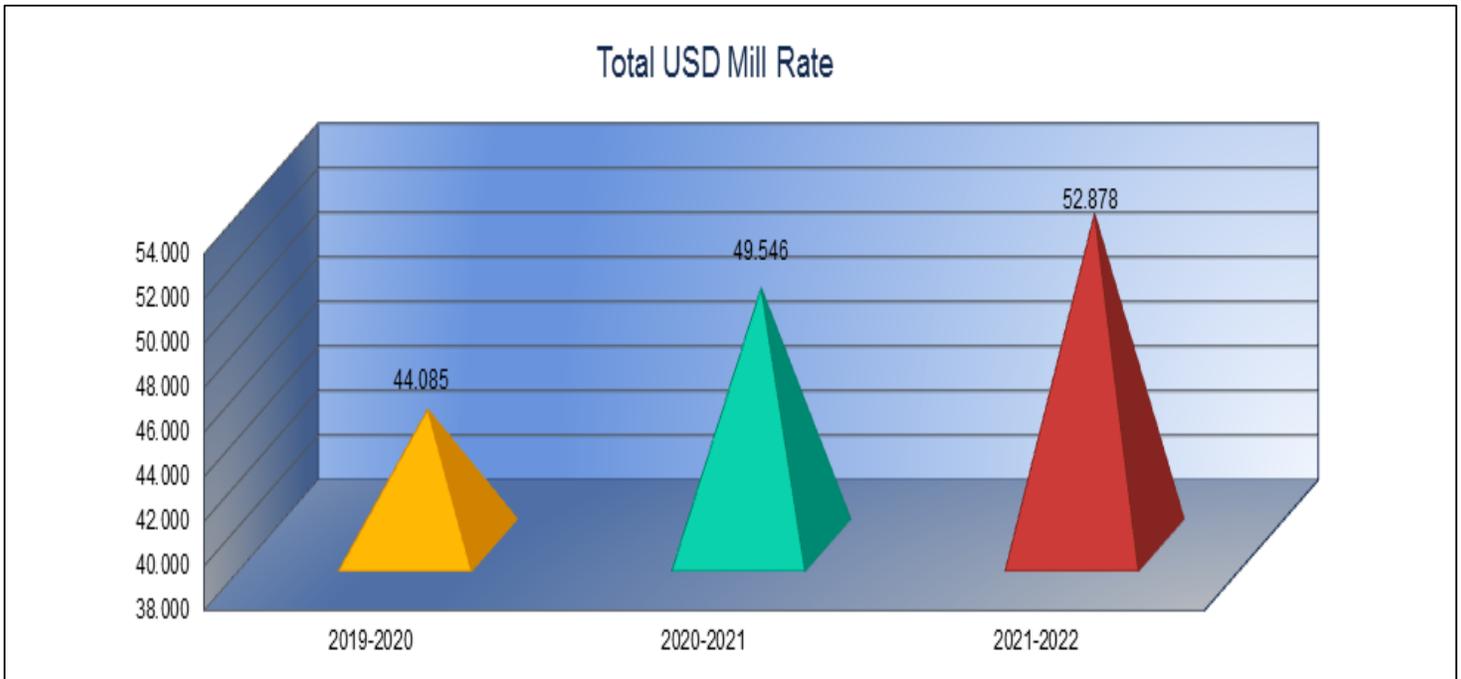


Mill Rates by Fund

	2019-2020 Actual
General	20.000
Supplemental General	16.183
Adult Education	0.000
Capital Outlay	7.902
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	44.085
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	3.951
Rec Comm Employee Bnfts	0.332
TOTAL OTHER	4.283

	2020-2021 Actual
General	20.000
Supplemental General	21.585
Adult Education	0.000
Capital Outlay	7.961
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	49.546
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	3.981
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	3.981

	2021-2022 Budget
General	20.000
Supplemental General	24.878
Adult Education	0.000
Capital Outlay	8.000
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	0.000
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
TOTAL USD	52.878
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	5.000
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	5.000

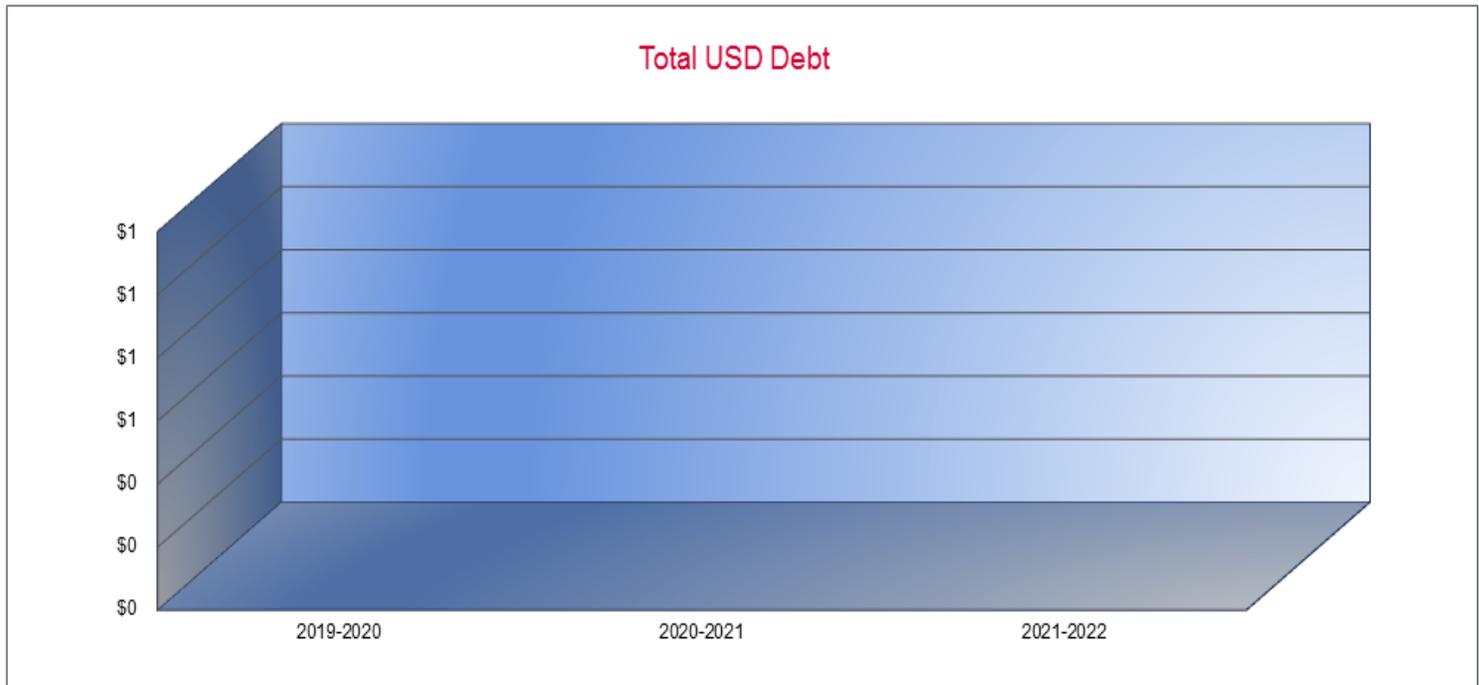
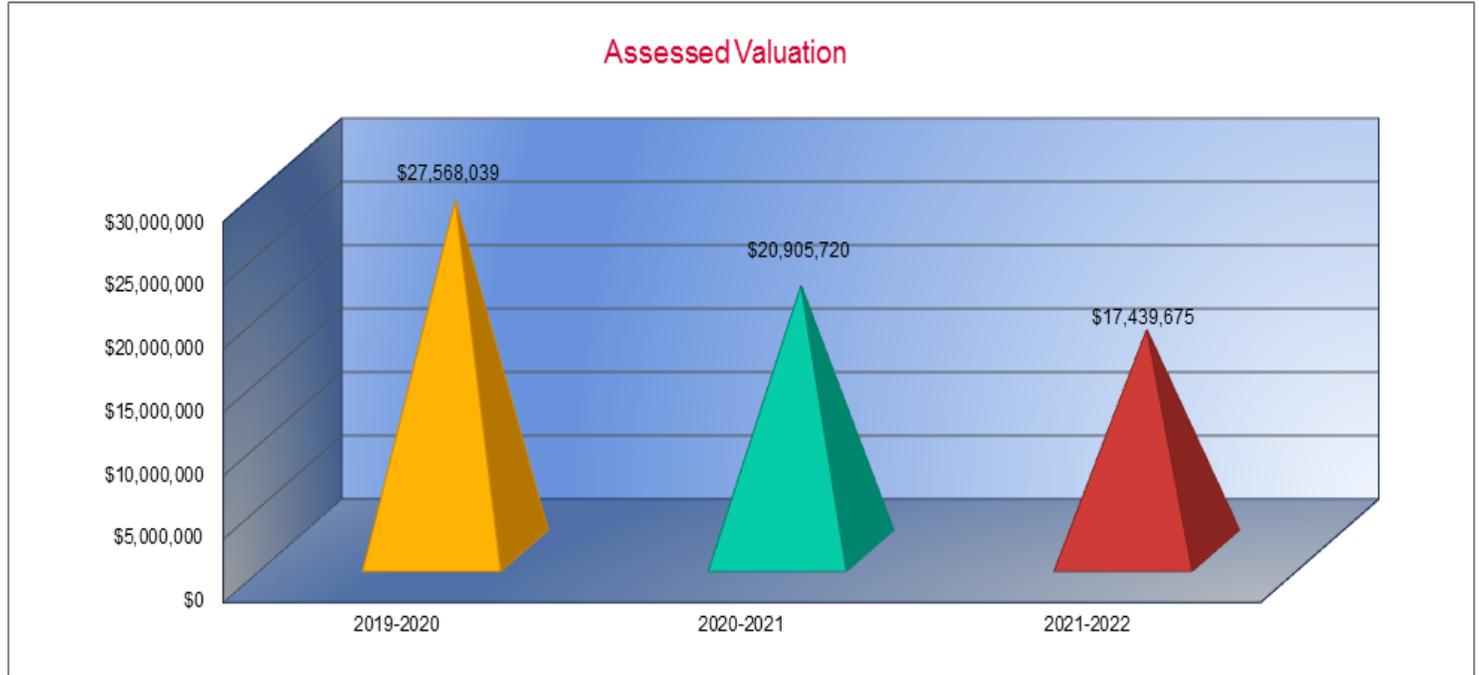


Other Information

	2019-2020 Actual
Assessed Valuation	\$27,568,039
Total USD Debt	\$0

	2020-2021 Actual
Assessed Valuation	\$20,905,720
Total USD Debt	\$0

	2021-2022 Budget
Assessed Valuation	\$17,439,675
Total USD Debt	\$0



Salaries

	2019-20 Actual			2020-21 Actual			2021-22 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	1.0	\$90,000	\$90,000	1.0	\$92,025	\$92,025	1.0	\$94,326	\$94,326
Teachers (Full Time)	15.0	\$845,077	\$56,338	13.0	\$763,429	\$58,725	14.0	\$816,556	\$58,325
Other Certified (Licensed) Personnel	0.1	\$6,772	\$6,772	0.1	\$1,754	\$1,754	0.1	\$3,500	\$3,500
Classified Personnel	16.0	\$321,454	\$20,091	16.0	\$339,672	\$21,230	17.0	\$360,466	\$21,204
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

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.

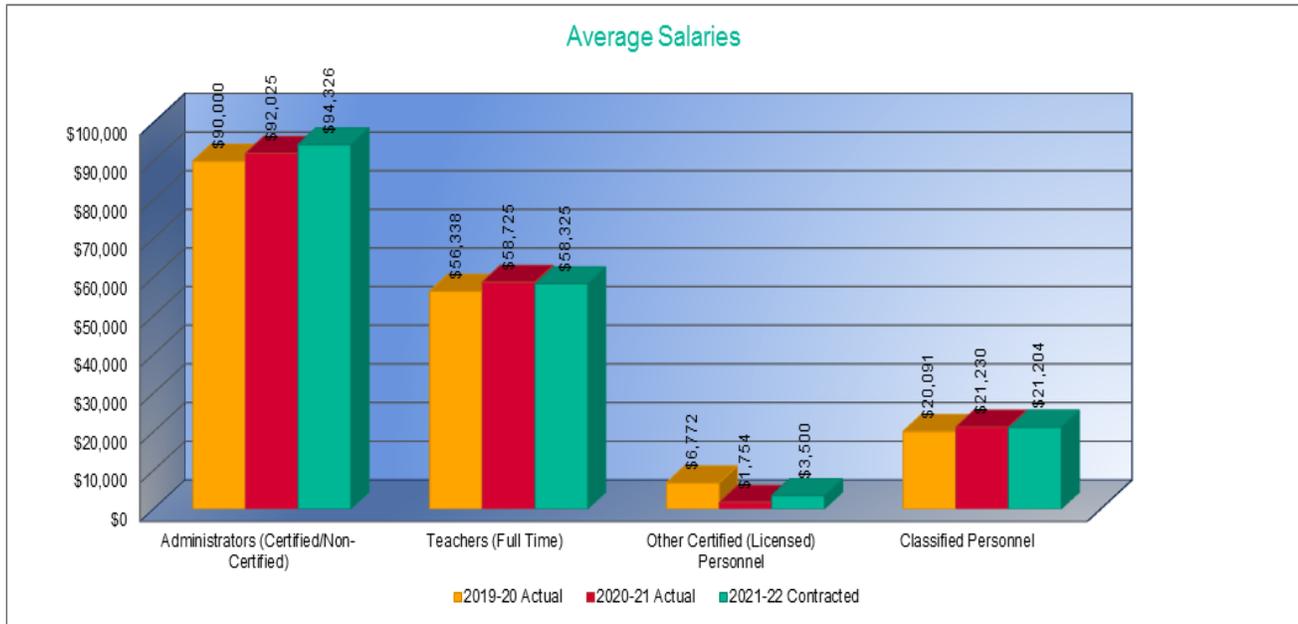
Total Salary: Report total salary including employee reduction plans***, supplemental, extra pay for summer school, and board paid fringe benefits (employer

*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

**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

****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



Public School District Reports on KSDE's Data Central

DataCentral.KSDE.org

Kansas K-12 Reports

DataCentral.KSDE.org/Report_Gen.aspx

- Attendance & Enrollment
- Incentive 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

KSReportCard.KSDE.org/default.aspx

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
 - Reading
 - Mathematics
- Enrollment
- ACT Scores
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality
- Demographic