Budget at a Glance

2004 - 2005

Rolla

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Summary of Total Expenditures By Function
(All Funds)

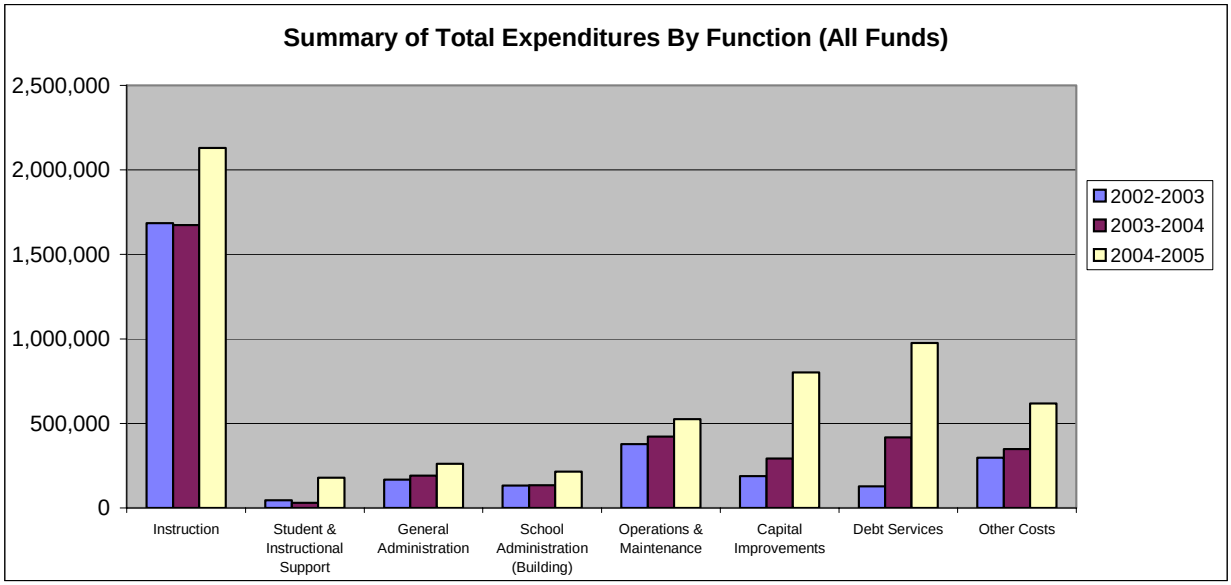
	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,684,449	56%	1,674,681	48%	-1%	2,129,729	37%	27%
Student & Instructional Support	45,781	2%	29,882	1%	-35%	179,024	3%	499%
General Administration	168,120	6%	192,152	5%	14%	261,299	5%	36%
School Administration (Building)	133,501	4%	134,686	4%	1%	214,523	4%	59%
Operations & Maintenance	377,635	12%	423,104	12%	12%	525,489	9%	24%
Capital Improvements	187,993	6%	292,084	8%	55%	801,651	14%	174%
Debt Services	128,438	4%	418,456	12%	226%	977,005	17%	133%
Other Costs	296,910	10%	348,702	10%	17%	618,018	11%	77%
Total Expenditures	3,022,827	100%	3,513,747	100%	16%	5,706,738	100%	62%
Amount per Pupil	$12,621		$14,671		16%	$25,940		77%

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology 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, Area Vocational Education, and Special Education Coop.

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

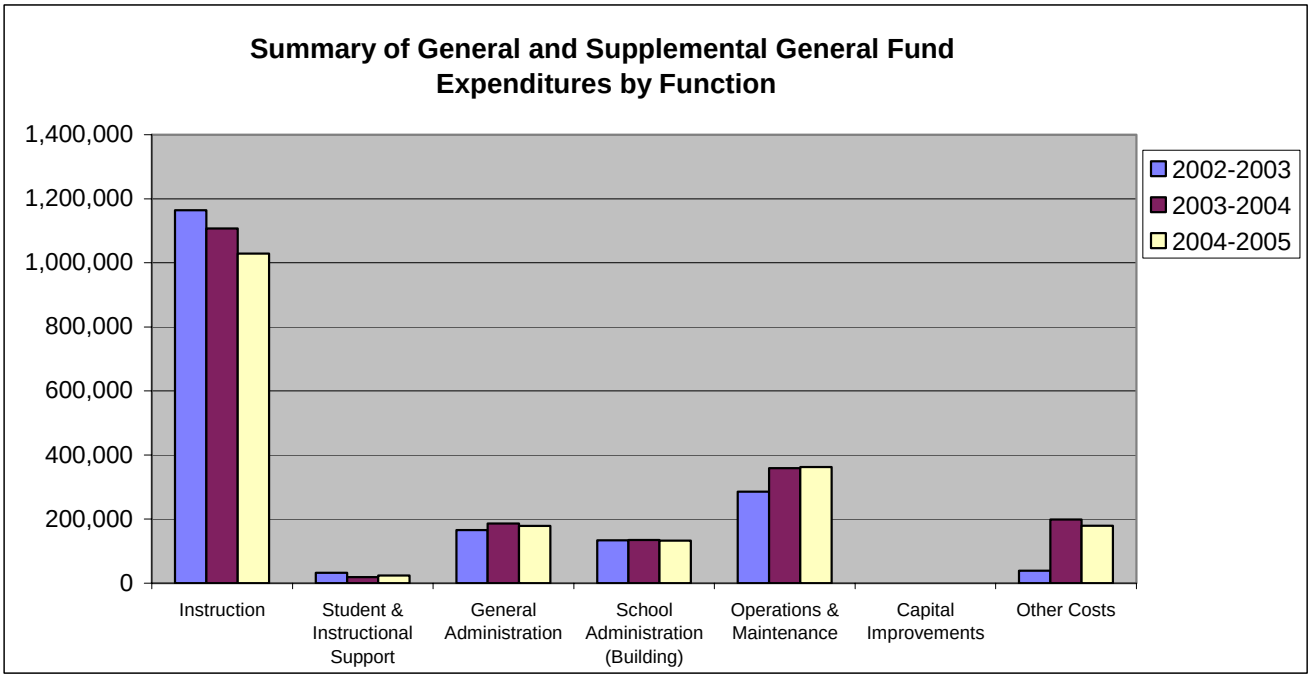
Further definition of what goes into each category:

Instruction - 1000
Student & Instructional Support - 2100 & 2200
General Administration - 2300
School Administration (Building) - 2400
Operations & Maintenance - 2600
Other Costs - 2500, 2900 and 3000 and all others not included elsewhere
Capital Improvements - 4000
Debt Services - 5100 Transfers - 5200



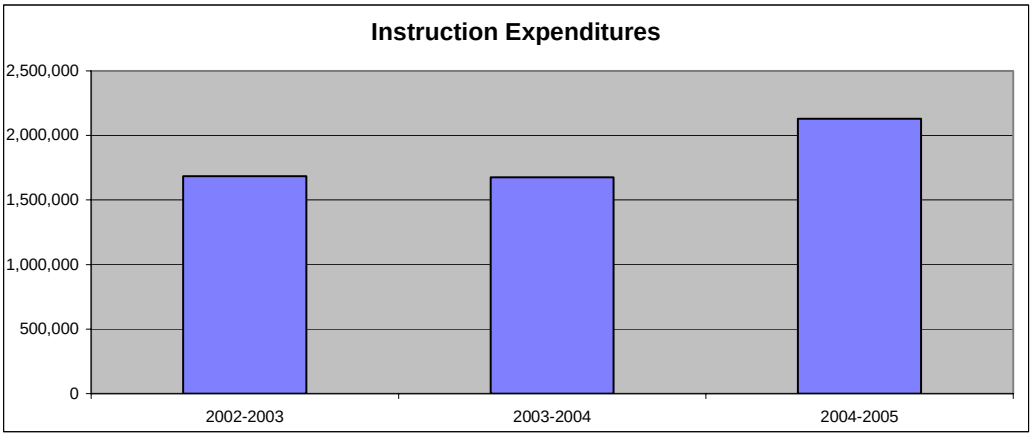
Summary of General and Supplemental General Fund Expenditures by Function

	2002-2003 Actual	% of Tot	2003-2004 Actual	% of Tot	% inc/ dec	2004-2005 Budget	% of Tot	% inc/ dec
Instruction	1,164,333	64%	1,106,801	55%	-5%	1,028,630	54%	-7%
Student & Instructional Support	32,758	2%	18,622	1%	-43%	24,050	1%	29%
General Administration	165,705	9%	186,447	9%	13%	178,750	9%	-4%
School Administration (Building)	133,501	7%	134,686	7%	1%	132,850	7%	-1%
Operations & Maintenance	285,826	16%	359,011	18%	26%	362,750	19%	1%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	39,198	2%	198,387	10%	406%	179,730	9%	-9%
Total Expenditures	1,821,321	100%	2,003,954	100%	10%	1,906,760	100%	-5%
Amount per Pupil	$7,605		$8,367		10%	$8,667		4%



Instruction Expenditures (1000)

	2002-2003 Actual		2003-2004 Actual	% inc/ dec		2004-2005 Budget	% inc/ dec
General	690,045		606,639	-12%		547,300	-10%
Federal Funds	100,250		92,384	-8%		96,498	4%
Supplemental General	474,288		500,162	5%		481,330	-4%
Bilingual Education	59,998		100,000	67%		80,000	-20%
Capital Outlay	88,182		112,742	28%		477,050	323%
Driver Education	4,971		4,501	-9%		19,032	323%
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	4,988		1,382	-72%		26,673	1830%
Special Education	173,042		169,948	-2%		227,840	34%
Technology Education	0						
Transportation	0						
Vocational Education	85,000		85,000	0%		78,100	-8%
Gifts/Grants	645		0	-100%		355	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						66,105	
Contingency Reserve	0		0	0%			
Text Book & Student Material	0		0	0%			
Bond & Interest #1	0		0	0%		0	0%
Bond & 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	1,681,409		1,672,758	-1%		2,100,283	26%
Enrollment (FTE)*	239.5		239.5	0%		220.0	-8%
Amount per Pupil	7,020		6,984	-1%		9,547	37%
Adult Education	3,040		1,923	-37%		29,446	1431%
Adult Supplemental Education	0		0	0%		0	0%
Area Vocational School	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	1,684,449		1,674,681	-1%		2,129,729	27%



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Area Vocational School, Adult Education, Adult Supplemental Education and Special Education Coop.

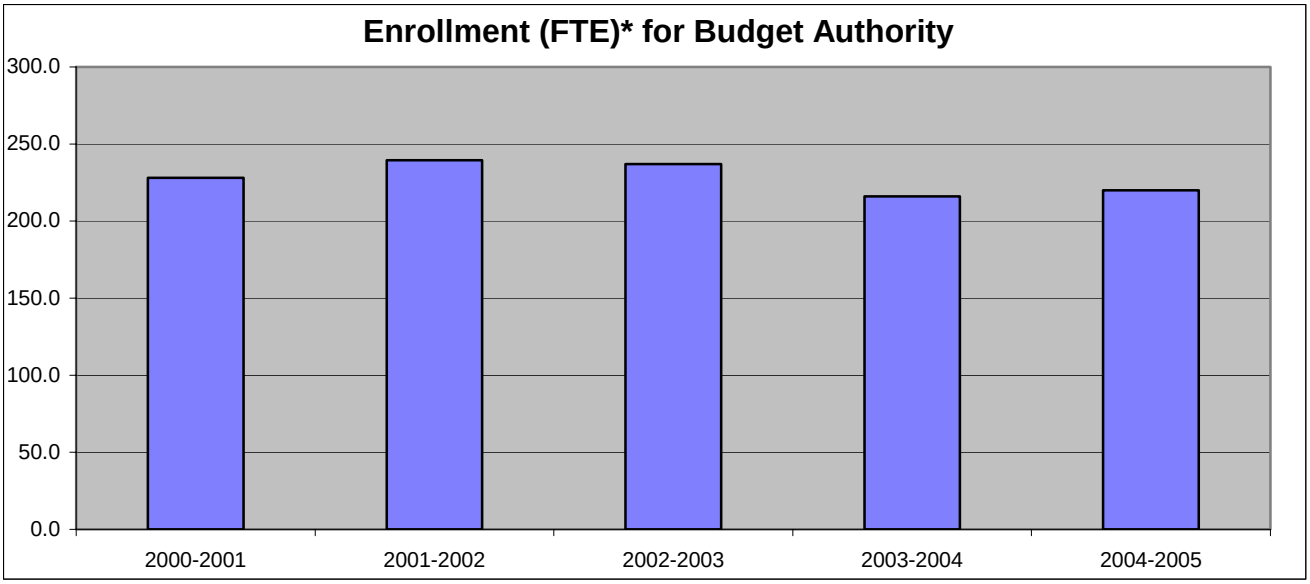
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

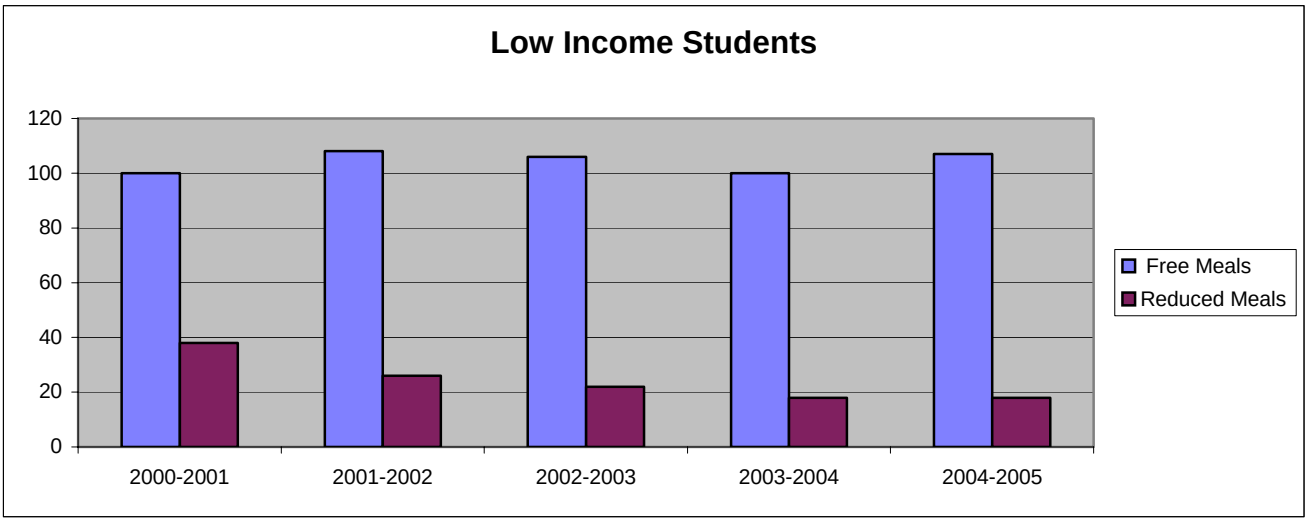
Sources of Revenue and Proposed Budget for 2004-05

	2004-05		Estimated Sources of Revenue--2004-05				
	Amount	July 1, 2004	State	Federal	Local		
Fund	Budgeted	Cash Balance			Interest	Transfers	Other
General	1,925,319	5,404	987,528	0		0	932,387
Supplemental General	481,330	167,302	0				314,028
Adult Education	29,446	29,446	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	80,000			0	0	80,000	0
Capital Outlay	2,453,701	1,997,965		0	15,000	140,000	300,736
Driver Training	21,857	20,513	1,344		0	0	0
Extraordinary School Program	0	0			0	0	0
Food Service	161,299	3,881	1,500	57,543	10,000	40,000	48,375
Professional Development	39,050	39,050	0	0	0	0	0
Parent Education Program	10,000	10,000	0	0	0	0	0
Summer School	31,823	31,823		0	0	0	0
Special Education	227,840	86,051	0	0	0	161,789	0
Vocational Education	78,100			0	0	78,100	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	355	355					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
KPERS Special Retirement Contribution	93,004	0	93,004				
Bond and Interest #1	477,005	487,024	0		500		350,991
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	96,498	2,385	xxxxxxxxxxx	94,113	xxxxxxxxxxxx	xxxxxxxxxxxx	xxxxxxxxxxx
SUBTOTAL	6,206,627	2,881,199	1,083,376	151,656	25,500	499,889	1,946,517
Less Transfers	499,889						
TOTAL Budget Expenditures	$5,706,738						

Other Information

	2000-2001 Actual	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Budget	% inc/ dec
Enrollment (FTE)*	228.0	239.5	5%	237.0	-1%	216.0	-9%	220.0	2%
Number of Students - Free Meals	100	108	8%	106	-2%	100	-6%	107	7%
Number of Students - Reduced Meals	38	26	-32%	22	-15%	18	-18%	18	0%

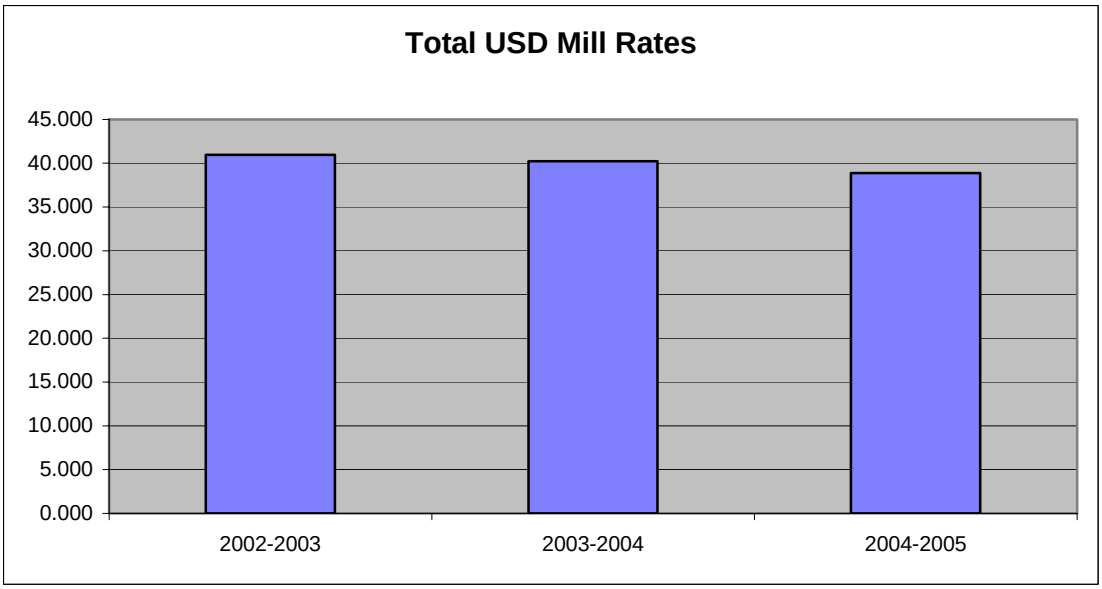




*FTE for state aid and budget authority purposes for general fund.

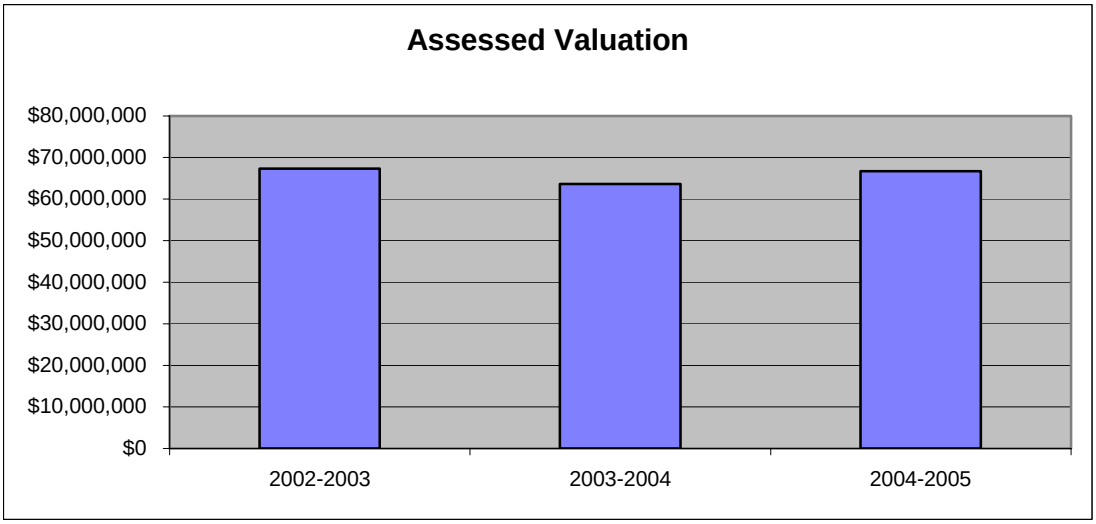
Miscellaneous Information
Mill Rates by Fund

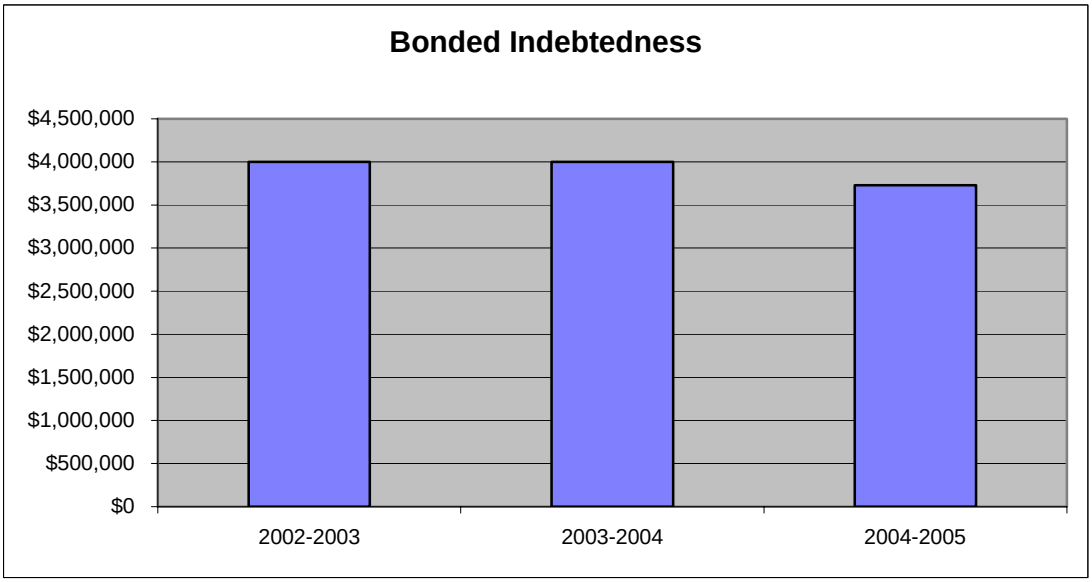
	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
General	20.000	20.000	20.000
Supplemental General	7.100	6.620	6.548
Adult Education	0.000	0.000	0.000
Capital Outlay	5.940	5.960	5.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	7.890	7.640	7.315
Bond & 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	**40.930**	**40.220**	**38.863**
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	1.871	1.930	1.999
Recreation Commission Employee Benefit	0.000	0.000	0.135
TOTAL OTHER	**1.871**	**1.930**	**2.134**



Other Information

	2002-2003 Actual	2003-2004 Actual	2004-2005 Budget
Assessed Valuation	$67,298,019	$63,587,225	$66,675,432
Bonded Indebtedness	4,000,000	4,000,000	3,730,000





USD# 217
AVERAGE SALARY

	2002-03 Actual			2003-04 Actual			2004-05 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	5.4	225,015	41,669	5.4	258,714	47,910	5.4	269,063	49,826
Teachers (Full Time)	23.0	908,666	39,507	23.0	955,810	41,557	23.0	994,042	43,219
Other Certified (Licensed) Personnel	1.1	49,702	45,184	1.2	46,152	38,460	1.2	47,988	39,990
Classified Personnel	19.0	295,835	15,570	19.0	307,863	16,203	19.0	320,177	16,851
Substitutes/Temporary Help	XXXXXXX		XXXXXXXXXXX	XXXXXXX	45,537	XXXXXXXXXXX	XXXXXXX	45,000	XXXXXXXXXXX

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)
http://www.ksde.org/k12/k12.html

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

School Finance Reports and Publications
http://www.ksde.org/leaf/reports_and_publications/reports.html

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

Kansas Building Report Card
http://online.ksde.org/rcard

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
    - Reading
    - Mathematics
    - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses