

Budget at a Glance

217 - Rolla

2025-2026



Kansas leads the world in the success of each student.

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Summary of Total Expenditures by Function (All Funds)

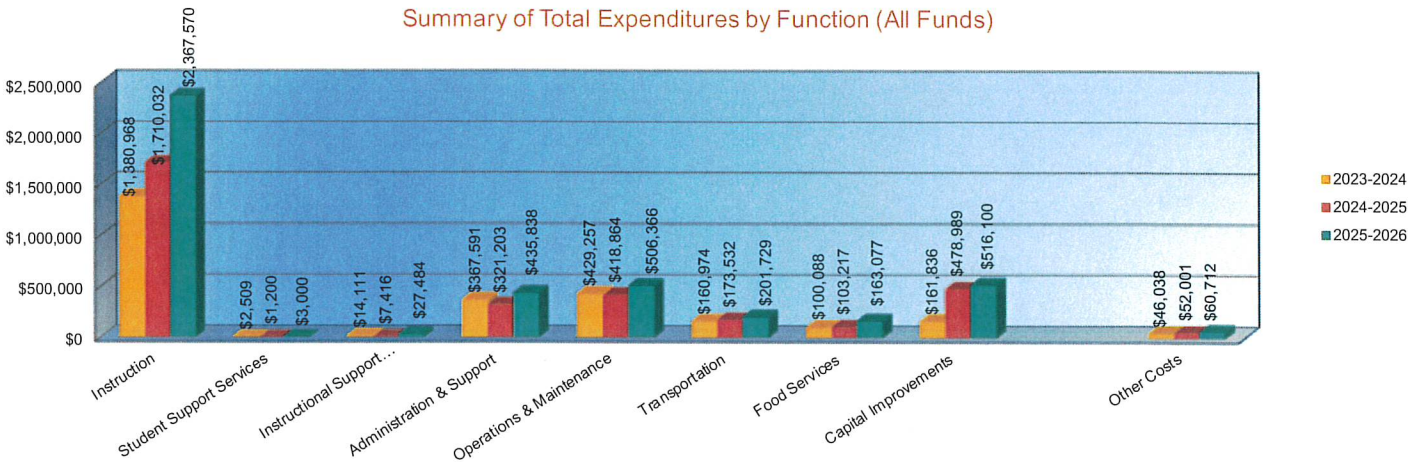
	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$1,380,968	52%	\$1,710,032	52%	24%	\$2,367,570	55%	38%
Student Support Services	\$2,509	<1%	\$1,200	<1%	-52%	\$3,000	<1%	150%
Instructional Support Services	\$14,111	1%	\$7,416	0%	-47%	\$27,484	1%	271%
Administration & Support	\$367,591	14%	\$321,203	10%	-13%	\$435,838	10%	36%
Operations & Maintenance	\$429,257	16%	\$418,864	13%	-2%	\$506,366	12%	21%
Transportation	\$160,974	6%	\$173,532	5%	8%	\$201,729	5%	16%
Food Services	\$100,088	4%	\$103,217	3%	3%	\$163,077	4%	58%
Capital Improvements	\$161,836	6%	\$478,989	15%	196%	\$516,100	12%	8%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$46,038	2%	\$52,001	2%	13%	\$60,712	1%	17%
Total Expenditures¹	2,663,372	100%	\$3,266,454	100%	23%	\$4,281,876	100%	31%
Amount per Pupil	\$29,758		\$34,026		14%	\$39,104		15%
Current Expenditures²	\$2,302,160	100%	\$2,367,698	100%	3%	\$3,118,615	100%	32%
Amount per Pupil	\$25,722		\$24,664		-4%	\$28,481		15%
Percent of Expenditures for Instruction³								
Total Expenditures	\$1,332,428	50%	\$1,490,161	46%	-4%	\$1,988,909	46%	0%
Current Expenditures	\$1,332,428	58%	\$1,490,161	63%	5%	\$1,988,909	64%	1%

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 Education Fund, (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.

Note: The Budgeted Total Expenditures may not match Code 99 due to budgeted transfers from (06) General and (08) Supplemental General to (53) Contingency Reserve

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)

Instruction
Student Support
Instructional Support
Administration & Support
Operations & Maintenance
Transportation
Food Services
Capital Improvements
Debt Services
Other Costs
Total Expenditures¹

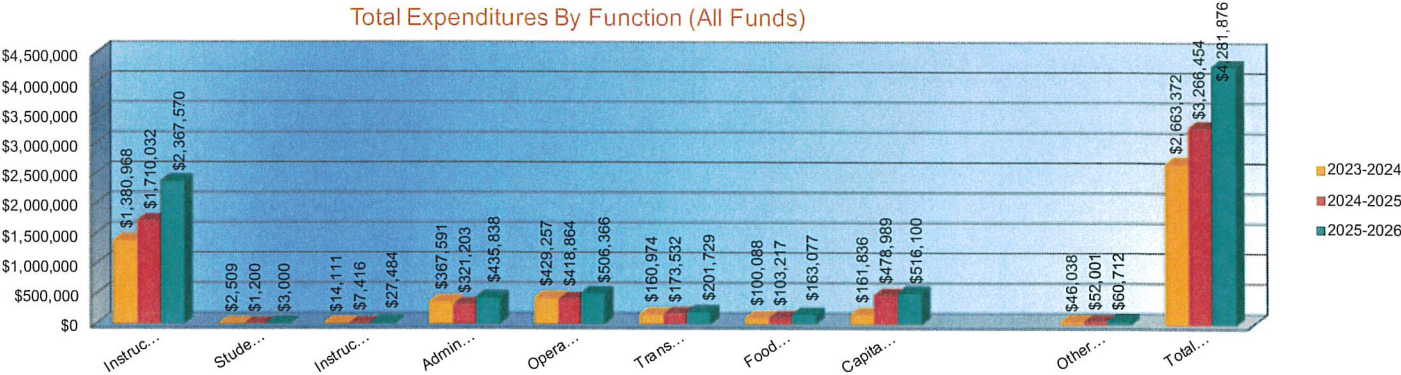
2023-2024 Actual
\$1,380,968
\$2,509
\$14,111
\$367,591
\$429,257
\$160,974
\$100,088
\$161,836
\$0
\$46,038
\$2,663,372

2024-2025 Actual
\$1,710,032
\$1,200
\$7,416
\$321,203
\$418,864
\$173,532
\$103,217
\$478,989
\$0
\$52,001
\$3,266,454

2025-2026 Budget
\$2,367,570
\$3,000
\$27,484
\$435,838
\$506,366
\$201,729
\$163,077
\$516,100
\$0
\$60,712
\$4,281,876

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 Education Fund, (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 By Function (All Funds)



Total Expenditures Amount Per Pupil by Function (All Funds)

Instruction
Student Support
Instructional Support
Administration & Support
Operations & Maintenance
Transportation
Food Services
Capital Improvements
Debt Services
Other Costs
Total Expenditures ¹
Enrollment (FTE) ²

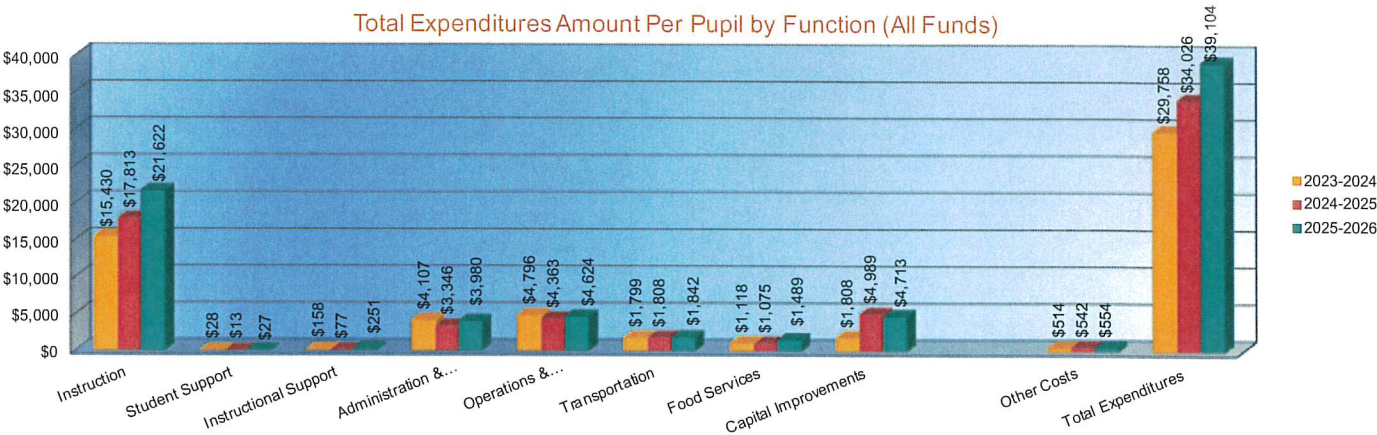
2023-2024 Actual
\$15,430
\$28
\$158
\$4,107
\$4,796
\$1,799
\$1,118
\$1,808
\$0
\$514
\$29,758
89.5

2024-2025 Actual
\$17,813
\$13
\$77
\$3,346
\$4,363
\$1,808
\$1,075
\$4,989
\$0
\$542
\$34,026
96.0

2025-2026 Budget
\$21,622
\$27
\$251
\$3,980
\$4,624
\$1,842
\$1,489
\$4,713
\$0
\$554
\$39,104
109.5

(13) At-Risk Education Fund, (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)

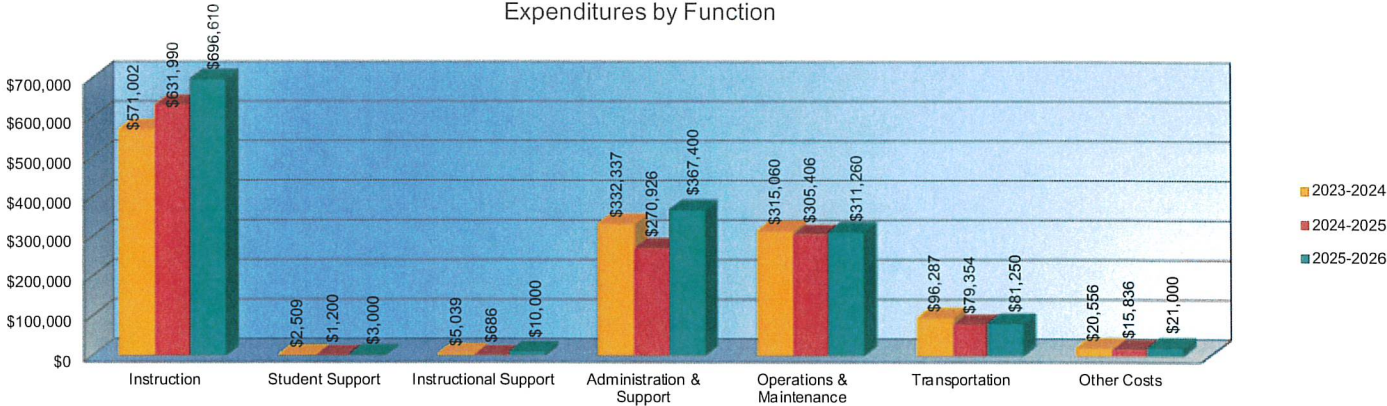


Summary of General and Supplemental General Fund Expenditures by Function*

	2023-2024 Actual	% of Total	2024-2025 Actual	% of Total	% Change	2025-2026 Budget	% of Total	% Change
Instruction	\$571,002	43%	\$631,990	48%	11%	\$696,610	47%	10%
Student Support	\$2,509	0%	\$1,200	<1%	-52%	\$3,000	0%	150%
Instructional Support	\$5,039	0%	\$686	<1%	-86%	\$10,000	1%	1358%
Administration & Support	\$332,337	25%	\$270,926	21%	-18%	\$367,400	25%	36%
Operations & Maintenance	\$315,060	23%	\$305,406	23%	-3%	\$311,260	21%	2%
Transportation	\$96,287	7%	\$79,354	6%	-18%	\$81,250	5%	2%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$20,556	\$0	\$15,836	\$0	-23%	\$21,000	1%	33%
Total Expenditures	\$1,342,790	100%	\$1,305,398	100%	-3%	\$1,490,520	100%	14%
Amount per Pupil	\$15,003		\$13,598		-9%	\$13,612		0%

*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



Instruction Expenditures (1000)

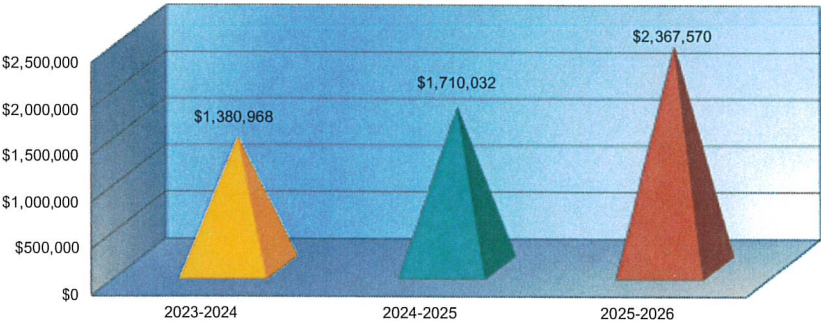
	2023-2024 Actual
General	\$167,850
Federal Funds	\$143,491
Supplemental General	\$403,152
Preschool-Aged At-Risk	\$40,000
At-Risk Education Fund	\$238,200
Bilingual Education	\$46,846
Virtual Education	\$0
Capital Outlay	\$48,540
Driver Education	\$4,849
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$123,762
Cost of Living	\$0
Career and Postsecondary Ed.	\$53,815
Gifts & Grants ¹	\$0
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$90,815
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$17,837
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,379,157
Enrollment (FTE) ³	89.5
Amount per Pupil ²	\$15,410
Adult Education	\$1,811
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,380,968

2024-2025 Actual	% Change
\$357,060	113%
\$258,556	80%
\$274,930	-32%
\$69,643	74%
\$175,705	-26%
\$41,575	-11%
\$0	0%
\$219,871	353%
\$4,848	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$131,889	7%
\$0	0%
\$91,819	71%
\$765	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$77,240	-15%
\$0	0%
\$0	0%
\$5,463	-69%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,709,364	24%
96.0	7%
\$17,806	16%
\$668	-63%
\$0	0%
\$0	0%
\$1,710,032	24%

2025-2026 Budget	% Change
\$397,615	11%
\$237,076	-8%
\$298,995	9%
\$77,500	11%
\$418,313	138%
\$55,000	32%
\$0	0%
\$378,661	72%
\$12,318	154%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$274,500	108%
\$0	0%
\$95,000	3%
\$30,360	3869%
\$0	0%
\$0	0%
\$0	0%
\$85,901	11%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,361,239	38%
109.5	14%
\$21,564	21%
\$6,331	848%
\$0	0%
\$0	0%
\$2,367,570	38%

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 (3 and 4 year old) and Virtual; excludes KAMS. Beginning in 2017-2018, full-day Kindergarten is funded as 1.0 FTE.

Instruction Expenditures (1000)



Sources of Revenue and Proposed Budget for 2025-2026

Fund	2025-2026 Amount Budgeted	July 1, 2025 Cash Balance	Estimated Sources of Revenue - 2025-2026					Estimated July 1, 2026 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,644,072	\$0	\$1,644,072	\$0			\$0	\$0
Supplemental General	\$574,797	\$30,261	\$0			\$0	\$544,536	
Adult Education	\$6,331	\$6,331	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$77,500	\$0		\$0	\$0	\$77,500	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$418,313	\$134,964		\$0	\$0	\$283,349	\$0	\$0
Bilingual Education	\$55,000	\$0		\$0	\$0	\$55,000	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$1,163,261	\$743,531	\$0	\$0	\$82,000	\$0	\$337,730	\$0
Driver Training	\$12,818	\$8,293	\$2,025	\$0	\$0	\$0	\$2,500	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$202,111	\$26,000	\$620	\$79,221	\$0	\$55,000	\$41,270	\$0
Professional Development	\$22,985	\$2,985	\$0	\$0	\$0	\$20,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Special Education	\$274,500	\$130,000	\$0	\$0	\$0	\$142,500	\$2,000	\$0
Career and Postsecondary Education	\$95,000	\$0	\$0	\$0	\$0	\$95,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$50,360	\$45,360	\$0	\$0			\$5,000	\$0
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$170,101	\$0	\$170,101					
Contingency Reserve		\$358,447						
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	\$243,076	-\$170,435		\$413,511				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$5,010,225	\$1,315,737	\$1,816,818	\$492,732	\$82,000	\$728,349	\$933,036	\$0
Less Transfers	\$728,349							
TOTAL Budget Expenditures	\$4,281,876							

Sources of Revenue

	2023-2024	2024-2025	2025-2026
State Revenues	1,491,496	1,594,043	1,816,818
Federal Revenues	229,543	132,756	492,732
Local Revenues ¹	1,084,804	942,276	1,015,036
Total Revenues	2,805,843	2,669,075	3,324,586
Revenues Per Pupil	31,350	27,803	30,362

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

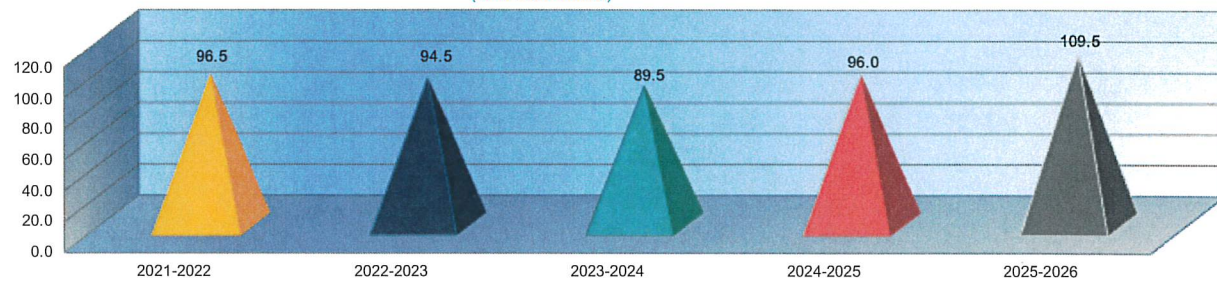
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

Enrollment Information

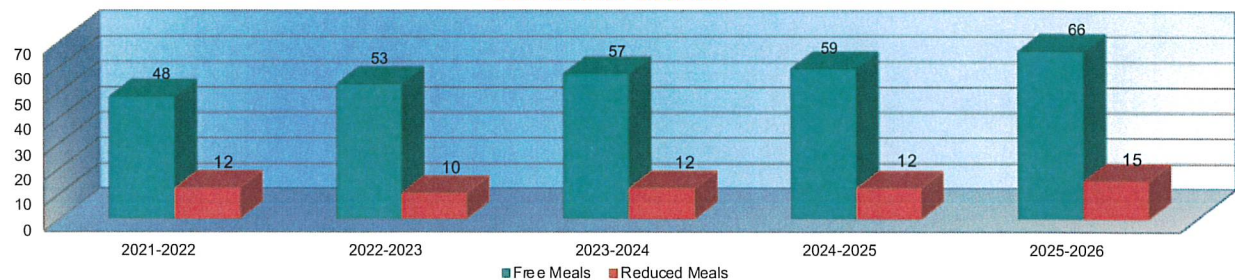
	2021-2022 Actual	2022-2023 Actual	% Change	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	96.5	94.5	-2%	89.5	-5%	96.0	7%	109.5	14%
Free Meal Student Headcount	48	53	10%	57	8%	59	4%	66	12%
Reduced Meal Student Headcount	12	10	-17%	12	20%	12	0%	15	25%

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

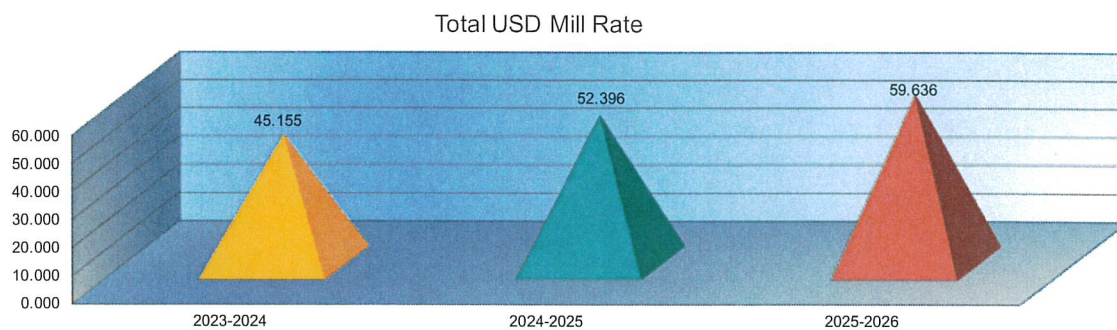


Mill Rates by Fund

	2023-2024 Actual
General	20.000
Supplemental General	17.257
Adult Education	0.000
Capital Outlay	7.898
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	45.155
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	4.936
Rec Comm Employee Bnfts	0.000
TOTAL OTHER	4.936

	2024-2025 Actual
	20.000
	24.441
	0.000
	7.955
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	0.000
	52.396
	0.000
	0.000
	0.000
	4.972
	0.000
	4.972

2025-2026 Budget
20.000
31.636
0.000
8.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
0.000
59.636
0.000
0.000
0.000
5.000
0.339
5.339



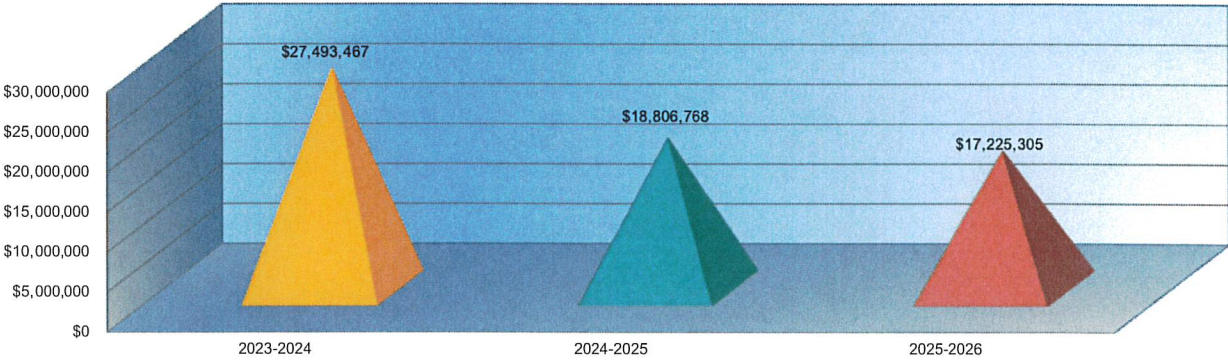
Other Information

	2023-2024 Actual
Assessed Valuation	\$27,493,467
Total USD Debt	\$0

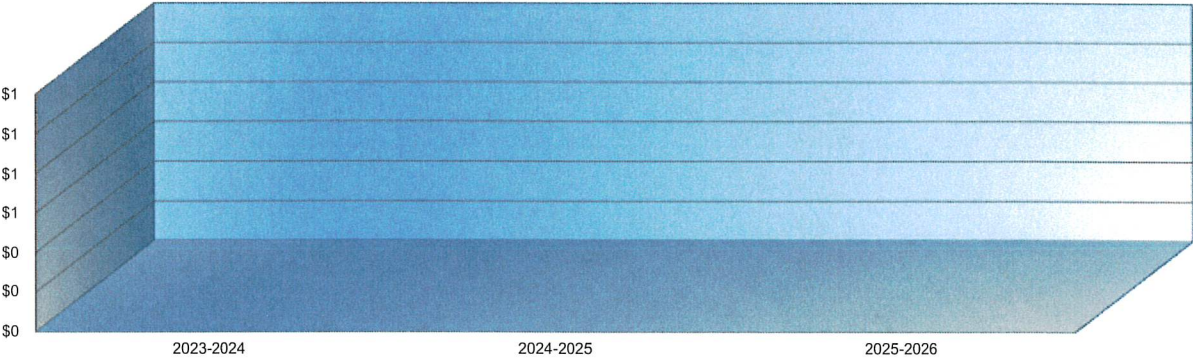
	2024-2025 Actual
	\$18,806,768
	\$0

	2025-2026 Budget
	\$17,225,305
	\$0

Assessed Valuation



Total USD Debt



Salaries

	2023-24 Actual			2024-25 Actual			2025-26 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	1.5	\$100,566	\$67,044	1.3	\$102,655	\$78,965	1.5	\$103,000	\$68,667
Teachers (Full Time)	15.0	\$674,911	\$44,994	12.0	\$661,665	\$55,139	12.0	\$681,514	\$56,793
Other Licensed Personnel	0.0	\$0	\$0	1.0	\$65,408	\$65,408	1.0	\$67,370	\$67,370
Classified Personnel	24.0	\$220,000	\$9,167	23.0	\$225,539	\$9,806	23.0	\$232,305	\$10,100
Substitutes/Temporary Help		\$80,666			\$178,236			\$160,000	

Administrators: *Licensed Personnel - 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-Licensed Personnel - 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)****.

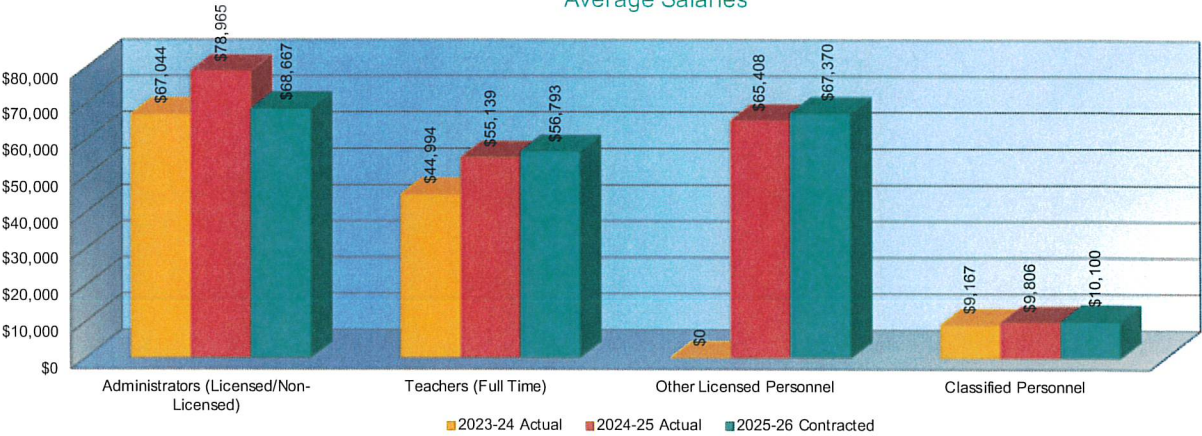
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

**FTE of 1.0 for Non-Licensed 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
- Building

- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime

- 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
- 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