

2005 - 2006

Budget at a Glance



ROCK CREEK

Table of Contents

Summary of Total Expenditures.....	1
Summary of General and Supplemental General Fund Expenditures.....	2
Instruction Expenditures.....	3
Sources of Revenue and Proposed Budget for 2005-06 (previously Co99a).....	4
Enrollment and Low Income Students.....	5
Mill Rates by Fund.....	6
Assessed Valuation and Bonded Indebtedness.....	7
Average Salary.....	8
KSDE Website Information.....	9

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

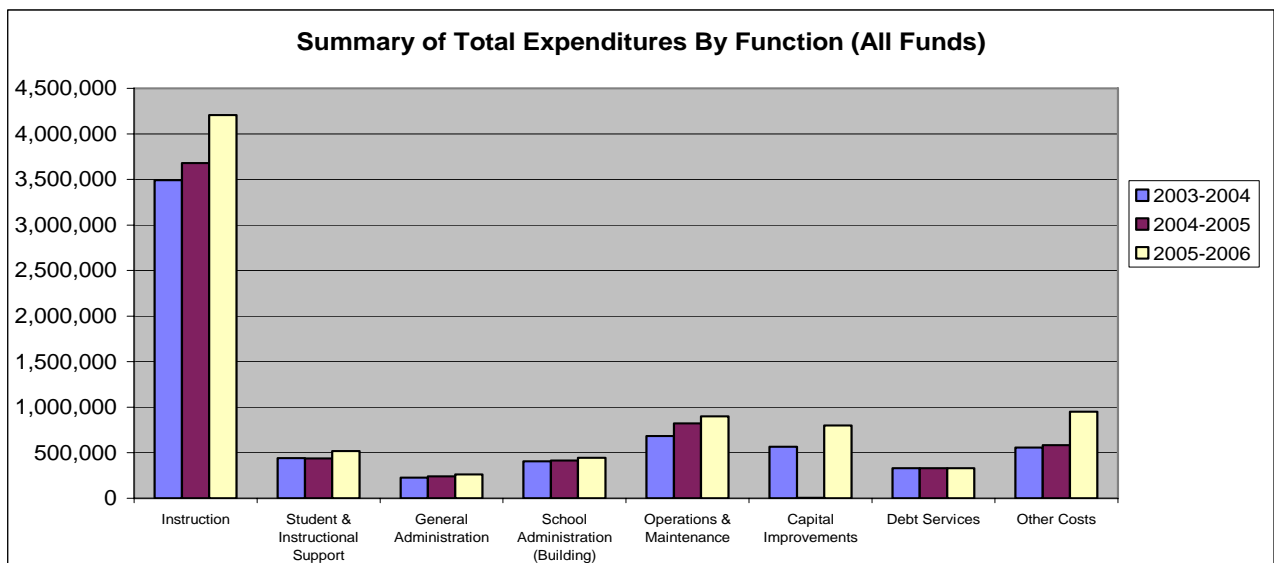
School Administration (Building) - 2400

Operations & Maintenance - 2600

Other Costs - 2500, 2900 and 3000 and all others not included elsewhere

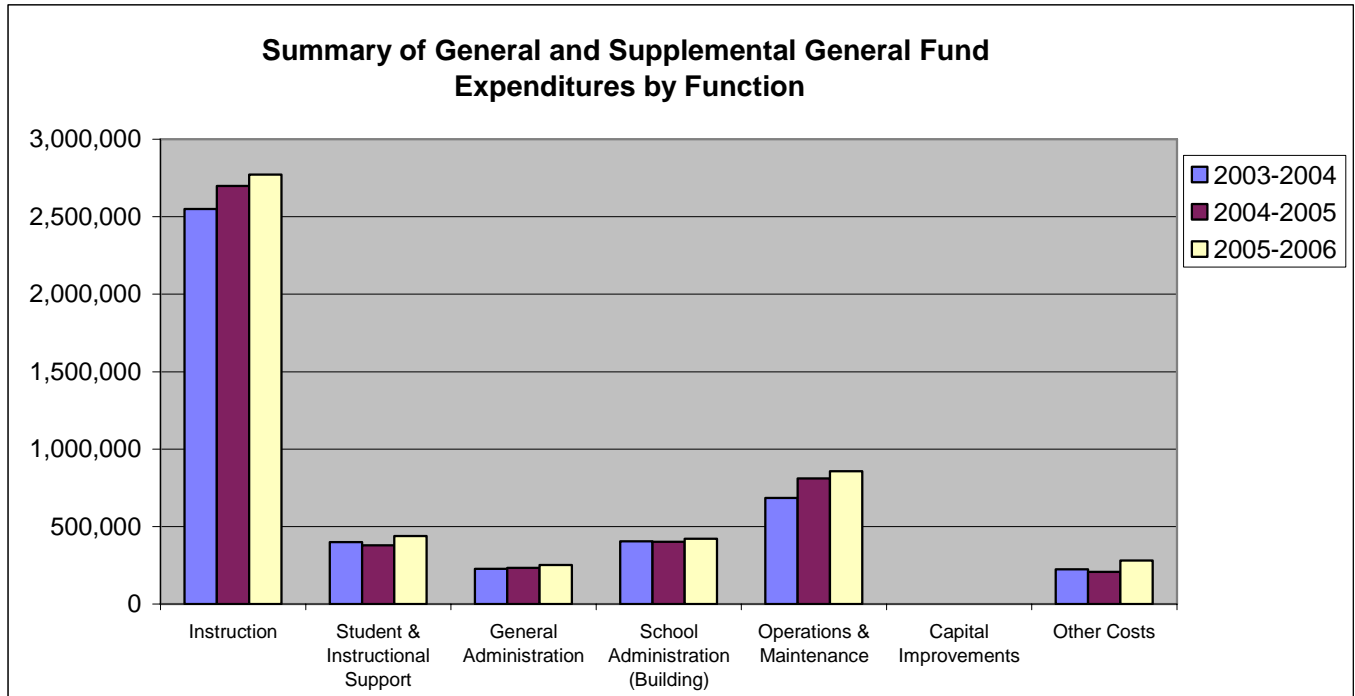
Capital Improvements - 4000

Debt Services - 5100 Transfers - 5200



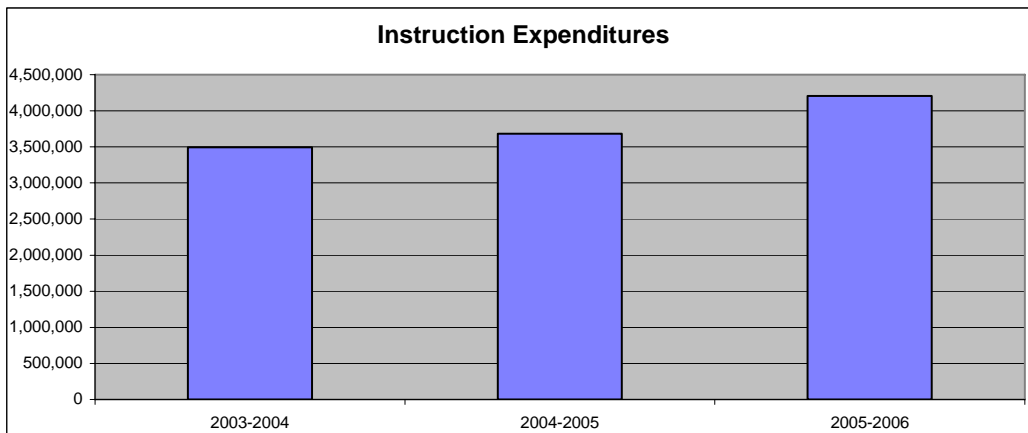
Summary of General and Supplemental General Fund Expenditures by Function

	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.

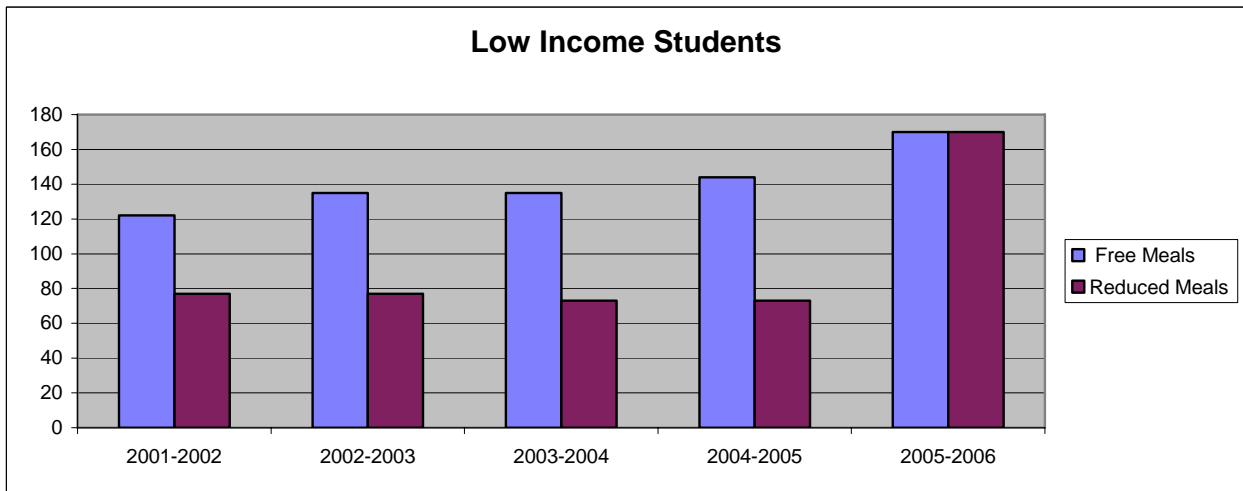
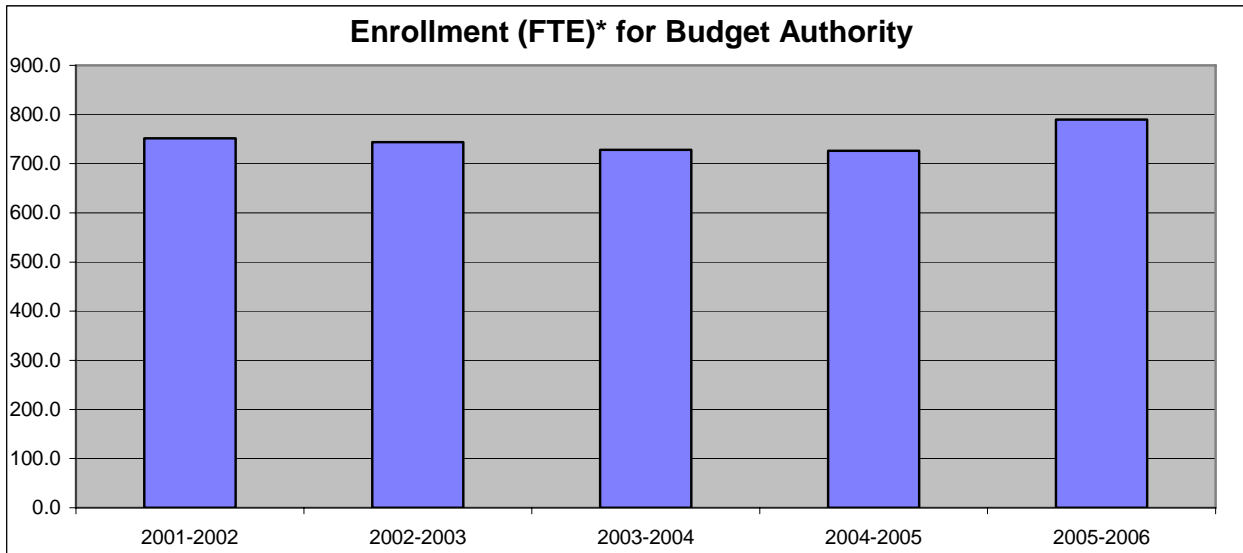
*Enrollment(FTE) include the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2005-06

Fund	2005-06	July 1, 2005 Cash Balance	Estimated Sources of Revenue--2005-06				
	Amount Budgeted		State	Federal	Interest	Local 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	xxxxxxxxxxx	xxxxxxxxxxx	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	<u>\$8,412,828</u>						

Other Information

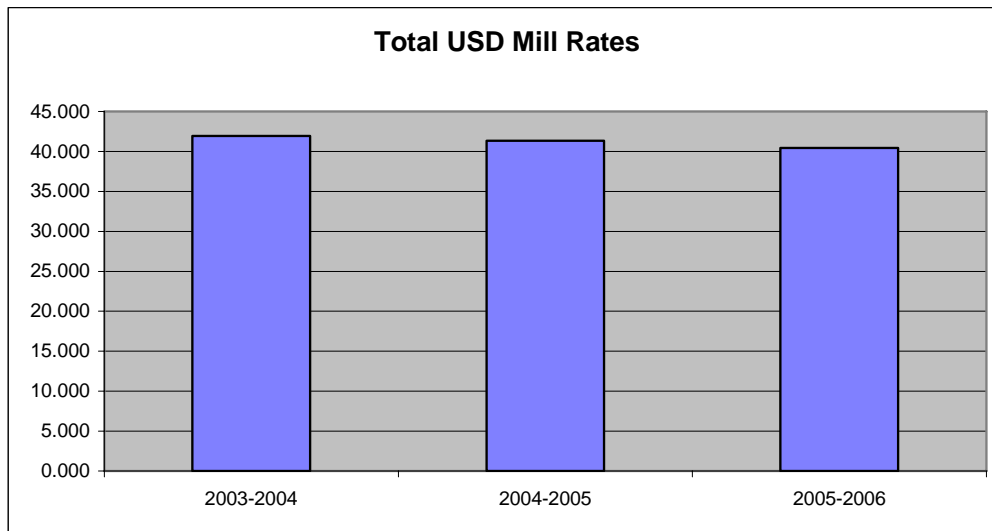
	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Actual	% inc/ dec	2004-2005 Actual	% inc/ dec	2005-2006 Budget	% inc/ dec
Enrollment (FTE)*	751.6	744.0	-1%	728.0	-2%	726.1	0%	790.0	9%
Number of Students - Free Meals	122	135	11%	135	0%	144	7%	170	18%
Number of Students - Reduced Meals	77	77	0%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



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

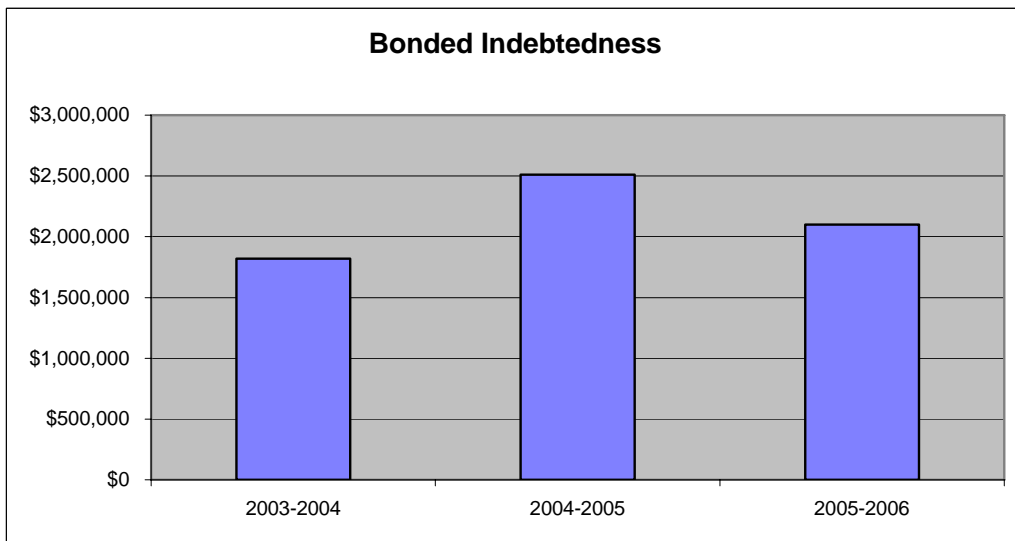
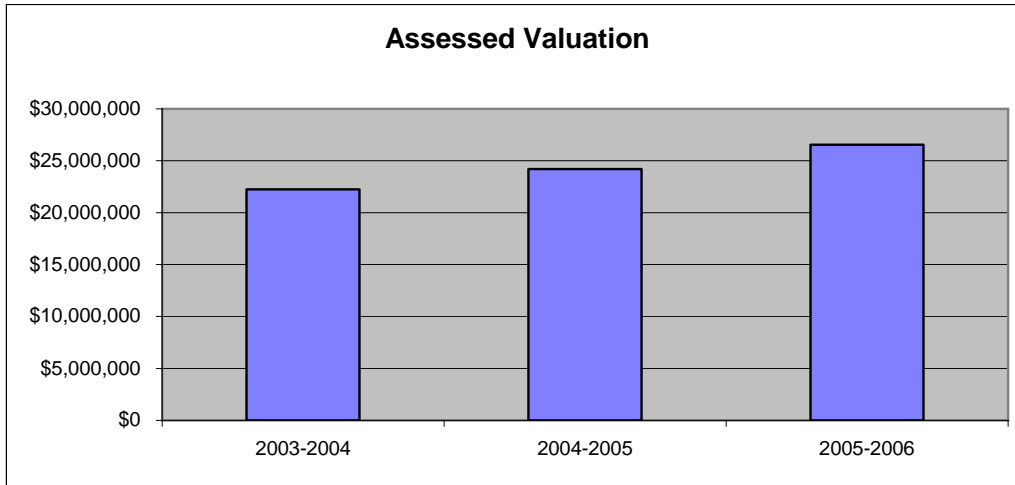
**Miscellaneous Information
Mill Rates by Fund**

	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	XXXXXX	108,410	XXXXXXXXXX	XXXXXX	80,097	XXXXXXXXXX	XXXXXX	128,724	XXXXXXXXXX

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