

Budget at a Glance 2019-20



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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Summary of Total Expenditures By Function (All Funds)

	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	4,146,820	55%	4,332,440	55%	4%	4,907,566	55%	13%
Student Support Services	239,737	3%	233,291	3%	-3%	276,933	3%	19%
Instructional Support Services	207,767	3%	198,534	3%	-4%	221,399	2%	12%
Administration & Support	909,898	12%	914,898	12%	1%	1,012,753	11%	11%
Operations & Maintenance	874,444	12%	895,808	11%	2%	921,726	10%	3%
Transportation	423,029	6%	422,782	5%	0%	627,223	7%	48%
Food Services	380,576	5%	394,264	5%	4%	447,224	5%	13%
Capital Improvements	256,623	3%	440,126	6%	72%	450,000	5%	2%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	40,000	1%	0	0%	-100%	0	0%	0%
Total Expenditures*	7,478,894	100%	7,832,143	100%	5%	8,864,824	100%	13%
Amount per Pupil	\$15,263		\$16,416		8%	\$18,373		12%
Current Expenditures**	7,116,970	100%	7,202,496	100%	1%	7,989,824	100%	11%
Amount per Pupil	\$14,524		\$15,096		4%	\$16,559		10%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,146,441	55%	4,332,440	55%	0%	4,807,566	54%	-1%
Instruction*** (Current Expenditures)	4,146,441	58%	4,332,440	60%	2%	4,807,566	60%	0%

* The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, 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, 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

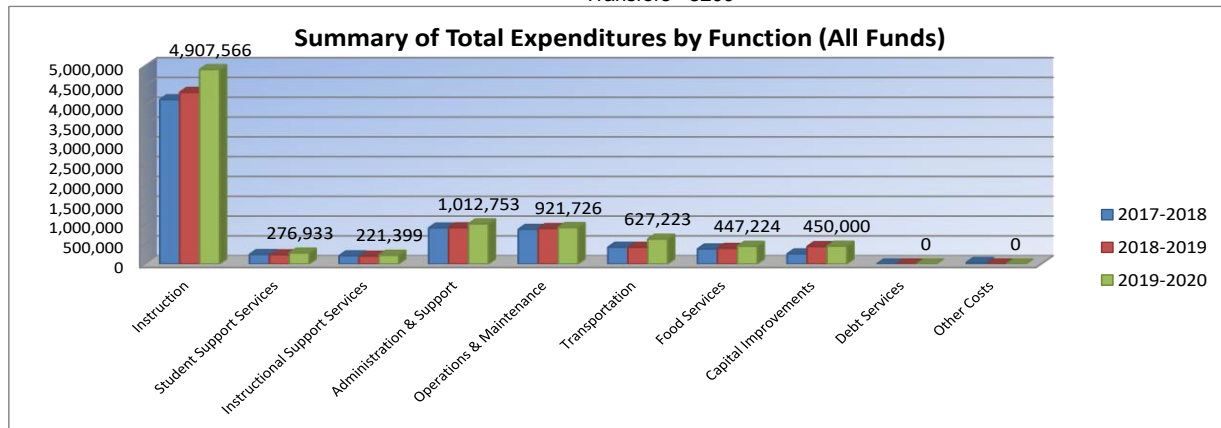
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

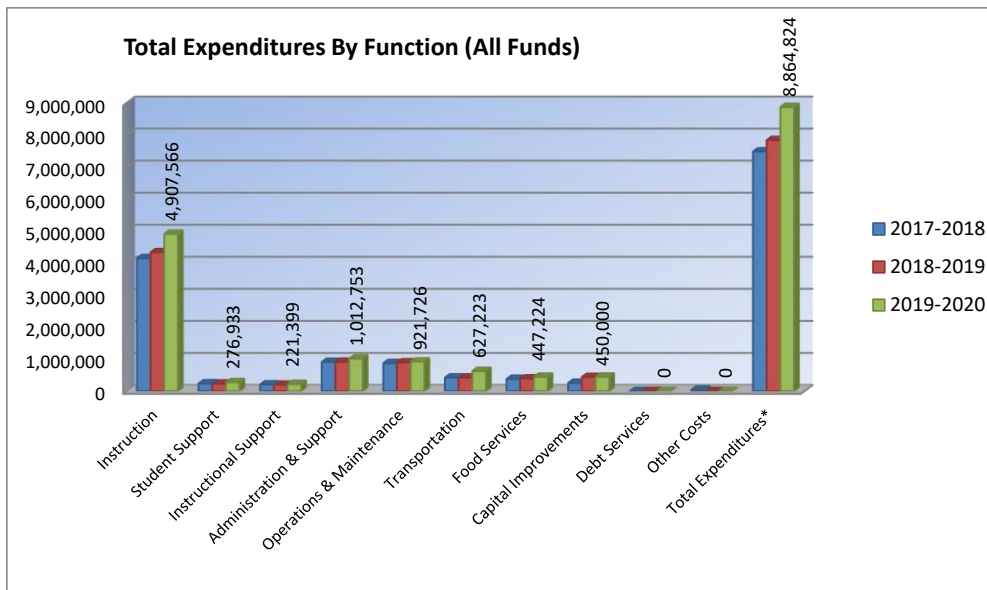
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	4,146,820	4,332,440	4,907,566
Student Support	239,737	233,291	276,933
Instructional Support	207,767	198,534	221,399
Administration & Support	909,898	914,898	1,012,753
Operations & Maintenance	874,444	895,808	921,726
Transportation	423,029	422,782	627,223
Food Services	380,576	394,264	447,224
Capital Improvements	256,623	440,126	450,000
Debt Services	0	0	0
Other Costs	40,000	0	0
Total Expenditures*	7,478,894	7,832,143	8,864,824

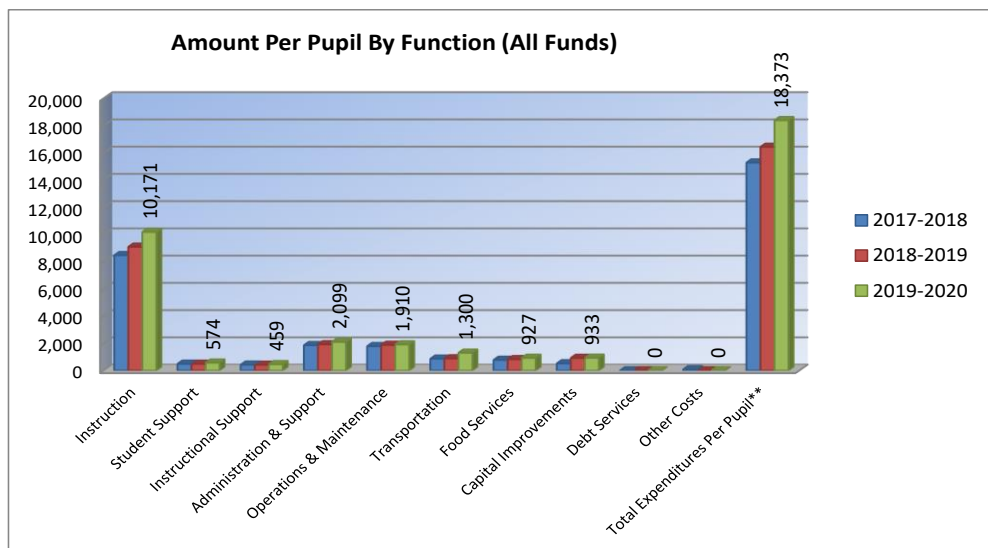


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Total Expenditures Amount Per Pupil By Function (All Funds)

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Instruction	8,463	9,081	10,171
Student Support	489	489	574
Instructional Support	424	416	459
Administration & Support	1,857	1,918	2,099
Operations & Maintenance	1,785	1,878	1,910
Transportation	863	886	1,300
Food Services	777	826	927
Capital Improvements	524	923	933
Debt Services	0	0	0
Other Costs	82	0	0
Total Expenditures Per Pupil**	15,263	16,416	18,373
Enrollment (FTE)*	490.0	477.1	482.5

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

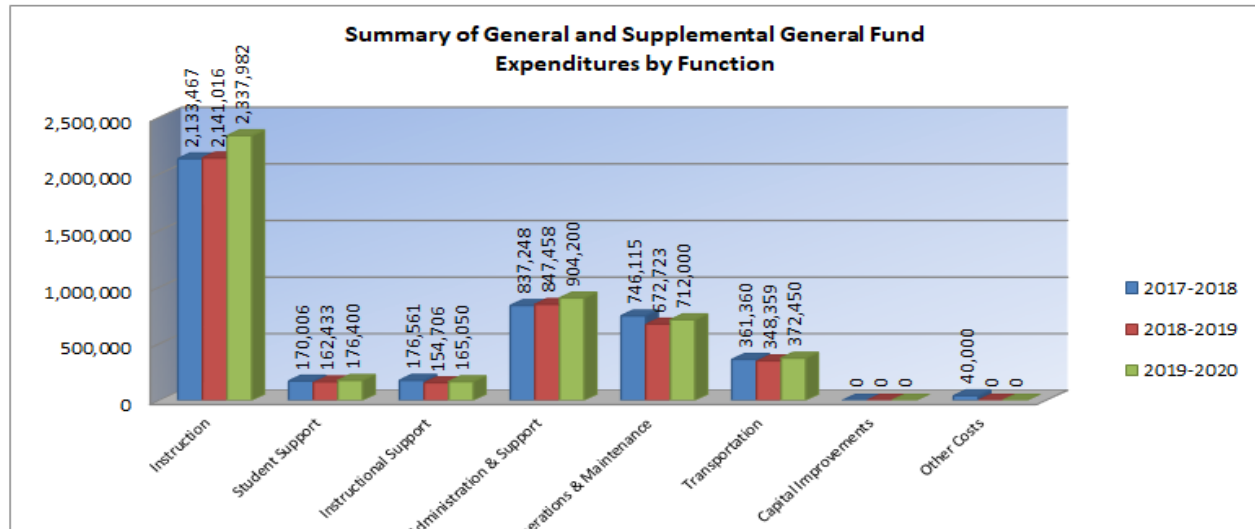


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, 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**

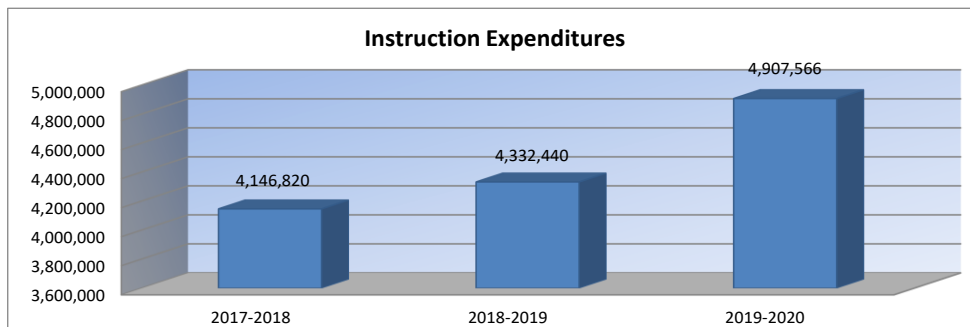
	2017-2018 Actual	% of Tot	2018-2019 Actual	% of Tot	% inc/ dec	2019-2020 Budget	% of Tot	% inc/ dec
Instruction	2,133,467	48%	2,141,016	49%	0%	2,337,982	50%	9%
Student Support	170,006	4%	162,433	4%	-4%	176,400	4%	9%
Instructional Support	176,561	4%	154,706	4%	-12%	165,050	4%	7%
Administration & Support	837,248	19%	847,458	20%	1%	904,200	19%	7%
Operations & Maintenance	746,115	17%	672,723	16%	-10%	712,000	15%	6%
Transportation	361,360	8%	348,359	8%	-4%	372,450	8%	7%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	40,000	1%	0	0%	-100%	0	0%	0%
Total Expenditures	4,464,757	100%	4,326,695	100%	-3%	4,668,082	100%	8%
Amount per Pupil	\$9,112		\$9,069		0%	\$9,675		7%

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.



Instruction Expenditures (1000)

	2017-2018 Actual		2018-2019 Actual	% inc/ dec		2019-2020 Budget	% inc/ dec
General	1,279,692		1,263,027	-1%		1,438,970	14%
Federal Funds	178,289		332,711	87%		289,494	-13%
Supplemental General	853,775		877,989	3%		899,012	2%
Preschool-Aged At-Risk	54,200		72,782	34%		84,000	15%
At Risk (K-12)	572,763		606,895	6%		695,000	15%
Bilingual Education	0		0	0%		0	0%
Virtual Education	7,550		11,900	58%		15,000	26%
Capital Outlay	379		0	-100%		100,000	0%
Driver Education	1,320		440	-67%		4,000	809%
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	702,194		770,826	10%		850,343	10%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	62,382		69,861	12%		104,450	50%
Gifts/Grants	51,787		21,945	-58%		4,532	-79%
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	285,947		228,748	-20%		422,765	85%
Contingency Reserve	0		0	0%			
Text Book & Student Material	59,751		46,237	-23%			
Activity Fund	36,791		29,079	-21%			
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	4,146,820		4,332,440	4%		4,907,566	13%
Enrollment (FTE)*	490.0		477.1	-3%		482.5	1%
Amount per Pupil	8,463		9,081	7%		10,171	12%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	4,146,820		4,332,440	4%		4,907,566	13%



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

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

*FTE enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning in the 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2019-20

Fund	2019-20 Amount Budgeted	July 1, 2019 Cash Balance	Estimated Sources of Revenue--2019-20					Estimated July 1, 2020 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	4,816,970	0	4,816,970	0	0	0	0	XXXXXXXXXX
Supplemental General	1,509,012	88,629	640,425			0	779,958	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	84,000	73,049		0	0	65,000	0	54,049
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	725,150	144,904		0	0	695,000	0	114,754
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	15,000	0			0	10,000	5,000	0
Capital Outlay	875,000	766,274	94,597	0	0	0	337,087	322,958
Driver Training	4,000	6,215	780	0	0	0	0	2,995
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	433,500	44,250	2,293	225,963	0	65,000	104,255	8,261
Professional Development	41,500	36,523	1,875	0	0	15,000	0	11,898
Parent Education Program	14,500	14,500	0	0	0	7,200	0	7,200
Summer School	0	0			0	0	0	0
Special Education	900,093	381,967	0	20,000	0	730,700	0	232,574
Career and Postsecondary Education	104,450	78,279	7,200	0	0	70,000	0	51,029
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	4,532	4,532	0				0	0
Textbook & Student Materials Revolving		143,385						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	670,523	0	670,523			0		XXXXXXXXXX
Contingency Reserve		300,000						XXXXXXXXXX
Activity Funds		21,433						XXXXXXXXXX
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	324,494	-21,818	XXXXXXXXXX	346,312	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,522,724	2,082,122	6,234,663	592,275	0	1,657,900	1,226,300	805,718
Less Transfers	1,657,900							
TOTAL Budget Expenditures	\$8,864,824							

Sources of Revenue - - State, Federal, Local

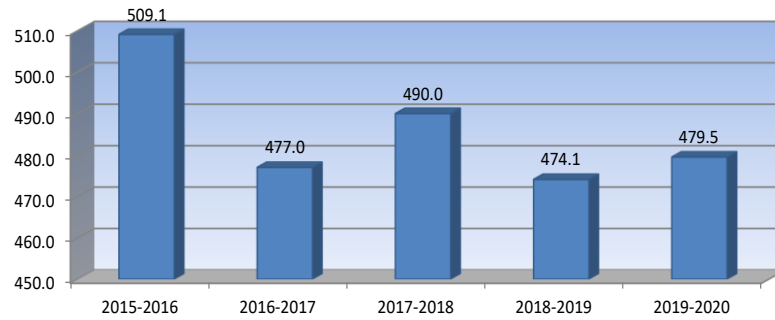
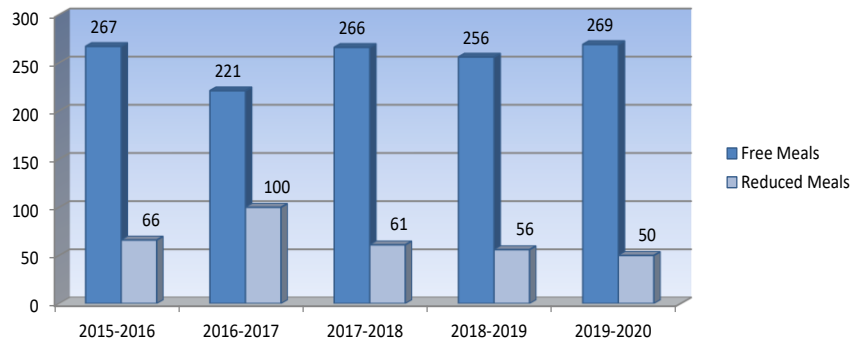
	2017-2018	2018-2019	2019-2020
State Revenues	6,119,051	5,610,551	6,234,663
Federal Revenues	419,361	655,771	592,275
Local Revenues*	1,546,725	1,466,233	1,226,300
Total Revenues	8,085,137	7,732,555	8,053,238
Revenues Per Pupil	16,500	16,207	16,691

Effective July 1, 2014 (2014-15 school year) KSA 72-5142 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

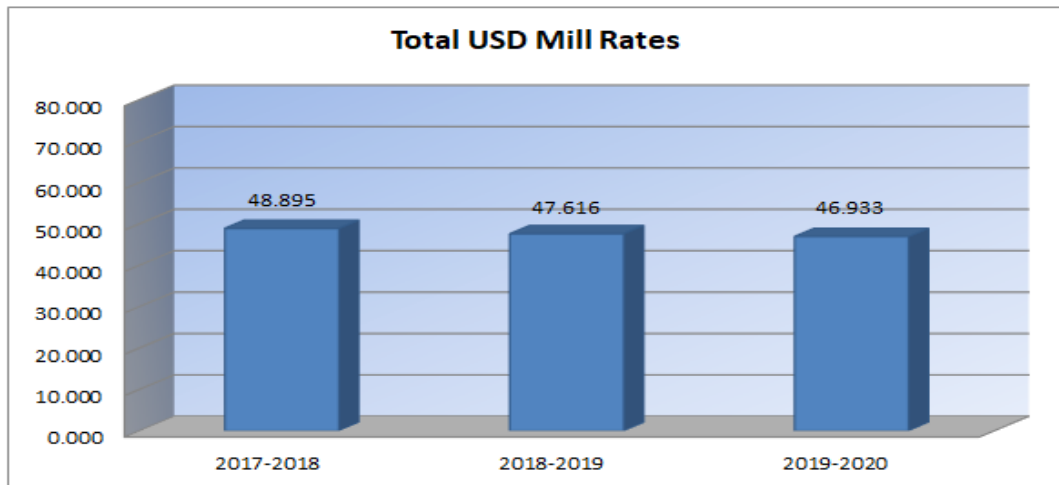
	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	509.1	477.0	-6%	490.0	3%	474.1	-3%	479.5	1%
Number of Students - Free Meals	267	221	-17%	266	20%	256	-4%	269	5%
Number of Students - Reduced Meals	66	100	52%	61	-39%	56	-8%	50	-11%

FTE Enrollment (excl Virtual) for Computing State Foundation Aid**Low Income Students**

*FTE Enrollment is based on 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. If the district offered full-day kindergarten in the 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

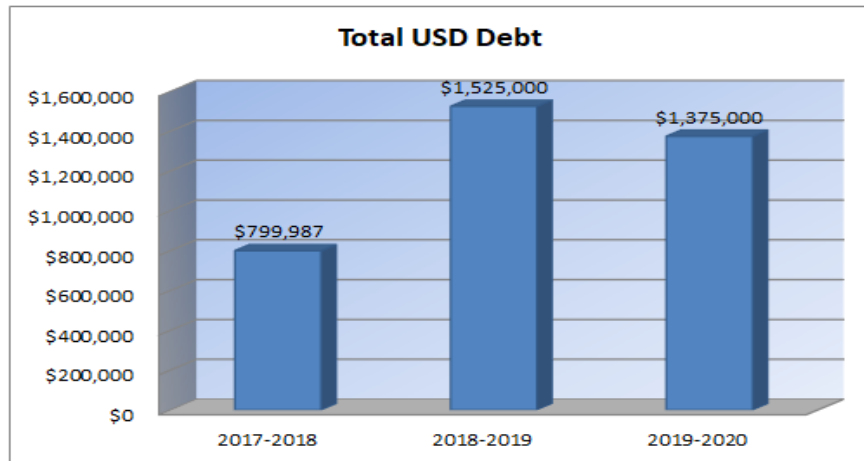
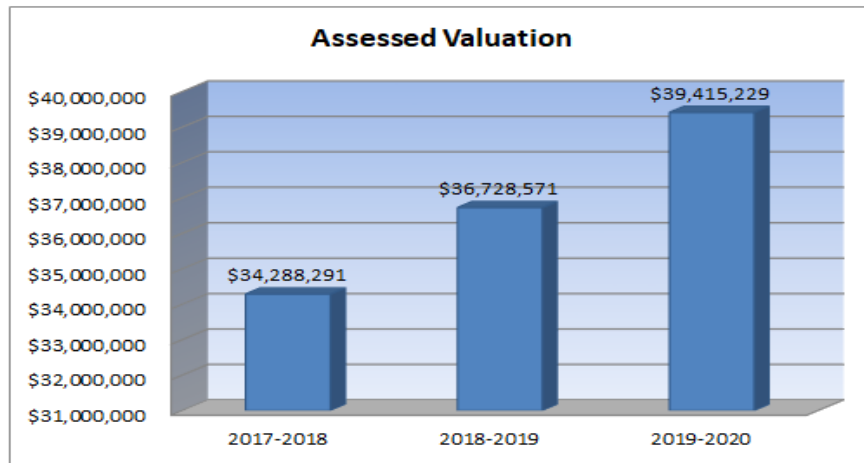
**Miscellaneous Information
Mill Rates by Fund**

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
General	20.000	20.000	20.000
Supplemental General	20.895	19.637	18.933
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	7.979	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	48.895	47.616	46.933
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



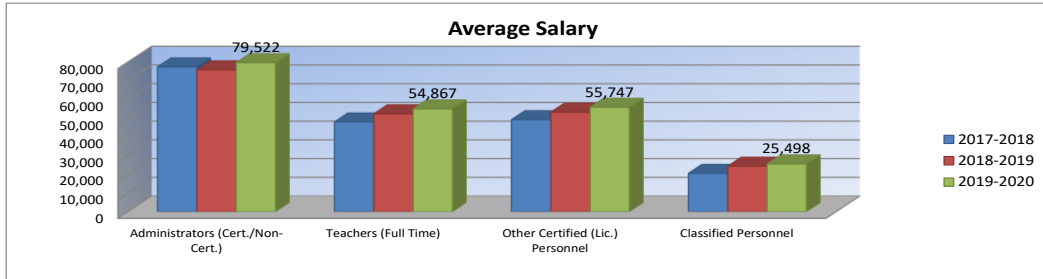
Other Information

	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
Assessed Valuation	\$34,288,291	\$36,728,571	\$39,415,229
Bonded Indebtedness	799,987	1,525,000	1,375,000



USD# 247
AVERAGE SALARY

	2017-18 Actual			2018-19 Actual			2019-20 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	6.0	463,747	77,291	7.0	530,148	75,735	7.0	556,655	79,522
Teachers (Full Time)	38.0	1,820,559	47,909	39.0	2,037,922	52,254	39.0	2,139,818	54,867
Other Certified (Licensed) Personnel	3.0	147,391	49,130	3.0	159,276	53,092	3.0	167,240	55,747
Classified Personnel	44.0	900,288	20,461	41.0	995,621	24,283	41.0	1,045,402	25,498
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/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