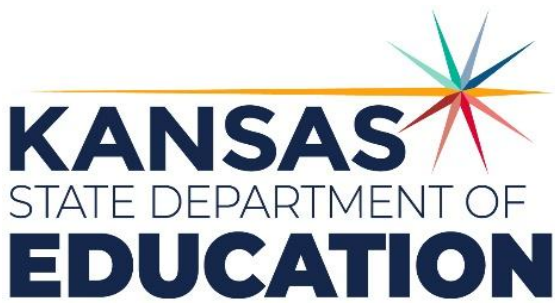


Budget at a Glance

217 - Rolla

2026-2027



Kansas leads the world in the success of each student.

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	3
Total Expenditures by Function (All Funds).....	4
Total Expenditures Amount per Pupil by Function (All Funds).....	5
Summary of General and Supplemental General Fund Expenditures.....	6
Instruction Expenses.....	7
Sources of Revenue and Proposed Budget for 2026-2027.....	8
Enrollment and Low Income Students.....	9
Mill Rates by Fund.....	10
Assessed Valuation and Bonded Indebtedness.....	11
Average Salary.....	12
District Reports.....	13

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$1,725,306	53%	\$1,730,919	57%	0%	\$2,322,336	54%	34%
Student Support Services	\$1,200	<1%	\$20,024	1%	1569%	\$97,112	2%	385%
Instructional Support Services	\$7,416	0%	\$27,559	1%	272%	\$39,071	1%	42%
Administration & Support	\$321,203	10%	\$389,508	13%	21%	\$901,779	21%	132%
Operations & Maintenance	\$418,864	13%	\$628,289	21%	50%	\$651,637	15%	4%
Transportation	\$173,532	5%	\$89,767	3%	-48%	\$138,004	3%	54%
Food Services	\$103,217	3%	\$115,438	4%	12%	\$131,060	3%	14%
Capital Improvements	\$478,989	15%	\$0	0%	-100%	\$0	0%	0%
Debt Services	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$52,001	2%	\$21,387	1%	-59%	\$0	0%	-100%
Total Expenditures ¹	3,281,728	100%	\$3,022,891	100%	-8%	\$4,280,999	100%	42%
Amount per Pupil	\$34,185		\$29,066		-15%	\$37,885		30%
Current Expenditures ²	\$2,382,972	100%	\$2,576,883	100%	8%	\$3,363,902	100%	31%
Amount per Pupil	\$24,823		\$24,778		0%	\$29,769		20%

Percent of Expenditures for Instruction³

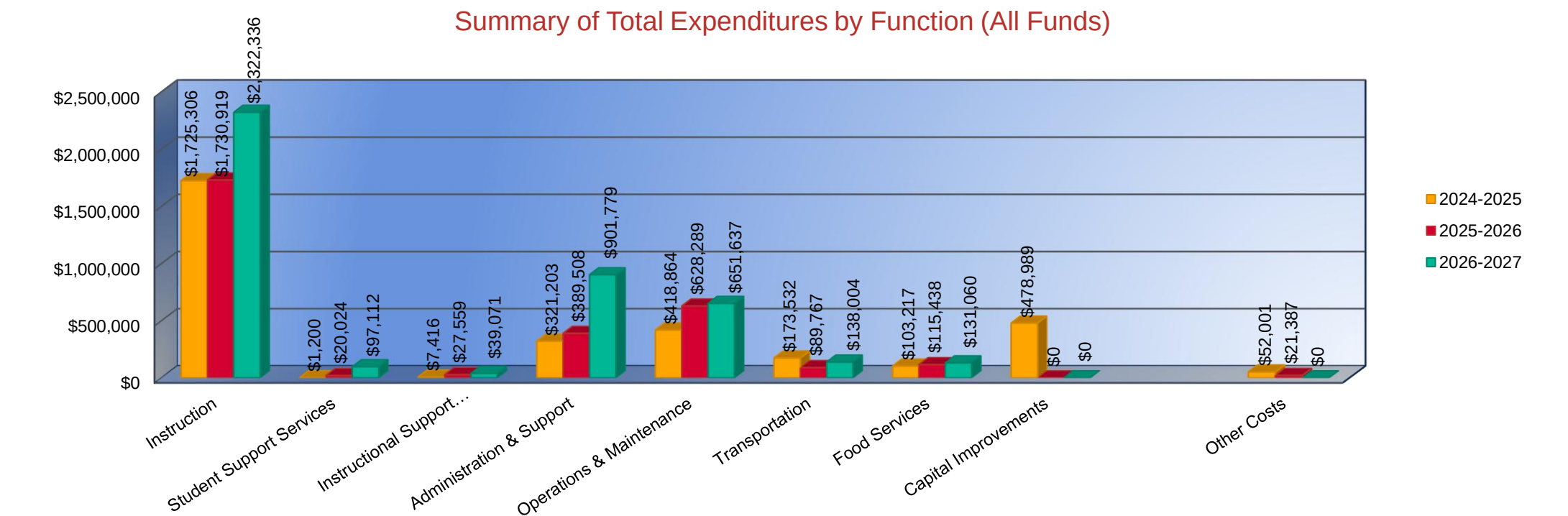
Total Expenditures	\$1,505,435	46%	\$1,723,924	57%	11%	\$2,303,336	54%	-3%
Current Expenditures	\$1,505,435	63%	\$1,723,924	67%	4%	\$2,303,336	68%	1%

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 and (55) Textbook & Student Material Revolving, which are not budgeted funds.

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)

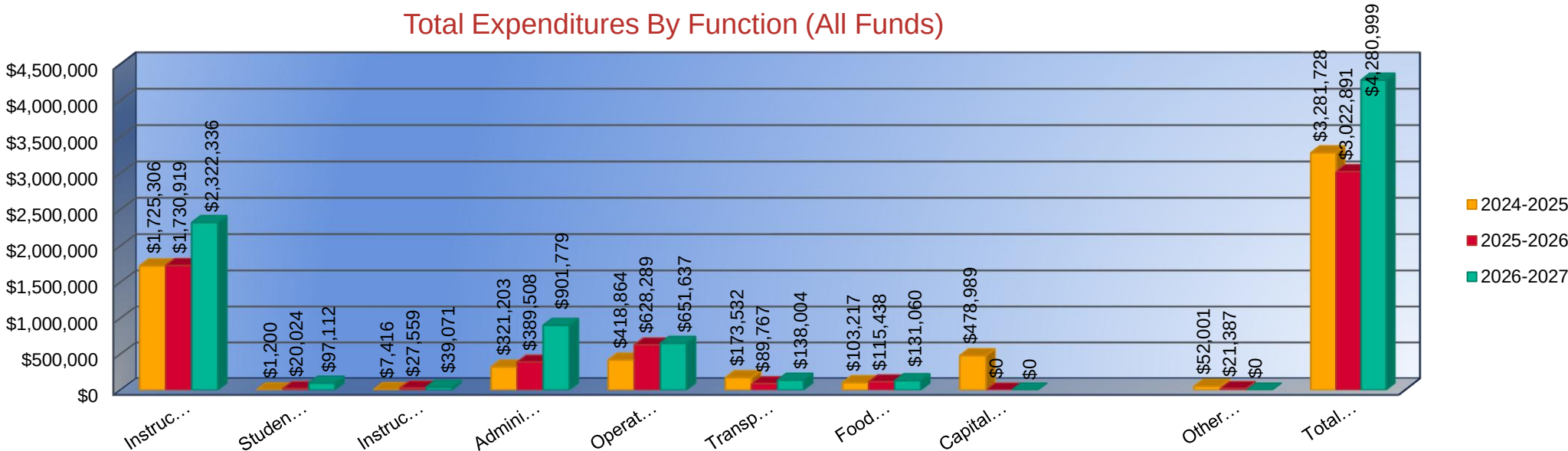
2024-2025

2025-2026

2026-2027

	Actual	Actual	Budget
Instruction	\$1,725,306	\$1,730,919	\$2,322,336
Student Support	\$1,200	\$20,024	\$97,112
Instructional Support	\$7,416	\$27,559	\$39,071
Administration & Support	\$321,203	\$389,508	\$901,779
Operations & Maintenance	\$418,864	\$628,289	\$651,637
Transportation	\$173,532	\$89,767	\$138,004
Food Services	\$103,217	\$115,438	\$131,060
Capital Improvements	\$478,989	\$0	\$0
Debt Services	\$0	\$0	\$0
Other Costs	\$52,001	\$21,387	\$0
Total Expenditures ¹	\$3,281,728	\$3,022,891	\$4,280,999

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.

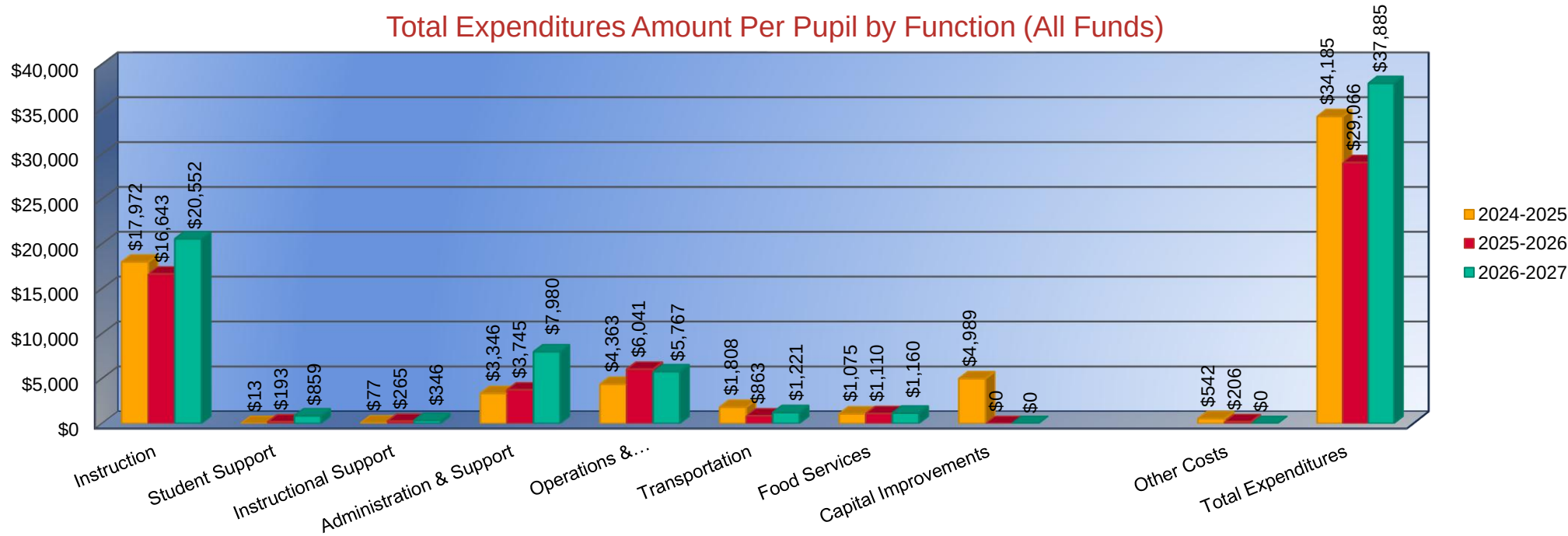


Total Expenditures Amount Per Pupil by Function (All Funds)

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
Instruction	\$17,972	\$16,643	\$20,552
Student Support	\$13	\$193	\$859
Instructional Support	\$77	\$265	\$346
Administration & Support	\$3,346	\$3,745	\$7,980
Operations & Maintenance	\$4,363	\$6,041	\$5,767
Transportation	\$1,808	\$863	\$1,221
Food Services	\$1,075	\$1,110	\$1,160
Capital Improvements	\$4,989	\$0	\$0
Debt Services	\$0	\$0	\$0
Other Costs	\$542	\$206	\$0
Total Expenditures ¹	\$34,185	\$29,066	\$37,885
Enrollment (FTE) ²	96.0	104.0	113.0

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 Amount Per Pupil by Function (All Funds)

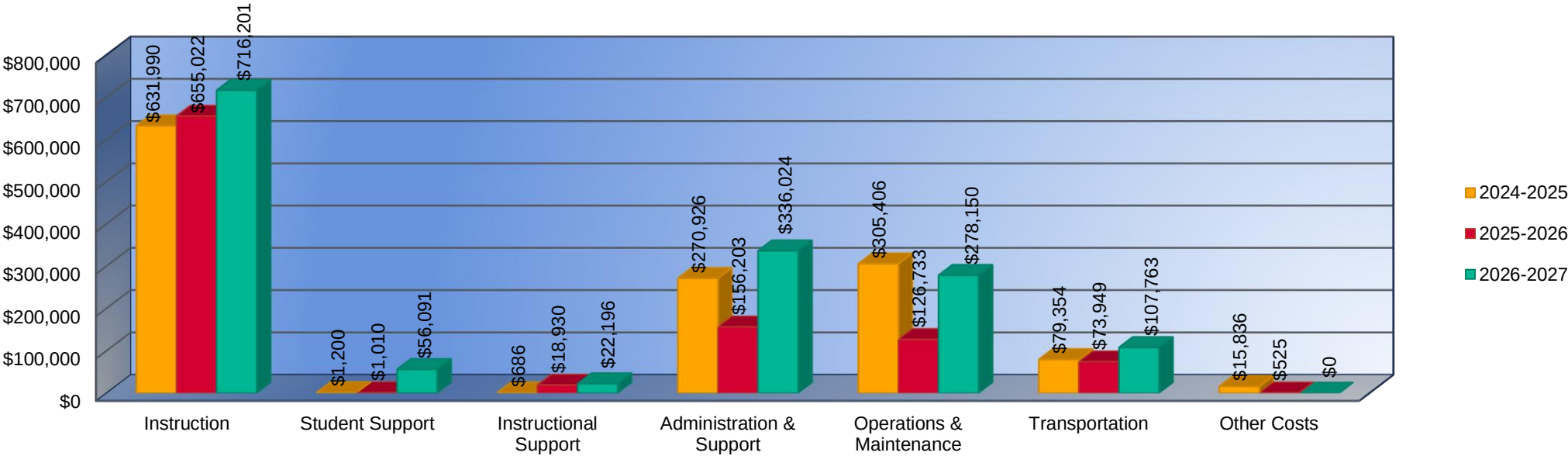


Summary of General and Supplemental General Fund Expenditures by Function*

	2024-2025 Actual	% of Total	2025-2026 Actual	% of Total	% Change	2026-2027 Budget	% of Total	% Change
Instruction	\$631,990	48%	\$655,022	63%	4%	\$716,201	47%	9%
Student Support	\$1,200	<1%	\$1,010	<1%	-16%	\$56,091	4%	5454%
Instructional Support	\$686	<1%	\$18,930	2%	2659%	\$22,196	1%	17%
Administration & Support	\$270,926	21%	\$156,203	15%	-42%	\$336,024	22%	115%
Operations & Maintenance	\$305,406	23%	\$126,733	12%	-59%	\$278,150	18%	119%
Transportation	\$79,354	6%	\$73,949	7%	-7%	\$107,763	7%	46%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$15,836	\$0	\$525	<1%	-97%	\$0	0%	-100%
Total Expenditures	\$1,305,398	100%	\$1,032,372	100%	-21%	\$1,516,425	100%	47%
Amount per Pupil	\$13,598		\$9,927		-27%	\$13,420		35%

*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)

	2024-2025 Actual
General	\$357,060
Federal Funds	\$273,866
Supplemental General	\$274,930
Preschool-Aged At-Risk	\$69,643
At-Risk Education Fund	\$175,705
Bilingual Education	\$41,575
Virtual Education	\$0
Capital Outlay	\$219,871
Driver Education	\$4,848
Declining Enrollment	\$0
Extraordinary School Program	\$0
Food Service	\$0
Professional Development	\$0
Parent Education Program	\$0
Summer School	\$0
Special Education	\$131,889
Cost of Living	\$0
Career and Postsecondary Ed.	\$91,819
Gifts & Grants ¹	\$765
Special Liability	\$0
School Retirement	\$0
Extraordinary Growth Facilities	\$0
Special Reserve	\$0
KPERS Spec. Ret. Contribution	\$77,240
Contingency Reserve	\$0
Text Book & Student Material	\$0
Activity Fund	\$5,427
Bond and Interest #1	\$0
Bond and Interest #2	\$0
No-Fund Warrant	\$0
Special Assessment	\$0
Temporary Note	\$0
SUBTOTAL	\$1,724,638
Enrollment (FTE) ³	96.0
Amount per Pupil ²	\$17,965
Adult Education	\$668
Adult Supplemental Education	\$0
Special Education Coop	\$0
TOTAL	\$1,725,306

2025-2026 Actual	% Change
\$445,637	25%
\$268,131	-2%
\$209,385	-24%
\$28,713	-59%
\$219,192	25%
\$10,026	-76%
\$0	0%
\$6,995	-97%
\$0	-100%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$98,813	-25%
\$0	0%
\$71,594	-22%
\$5,008	555%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$86,845	12%
\$271,551	0%
\$2,903	0%
\$4,185	-23%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$1,728,978	0%
104.0	8%
\$16,625	-7%
\$1,941	191%
\$0	0%
\$0	0%
\$1,730,919	0%

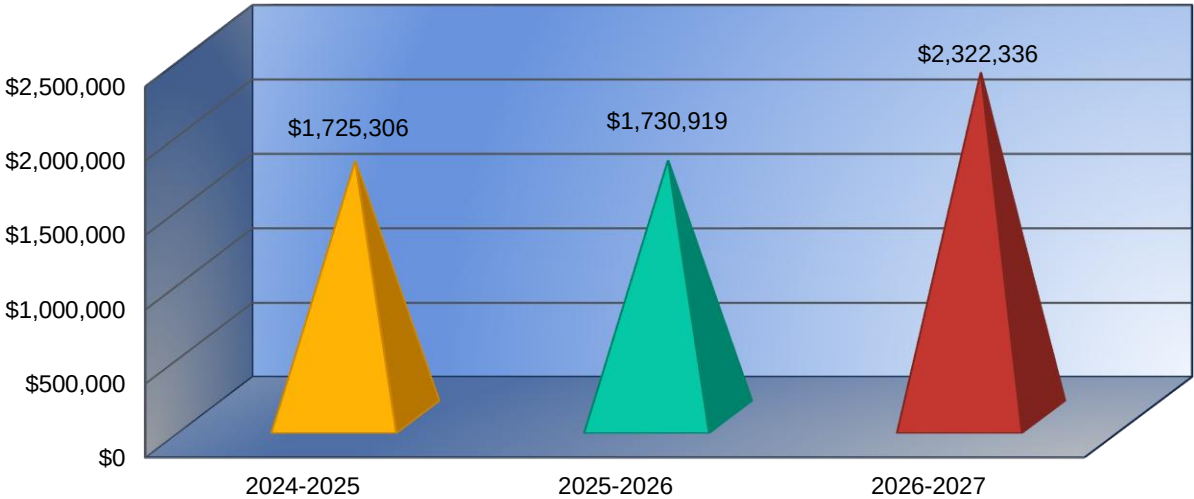
2026-2027 Budget	% Change
\$416,822	-6%
\$102,275	-62%
\$299,379	43%
\$84,687	195%
\$520,065	137%
\$43,332	332%
\$0	0%
\$19,000	172%
\$12,388	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$357,498	262%
\$0	0%
\$261,884	266%
\$31,441	528%
\$0	0%
\$0	0%
\$0	0%
\$164,575	90%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$0	0%
\$2,313,346	34%
113.0	9%
\$20,472	23%
\$8,990	363%
\$0	0%
\$0	0%
\$2,322,336	34%

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 2026-2027

Fund	2026-2027 Amount Budgeted	July 1, 2026 Cash Balance	Estimated Sources of Revenue - 2026-2027					Estimated July 1, 2027 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$1,816,603	\$0	\$1,816,603	\$0			\$0	\$0
Supplemental General	\$570,830	\$14,904	\$0			\$0	\$555,926	
Adult Education	\$8,990	\$5,490	\$0	\$0	\$0	\$3,500	\$0	\$0
Preschool-Aged At-Risk (3 and 4 yr Old)	\$84,687	\$47,687		\$0	\$0	\$37,000	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At-Risk Education Fund	\$534,112	\$237,272		\$0	\$0	\$296,840	\$0	\$0
Bilingual Education	\$43,332	\$34,194		\$0	\$0	\$9,138	\$0	\$0
Virtual Education	\$0	\$0			\$0	\$0	\$0	\$0
Capital Outlay	\$917,097	\$659,252	\$0	\$0	\$50,000	\$11,300	\$196,545	\$0
Driver Training	\$12,388	\$9,733	\$1,215	\$0	\$0	\$0	\$1,440	\$0
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$176,060	\$35,612	\$457	\$62,075	\$0	\$42,268	\$35,648	\$0
Professional Development	\$14,899	\$3,399	\$1,500	\$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	\$357,498	\$134,069	\$0	\$0	\$0	\$223,429	\$0	\$0
Career and Postsecondary Education	\$261,884	\$74,692	\$0	\$0	\$0	\$187,192	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$51,441	\$36,201	\$0	\$0			\$15,240	\$0
Textbook & Student Materials Revolving		\$0						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$200,411	\$0	\$200,411					
Contingency Reserve		\$321,236						
Activity Funds		\$36						
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	\$102,275	\$0		\$102,275				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$5,152,507	\$1,613,777	\$2,020,186	\$164,350	\$50,000	\$820,667	\$804,799	\$0
Less Transfers	\$820,667							
TOTAL Budget Expenditures	\$4,331,840							

Sources of Revenue

	2024-2025	2025-2026	2026-2027
State Revenues	1,594,043	1,785,028	2,020,186
Federal Revenues	132,756	590,135	164,350
Local Revenues ¹	942,276	832,823	854,799
Total Revenues	2,669,075	3,207,986	3,039,335
Revenues Per Pupil	27,803	30,846	26,897

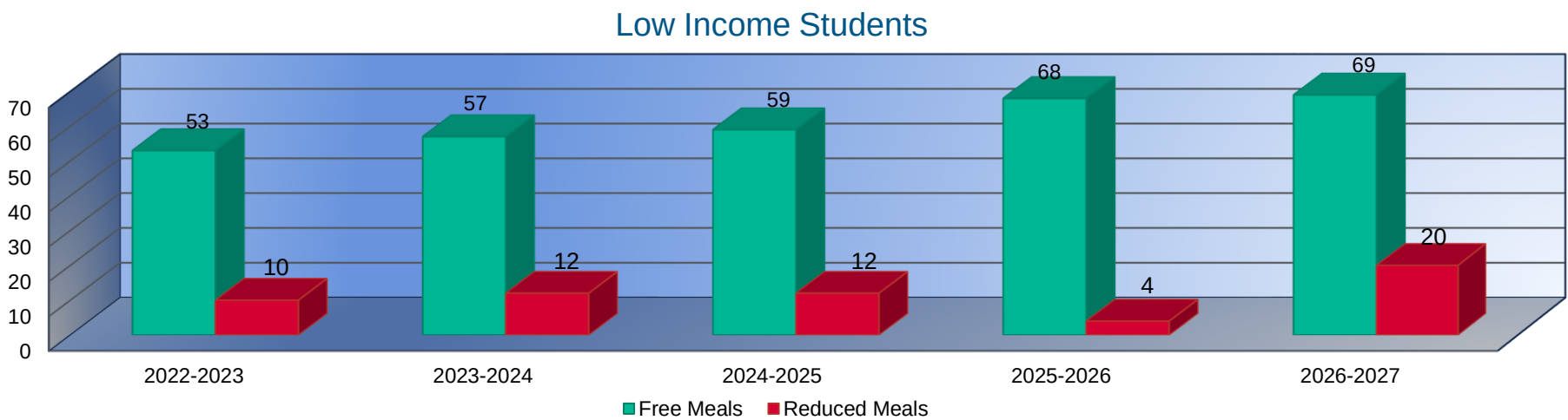
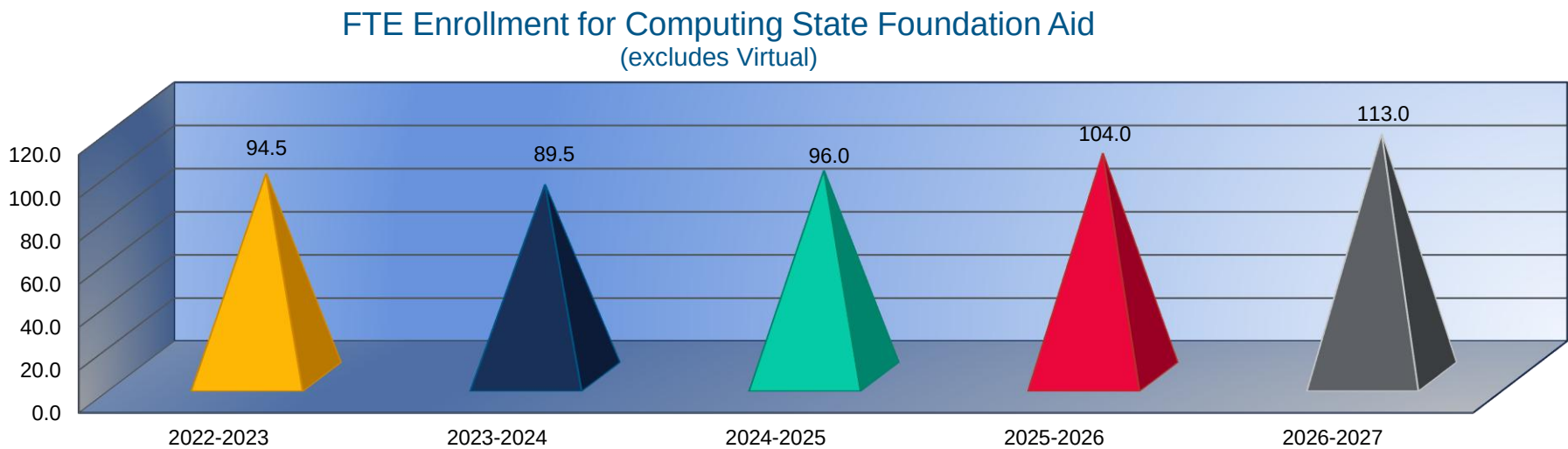
1. Excludes "Transfers" to avoid duplication of revenue.

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

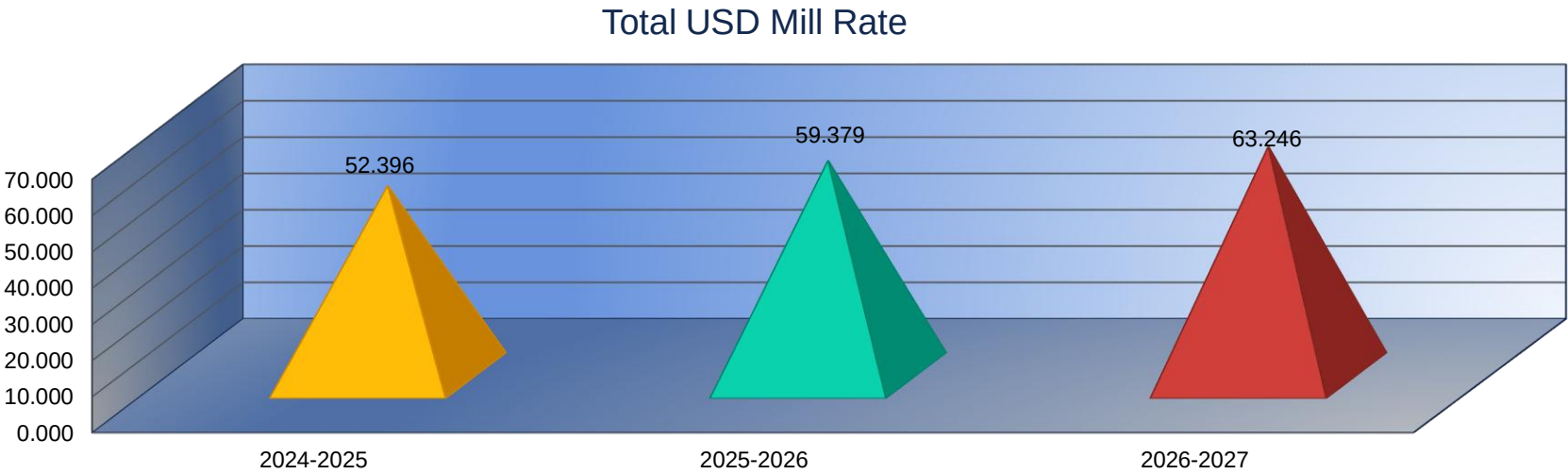
	2022-2023 Actual	2023-2024 Actual	% Change	2024-2025 Actual	% Change	2025-2026 Actual	% Change	2026-2027 Budget	% Change
FTE Enrollment (excl. Virtual) ¹	94.5	89.5	-5%	96.0	7%	104.0	8%	113.0	9%
Free Meal Student Headcount	53	57	8%	59	4%	68	15%	69	1%
Reduced Meal Student Headcount	10	12	20%	12	0%	4	-67%	20	400%

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

	2024-2025 Actual	2025-2026 Actual	2026-2027 Budget
General	20.000	20.000	20.000
Supplemental General	24.441	31.431	35.246
Adult Education	0.000	0.000	0.000
Capital Outlay	7.955	7.948	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	52.396	59.379	63.246
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Emp Benefits	0.000	0.000	0.000
Recreation Commission	4.972	5.000	5.000
Rec Comm Employee Bnfts	0.000	0.337	0.364
TOTAL OTHER	4.972	5.337	5.364



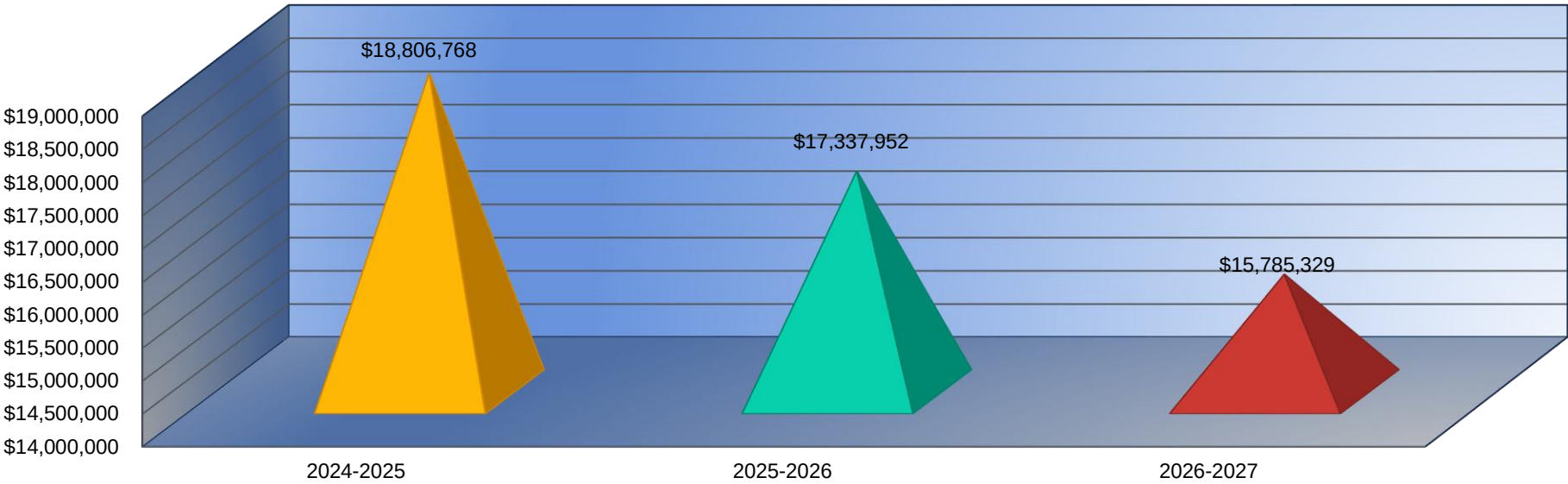
Other Information

	2024-2025 Actual
Assessed Valuation	\$18,806,768
Total USD Debt	\$0

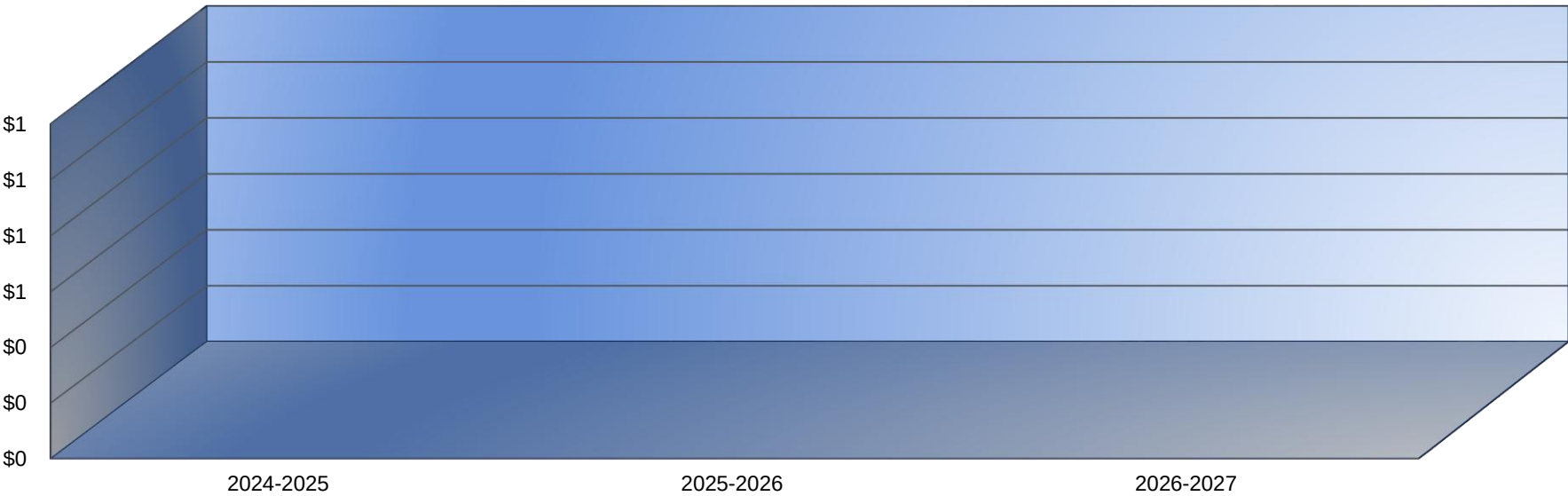
	2025-2026 Actual
	\$17,337,952
	\$0

	2026-2027 Budget
	\$15,785,329
	\$0

Assessed Valuation



Total USD Debt



Salaries

	2024-25 Actual			2025-26 Actual			2026-27 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	1.0	\$102,655	\$102,655	1.5	\$107,000	\$71,333	1.5	\$106,265	\$70,843
Teachers (Full Time)	15.0	\$870,518	\$58,035	15.0	\$890,518	\$59,368	15.0	\$910,518	\$60,701
Other Licensed Personnel	1.0	\$62,000	\$62,000	1.0	\$75,781	\$75,781	1.0	\$74,228	\$74,228
Classified Personnel	16.0	\$477,106	\$29,819	16.0	\$502,217	\$31,389	15.0	\$496,571	\$33,105
Substitutes/Temporary Help	~~~~~	\$19,700	~~~~~	~~~~~	\$22,040	~~~~~	~~~~~	\$23,000	~~~~~

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)****.	

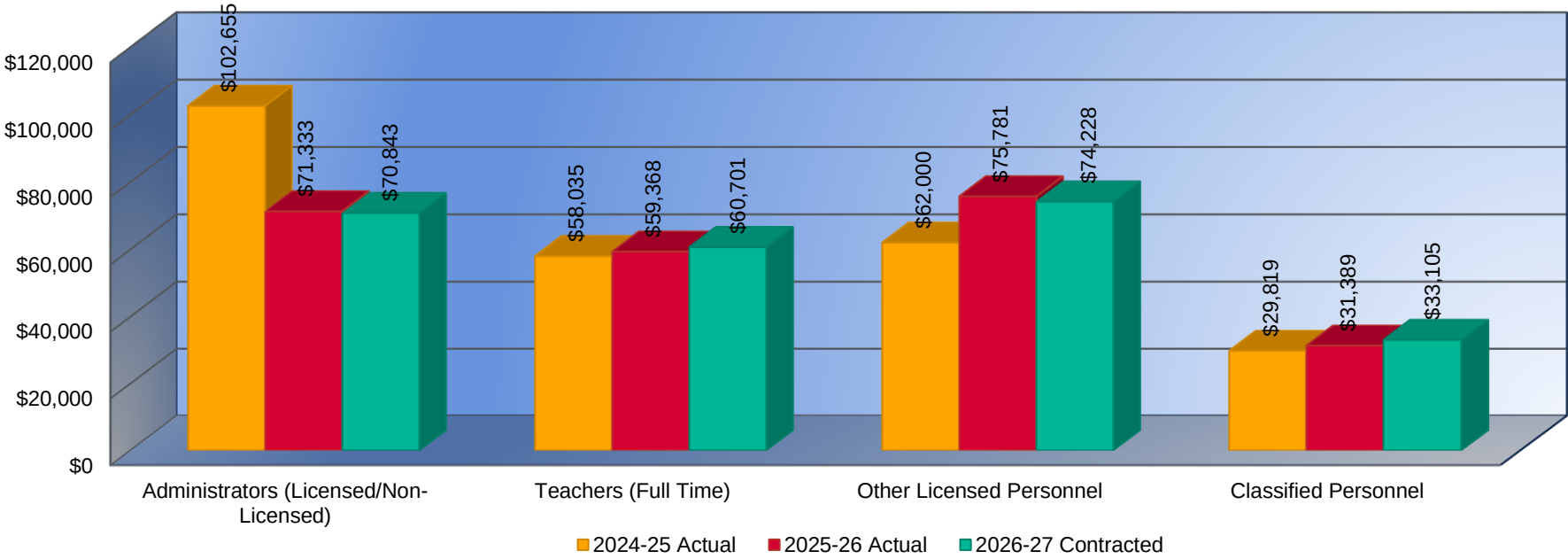
*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month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

- 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