# Budget at a Glance

# 2005 - 2006

## ROCK CREEK

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## Summary of Total Expenditures By Function
## (All Funds)

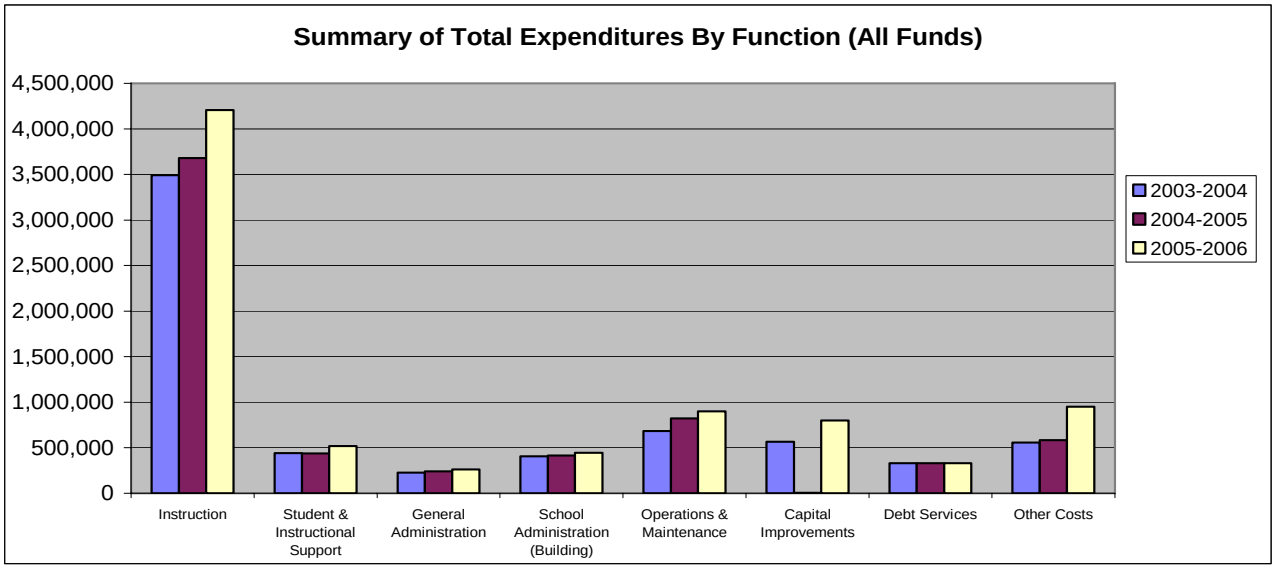
| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 3,492,821 | 52% | 3,681,090 | 56% | 5% | 4,206,297 | 50% | 14% |
| Student & Instructional Support | 442,741 | 7% | 439,631 | 7% | -1% | 517,230 | 6% | 18% |
| General Administration | 228,375 | 3% | 241,407 | 4% | 6% | 263,122 | 3% | 9% |
| School Administration (Building) | 408,069 | 6% | 417,186 | 6% | 2% | 443,190 | 5% | 6% |
| Operations & Maintenance | 684,807 | 10% | 822,426 | 13% | 20% | 900,339 | 11% | 9% |
| Capital Improvements | 567,878 | 8% | 6,209 | 0% | -99% | 800,000 | 10% | 12785% |
| Debt Services | 331,721 | 5% | 331,599 | 5% | 0% | 330,505 | 4% | 0% |
| Other Costs | 559,607 | 8% | 582,894 | 9% | 4% | 952,145 | 11% | 63% |
| **Total Expenditures** | 6,716,019 | 100% | 6,522,442 | 100% | -3% | 8,412,828 | 100% | 29% |
| Amount per Pupil | $8,577 | | $8,868 | | 3% | $10,342 | | 17% |

*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Capital Outlay, Driver Education, Declining Enrollment, Extraordinary School Program, Summer School, Special Education, Vocational 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, 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.

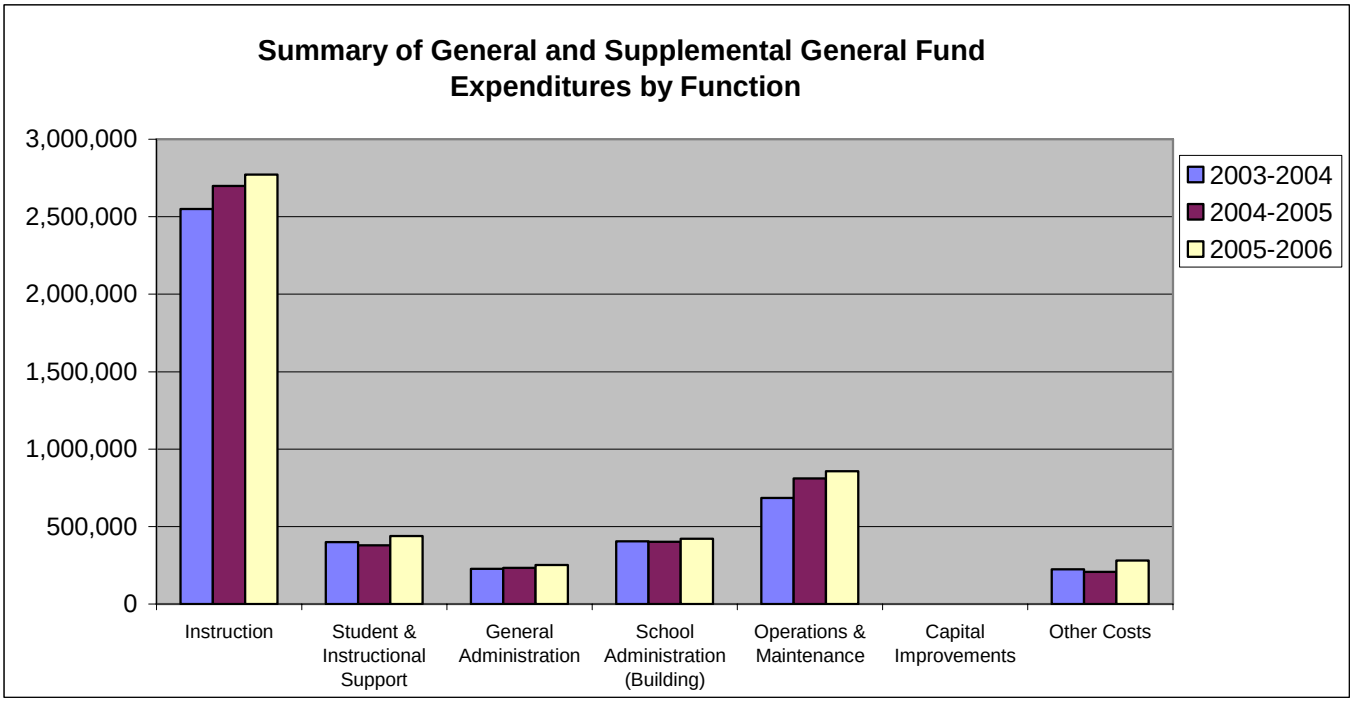
Further definition of what goes into each category:

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



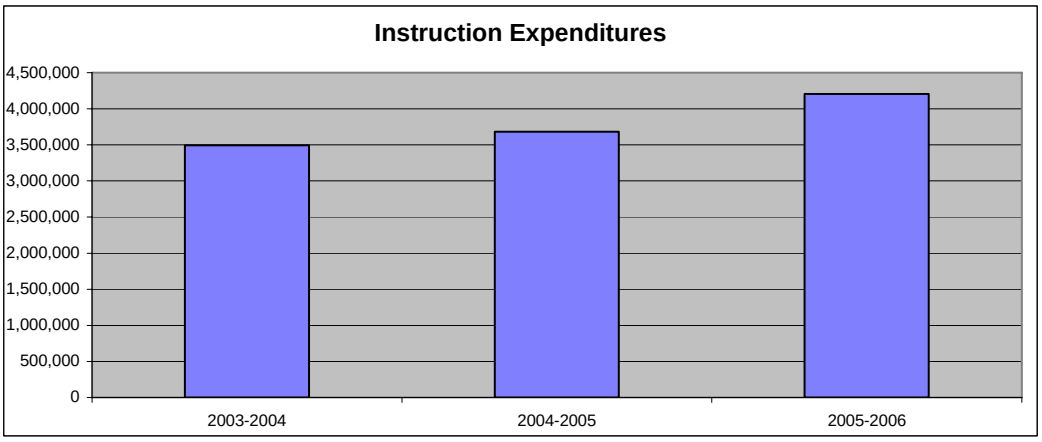
## Summary of General and Supplemental General Fund Expenditures by Function

| | 2003-2004 Actual | % of Tot | 2004-2005 Actual | % of Tot | % inc/ dec | 2005-2006 Budget | % of Tot | % inc/ dec |
|---|---|---|---|---|---|---|---|---|
| Instruction | 2,550,461 | 57% | 2,697,951 | 57% | 6% | 2,772,321 | 55% | 3% |
| Student & Instructional Support | 399,724 | 9% | 378,969 | 8% | -5% | 438,855 | 9% | 16% |
| General Administration | 228,375 | 5% | 232,920 | 5% | 2% | 252,174 | 5% | 8% |
| School Administration (Building) | 404,493 | 9% | 400,995 | 8% | -1% | 422,304 | 8% | 5% |
| Operations & Maintenance | 684,370 | 15% | 810,821 | 17% | 18% | 856,187 | 17% | 6% |
| Capital Improvements | 0 | 0% | 0 | 0% | 0% | 0 | 0% | 0% |
| Other Costs | 224,549 | 5% | 207,464 | 4% | -8% | 281,922 | 6% | 36% |
| **Total Expenditures** | 4,491,972 | 100% | 4,729,120 | 100% | 5% | 5,023,763 | 100% | 6% |
| Amount per Pupil | $5,737 | | $6,430 | | 12% | $6,175 | | -4% |



## Instruction Expenditures (1000)

| | 2003-2004 Actual | | 2004-2005 Actual | % inc/ dec | | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|
| General | 2,455,156 | | 2,547,533 | 4% | | 2,675,807 | 5% |
| Federal Funds | 162,667 | | 152,984 | -6% | | 138,278 | -10% |
| Supplemental General | 95,305 | | 150,418 | 58% | | 96,514 | -36% |
| At Risk (4yr Old) | | | | | | 0 | |
| At Risk (K-12) | | | | | | 209,630 | |
| Bilingual Education | 0 | | 0 | 0% | | 0 | 0% |
| Capital Outlay | 0 | | 0 | 0% | | 70,000 | 0% |
| Driver Education | 7,325 | | 5,957 | -19% | | 11,820 | 98% |
| Declining Enrollment | | | | | | 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 | 8,925 | | 12,914 | 45% | | 18,000 | 39% |
| Special Education | 569,851 | | 585,317 | 3% | | 643,040 | 10% |
| Vocational Education | 154,043 | | 103,323 | -33% | | 200,000 | 94% |
| 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 | | | 111,014 | | | 143,208 | 29% |
| Contingency Reserve | 0 | | 0 | 0% | | | |
| Text Book & Student Material | 39,549 | | 11,630 | -71% | | | |
| 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** | 3,492,821 | | 3,681,090 | 5% | | 4,206,297 | 14% |
| Enrollment (FTE)* | 783.0 | | 735.5 | -6% | | 813.5 | 11% |
| Amount per Pupil | 4,461 | | 5,005 | 12% | | 5,171 | 3% |
| | | | | | | | |
| Adult Education | 0 | | 0 | 0% | | 0 | 0% |
| Adult Supplemental Education | 0 | | 0 | 0% | | 0 | 0% |
| Area Vocational School | 0 | | 0 | 0% | | 0 | 0% |
| Tuition Reimbursement | 0 | | 0 | 0% | | 0 | 0% |
| Special Education Coop | 0 | | 0 | 0% | | 0 | 0% |
| **TOTAL** | 3,492,821 | | 3,681,090 | 5% | | 4,206,297 | 14% |




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

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

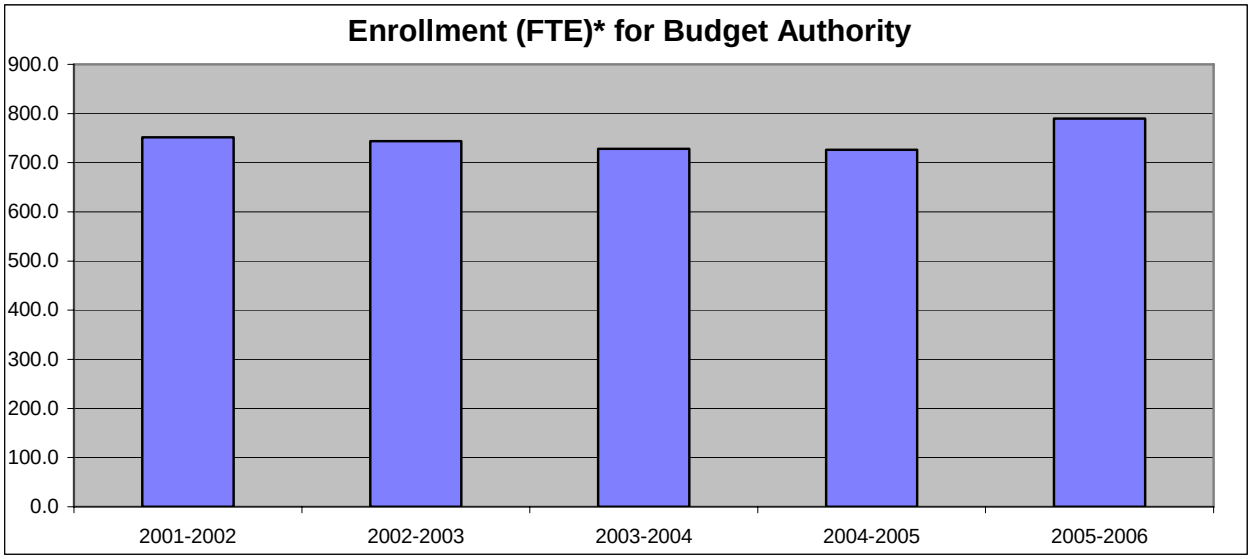
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

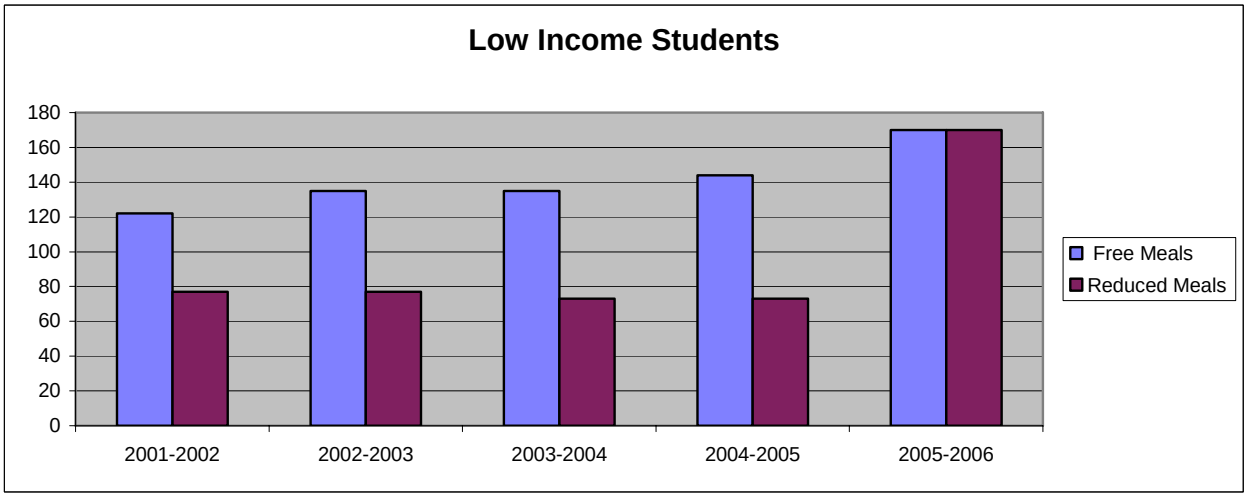
# Sources of Revenue and Proposed Budget for 2005-06

| | 2005-06 | | Estimated Sources of Revenue--2005-06 | | | | |
|---|---|---|---|---|---|---|---|
| | Amount | July 1, 2005 | State | Federal | Local | | |
| Fund | Budgeted | Cash Balance | | | Interest | Transfers | Other |
| General | 5,560,068 | 200 | 5,135,830 | 0 | | 0 | 424,038 |
| Supplemental General | 770,000 | 31,032 | 431,970 | | | | 306,998 |
| Adult Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At Risk (4yr Old) | 0 | 0 | | 0 | 0 | 0 | 0 |
| Adult Supplemental Education | 0 | 0 | | | 0 | 0 | 0 |
| At Risk (K-12) | 209,630 | 0 | | 0 | 0 | 209,630 | 0 |
| Bilingual Education | 0 | | | 0 | 0 | 0 | 0 |
| Capital Outlay | 1,000,000 | 689,220 | 0 | 0 | 100,000 | 167,292 | 44,000 |
| Driver Training | 14,320 | 12,751 | 3,200 | | 0 | 0 | 4,000 |
| Declining Enrollment | 0 | 0 | 0 | | | | 0 |
| Extraordinary School Program | 0 | 0 | | | 0 | 0 | 0 |
| Food Service | 380,885 | 30,665 | 4,992 | 132,728 | 0 | 0 | 234,579 |
| Professional Development | 25,000 | 31,685 | 1,563 | 0 | 0 | 15,000 | 0 |
| Parent Education Program | 45,916 | 19,830 | 26,010 | 0 | 0 | 17,000 | 0 |
| Summer School | 18,000 | 17,162 | | 0 | 0 | 15,000 | 0 |
| Special Education | 801,555 | 352,935 | 0 | 0 | 0 | 681,407 | 0 |
| Vocational Education | 200,000 | | | 0 | 0 | 200,976 | 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 | 0 | 0 | | | | | 0 |
| Textbook & Student Materials Revolving | | | | | | | |
| School Retirement | 0 | 0 | | | 0 | | 0 |
| Extraordinary Growth Facilities | 0 | 0 | | | | | 0 |
| KPERS Special Retirement Contribution | 224,976 | 0 | 224,976 | | | | |
| Tuition Reimbursement | | 0 | 0 | 0 | | | 0 |
| Bond and Interest #1 | 330,505 | 348,385 | 66,064 | | 0 | | 264,717 |
| 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 | 138,278 | 0 | xxxxxxxxxxx | 138,278 | xxxxxxxxxxxx | xxxxxxxxxxxx | xxxxxxxxxxx |
| SUBTOTAL | 9,719,133 | 1,533,865 | 5,894,605 | 271,006 | 100,000 | 1,306,305 | 1,278,332 |
| Less Transfers | 1,306,305 | | | | | | |
| TOTAL Budget Expenditures | $8,412,828 | | | | | | |

## Other Information

| | 2001-2002 Actual | 2002-2003 Actual | % inc/ dec | 2003-2004 Actual | % inc/ dec | 2004-2005 Actual | % inc/ dec | 2005-2006 Budget | % inc/ dec |
|---|---|---|---|---|---|---|---|---|---|
| Enrollment (FTE)* | 751.6 | 744.0 | -1% | 728.0 | -2% | 726.1 | 0% | 790.0 | 9% |
| Number of Students - Free Meals | 122 | 135 | 11% | 135 | 0% | 144 | 7% | 170 | 18% |
| Number of Students - Reduced Meals | 77 | 77 | 0% | 73 | -5% | 73 | 0% | 170 | 133% |

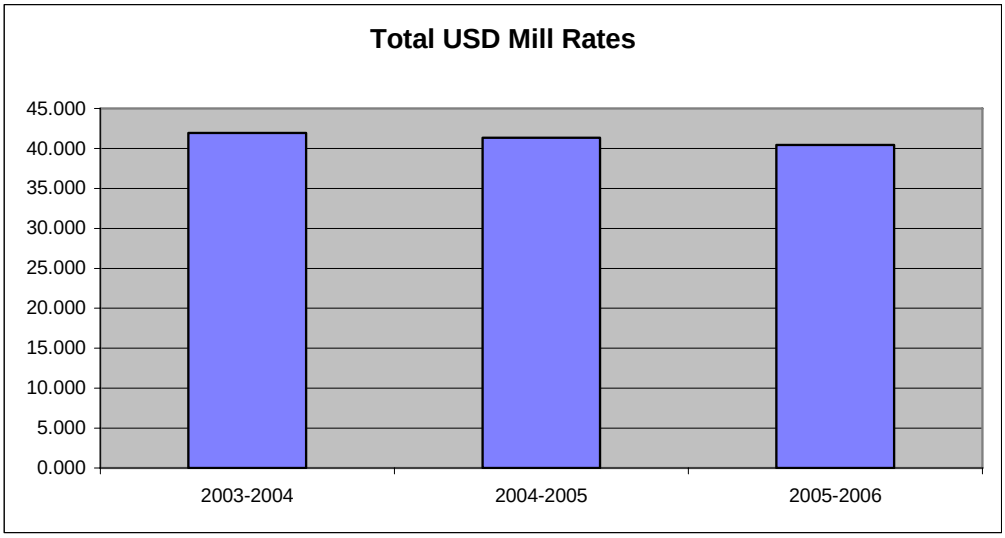



*FTE for state aid and budget authority purposes for general fund.

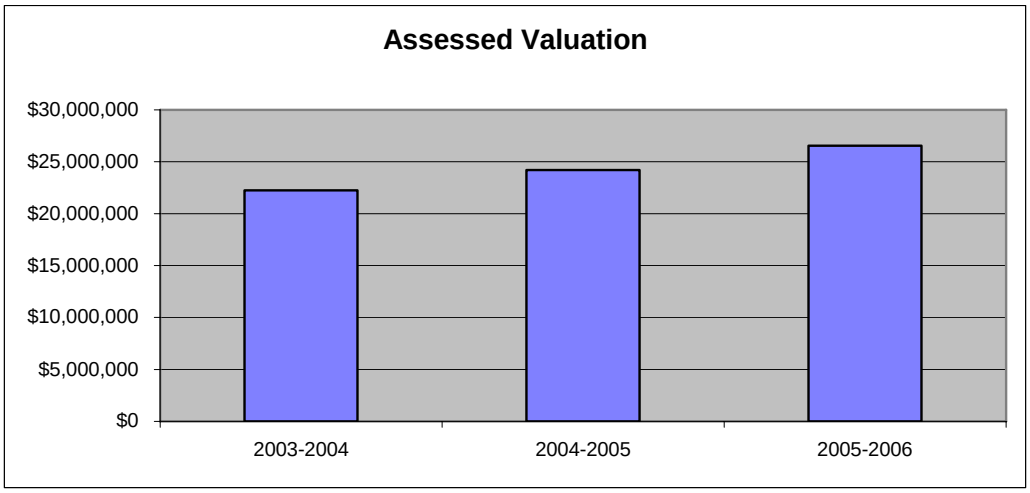
## Miscellaneous Information
## Mill Rates by Fund

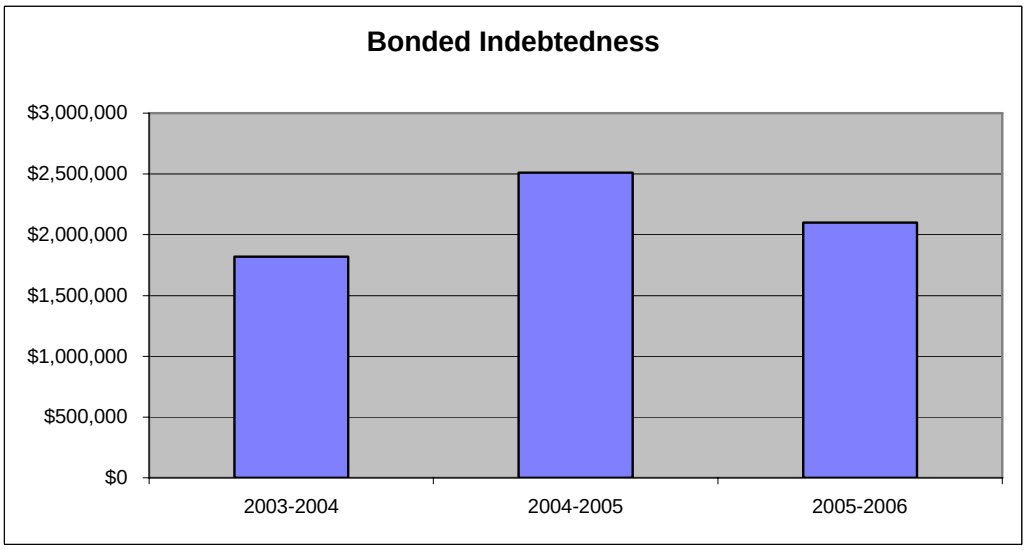
| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| General | 20.000 | 20.000 | 20.000 |
| Supplemental General | 12.060 | 12.020 | 11.032 |
| Adult Education | 0.000 | 0.000 | 0.000 |
| Capital Outlay | 0.000 | 0.000 | 0.000 |
| Declining Enrollment | | | 0.000 |
| Special 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 & Interest 1 | 9.890 | 9.340 | 9.412 |
| 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** | **41.950** | **41.360** | **40.444** |
| 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 | 0.000 | 0.000 | 0.000 |
| Recreation Commission Employee Benefit | 0.000 | 0.000 | 0.000 |
| **TOTAL OTHER** | **0.000** | **0.000** | **0.000** |



## Other Information

| | 2003-2004 Actual | 2004-2005 Actual | 2005-2006 Budget |
|---|---|---|---|
| Assessed Valuation | $22,234,225 | $24,201,694 | $26,529,696 |
| Bonded Indebtedness | 1,820,000 | 2,510,000 | 2,100,457 |



USD# 323
AVERAGE SALARY

| | 2003-04 Actual | | | 2004-05 Actual | | | 2005-06 Contracted | | |
|---|---|---|---|---|---|---|---|---|---|
| | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary | FTE | Total Salary | Average Salary |
| Administrators (Certified/Non-Certified) | 5.5 | 370,890 | 67,435 | 5.5 | 350,853 | 63,791 | 5.5 | 352,500 | 64,091 |
| Teachers (Full Time) | 47.0 | 1,926,727 | 40,994 | 51.0 | 2,044,652 | 40,091 | 51.5 | 2,097,971 | 40,737 |
| Other Certified (Licensed) Personnel | 9.5 | 421,082 | 44,324 | 4.9 | 230,448 | 47,030 | 5.1 | 236,298 | 46,333 |
| Classified Personnel | 33.6 | 853,408 | 25,399 | 33.0 | 702,795 | 21,297 | 35.0 | 876,251 | 25,036 |
| Substitutes/Temporary Help | XXXXXXX | 108,410 | XXXXXXXXXXX | XXXXXXX | 80,097 | XXXXXXXXXXX | XXXXXXX | 128,724 | 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