



2008-09 Budget at a Glance

USD 247 - Cherokee

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

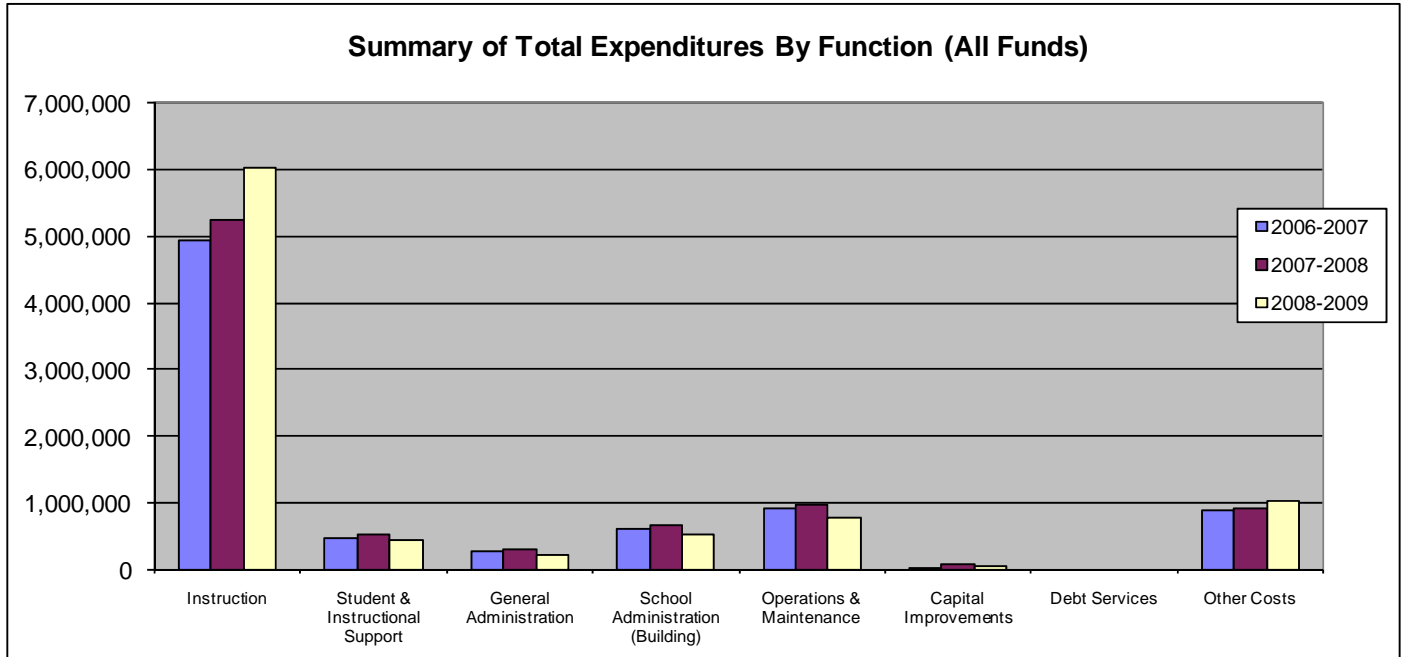
	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	4,932,252	60%	5,236,183	60%	6%	6,016,987	66%	15%
Student & Instructional Support	486,661	6%	539,302	6%	11%	443,306	5%	-18%
General Administration	288,120	4%	311,392	4%	8%	231,337	3%	-26%
School Administration (Building)	624,433	8%	669,675	8%	7%	528,304	6%	-21%
Operations & Maintenance	922,767	11%	987,057	11%	7%	776,406	9%	-21%
Capital Improvements	37,449	0%	77,343	1%	107%	50,000	1%	-35%
Debt Services	0	0%	0	0%	0%	0	0%	0%
Other Costs	902,796	11%	933,610	11%	3%	1,036,283	11%	11%
Total Expenditures	8,194,478	100%	8,754,562	100%	7%	9,082,623	100%	4%
Amount per Pupil	\$9,993		\$10,612		6%	\$11,570		9%

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, Vocational 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, 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.

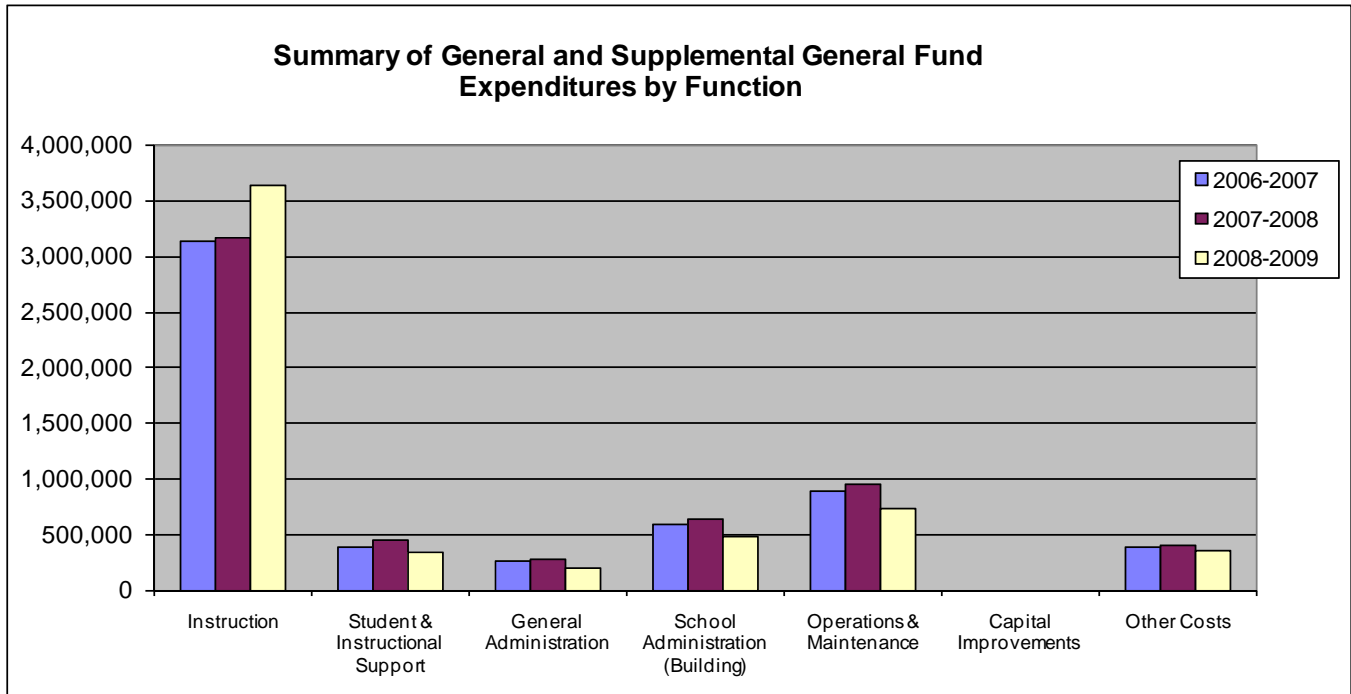
Further definition of what goes into each category:

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



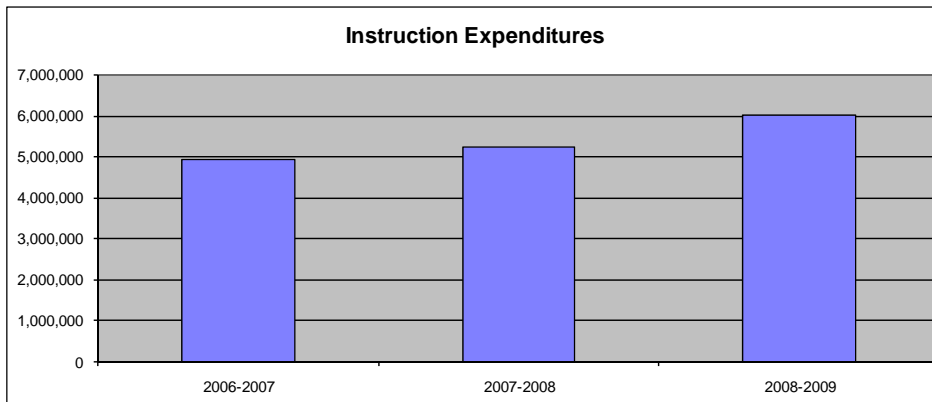
Summary of General and Supplemental General Fund Expenditures by Function

	2006-2007 Actual	% of Tot	2007-2008 Actual	% of Tot	% inc/ dec	2008-2009 Budget	% of Tot	% inc/ dec
Instruction	3,143,953	55%	3,162,209	54%	1%	3,643,830	63%	15%
Student & Instructional Support	397,644	7%	453,001	8%	14%	343,500	6%	-24%
General Administration	270,268	5%	285,929	5%	6%	202,500	4%	-29%
School Administration (Building)	596,231	10%	637,487	11%	7%	490,000	8%	-23%
Operations & Maintenance	892,681	16%	956,308	16%	7%	735,000	13%	-23%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	391,752	7%	413,736	7%	6%	366,000	6%	-12%
Total Expenditures	5,692,529	100%	5,908,670	100%	4%	5,780,830	100%	-2%
Amount per Pupil	\$6,942		\$7,162		3%	\$7,364		3%



Instruction Expenditures (1000)

	2006-2007 Actual	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
General	2,186,107	2,069,884	-5%	2,453,830	19%
Federal Funds	203,923	195,199	-4%	215,741	11%
Supplemental General	957,846	1,092,325	14%	1,190,000	9%
At Risk (4yr Old)	25,172	22,990	-9%	29,406	28%
At Risk (K-12)	273,059	466,476	71%	553,900	19%
Bilingual Education	0	0	0%	0	0%
Virtual Education				0	
Capital Outlay	199,493	122,411	-39%	150,000	23%
Driver Education	15,098	14,860	-2%	21,031	42%
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	757,629	890,074	17%	997,000	12%
Cost of Living	0	0	0%	0	0%
Vocational Education	120,000	144,901	21%	145,000	0%
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%		
KPERS Spec. Ret. Contribution	183,925	208,563	13%	261,079	25%
Contingency Reserve	0	0	0%		
Text Book & Student Material	10,000	8,500	-15%		
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%
SUBTOTAL	4,932,252	5,236,183	6%	6,016,987	15%
Enrollment (FTE)*	820.0	825.0	1%	785.0	-5%
Amount per Pupil	6,015	6,347	6%	7,665	21%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Area Vocational School	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
TOTAL	4,932,252	5,236,183	6%	6,016,987	15%



NOTE: Gifts/Grants include private grants and grants from federal sources.

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

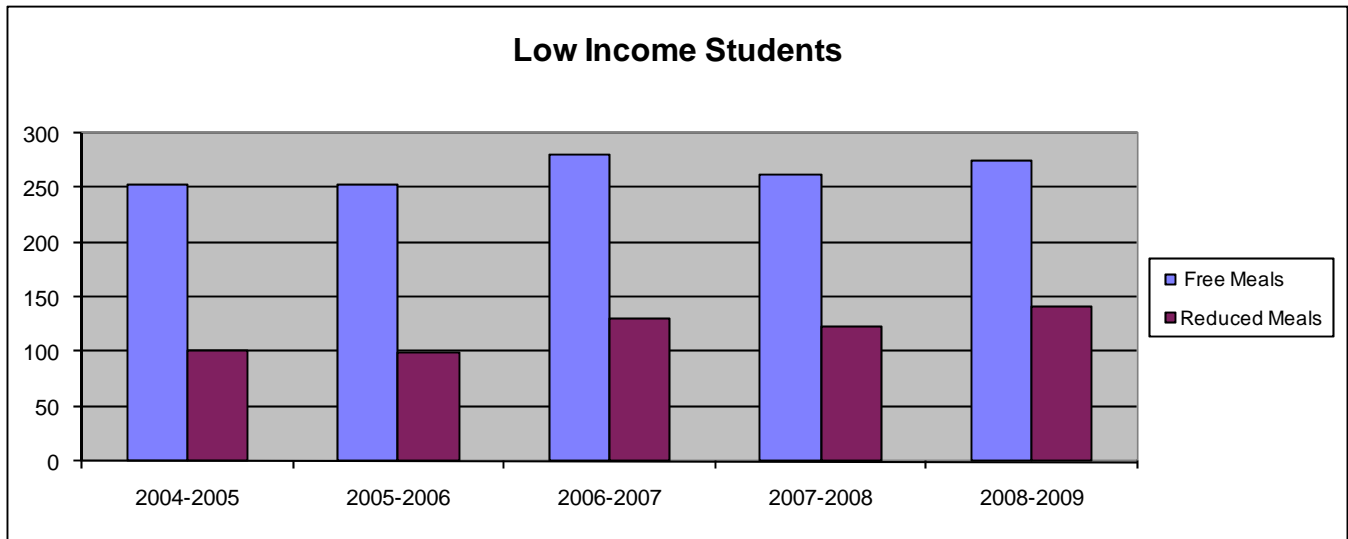
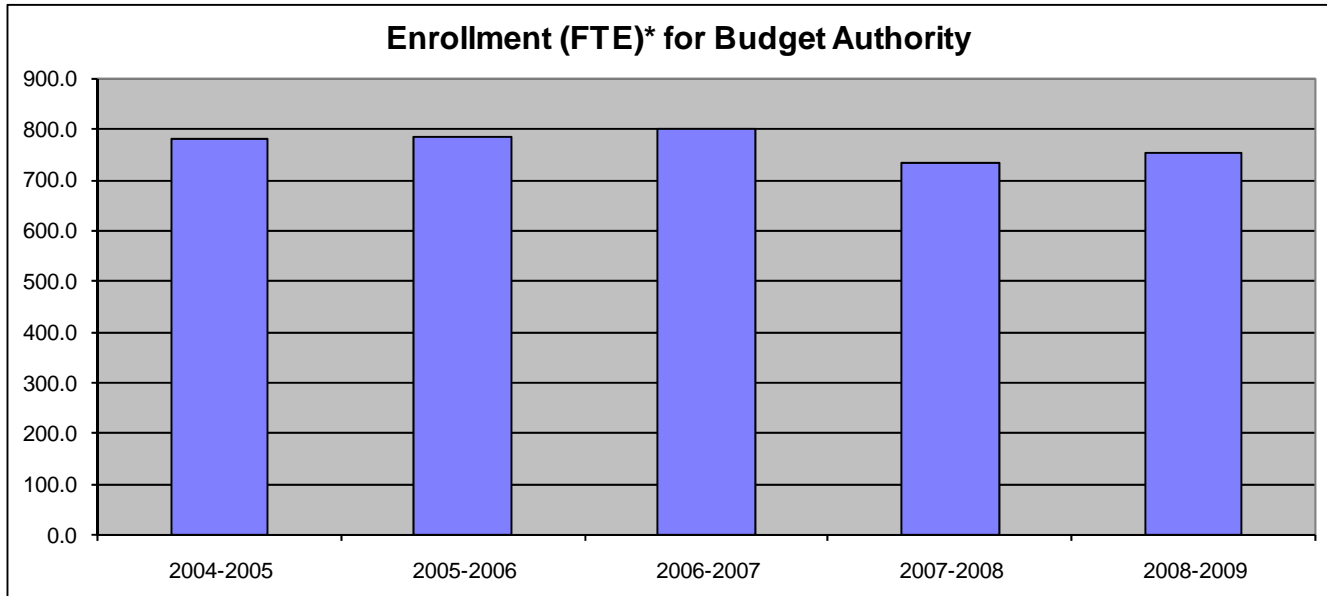
*Enrollment (FTE) includes the enrollment of the district used for state aid and budget authority, and all other preschool enrollment and kindergarten students attending full time.

Sources of Revenue and Proposed Budget for 2008-09

Fund	2008-09	July 1, 2008 Cash Balance	Estimated Sources of Revenue--2008-09				
	Amount Budgeted		State	Federal	Interest	Local Transfers	Other
General	6,127,736	0	5,698,718	0		0	429,018
Supplemental General	1,675,000	16,200	1,013,510				645,290
Adult Education	0	0	0	0	0	0	0
At Risk (4yr Old)	29,406	0		0	0	29,406	0
Adult Supplemental Education	0	0			0	0	0
At Risk (K-12)	600,000	0		0	0	600,000	0
Bilingual Education	0	0		0	0	0	0
Virtual Education	0	0			0	0	0
Capital Outlay	320,000	318,884	0	0	25,000	150,000	500
Driver Training	21,481	2,501	6,480		0	12,500	0
Declining Enrollment	0	0	0				0
Extraordinary School Program	0	0			0	0	0
Food Service	495,156	25,078	5,265	240,863	0	90,000	133,950
Professional Development	14,500	0	2,000	0	0	12,500	0
Parent Education Program	0	0	0	0	0	0	0
Summer School	0	0		0	0	0	0
Special Education	1,052,670	20,170	0	0	0	982,500	50,000
Vocational Education	145,000	0		0	0	145,000	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
KPERS Special Retirement Contribution	396,339	0	396,339				
Tuition Reimbursement		0	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	227,241	4,697	xxxxxxxxxx	222,544	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx
Cost of Living	0	0	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	xxxxxxxxxxxxxx	0
SUBTOTAL	11,104,529	387,530	7,122,312	463,407	25,000	2,021,906	1,258,758
Less Transfers	2,021,906						
TOTAL Budget Expenditures	\$9,082,623						

Other Information

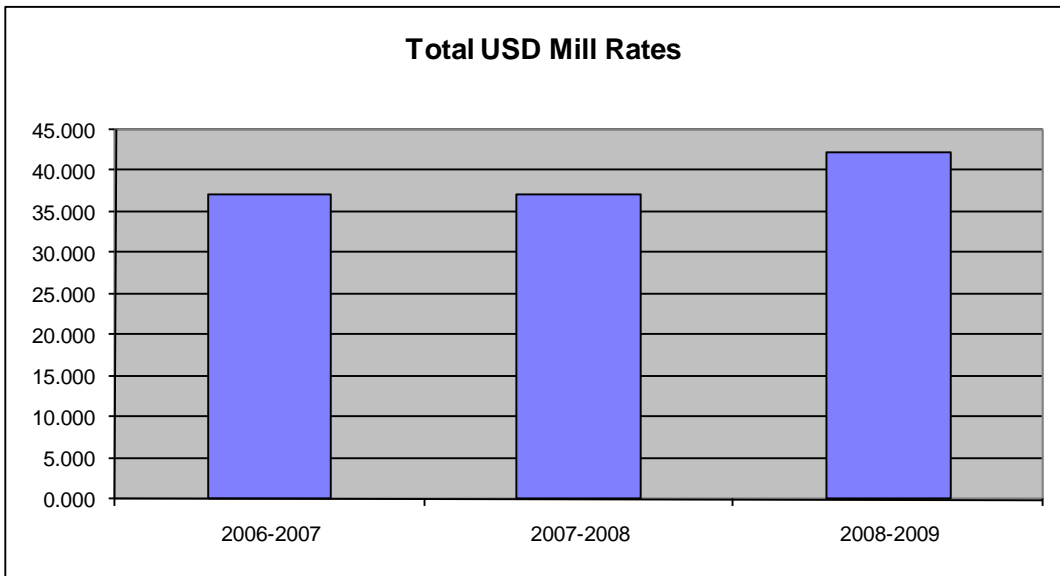
	2004-2005 Actual	2005-2006 Actual	% inc/ dec	2006-2007 Actual	% inc/ dec	2007-2008 Actual	% inc/ dec	2008-2009 Budget	% inc/ dec
Enrollment (FTE)*	783.5	785.5	0%	800.0	2%	732.5	-8%	755.0	3%
Number of Students - Free Meals	252	253	0%	279	10%	261	-6%	275	5%
Number of Students - Reduced Meals	101	99	-2%	129	30%	123	-5%	140	14%



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

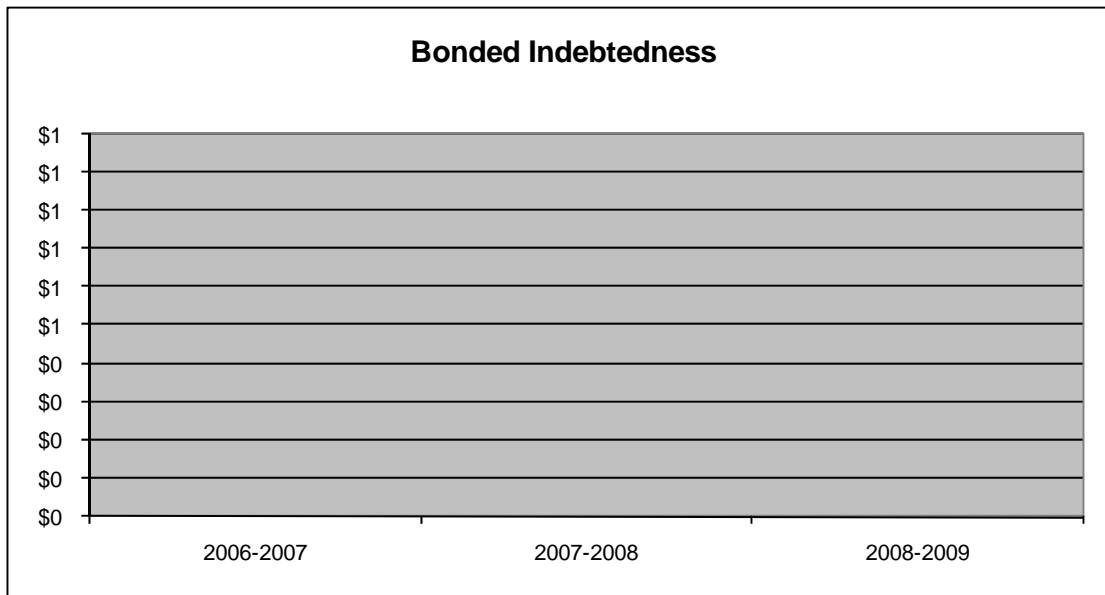
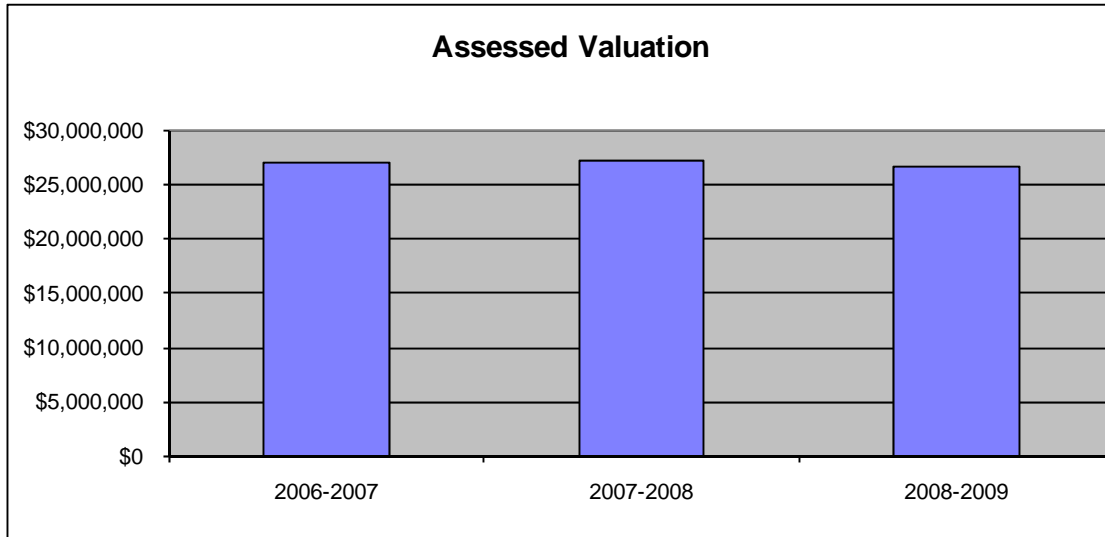
**Miscellaneous Information
Mill Rates by Fund**

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
General	20.000	20.000	20.000
Supplemental General	17.033	17.163	22.142
Adult Education	0.000	0.000	0.000
Capital Outlay	0.000	0.000	0.000
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 & 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
TOTAL USD	37.033	37.163	42.142
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
TOTAL OTHER	0.000	0.000	0.000



Other Information

	2006-2007 Actual	2007-2008 Actual	2008-2009 Budget
Assessed Valuation	\$26,975,917	\$27,223,960	\$26,619,895
Bonded Indebtedness	0	0	0



USD# 247
AVERAGE SALARY

	2006-07 Actual			2007-08 Actual			2008-09 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	10.5	645,000	61,429	10.5	659,424	62,802	10.5	682,504	65,000
Teachers (Full Time)	59.0	2,685,640	45,519	59.0	2,831,383	47,990	59.0	2,930,481	49,669
Other Certified (Licensed) Personnel	9.0	426,908	47,434	8.0	369,936	46,242	8.0	382,884	47,861
Classified Personnel	58.0	1,072,010	18,483	58.0	1,120,513	19,319	58.0	1,159,731	19,995
Substitutes/Temporary Help	XXXXXX	98,121	XXXXXXXXXX	XXXXXX	67,490	XXXXXXXXXX	XXXXXX	75,000	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)

<http://www.ksde.org/Default.aspx?tabid=223>

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

School Finance Reports and Publications

<http://www.ksde.org/Default.aspx?tabid=1870>

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

Kansas Building Report Card (listed on the right under Data Portal sections)

<http://www.ksde.org/Default.aspx?tabid=229>

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