

Budget at a Glance 2017-18



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

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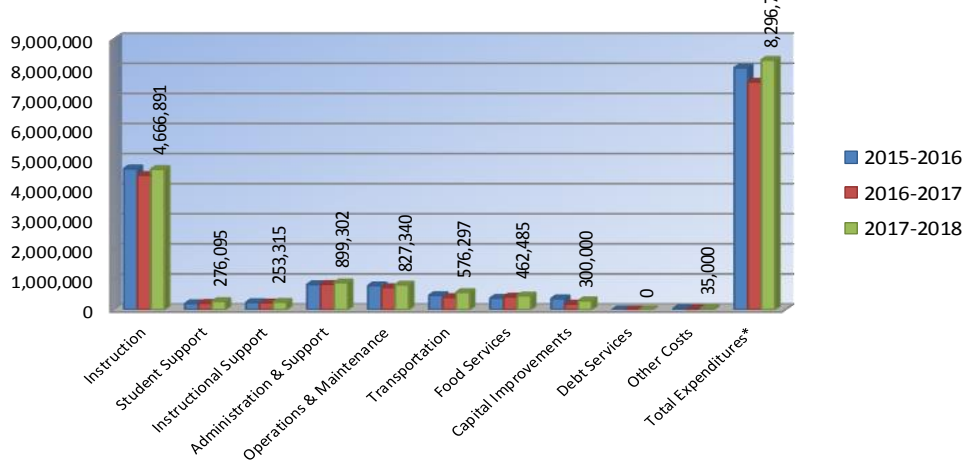
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				USD#			247																																														
Summary of Total Expenditures By Function (All Funds)																																																					
		%		%	%		%	%																																													
	2015-2016	of	2016-2017	of	inc/	2017-2018	of	inc/																																													
	Actual	Tot	Actual	Tot	dec	Budget	Tot	dec																																													
Instruction	4,685,968	58%	4,467,966	59%	-5%	4,666,891	56%	4%																																													
Student Support Services	203,579	3%	213,483	3%	5%	276,095	3%	29%																																													
Instructional Support Services	242,993	3%	230,724	3%	-5%	253,315	3%	10%																																													
Administration & Support	838,351	10%	848,362	11%	1%	899,302	11%	6%																																													
Operations & Maintenance	800,651	10%	740,329	10%	-8%	827,340	10%	12%																																													
Transportation	476,911	6%	411,316	5%	-14%	576,297	7%	40%																																													
Food Services	383,971	5%	426,375	6%	11%	462,485	6%	8%																																													
Capital Improvements	368,283	5%	192,588	3%	-48%	300,000	4%	56%																																													
Debt Services	0	0%	0	0%	0%	0	0%	0%																																													
Other Costs	38,000	0%	35,000	0%	-8%	35,000	0%	0%																																													
Total Expenditures*	8,038,707	100%	7,566,143	100%	-6%	8,296,725	100%	10%																																													
Amount per Pupil	\$15,790		\$16,289		3%	\$18,195		12%																																													
Current Expenditures**	7,486,872	100%	7,318,422	100%	-2%	7,666,725	100%	5%																																													
Amount per Pupil	\$14,706		\$15,755		7%	\$16,813		7%																																													
Percent of Expenditures																																																					
Instruction*** (Total Expenditures)	4,583,198	57%	4,450,924	59%	2%	4,516,891	54%	-5%																																													
Instruction*** (Current Expenditures)	4,583,198	61%	4,450,924	61%	0%	4,516,891	59%	-2%																																													
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** Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)																																																					
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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			Transportation - 2700																																																		
Student Support Services - 2100			Food Service - 3100																																																		
Instructional Support Services - 2200			Other Costs - 2900 and 3300																																																		
Administration & Support - 2300, 2400 and 2500			Capital Improvements - 4000																																																		
Operations & Maintenance - 2600			Debt Services - 5100																																																		
			Transfers - 5200																																																		
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<table><thead><tr><th>Function</th><th>2015-2016</th><th>2016-2017</th><th>2017-2018</th></tr></thead><tbody><tr><td>Instruction</td><td>4,685,968</td><td>4,467,966</td><td>4,666,891</td></tr><tr><td>Student Support Services</td><td>203,579</td><td>213,483</td><td>276,095</td></tr><tr><td>Instructional Support Services</td><td>242,993</td><td>230,724</td><td>253,315</td></tr><tr><td>Administration & Support</td><td>838,351</td><td>848,362</td><td>899,302</td></tr><tr><td>Operations & Maintenance</td><td>800,651</td><td>740,329</td><td>827,340</td></tr><tr><td>Transportation</td><td>476,911</td><td>411,316</td><td>576,297</td></tr><tr><td>Food Services</td><td>383,971</td><td>426,375</td><td>462,485</td></tr><tr><td>Capital Improvements</td><td>368,283</td><td>192,588</td><td>300,000</td></tr><tr><td>Debt Services</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Other Costs</td><td>38,000</td><td>35,000</td><td>35,000</td></tr></tbody></table>										Function	2015-2016	2016-2017	2017-2018	Instruction	4,685,968	4,467,966	4,666,891	Student Support Services	203,579	213,483	276,095	Instructional Support Services	242,993	230,724	253,315	Administration & Support	838,351	848,362	899,302	Operations & Maintenance	800,651	740,329	827,340	Transportation	476,911	411,316	576,297	Food Services	383,971	426,375	462,485	Capital Improvements	368,283	192,588	300,000	Debt Services	0	0	0	Other Costs	38,000	35,000	35,000
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Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	4,685,968	4,467,966	4,666,891
Student Support	203,579	213,483	276,095
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Debt Services	0	0	0
Other Costs	38,000	35,000	35,000
Total Expenditures*	8,038,707	7,566,143	8,296,725

Total Expenditures By Function (All Funds)

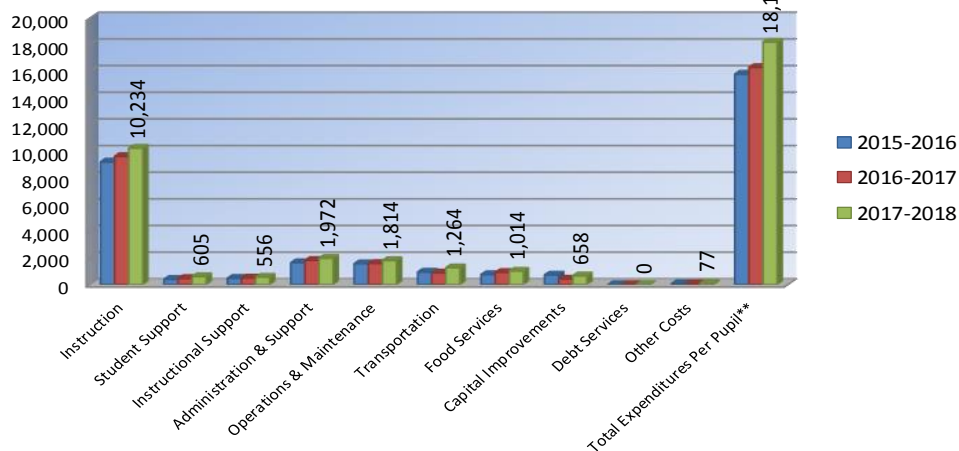


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	9,204	9,619	10,234
Student Support	400	460	605
Instructional Support	477	497	556
Administration & Support	1,647	1,826	1,972
Operations & Maintenance	1,573	1,594	1,814
Transportation	937	886	1,264
Food Services	754	918	1,014
Capital Improvements	723	415	658
Debt Services	0	0	0
Other Costs	75	75	77
Total Expenditures Per Pupil**	15,790	16,289	18,195
Enrollment (FTE)*	509.1	464.5	456.0

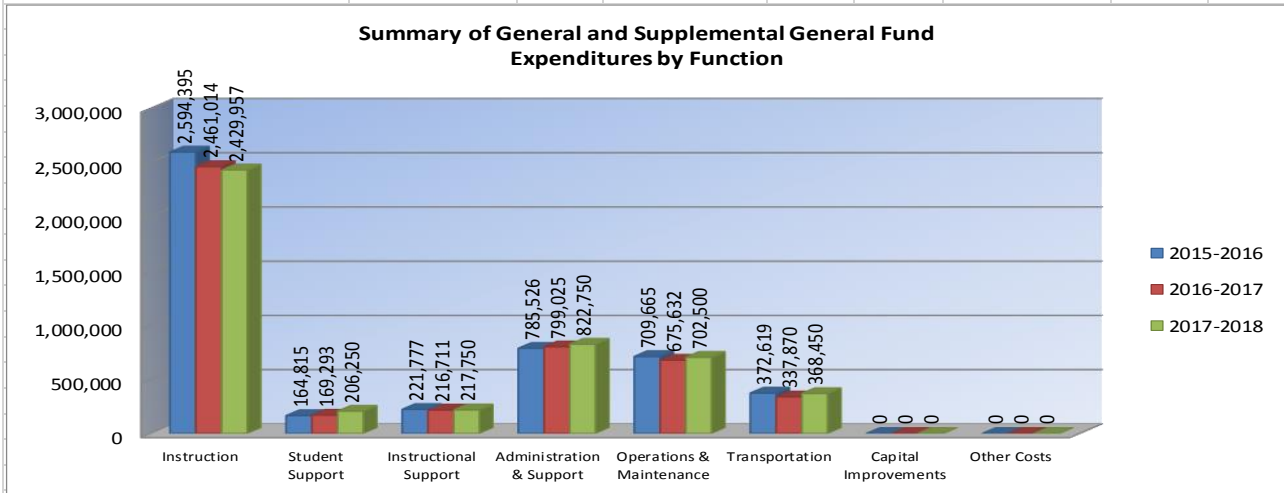
*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

Amount Per Pupil By Function (All Funds)

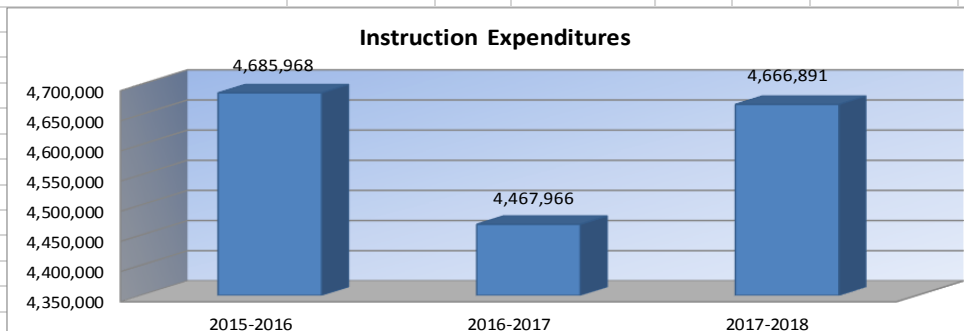
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				USD#		247		
Summary of General and Supplemental General Fund Expenditures by Function								
	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	2,594,395	54%	2,461,014	53%	-5%	2,429,957	51%	-1%
Student Support	164,815	3%	169,293	4%	3%	206,250	4%	22%
Instructional Support	221,777	5%	216,711	5%	-2%	217,750	5%	0%
Administration & Support	785,526	16%	799,025	17%	2%	822,750	17%	3%
Operations & Maintenance	709,665	15%	675,632	14%	-5%	702,500	15%	4%
Transportation	372,619	8%	337,870	7%	-9%	368,450	8%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,848,797	100%	4,659,545	100%	-4%	4,747,657	100%	2%
Amount per Pupil	\$9,524		\$10,031		5%	\$10,412		4%

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#		247	
Instruction Expenditures (1000)						
	2015-2016		2016-2017	%	2017-2018	%
	Actual		Actual	inc/ dec	Budget	inc/ dec
General	1,435,860		1,286,395	-10%	1,362,555	6%
Federal Funds	205,926		219,727	7%	200,589	-9%
Supplemental General	1,158,535		1,174,619	1%	1,067,402	-9%
At Risk (4yr Old)	26,471		55,500	110%	54,200	-2%
At Risk (K-12)	491,326		504,395	3%	561,500	11%
Bilingual Education	0		0	0%	0	0%
Virtual Education	0		5,000	0%	27,500	450%
Capital Outlay	102,770		17,042	-83%	150,000	780%
Driver Education	2,886		1,110	-62%	3,975	258%
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	848,996		887,990	5%	833,880	-6%
Cost of Living	0		0	0%	0	0%
Career and Postsecondary Ed.	79,146		49,367	-38%	79,500	61%
Gifts/Grants	0		2,289	0%	2,000	-13%
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	233,379		210,624	-10%	323,790	54%
Contingency Reserve	0		0	0%		
Text Book & Student Material	27,486		10,875	-60%		
Activity Fund	73,187		43,033	-41%		
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	4,685,968		4,467,966	-5%	4,666,891	4%
Enrollment (FTE)*	509.1		464.5	-9%	456.0	-2%
Amount per Pupil	9,204		9,619	5%	10,234	6%
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	4,685,968		4,467,966	-5%	4,666,891	4%



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.

*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	4,839,755	0	4,839,755	0	XXXXXXXXXX	0	0	XXXXXXXXXX
Supplemental General	1,492,402	57,386	667,446			0	767,570	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	54,200	50,679		0	0	0	0	46,479
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	600,500	126,937		0	0	525,000	0	51,437
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	27,500	0			0	27,500	0	0
Capital Outlay	630,000	568,533	79,553	0	1,500	0	309,552	329,138
Driver Training	4,475	6,277	1,680	0	0	0	0	3,482
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	454,900	40,166	2,224	175,890	30,000	25,000	182,390	770
Professional Development	17,500	29,750	1,000	0	0	0	0	13,250
Parent Education Program	7,000	0	0	0	0	7,000	0	0
Summer School	0	0		0	0	0	0	0
Special Education	911,380	341,513	0	0	0	800,000	0	230,133
Career and Postsecondary Education	79,500	49,561	3,600	0	0	50,000	0	23,661
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	2,000	2,000					0	0
Textbook & Student Materials Revolving		69,968						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	524,524	0	524,524			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		225,000						XXXXXXXXXX
Activity Funds		19,366						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			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	200,589	0	XXXXXXXXXX	200,589	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	9,846,225	1,587,136	6,119,782	376,479	31,500	1,434,500	1,259,512	698,350
Less Transfers	1,434,500							
TOTAL Budget Expenditures	\$8,411,725							

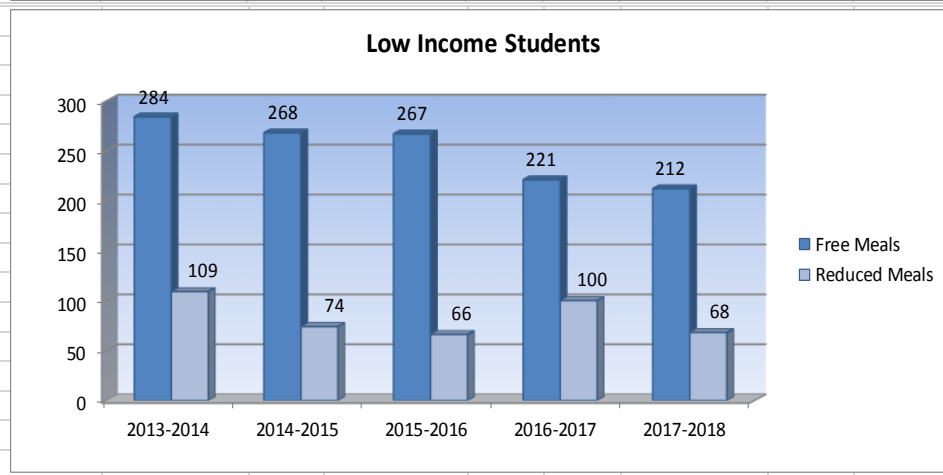
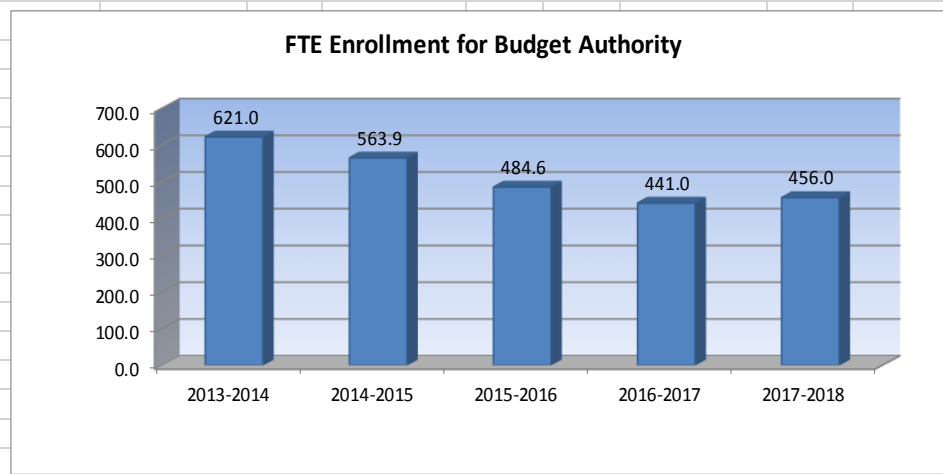
Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	6,936,192	6,103,235	6,119,782
Federal Revenues	388,643	436,756	376,479
Local Revenues*	1,517,597	1,519,605	1,291,012
Total Revenues	8,842,432	8,059,596	7,787,273
Revenues Per Pupil	17,369	17,351	17,077

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.

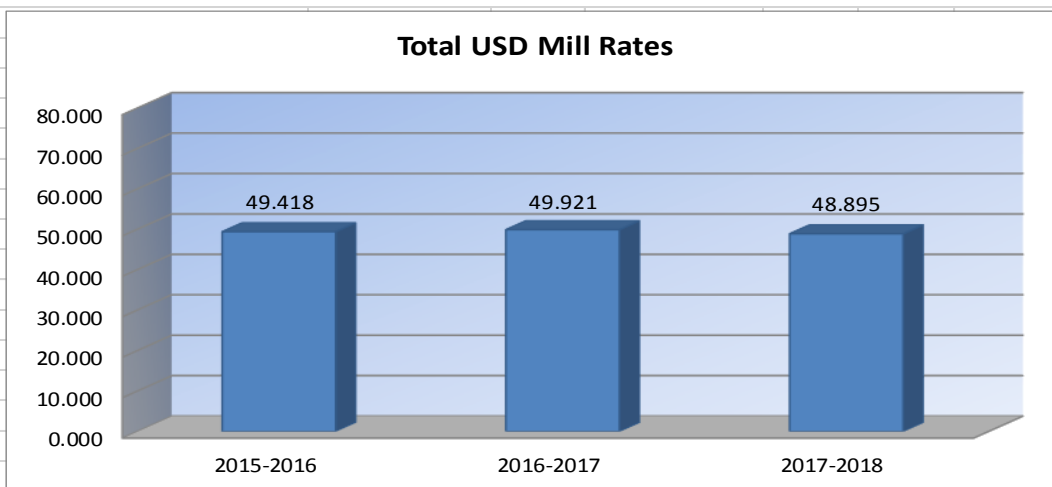
*Excludes "Transfers" to avoid duplication of revenue.

				USD#	247				
Enrollment Information									
	2013-2014	2014-2015	%	2015-2016	%	2016-2017	%	2017-2018	%
	Actual	Actual	inc/ dec	Actual	inc/ dec	Actual	inc/ dec	Budget	inc/ dec
Enrollment (FTE)*	621.0	563.9	-9%	484.6	-14%	441.0	-9%	456.0	3%
Number of Students - Free Meals	284	268	-6%	267	0%	221	-17%	212	-4%
Number of Students - Reduced Meals	109	74	-32%	66	-11%	100	52%	68	-32%

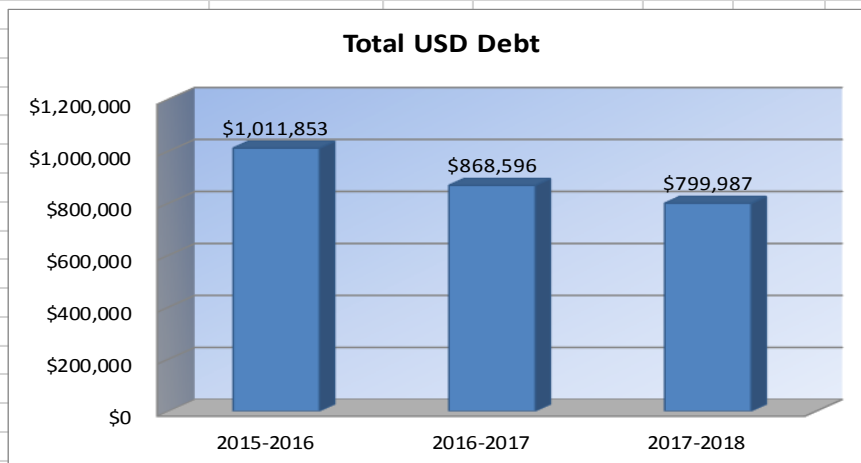
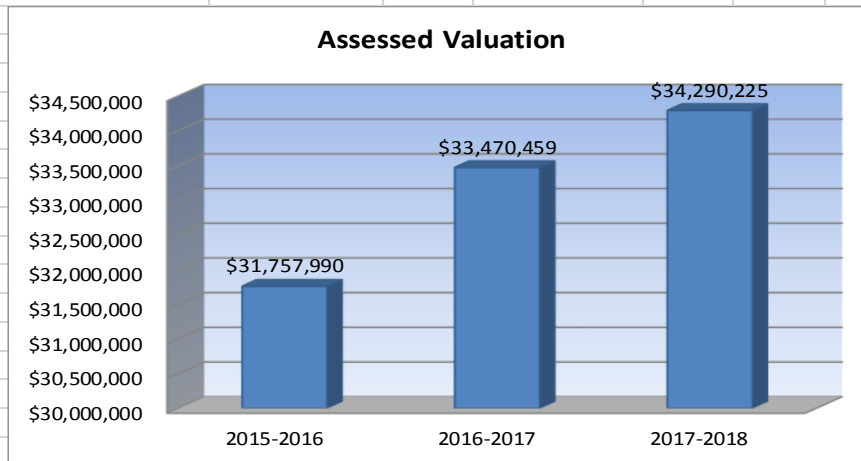


*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

		USD# 247	
Miscellaneous Information			
Mill Rates by Fund			
	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
General	20.000	20.000	20.000
Supplemental General	21.433	21.921	20.895
Adult Education	0.000	0.000	0.000
Capital Outlay	7.985	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	49.418	49.921	48.895
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



		USD# 247	
Other Information			
	2015-2016	2016-2017	2017-2018
	Actual	Actual	Budget
Assessed Valuation	\$31,757,990	\$33,470,459	\$34,290,225
Bonded Indebtedness	1,011,853	868,596	799,987



				USD#	247								
				AVERAGE SALARY									
		2015-16 Actual				2016-17 Actual				2017-18 Contracted			
		FTE	Total Salary	Average Salary		FTE	Total Salary	Average Salary		FTE	Total Salary	Average Salary	
Administrators (Certified/Non-Certified)		8.0	518,184	64,773		8.0	533,607	66,701		7.0	561,696	80,242	
Teachers (Full Time)		44.3	2,010,233	45,378		45.3	2,260,423	49,899		38.0	1,909,202	50,242	
Other Certified (Licensed) Personnel		3.0	138,836	46,279		3.0	155,534	51,845		3.0	145,882	48,627	
Classified Personnel		56.0	1,396,952	24,946		49.0	1,232,385	25,151		36.0	716,930	19,915	
Substitutes/Temporary Help		XXXXX		XXXXXXXXXX		XXXXXX		XXXXXXXXXX		XXXXXX		XXXXXXXXXX	

DEFINITIONS

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/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

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

Kansas Building Report Card website below:

<http://ksreportcard.ksde.org/>

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