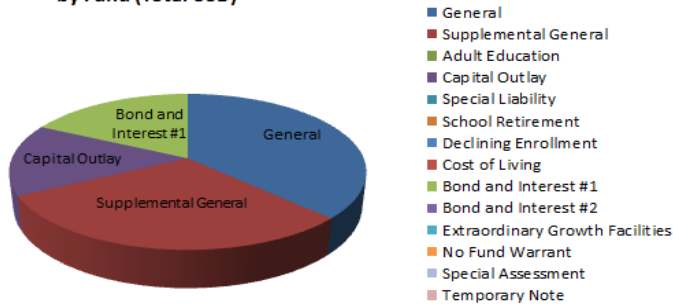


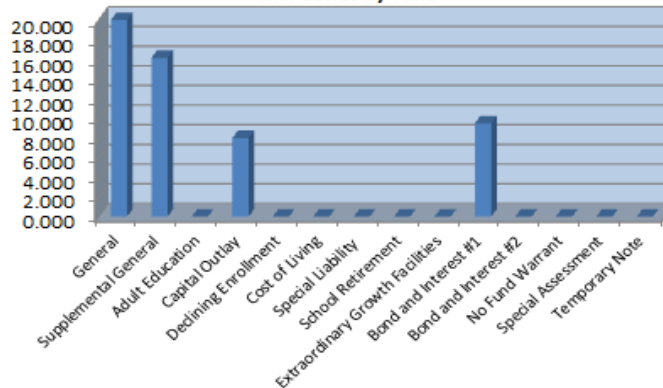
BUDGET AT A GLANCE

2015-16

**Miscellaneous Information Mill Rates
by Fund (Total USD)**



Mill Levies by Fund



USD 247 - Cherokee



School Finance
Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

www.ksde.org

Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2015-16.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

Summary of Total Expenditures By Function (All Funds)

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	5,199,949	62%	5,088,103	60%	-2%	5,171,602	59%	2%
Student Support Services	144,258	2%	189,793	2%	32%	194,000	2%	2%
Instructional Support Services	195,235	2%	250,030	3%	28%	259,000	3%	4%
Administration & Support	929,743	11%	829,549	10%	-11%	842,700	10%	2%
Operations & Maintenance	761,515	9%	788,054	9%	3%	839,700	10%	7%
Transportation	533,998	6%	527,665	6%	-1%	681,700	8%	29%
Food Services	438,669	5%	405,602	5%	-8%	445,000	5%	10%
Capital Improvements	177,264	2%	460,189	5%	160%	350,000	4%	-24%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	8,380,631	100%	8,538,985	100%	2%	8,783,702	100%	3%
Amount per Pupil	\$13,495		\$15,143		12%	\$15,798		4%
Current Expenditures**	8,067,635	100%	7,973,731	100%	-1%	8,193,702	100%	3%
Amount per Pupil	\$12,991		\$14,140		9%	\$14,737		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	5,102,048	61%	4,998,397	59%	-2%	5,071,602	58%	-1%
Instruction*** (Current Expenditures)	5,102,048	63%	4,998,397	63%	0%	5,071,602	62%	-1%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, 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, Activity Fund and Special Education Coop Fund.

** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

*** Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

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 Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

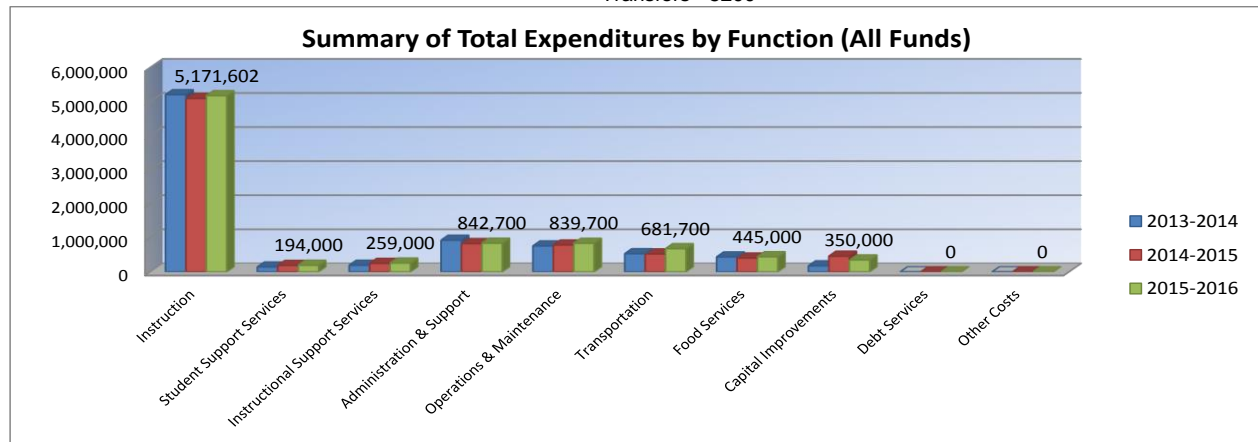
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

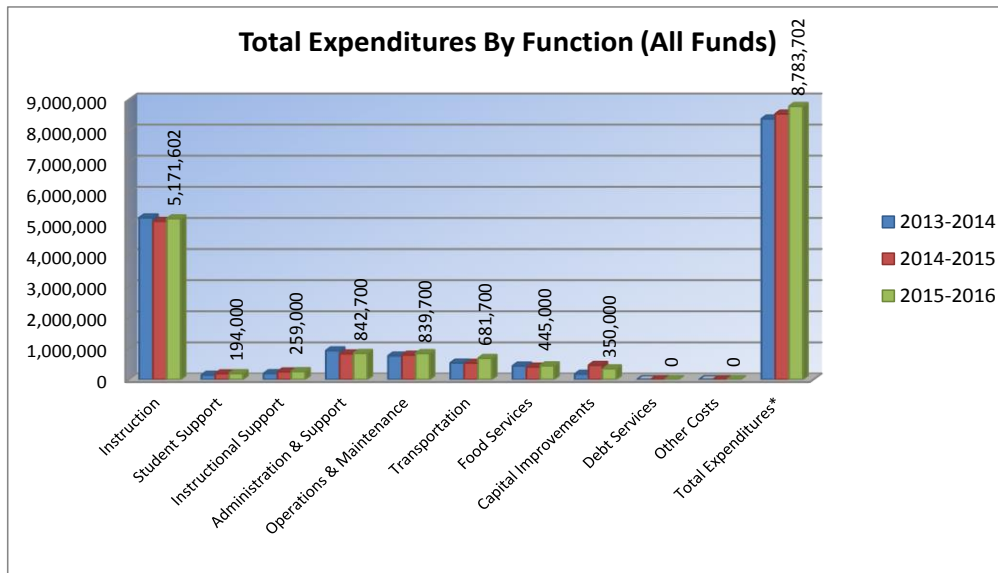
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	5,199,949	5,088,103	5,171,602
Student Support	144,258	189,793	194,000
Instructional Support	195,235	250,030	259,000
Administration & Support	929,743	829,549	842,700
Operations & Maintenance	761,515	788,054	839,700
Transportation	533,998	527,665	681,700
Food Services	438,669	405,602	445,000
Capital Improvements	177,264	460,189	350,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	8,380,631	8,538,985	8,783,702

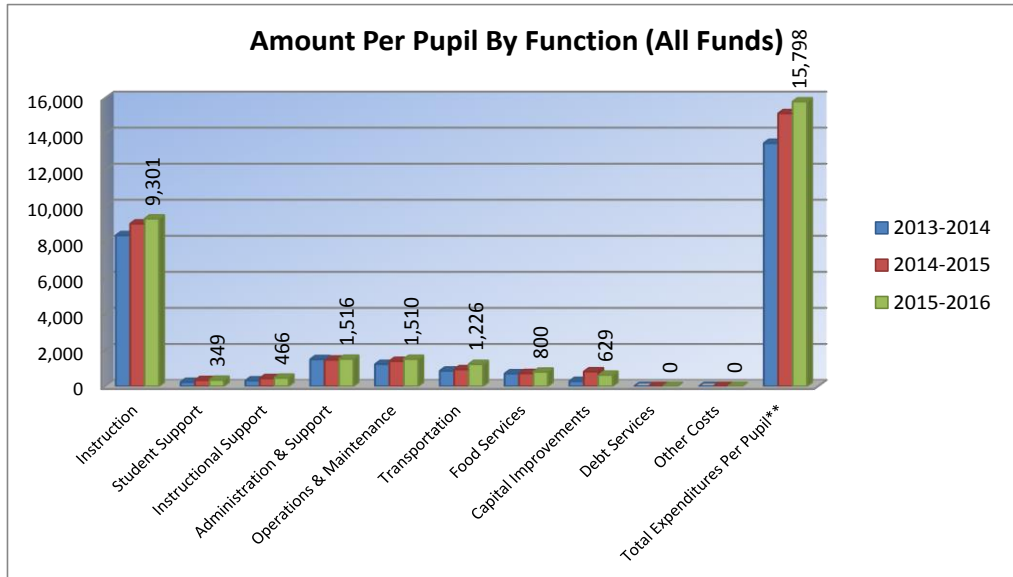


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

Total Expenditures Amount Per Pupil By Function (All Funds)

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Instruction	8,374	9,023	9,301
Student Support	232	337	349
Instructional Support	314	443	466
Administration & Support	1,497	1,471	1,516
Operations & Maintenance	1,226	1,398	1,510
Transportation	860	936	1,226
Food Services	706	719	800
Capital Improvements	285	816	629
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	13,495	15,143	15,798
Enrollment (FTE)*	621.0	563.9	556.0

*Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

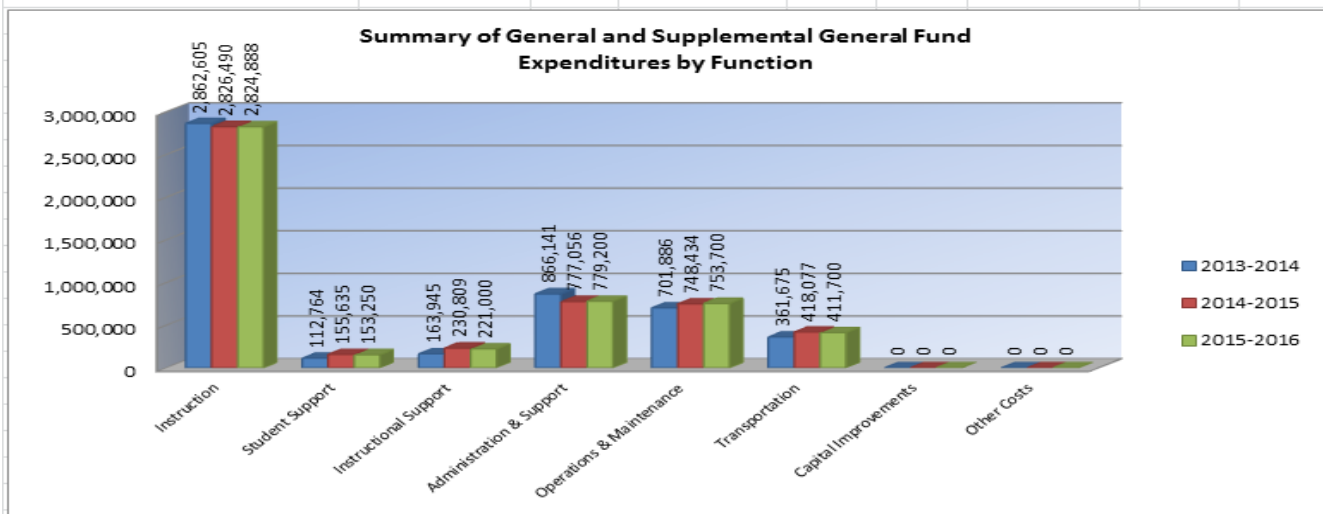


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Vocational Education, Professional Development,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

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

	2013-2014 Actual	% of Tot	2014-2015 Actual	% of Tot	% inc/ dec	2015-2016 Budget	% of Tot	% inc/ dec
Instruction	2,862,605	56%	2,826,490	55%	-1%	2,824,888	55%	0%
Student Support	112,764	2%	155,635	3%	38%	153,250	3%	-2%
Instructional Support	163,945	3%	230,809	4%	41%	221,000	4%	-4%
Administration & Support	866,141	17%	777,056	15%	-10%	779,200	15%	0%
Operations & Maintenance	701,886	14%	748,434	15%	7%	753,700	15%	1%
Transportation	361,675	7%	418,077	8%	16%	411,700	8%	-2%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	5,069,016	100%	5,156,501	100%	2%	5,143,738	100%	0%
Amount per Pupil	\$8,163		\$9,144		12%	\$9,251		1%

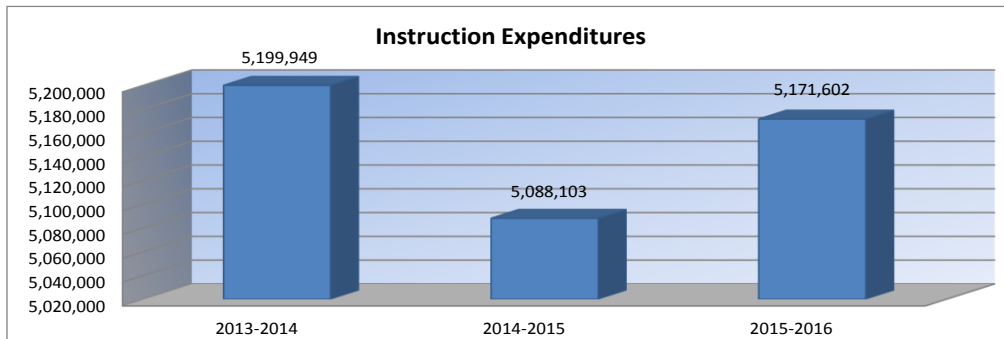
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD#
Instruction Expenditures (1000)

247

	2013-2014 Actual	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
General	1,479,787	1,482,601	0%	1,474,269	-1%
Federal Funds	299,302	264,375	-12%	265,174	0%
Supplemental General	1,382,818	1,343,889	-3%	1,350,619	1%
At Risk (4yr Old)	31,376	41,896	34%	45,179	8%
At Risk (K-12)	556,686	499,042	-10%	520,500	4%
Bilingual Education	0	0	0%	0	0%
Virtual Education	0	0	0%	0	0%
Capital Outlay	97,901	89,706	-8%	100,000	11%
Driver Education	2,271	1,191	-48%	3,950	232%
Declining Enrollment	0	0	0%	0	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	0	0	0%	0	0%
Special Education	858,146	890,981	4%	961,500	8%
Cost of Living	0	0	0%	0	0%
Vocational Education	65,105	65,683	1%	77,500	18%
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	308,335	308,188	0%	372,911	21%
Contingency Reserve	0	0	0%		
Text Book & Student Material	24,969	3,399	-86%		
Activity Fund	93,253	97,152	4%		
Bond and Interest #1	0	0	0%	0	0%
Bond and 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	5,199,949	5,088,103	-2%	5,171,602	2%
Enrollment (FTE)*	621.0	563.9	-9%	556.0	-1%
Amount per Pupil	8,374	9,023	8%	9,301	3%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	5,199,949	5,088,103	-2%	5,171,602	2%



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

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

* Enrollment (FTE) includes the current year enrollment on September 20, February 20, 4 yr old at-risk, and virtual. It does not include non-funded preschool or full-day kindergarten not on an IEP.

Sources of Revenue and Proposed Budget for 2015-16

Fund	2015-16 Amount Budgeted	July 1, 2015 Cash Balance	Estimated Sources of Revenue--2015-16					Estimated July 1, 2016 Cash Balance
			State	Federal	Interest	Local	Other	
General	6,573,376	212	6,523,164	0	50,000	0	0	0
Supplemental General	1,684,619	30,837				967,484	686,298	XXXXXXXXXX
Adult Education	0	0	0	0	XXXXXXXXXXXX	0	0	0
At Risk (4yr Old)	45,179	679		0	XXXXXXXXXXXX	28,500	16,000	0
Adult Supplemental Education	0	0			XXXXXXXXXXXX	0	0	0
At Risk (K-12)	555,750	100,000		0	XXXXXXXXXXXX	507,000	0	51,250
Bilingual Education	0	0		0	XXXXXXXXXXXX	0	0	0
Virtual Education	0	0			0	0	0	0
Capital Outlay	590,000	255,264		0	0	74,862	311,634	51,760
Driver Training	3,950	5,779	1,140	0	XXXXXXXXXXXX	0	0	2,969
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	XXXXXXXXXXXX	0	0	0
Food Service	435,500	44,200	2,812	201,871	XXXXXXXXXXXX	43,000	145,089	1,472
Professional Development	20,000	21,663		0	XXXXXXXXXXXX	0	0	1,663
Parent Education Program	0	0	0	0	XXXXXXXXXXXX	0	0	0
Summer School	0	0		0	XXXXXXXXXXXX	0	0	0
Special Education	1,096,500	296,143	0	0	XXXXXXXXXXXX	880,000	0	79,643
Vocational Education	77,500	3,407	4,410	0	XXXXXXXXXXXX	63,000	7,500	817
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	0	0					0	0
Textbook & Student Materials Revolving		29,233						XXXXXXXXXX
School Retirement	0	0			XXXXXXXXXXXX		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	550,411	0				550,411		XXXXXXXXXX
Contingency Reserve		150,000						XXXXXXXXXX
Activity Funds		11,751						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	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			XXXXXXXXXXXX		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	265,174	5,174	XXXXXXXXXXXX	260,000	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	11,897,959	954,342	6,531,526	461,871	50,000	3,114,257	1,166,521	189,574
Less Transfers	3,114,257							
TOTAL Budget Expenditures	<u>\$8,783,702</u>							

Sources of Revenue - - State, Federal, Local

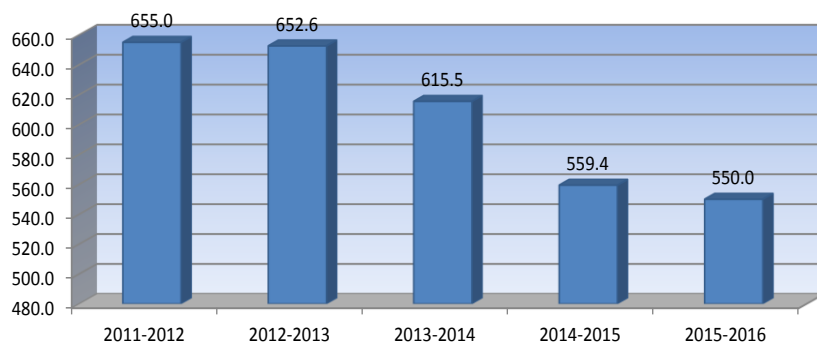
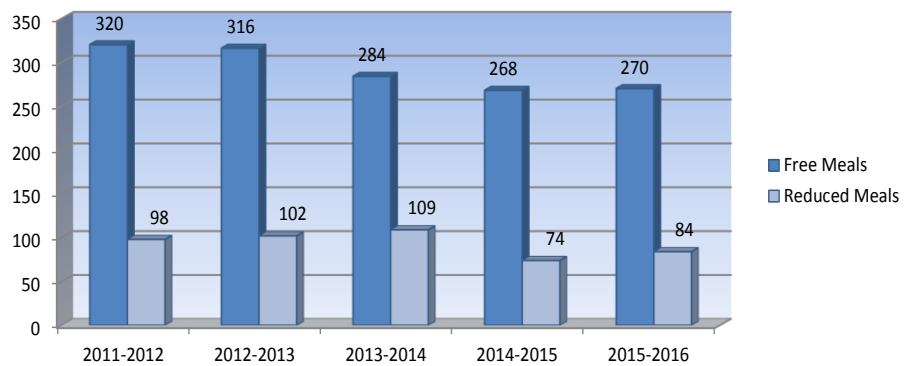
	2013-2014	2014-2015	2015-2016
State Revenues	5,863,579	6,375,930	6,531,526
Federal Revenues	535,519	473,561	461,871
Local Revenues*	1,956,035	1,538,472	1,216,521
Total Revenues	8,355,133	8,387,963	8,209,918
Revenues Per Pupil	13,454	14,875	14,766

Effective July 1, 2014 (2014-15 school year) KSA 72-6431 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 general aid.

*Excludes "Transfers" to avoid duplication of revenue.

Enrollment Information

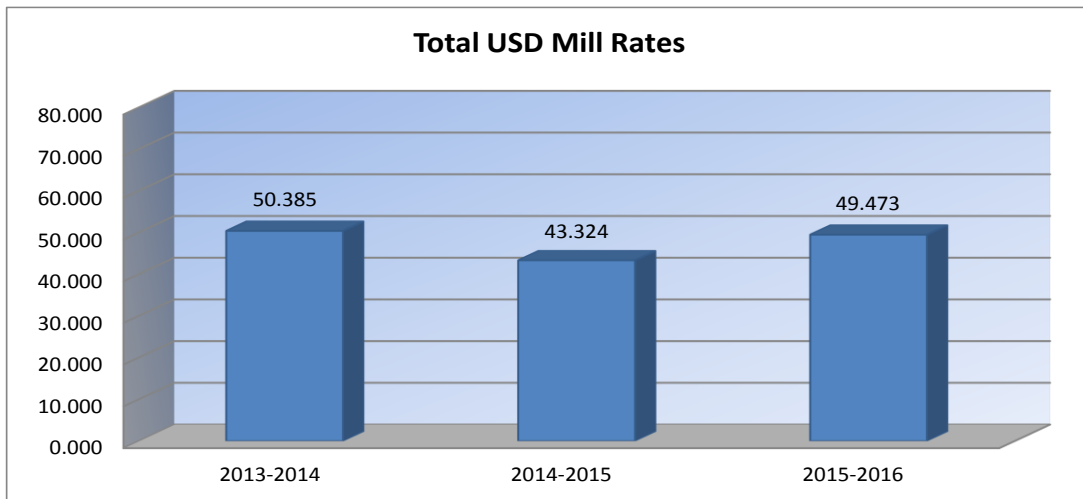
	2011-2012 Actual	2012-2013 Actual	% inc/ dec	2013-2014 Actual	% inc/ dec	2014-2015 Actual	% inc/ dec	2015-2016 Budget	% inc/ dec
Enrollment (FTE)*	655.0	652.6	0%	615.5	-6%	559.4	-9%	550.0	-2%
Number of Students - Free Meals	320	316	-1%	284	-10%	268	-6%	270	1%
Number of Students - Reduced Meals	98	102	4%	109	7%	74	-32%	84	14%

FTE Enrollment for Budget Authority**Low Income Students**

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

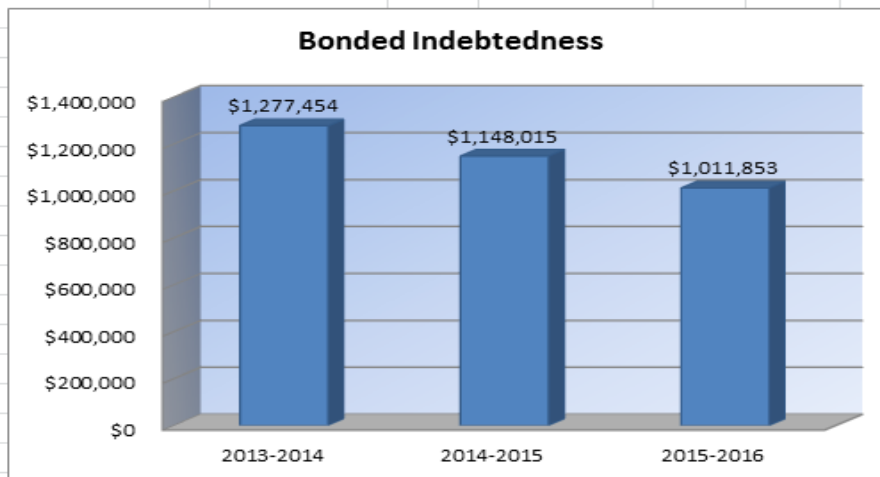
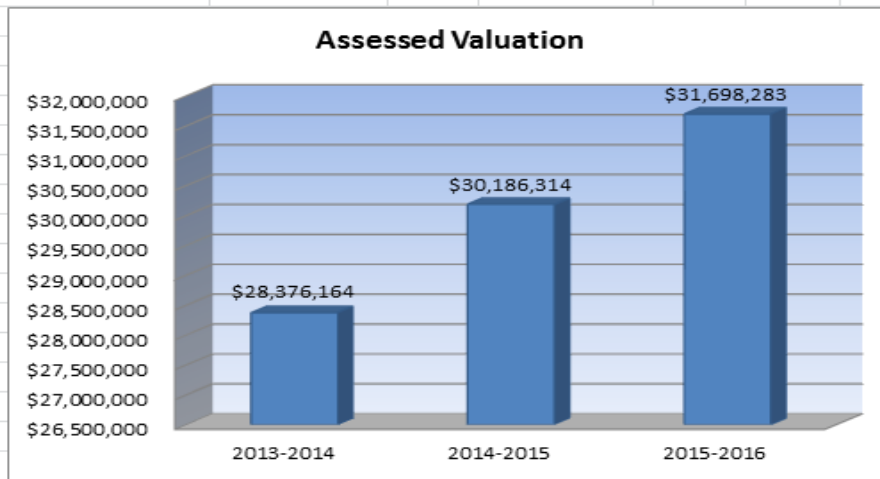
**Miscellaneous Information
Mill Rates by Fund**

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
General	20.000	20.000	20.000
Supplemental General	26.391	15.324	21.473
Adult Education	0.000	0.000	0.000
Capital Outlay	3.994	8.000	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	50.385	43.324	49.473
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Rec Comm Employee Bnfts	0.000	0.000	0.000
TOTAL OTHER	0.000	0.000	0.000



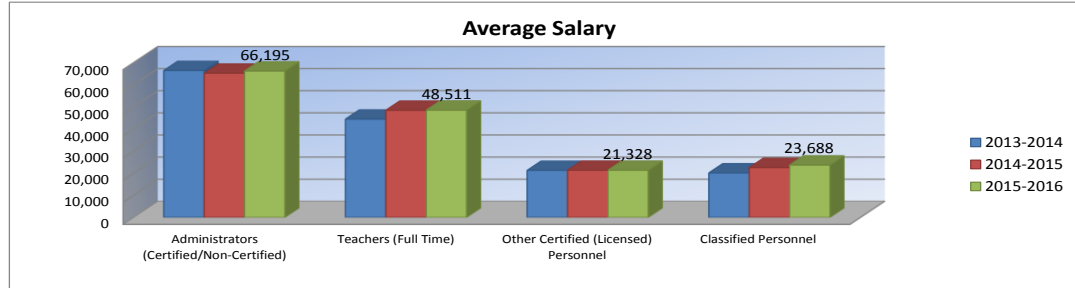
Other Information

	2013-2014 Actual	2014-2015 Actual	2015-2016 Budget
Assessed Valuation	\$28,376,164	\$30,186,314	\$31,698,283
Bonded Indebtedness	1,277,454	1,148,015	1,011,853



USD# 247
AVERAGE SALARY

	2013-14 Actual			2014-15 Actual			2015-16 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	9.0	597,759	66,418	8.0	521,735	65,217	8.0	529,561	66,195
Teachers (Full Time)	53.3	2,369,619	44,458	53.3	2,582,366	48,450	47.3	2,294,576	48,511
Other Certified (Licensed) Personnel	2.1	44,696	21,284	2.1	44,788	21,328	2.1	44,788	21,328
Classified Personnel	57.0	1,147,914	20,139	58.0	1,306,906	22,533	56.0	1,326,510	23,688
Substitutes/Temporary Help	XXXXX		XXXXXXXXXX	XXXXX		XXXXXXXXXX	XXXXX		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) website below:

<http://svapp15586.ksde.org/k12/k12.aspx>

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

School Finance Reports and Publications website below:

<http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

Kansas Building Report Card website below:

<http://svapp15586.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