# 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

## **Table of Contents**

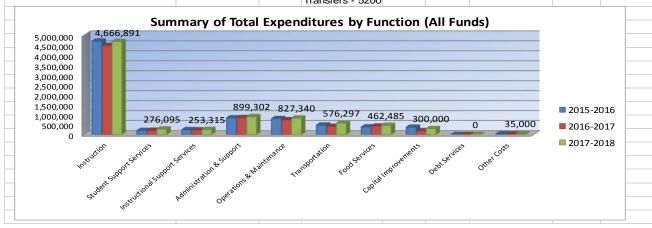
Summary of Total Expenditures by Function (All Funds)	. 2
Total Expenditures by Function (All Funds)	3
Total Expenditures Amount per Pupil by Function (All Funds)	4
Summary of General and Supplemental General Fund Expenditures	. 5
Instruction Expenses	6
Sources of Revenue and Proposed Budget for 2017-18	. 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

		USD#			247		
ary of Total Ex	penditu	res By Functi	on (All	Funds)			
	01		0.4	0/		0,	
2015 2016		2016 2017		, -	2017 2019		% inc/
							dec
4,685,968	58%	4,467,966	59%	-5%	4,666,891	56%	4%
203,579	3%	213,483	3%	5%	276,095	3%	29%
242,993	3%	230,724	3%	-5%	253,315	3%	10%
838,351	10%	848,362	11%	1%	899,302	11%	6%
800,651	10%	740,329	10%	-8%	827,340	10%	12%
476,911	6%	411,316	5%	-14%	576,297	7%	40%
383,971	5%	426,375	6%	11%	462,485	6%	8%
368,283	5%	192,588	3%	-48%	300,000	4%	56%
0	0%	0	0%	0%	0	0%	0%
38,000	0%	35,000	0%	-8%	35,000	0%	0%
8,038,707	100%	7,566,143	100%	-6%	8,296,725	100%	10%
\$15,790		\$16,289		3%	\$18,195		12%
7,486,872	100%	7,318,422	100%	-2%	7,666,725	100%	5%
\$14,706		\$15,755		7%	\$16,813		7%
	Percent	of Expenditu	res				
4,583,198	57%	4,450,924	59%	2%	4,516,891	54%	-5%
4,583,198	61%	4,450,924	61%	0%	4,516,891	59%	-2%
	2015-2016 Actual 4,685,968 203,579 242,993 838,351 800,651 476,911 383,971 368,283 0 38,000 8,038,707 \$15,790 7,486,872 \$14,706	%   %   Of   Actual   Tot   4,685,968   58%   203,579   3%   242,993   3%   838,351   10%   800,651   10%   476,911   6%   383,971   5%   368,283   5%   O 0%   38,000   0%   8,038,707   100%   \$15,790   7,486,872   100%   \$14,706     Percent   4,583,198   57%	## Actual Tot Actual   ## 4,685,968   ## 58%   ## 4,467,966   ## 2015-2016   ## 2016-2017   ## Actual Tot Actual   ## 4,685,968   ## 58%   ## 4,467,966   ## 203,579   ## 3%   ## 213,483   ## 242,993   ## 3%   ## 230,724   ## 838,351   ## 10%   ## 848,362   ## 800,651   ## 10%   ## 740,329   ## 476,911   ## 6%   ## 411,316   ## 383,971   ## 5%   ## 426,375   ## 368,283   ## 5%   ## 90   ## 38,000   ## 38,000   ## 38,000   ## 35,000   ## 36,000   #	## Actual Tot Actual Tot 4,685,968 58% 4,467,966 59% 2015-2016 3% 213,483 3% 242,993 3% 230,724 3% 838,351 10% 848,362 11% 800,651 10% 740,329 10% 476,911 6% 411,316 5% 383,971 5% 426,375 6% 368,283 5% 192,588 3% 0 0% 35,000 0% 38,000 0% 35,000 0% \$15,790 \$16,289 7,486,872 100% 7318,422 100% \$14,706 \$15,755	## Ary of Total Expenditures By Function (All Funds)	## Property of Total Expenditures By Function (All Funds)	Ary of Total Expenditures By Function (All Funds)

The rungs that are included in the categories above are: General, Supplemental General, Billingual Education, At Risk(A-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary 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.

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

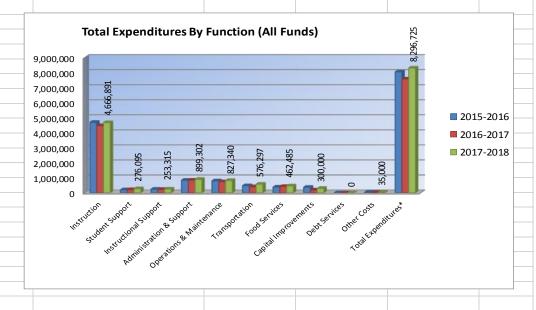
Further definition of what goes into e	each category:						
Instruction - 1000			Transportation - 2	2700			
Student Support Services - 2100			Food Service - 3	100			
Instructional Support Services - 2200			Other Costs - 290	00 and 33	300		
Administration & Support - 2300, 24	00 and 2500		Capital Improvem	ents - 40	000		
Operations & Maintenance - 2600			Debt Services - 5	5100			
			Transfers - 5200				



<sup>\*\*</sup> Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

<sup>\*\*\*</sup> Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

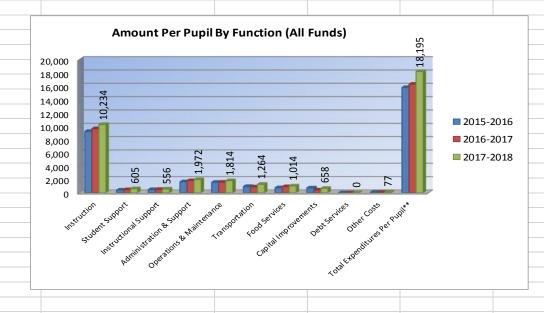
			USD#	<u>247</u>							
Total	Total Expenditures By Function (All Funds)										
	2015-2016 2016-2017 2017-2018										
	Actual	Actual	Budget								
Instruction	4,685,968	4,467,966	4,666,891								
Student Support	203,579	213,483	276,095								
Instructional Support	242,993	230,724	253,315								
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								
Total Expenditures*	8,038,707	7,566,143	8,296,725								
			·								



\*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, Career and Postsecondary 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.

			USD#	<u>247</u>						
Total Expenditures Amount Per Pupil By Function (All Funds)										
	2015-2016	2016-2017	2017-2018							
	Actual	Actual	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							

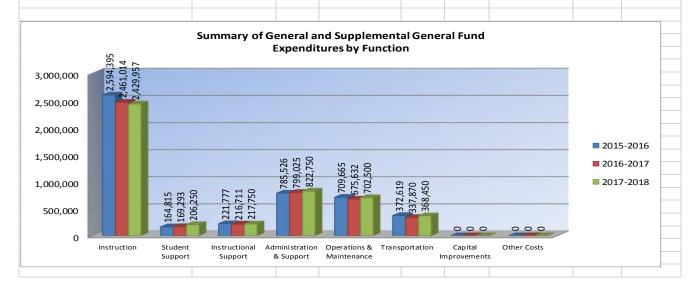
\*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.



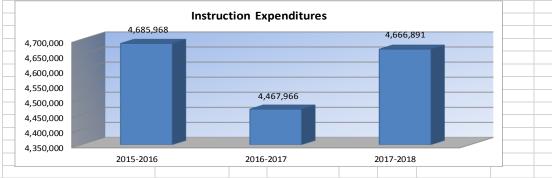
\*\*Ine tunds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional 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.

			USD#			247		
Summ	nary of Genera	I and S	upplemental	Genera	I Fund			
	Expen	ditures	by Function					
		%		%	%		%	%
	2015-2016	of T-4	2016-2017	of T-4	inc/	2017-2018	of T-4	inc/
	Actual	Tot	Actual	Tot	dec	Budget	Tot	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#		<u>247</u>		
	Instruction E	xpenditures (10	00)	· <u> </u>		
		<u> </u>			%	
	2015-2016	2016-2017	% inc/	2017-2018	% inc/	
	2015-2016 Actual		dec		dec	
	Actual	Actual	aec	Budget	aec	
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%	
CURTOTAL	4.005.000	4 407 000	50/	4.000.004	40/	
SUBTOTAL	4,685,968	4,467,966	-5%	4,666,891	4%	
Enrollment (FTE)*	509.1 9.204	464.5 9.619	-9% 5%	456.0	-2% 6%	
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%	



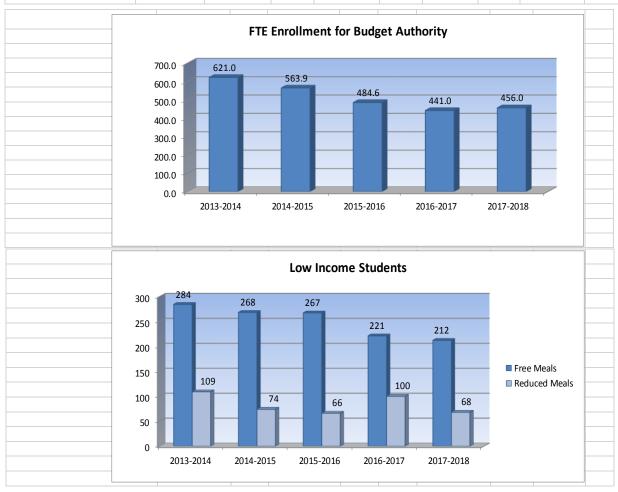
NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

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).

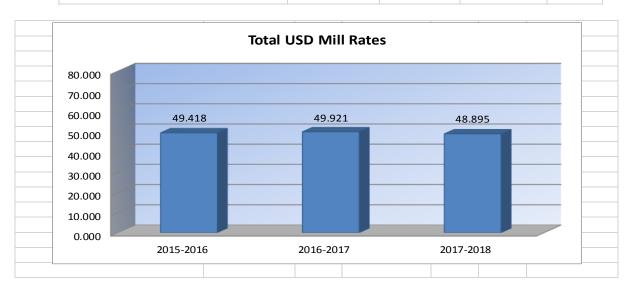
		USD	<u>247</u>					
Source	os of P	evenue a	nd Pro	nacad [	2udaat	for 2017	7 1 0	
Sourc	es or K	evenue a	ilia Pio	poseu i	Suaget	101 2017	-10	
	2017-18			Estimated 5	Sources of Revenue	2017 19		Estimated
	Amount	July 1, 2017	State	Federal	Sources of Revenue	Local		July 1, 2018
Fund	Budgeted	Cash Balance	State	rederai	Interest	Transfers	Other	Cash Balance
General	4,839,755	Casii Dalaiice	4,839,755	0	XXXXXXXXXXX	0	Other	XXXXXXXXXX
Supplemental General	1,492,402	57,386	667,446	0	7000000000	0	767,570	XXXXXXX
Adult Education	1,432,402	01,500	007,440	0	0	0	0	700000
At Risk (4yr Old)	54,200	50,679	Ů	0	0	0	0	46,47
Adult Supplemental Education	04,200	00,075		0	0	0	0	70,71
At Risk (K-12)	600,500	126,937		0	0	525,000	0	51,43
Bilingual Education	0	0		0	0	020,000	0	01,11
/irtual Education	27,500	0		0	0	27,500	0	
Capital Outlay	630,000	568,533	79,553	0	1,500	0	309,552	329,13
Driver Training	4,475	6,277	1,680	0	0	0	0	3,48
Declining Enrollment	0	0,211	1,000	ŭ		0	0	XXXXXXX
Extraordinary School Program	0	0		0	0	0	0	700000
ood Service	454.900	40.166	2.224	175.890	30.000	25,000	182.390	77
Professional Development	17,500	29,750	1.000	0	0	20,000	0	13,25
Parent Education Program	7,000	23,730	0	0	0	7,000	0	10,20
Summer School	0	0	Ü	0	0	0	0	
Special Education	911,380	341,513	0	0	0	800,000	0	230,13
Career and Postsecondary Education	79,500	49,561	3,600	0	0	50,000	0	23,66
Special Liability Expense Fund	0	43,501	0,000		0	00,000	0	20,00
Special Reserve Fund	0	0			0	o o	Ů	XXXXXXX
Gifts and Grants	2,000	2,000					0	700000
Textbook & Student Materials Revolving	2,000	69,968					٥	XXXXXXX
School Retirement	0	05,500			0		0	700000
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXX
KPERS Special Retirement Contribution	524,524	0	524,524			XXXXXXXXXX	Ů	XXXXXXXX
Contingency Reserve	024,024	225,000	024,024			7000000000		XXXXXXXX
Activity Funds		19,366						XXXXXXXX
Tuition Reimbursement		0,000	0	0			0	7000000
Bond and Interest #1	0	0	0	0	0		0	
Bond and Interest #2	0	0	0	0	0		0	
No Fund Warrant	0	0	Ů	Ü			0	
Special Assessment	0	0					0	
Temporary Note	0	0			0		0	
Coop Special Education	0	0	0	0	0		0	
Federal Funds	200,589	0	xxxxxxxxxx	200,589	xxxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	
Cost of Living	0	0	xxxxxxxxxx	xxxxxxxxxxx	xxxxxxxxxx	0	0	XXXXXXXX
SUBTOTAL	9,846,225	1,587,136	6,119,782	376,479	31,500	1,434,500	1,259,512	698,35
Less Transfers	1,434,500	1,001,100	2,1.10,1.00	2.2,	,	.,,	.,,.	
TOTAL Budget Expenditures	\$8,411,725							
		Sources of	f Revenue	State, Federa	al, 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			
	F	Revenues Per Pupil	17,369	17,351	17,077			
	Effe	ective July 1, 2014 (201	14-15 school year)	KSA 72-6431 sta	tes proceeds from	the		
		Ad Valorem taxes I State Treasurer. Such						
		July 110000101. Oddi	Swailoo siidii					
		*Excludes "T	ransfers" to avoi	id duplication of	revenue.			

				USD#		247							
	Enrollment Information												
	2013-2014	2014-2015	%	2015-2016	%	2016-2017	%	2017-2018	%				
	Actual	Actual	inc/	Actual	inc/	Actual	inc/	Budget	inc/				
			dec		dec		dec		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%				



<sup>\*</sup>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# <u>247</u>					
Miscella	neous Informatio	n					
Mill F	Rates by Fund						
	2015-2016	2016-2017	2017-2018				
	Actual	Actual	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 Infor	mation	
	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	_	XXXXXXXXX	XXXXX	_	XXXXXXXX	XXXXX		XXXXXXXXX		



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-Cer	** Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors);							
	Food Servi	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 Ed	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/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