

2003 - 2004

Budget at a Glance



Cherokee USD 247

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**Summary of Total Expenditures By Function  
(All Funds)**

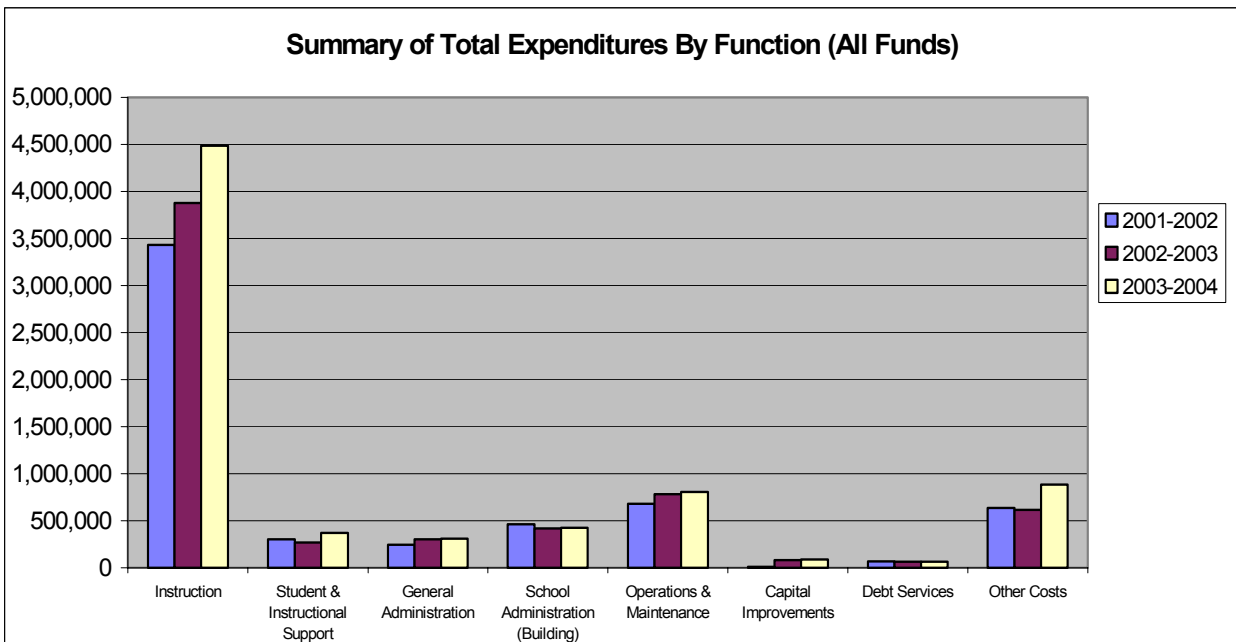
	2001-2002 Actual	% of Tot	2002-2003 Actual	% of Tot	% inc/ dec	2003-2004 Budget	% of Tot	% inc/ dec
Instruction	3,431,608	59%	3,876,358	60%	13%	4,485,445	60%	16%
Student & Instructional Support	302,722	5%	269,232	4%	-11%	373,279	5%	39%
General Administration	247,536	4%	302,457	5%	22%	308,500	4%	2%
School Administration (Building)	466,016	8%	416,841	6%	-11%	426,500	6%	2%
Operations & Maintenance	680,028	12%	783,742	12%	15%	805,232	11%	3%
Capital Improvements	9,974	0%	81,445	1%	717%	90,000	1%	11%
Debt Services	69,453	1%	66,752	1%	-4%	67,500	1%	1%
Other Costs	634,281	11%	616,203	10%	-3%	885,671	12%	44%
<b>Total Expenditures</b>	<b>5,841,618</b>	<b>100%</b>	<b>6,413,030</b>	<b>100%</b>	<b>10%</b>	<b>7,442,127</b>	<b>100%</b>	<b>16%</b>

The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Technology Education, Vocational Education, School Retirement, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, Technology Education, School Retirement, Student Materials Revolving & Textbook Rental, Gifts/Grants, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Area Vocational Education, and Special Education Coop.

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

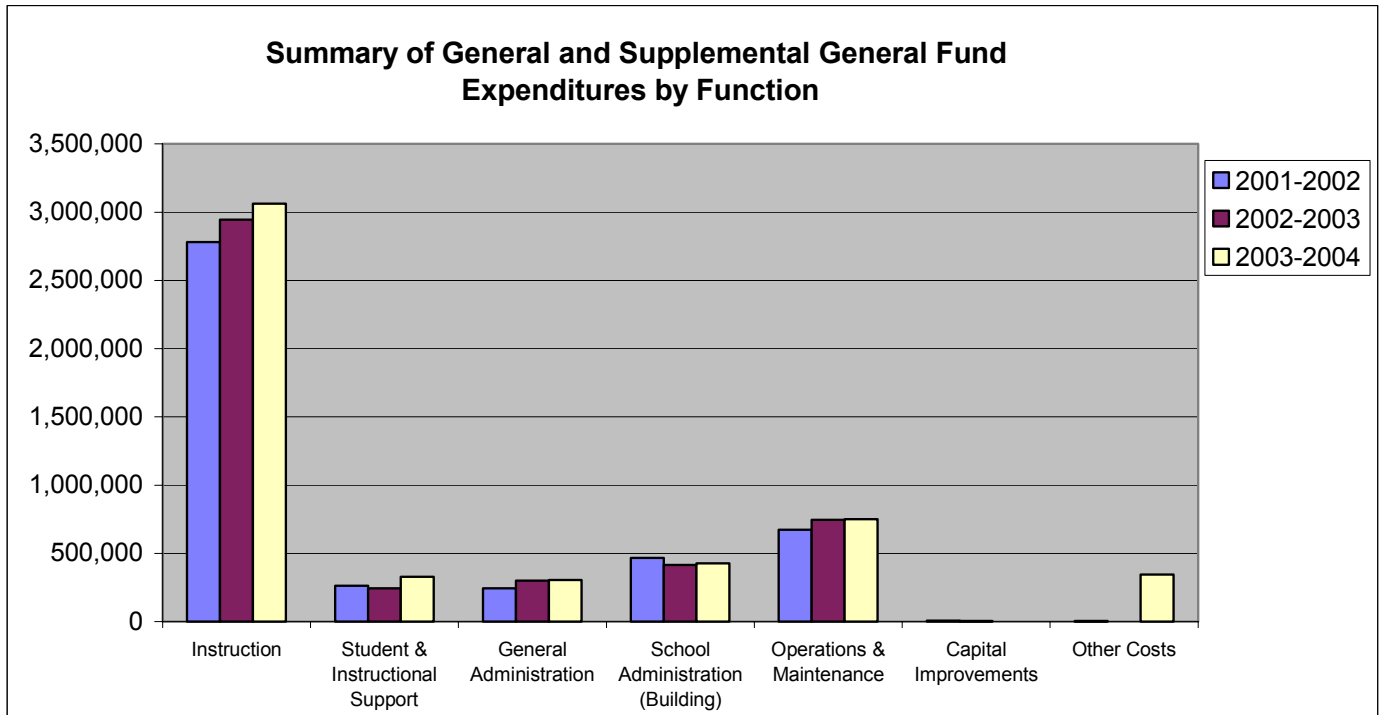
Further definition of what goes into each category:

- Instruction - 1000
- Student & Instructional Support - 2100 & 2200
- General Administration - 2300
- School Administration (Building) - 2400
- Operations & Maintenance - 2600
- Other Costs - 2500, 2800, 2900 and 3000 and all others not included elsewhere
- Capital Improvements - 4000
- Debt Services - 5100 Transfers - 5200



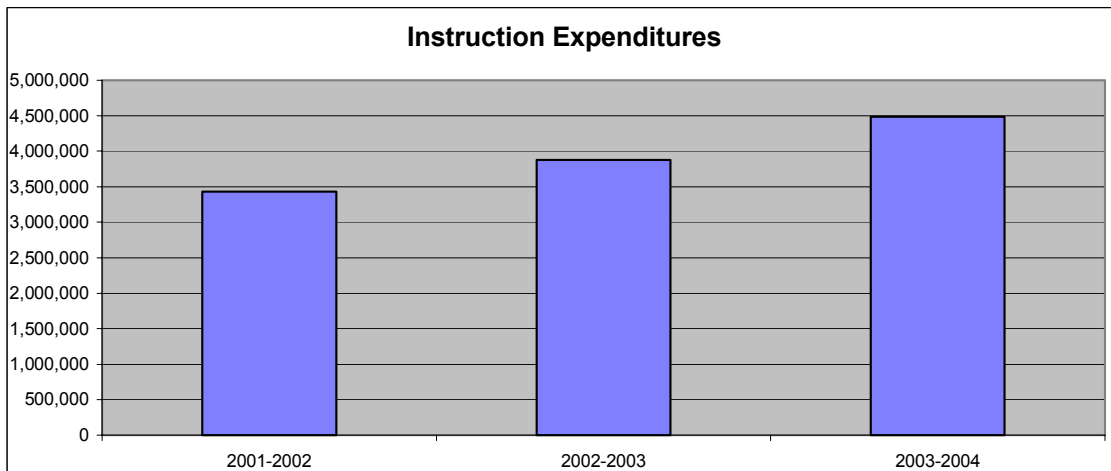
**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2001-2002 Actual</b>	<b>% of Tot</b>	<b>2002-2003 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2003-2004 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	2,780,375	63%	2,944,743	63%	6%	3,061,000	59%	4%
Student & Instructional Support	263,460	6%	243,694	5%	-8%	327,500	6%	34%
General Administration	244,361	6%	300,057	6%	23%	305,000	6%	2%
School Administration (Building)	466,016	10%	416,841	9%	-11%	426,500	8%	2%
Operations & Maintenance	673,353	15%	746,781	16%	11%	751,750	14%	1%
Capital Improvements	9,374	0%	3,933	0%	-58%	0	0%	-100%
Other Costs	3,950	0%	0	0%	-100%	345,000	7%	0%
<b>Total Expenditures</b>	<b>4,440,889</b>	<b>100%</b>	<b>4,656,049</b>	<b>100%</b>	<b>5%</b>	<b>5,216,750</b>	<b>100%</b>	<b>12%</b>
Amount per Pupil	\$5,293		\$5,520		4%	\$6,174		12%



### Instruction Expenditures (1000)

	2001-2002 Actual	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
General	2,751,182	2,892,730	5%	2,911,000	1%
Federal Funds	176,117	194,781	11%	256,945	32%
Supplemental General	29,193	52,013	78%	150,000	188%
Bilingual Education	0	0	0%	0	0%
Capital Outlay	73,465	0	-100%	250,000	0%
Driver Education	12,628	12,367	-2%	28,000	126%
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	303,941	630,052	107%	794,500	26%
Technology Education	0	0	0%		
Transportation	0	0	0%		
Vocational Education	73,788	83,778	14%	95,000	13%
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%		
Contingency Reserve	0	0	0%		
Text Book & Student Material	11,294	10,637	-6%		
Bond & Interest #1	0	0	0%	0	0%
Bond & 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%
<b>SUBTOTAL</b>	<b>3,431,608</b>	<b>3,876,358</b>	<b>13%</b>	<b>4,485,445</b>	<b>16%</b>
Enrollment (FTE)*	839.0	843.5	1%	845.0	0%
Amount per Pupil	4,090	4,596	12%	5,308	16%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>3,431,608</b>	<b>3,876,358</b>	<b>13%</b>	<b>4,485,445</b>	<b>16%</b>



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

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

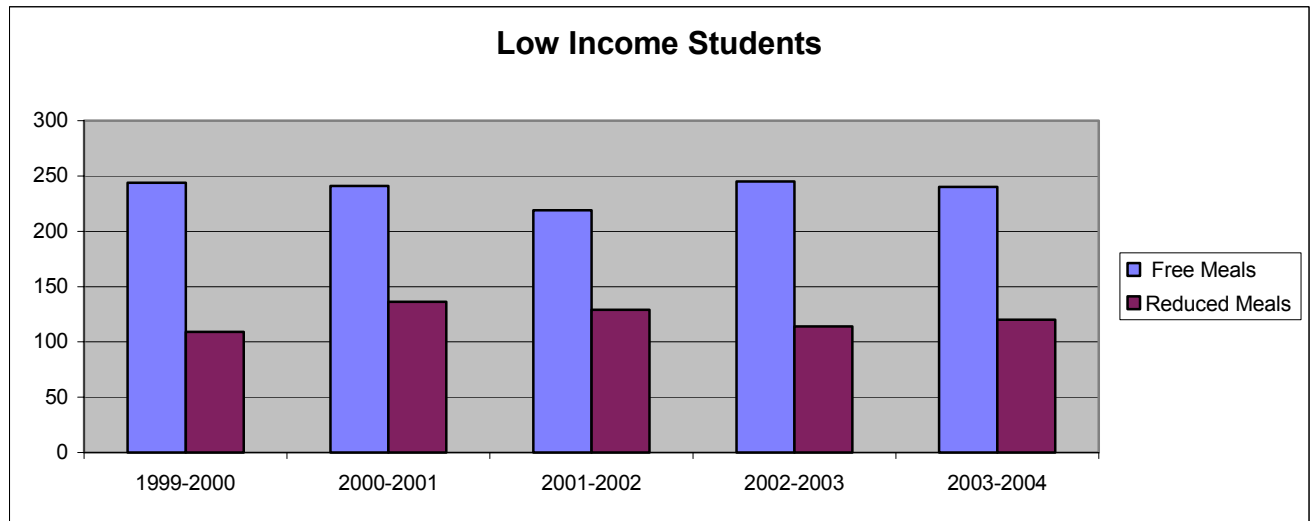
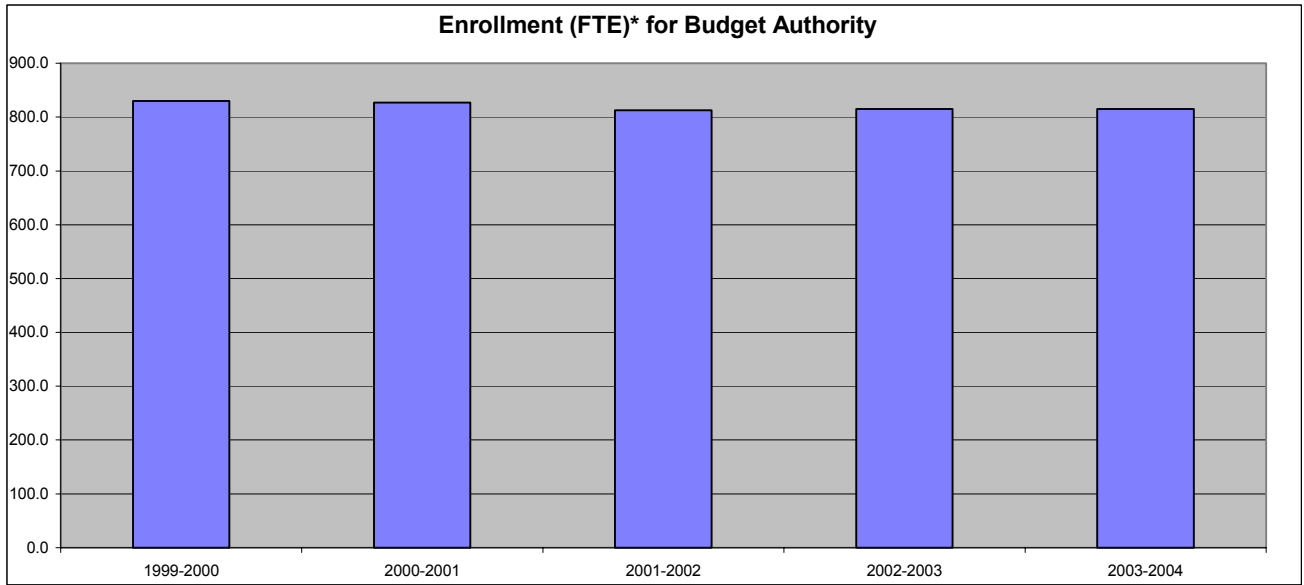
\*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

# Sources of Revenue and Proposed Budget for 2003-04

Fund	2003-04	July 1, 2003 Cash Balance	Estimated Sources of Revenue--2003-04				
	Amount Budgeted		State	Federal	Local		
					Interest	Transfers	Other
General	5,194,190	0	4,685,368	0		0	508,822
Supplemental General	975,000	19,202	493,551				462,247
Adult Education	0	0	0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0
Bilingual Education	0			0	0	0	0
Capital Outlay	407,500	548,581		0	30,000	98,500	64,172
Driver Training	33,032	16,657	4,875		0	10,000	1,500
Extraordinary School Program	0	0			0	0	0
Food Service	449,015	87,722	5,175	202,993	0	45,000	108,125
Professional Development	23,279	13,279	0	0	0	10,000	0
Parent Education Program	10,000	0	0	0	0	10,000	0
Summer School	0	0		0	0	0	0
Special Education	902,656	225,216	0	0	0	648,940	28,500
Vocational Education	95,000			0	0	95,000	0
Area Vocational School	0	0	0	0	0	0	0
Special Liability Expense Fund	0	0				0	0
Special Reserve Fund							
Gifts and Grants	0	0					0
Textbook & Student Materials Revolving							
School Retirement	0	0			0		0
Extraordinary Growth Facilities	0	0					0
Bond and Interest #1	0	0	0		0		0
Bond and Interest #2	0	0	0		0		0
No Fund Warrant	0	0					0
Special Assessment		0					0
Temporary Note	0	0			0		0
Coop Special Education	0	0	0	0	0	0	0
Federal Funds	304,895	5,303	xxxxxxxxxxx	299,592	xxxxxxxxxxxxx	xxxxxxxxxxxxx	xxxxxxxxxxxxx
SUBTOTAL	8,394,567	915,960	5,188,969	502,585	30,000	917,440	1,173,366
Less Transfers	917,440						
TOTAL Budget Expenditures	<u>\$7,477,127</u>						

### Other Information

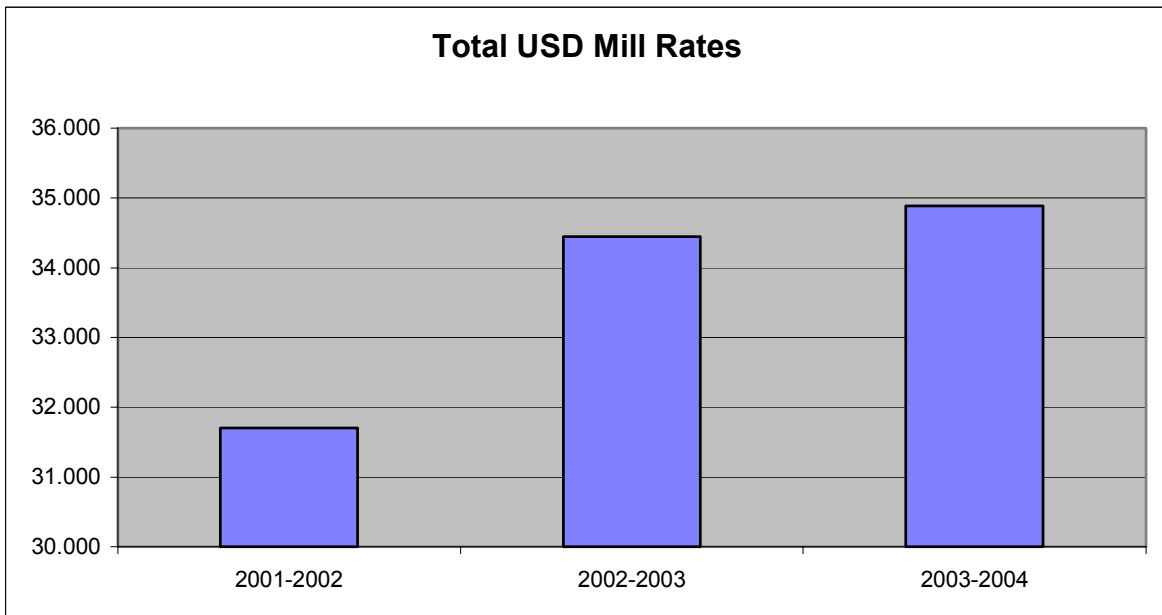
	1999-2000 Actual	2000-2001 Actual	% inc/ dec	2001-2002 Actual	% inc/ dec	2002-2003 Actual	% inc/ dec	2003-2004 Budget	% inc/ dec
Enrollment (FTE)*	829.8	827.1	0%	812.5	-2%	815.0	0%	815.0	0%
Number of Students - Free Meals	244	241	-1%	219	-9%	245	12%	240	-2%
Number of Students - Reduced Meals	109	136	25%	129	-5%	114	-12%	120	5%



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

**Miscellaneous Information  
Mill Rates by Fund**

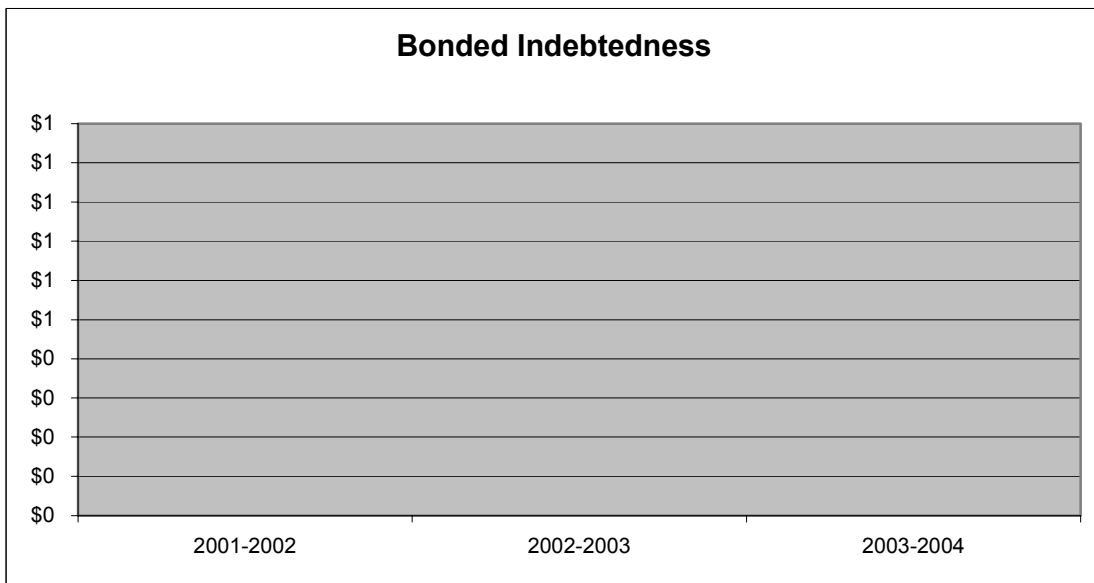
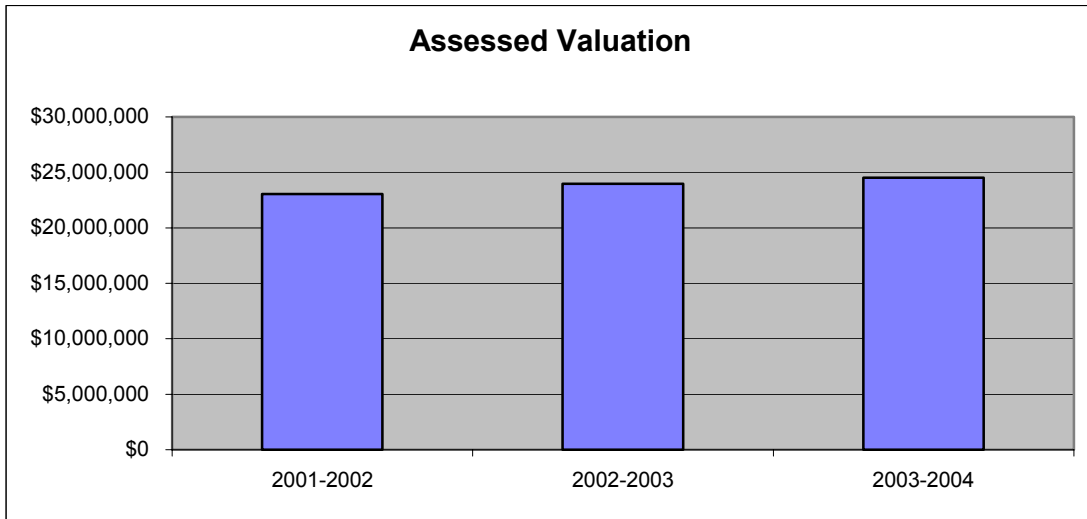
	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
General	20.000	20.000	20.000
Supplemental General	7.721	10.450	14.886
Adult Education	0.000	0.000	0.000
Capital Outlay	3.983	3.998	0.000
Special Liability			0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond & Interest 1	0.000	0.000	0.000
Bond & 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
<b>TOTAL USD</b>	<b>31.704</b>	<b>34.448</b>	<b>34.886</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Benefits	0.000	0.000	0.000
Recreation Commission	0.000	0.000	0.000
Recreation Commission Employee Benefit	0.000	0.000	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>





## Other Information

	2001-2002 Actual	2002-2003 Actual	2003-2004 Budget
Assessed Valuation	\$23,059,495	\$23,977,783	\$24,510,980
Bonded Indebtedness	0	0	0



USD# 247  
AVERAGE SALARY

	2002-03 Actual			2003-04 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.5	546,432	52,041	10.5	562,825	53,602
Teachers (Full Time)	62.0	2,363,024	38,113	61.0	2,394,640	39,256
Other Certified (Licensed) Personnel	6.5	259,808	39,970	6.5	267,602	41,170
Classified Personnel	58.0	809,559	13,958	57.0	826,846	14,506
Substitutes/Temporary Help	XXXXX		XXXXXXXXXXXXX	XXXXX		XXXXXXXXXXXXX

**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)**

<http://www.ksde.org/k12/k12.html>

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

### **School Finance Reports and Publications**

<http://www.ksde.org/leaf/reports.html>

- Certified Personnel
- Enrollment
- Dropouts
- Graduates
- Salary Reports

### **Kansas Building Report Card**

<http://www.ksde.org/reportcard.html>

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