

Budget at a Glance 2020-21



USD 247 - Cherokee

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Summary of Total Expenditures By Function (All Funds)

	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	4,332,440	55%	4,490,241	56%	4%	4,845,584	55%	8%
Student Support Services	233,291	3%	272,246	3%	17%	316,725	4%	16%
Instructional Support Services	198,534	3%	189,637	2%	-4%	225,000	3%	19%
Administration & Support	914,898	12%	972,734	12%	6%	1,014,100	11%	4%
Operations & Maintenance	895,808	11%	756,272	9%	-16%	958,550	11%	27%
Transportation	422,782	5%	576,803	7%	36%	502,550	6%	-13%
Food Services	394,264	5%	428,843	5%	9%	488,500	6%	14%
Capital Improvements	440,126	6%	394,322	5%	-10%	500,000	6%	27%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures*	7,832,143	100%	8,081,098	100%	3%	8,851,009	100%	10%
Amount per Pupil	\$16,416		\$16,885		3%	\$18,063		7%
Current Expenditures**	7,202,496	100%	7,500,566	100%	4%	7,976,009	100%	6%
Amount per Pupil	\$15,096		\$15,672		4%	\$16,278		4%

Percent of Expenditures

Instruction*** (Total Expenditures)	4,332,440	55%	4,490,241	56%	1%	4,745,584	54%	-2%
Instruction*** (Current Expenditures)	4,332,440	60%	4,490,241	60%	0%	4,745,584	59%	-1%

* 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

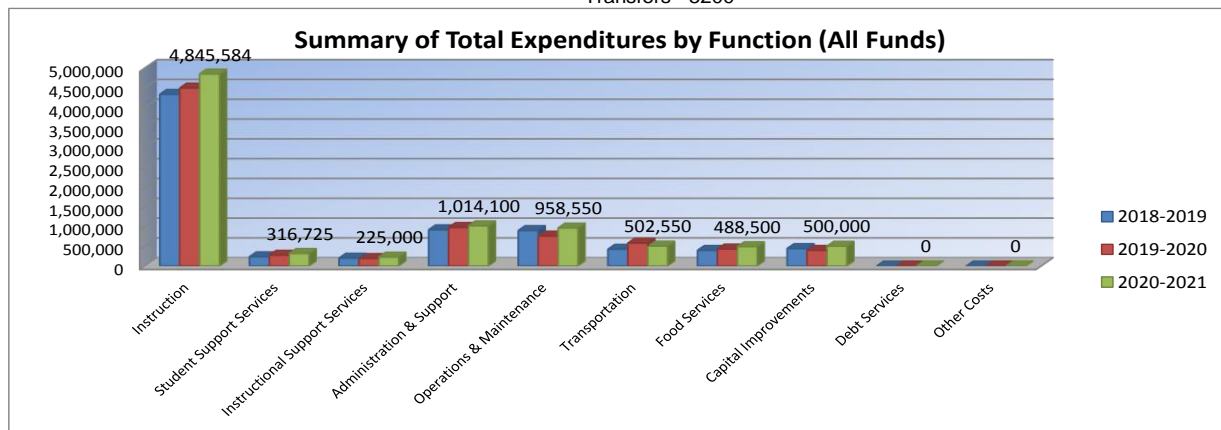
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

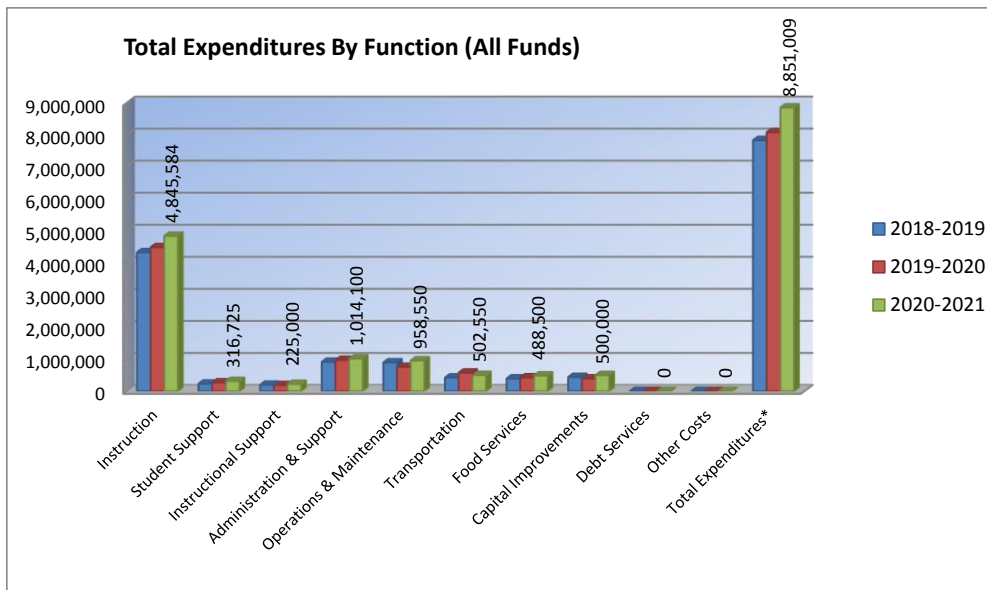
Debt Services - 5100

Transfers - 5200



Total Expenditures By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	4,332,440	4,490,241	4,845,584
Student Support	233,291	272,246	316,725
Instructional Support	198,534	189,637	225,000
Administration & Support	914,898	972,734	1,014,100
Operations & Maintenance	895,808	756,272	958,550
Transportation	422,782	576,803	502,550
Food Services	394,264	428,843	488,500
Capital Improvements	440,126	394,322	500,000
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures*	7,832,143	8,081,098	8,851,009

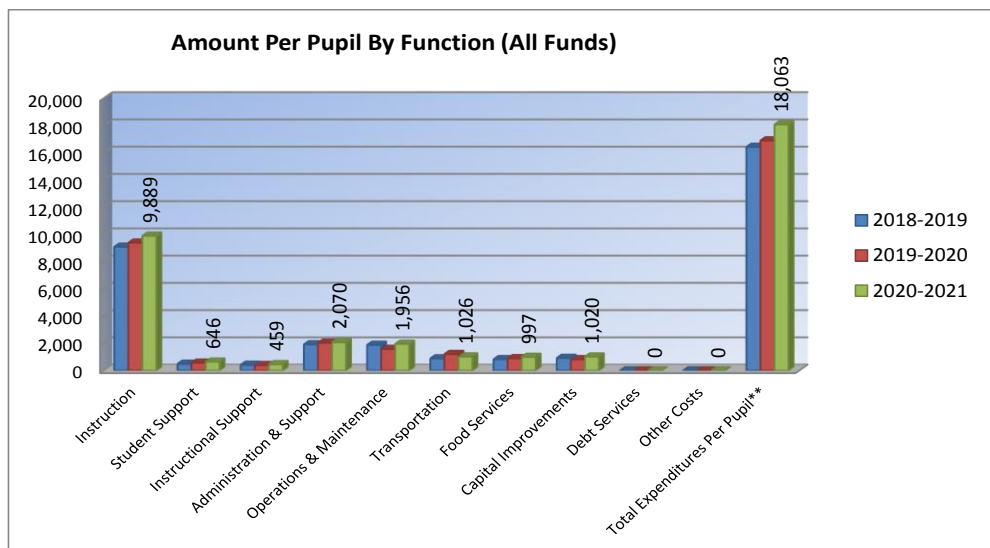


*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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.

Total Expenditures Amount Per Pupil By Function (All Funds)

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Instruction	9,081	9,382	9,889
Student Support	489	569	646
Instructional Support	416	396	459
Administration & Support	1,918	2,032	2,070
Operations & Maintenance	1,878	1,580	1,956
Transportation	886	1,205	1,026
Food Services	826	896	997
Capital Improvements	923	824	1,020
Debt Services	0	0	0
Other Costs	0	0	0
Total Expenditures Per Pupil**	16,416	16,885	18,063
Enrollment (FTE)*	477.1	478.6	490.0

*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.

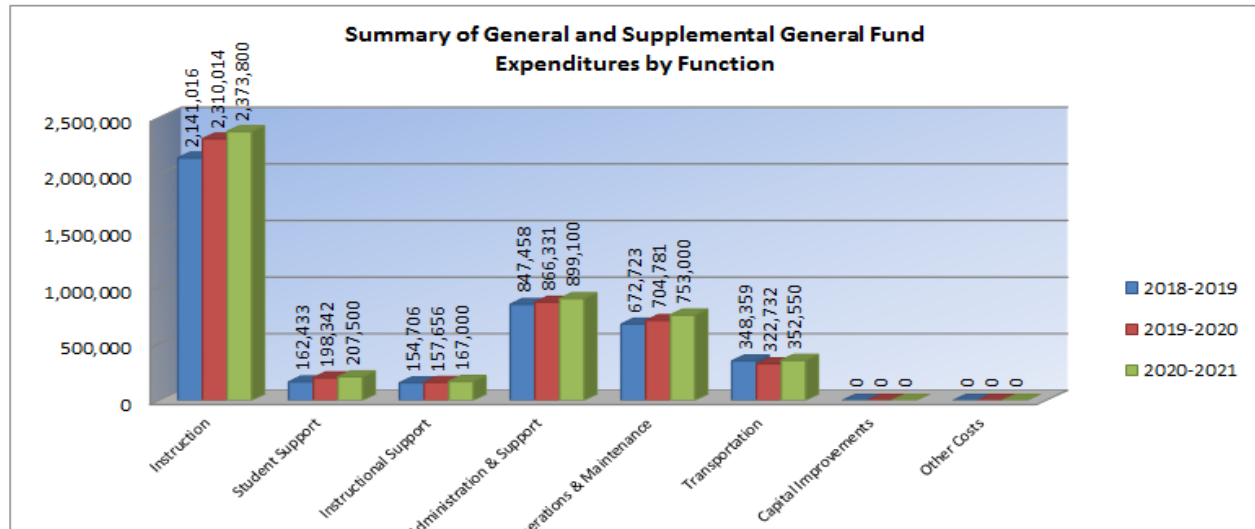


**The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Preschool-Aged At-Risk, At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, 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**

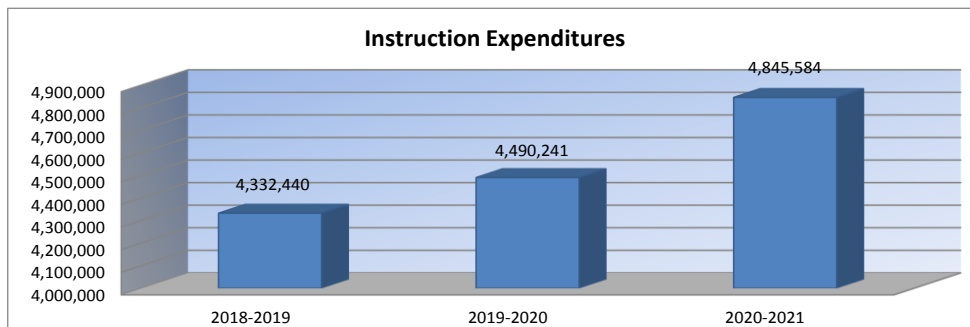
	2018-2019 Actual	% of Tot	2019-2020 Actual	% of Tot	% inc/ dec	2020-2021 Budget	% of Tot	% inc/ dec
Instruction	2,141,016	49%	2,310,014	51%	8%	2,373,800	50%	3%
Student Support	162,433	4%	198,342	4%	22%	207,500	4%	5%
Instructional Support	154,706	4%	157,656	3%	2%	167,000	4%	6%
Administration & Support	847,458	20%	866,331	19%	2%	899,100	19%	4%
Operations & Maintenance	672,723	16%	704,781	15%	5%	753,000	16%	7%
Transportation	348,359	8%	322,732	7%	-7%	352,550	7%	9%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
Total Expenditures	4,326,695	100%	4,559,856	100%	5%	4,752,950	100%	4%
Amount per Pupil	\$9,069		\$9,527		5%	\$9,700		2%

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)

	2018-2019 Actual		2019-2020 Actual	% inc/ dec		2020-2021 Budget	% inc/ dec
General	1,263,027		1,391,002	10%		1,406,153	1%
Federal Funds	332,711		273,710	-18%		265,724	-3%
Supplemental General	877,989		919,012	5%		967,647	5%
Preschool-Aged At-Risk	72,782		66,911	-8%		80,600	20%
At Risk (K-12)	606,895		570,925	-6%		651,500	14%
Bilingual Education	0		0	0%		0	0%
Virtual Education	11,900		15,000	26%		25,000	67%
Capital Outlay	0		0	0%		100,000	0%
Driver Education	440		2,086	374%		5,500	164%
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	770,826		709,311	-8%		830,068	17%
Cost of Living	0		0	0%		0	0%
Career and Postsecondary Ed.	69,861		95,873	37%		119,250	24%
Gifts/Grants	21,945		69,820	218%		14,154	-80%
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	228,748		352,358	54%		379,988	8%
Contingency Reserve	0		0	0%			
Text Book & Student Material	46,237		8,924	-81%			
Activity Fund	29,079		15,309	-47%			
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	4,332,440		4,490,241	4%		4,845,584	8%
Enrollment (FTE)*	477.1		478.6	0%		490.0	2%
Amount per Pupil	9,081		9,382	3%		9,889	5%
Adult Education	0		0	0%		0	0%
Adult Supplemental Education	0		0	0%		0	0%
Special Education Coop	0		0	0%		0	0%
TOTAL	4,332,440		4,490,241	4%		4,845,584	8%



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 2017-18 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Includes virtual enrollment.

Sources of Revenue and Proposed Budget for 2020-21

Fund	2020-21 Amount Budgeted	July 1, 2020 Cash Balance	Estimated Sources of Revenue--2020-21					Estimated July 1, 2021 Cash Balance
			State	Federal	Interest	Local	Other	
General	4,814,683	3	4,814,680	0	0	0	0	XXXXXXXXXX
Supplemental General	1,477,647	125,940	633,320			0	718,387	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	80,600	71,138		0	0	41,880	0	32,418
Adult Supplemental Education	0	0				0	0	0
At Risk (K-12)	681,000	144,606		0	0	620,000	0	83,606
Bilingual Education	0	0		0	0	0	0	0
Virtual Education	25,000	0			0	25,000	0	0
Capital Outlay	875,000	716,307	80,534	0	0	0	320,188	242,029
Driver Training	6,500	11,568	1,500	0	0	0	0	6,568
Declining Enrollment	0	0				0	XXXXXXXXXX	0
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	471,550	44,301	2,273	225,004	0	90,000	117,684	7,712
Professional Development	48,500	51,039	3,900	0	0	10,000	0	16,439
Parent Education Program	17,500	16,000	0	0	0	17,500	0	16,000
Summer School	0	0				0	0	0
Special Education	830,068	371,805	0	0	0	650,000	0	191,737
Career and Postsecondary Education	119,250	98,948	0	0	0	85,000	0	64,698
Special Liability Expense Fund	0	0				0	0	0
Special Reserve Fund	0	0						XXXXXXXXXX
Gifts and Grants	14,154	14,154	0	0			0	0
Textbook & Student Materials Revolving		147,186						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	631,988	0	631,988			0		XXXXXXXXXX
Contingency Reserve		300,000						XXXXXXXXXX
Activity Funds		31,977						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	296,949	-24,387	XXXXXXXXXX	321,336	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	10,390,389	2,120,585	6,168,195	546,340	0	1,539,380	1,156,259	661,207
Less Transfers	1,539,380							
TOTAL Budget Expenditures	\$8,851,009							

Sources of Revenue - - State, Federal, Local

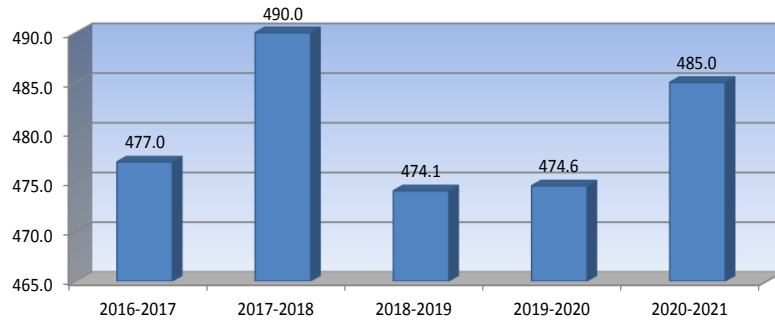
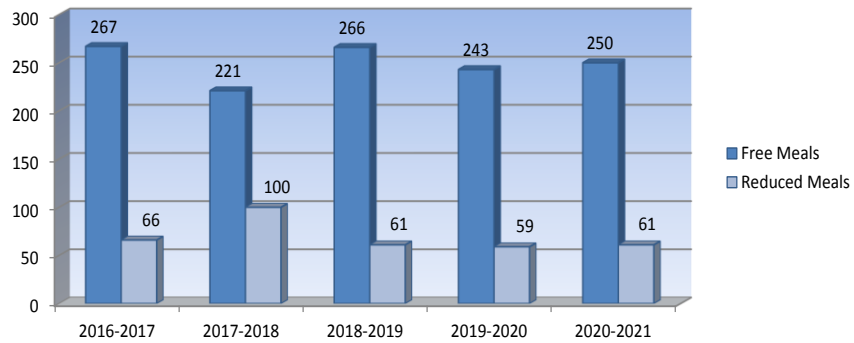
	2018-2019	2019-2020	2020-2021
State Revenues	5,619,738	6,009,485	6,168,195
Federal Revenues	655,771	542,566	546,340
Local Revenues*	1,466,233	1,534,284	1,156,259
Total Revenues	7,741,742	8,086,335	7,870,794
Revenues Per Pupil	16,227	16,896	16,063

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

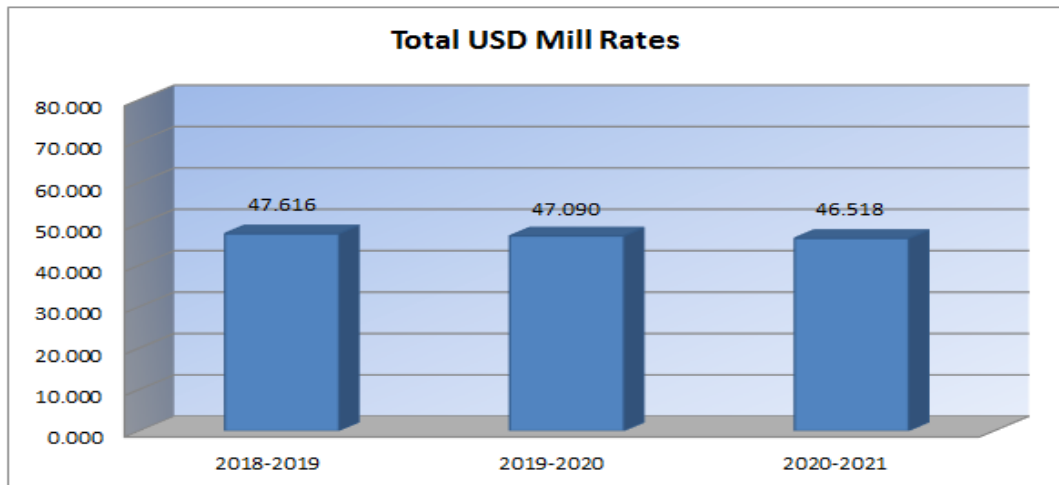
	2016-2017 Actual	2017-2018 Actual	% inc/ dec	2018-2019 Actual	% inc/ dec	2019-2020 Actual	% inc/ dec	2020-2021 Budget	% inc/ dec
FTE Enrollment (excl. Virtual)*	477.0	490.0	3%	474.1	-3%	474.6	0%	485.0	2%
Number of Students - Free Meals	267	221	-17%	266	20%	243	-9%	250	3%
Number of Students - Reduced Meals	66	100	52%	61	-39%	59	-3%	61	3%

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 2016-17 school year, the 2016-17 kindergarten FTE is funded as 1.0 regardless of attendance. Virtual enrollment is excluded.

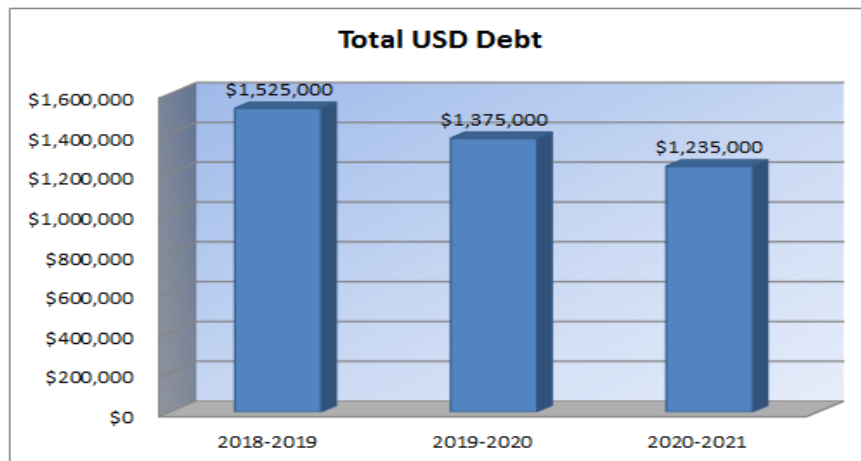
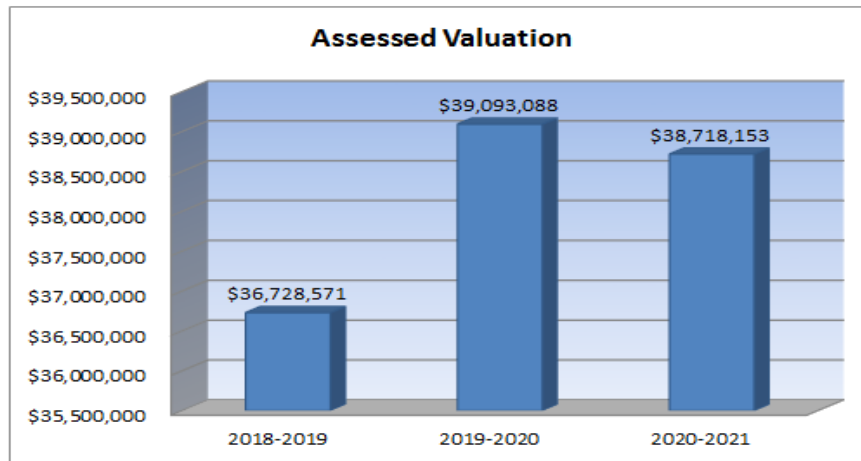
**Miscellaneous Information
Mill Rates by Fund**

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
General	20.000	20.000	20.000
Supplemental General	19.637	19.090	18.518
Adult Education	0.000	0.000	0.000
Capital Outlay	7.979	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	47.616	47.090	46.518
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



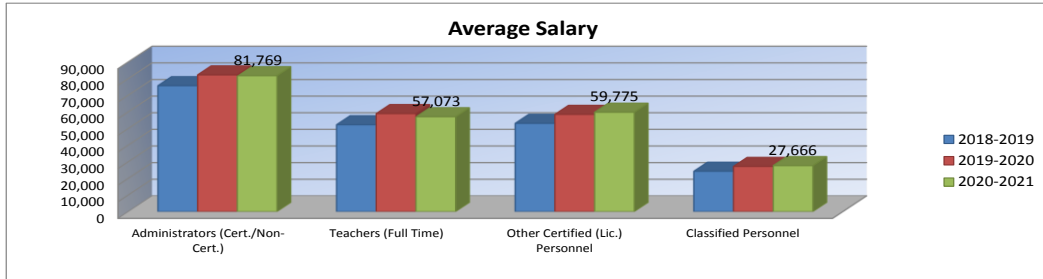
Other Information

	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget
Assessed Valuation	\$36,728,571	\$39,093,088	\$38,718,153
Bonded Indebtedness	1,525,000	1,375,000	1,235,000



USD# 247
AVERAGE SALARY

	2018-19 Actual			2019-20 Actual			2020-21 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	7.0	530,148	75,735	8.0	657,916	82,240	8.0	654,152	81,769
Teachers (Full Time)	39.0	2,037,922	52,254	39.0	2,299,744	58,968	39.0	2,225,838	57,073
Other Certified (Licensed) Personnel	3.0	159,276	53,092	3.0	175,469	58,490	3.0	179,326	59,775
Classified Personnel	41.0	995,621	24,283	41.0	1,114,877	27,192	41.0	1,134,304	27,666
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