



2018-2019 Annual Budget

JUNE 2018

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June 20, 2018

Board of Education:

The Jefferson City Public School District (hereinafter the “District”) is committed to its mission of giving all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence. The 2018-19 District budget is developed to support the District’s core values of: Learning – In and out of the classroom, Partnerships – *We* are “Stronger Together” through stakeholder collaboration, and Stewardship – Being good stewards of patron resources. The District’s stretch goal of having 100% of our students reading on or above their grade level was also a large contributor in the budget development. The annual budget represents the District’s financial plan for the 2018-19 fiscal year. The budget was developed with input from the staff, the administration, the Board of Education, and the voters of the District.

The educational needs of students today are much different than in the past. We are now preparing our students for careers, many of which do not exist today, and we are preparing them to compete for those jobs against students from around the world. Today’s students need to become lifelong learners so they can remain relevant in our fast changing world. We understand our graduates will face many challenges beyond high school, and it is our mission to prepare them to not only meet those challenges, but to find personal success as well.

This is an exciting time in the history of Jefferson City Public Schools. In April 2017, the voters passed a \$130 million bond issue to construct a second high school (now named Capital City High School) and to construct additions to and completely renovate the existing Jefferson City High School. The voters also passed a \$0.45 operating levy increase for the purpose of staffing and operating Capital City High School and to provide resources to fund needs that the existing budget has been insufficient to fund. This 2018-19 budget only includes the \$0.20 portion of the authorized operating levy increase designated for PK-12 instructional needs,



along with \$0.15 of the levy to operate Capital City High School. The remaining \$0.10 portion of the levy for operating the second high school will be phased in during the 2020-21 school year.

BUDGET KEYS 2018-2019

Student achievement and progress in the instructional program must be the focus of a school district budget. The following are the primary issues associated with the development of the 2018-19 budget.

- **Passage of Operating Levy** – In fiscal year 2017, the District moved \$1.5 million that was budgeted to be spent on building improvements out of the capital budget back into the operations budget to provide resources vital for students and staff success. We quickly found that, while these newly added resources were going to pay huge dividends, we were still not able to provide many of the necessary supports that were needed.

In April 2017, the community voted to increase the operating levy by \$0.45. The increase had two purposes. \$0.20 of the levy increase was to provide an additional \$2 million to be infused into the operations of the District. The FY18 budget included these dollars being spent on the items described in the campaign including textbooks, technology, a preschool classroom at Callaway Hills, and staff supports in the area of behavior, mental health, and instruction. The remaining \$0.25 of the levy increase is needed to pay for the increased costs associated with operating the second high school. Since the District was not incurring costs for operating Capital City High School in FY18, that \$0.25 was voluntarily rolled back.

Due to a provision in state statute, the District will need to increase the operating levy by \$0.15 in FY19. 2018 is not a reassessment year and the law states that if you do a voluntary rollback in a non-reassessment year, the same rollback is required in the subsequent reassessment year. Since the District needs the \$0.25 to fund operating costs in FY20, a full voluntary rollback in FY19 is not possible. The additional funds collected in FY19 will cover the deficit that will occur in FY20 due to the levy remaining the same in FY20. The final \$0.10 of the operating levy will be in place for FY21.

- **State Funding** – A priority was given to education funding in the state budget for 2018-19. For the second year in a row, the current state budget contains enough funding to fully fund the foundation formula.

With full funding of the formula, the State Adequacy Target (SAT) will grow from the current \$6,241 to \$6,308. Additionally, the threshold districts must exceed to receive additional funds for free and reduced students went down. This means the District will be able to claim more students toward the formula.

The biggest change in the state funding is the ability of districts to claim state aid for Pre-K students. When the foundation formula was fully funded in FY18, it triggered funding for Pre-K students in all subsequent years. The District has been paying for our Pre-K program using Title I funds. With the state foundation formula picking up the cost of the Pre-K program, the District is able to reallocate approximately \$600,000 of Title I funds to offer more services to our existing Title I elementaries and also add services to the remaining three elementaries that were previously not being served. This means that all eleven elementary schools will receive Title I services in FY19.

The increase in SAT, reduction of thresholds, and inclusion of Pre-K students, will result in \$1,550,000 additional revenue from the foundation formula.

This budget calls for stable revenues from other state sources, which includes the state transportation formula.

- **Student Population Growth/At-Risk Student Population Growth** – Student enrollment is expected to grow and another large Kindergarten class is expected in FY19. During the last 15 years, the number of students that qualify for free and reduced lunch has more than doubled and is currently more than 5,000. The total percentage of students qualifying district-wide has gone from 29% to 59.4% during this time period. With this growing and changing student population, new resources are needed to adequately educate our students.
- **Staff Compensation** - In continuing the District's Strategic Plan goal to recruit and retain highly qualified staff, the District increased the compensation package across all levels of employees. Prior to FY18, the District went four consecutive years without adding money to the salary schedule and only step movement was granted for raises. In FY18, \$500 was added to every step, which moved the beginning salary to \$36,000, which ranked 3rd in the Central Region behind Camdenton and School of the Osage. The salary package addresses the importance of quality teachers, support and administrative staff. This budget is written with the recommendation to allow normal movement on the Teacher Salary Schedule along with an increase of \$900 to every step. All teachers will receive a \$1,629 raise by advancing one year on the salary schedule and teachers who earn enough college credits will be allowed to earn an additional \$2,135 by moving columns on the salary schedule. The average teacher raise is 3.8%, and similar percentage raises will be given to all classifications of employees, except central office administrators will receive a 2.8% increase.
- **Benefits** - Employee benefits are a major area of concern for most employers. The District took steps in the past to control the spiraling costs of health insurance. Due to the actions taken in years past, the District was able maintain the same rates for 2018-19. This rate hold is happening after the District took an 8% reduction in rates in FY18 preceded by a period of four years of no rate increases. This is very good news when compared to national medical inflation of 8-10%. These savings free up much needed resources to meet the increasing demands of education.
- **Fund Balance** – The District's books are expected to close with just over a \$1,000,000 surplus for the 2017-18 fiscal year. The District plans to run a surplus of \$1,510,000 in 2018-19. This would move the fund balance percentage to 23.8% which is above the Board's goal of 20%. Long range projections show the District maintaining fund balances in the 20% range.

FISCAL STATUS – DISTRICT RESERVES

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2018, are expected to increase to \$21,153,954, which is 22.9% of annual operating expenditures. This level of reserves provides a solid foundation for district decision-making and the ability to maintain our current programs in the near future.

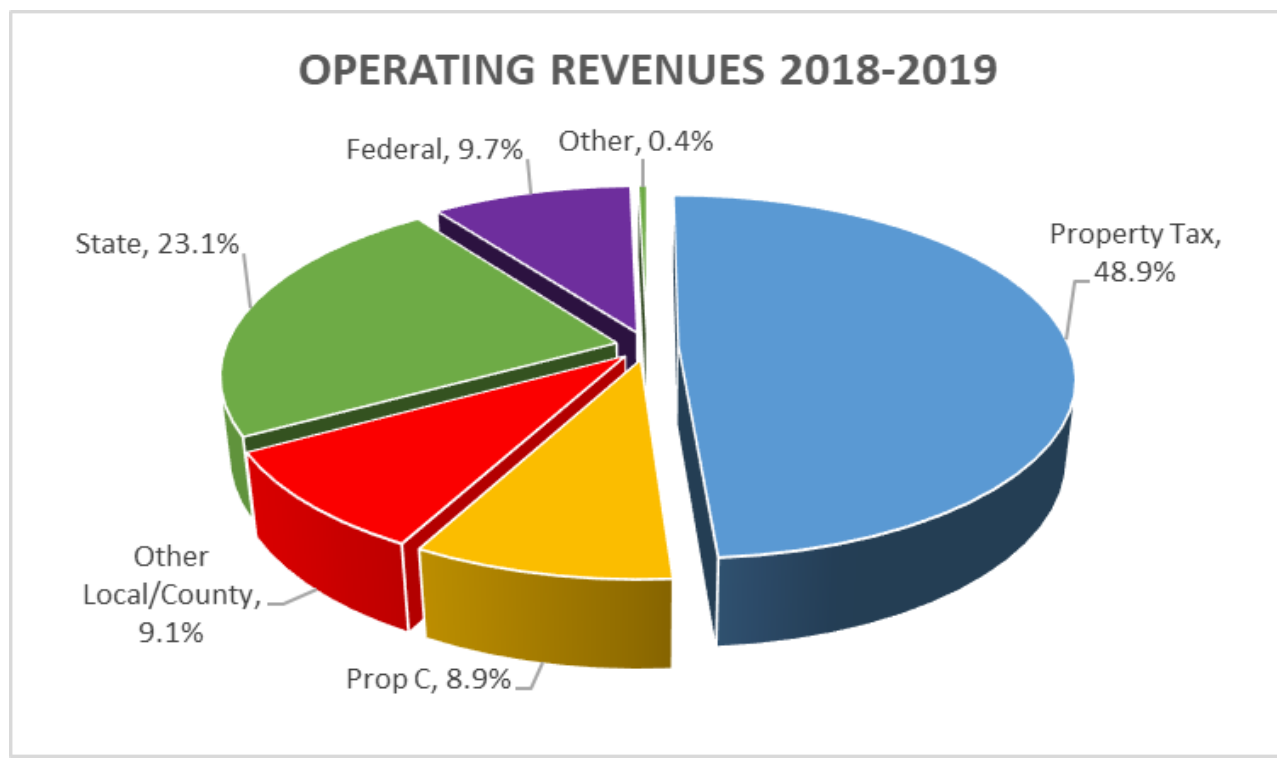
The 2018-19 budget projects a \$1,509,766 surplus to operating reserves. This surplus is inflated due to the early implementation of part of the levy to operate the second high school. A large deficit will occur in FY20 when the operation of Capital City High School begins. This will leave balances on June 30, 2019, at just over \$22.6 million.

While there is no exact answer to the question of the level of reserves needed by a school district, balances of 20% provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50% of the District's revenues come from property taxes, and this revenue is not paid to the District until January. The fund balances are reported as of June 30, so the District has to operate 6 months of the fiscal year before half of the revenue is received. This requires the District to carry a larger June 30 fund balances than other districts. The District must maintain at least 13% balances to avoid running out of money in December before the local tax receipts are received.

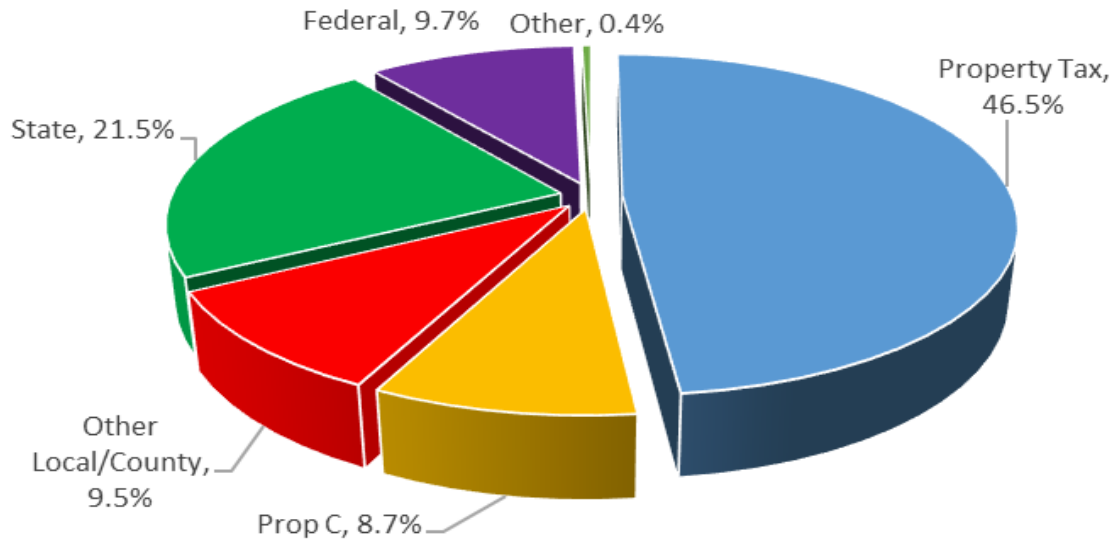
The District will closely monitor fund balances over the next several years as it deficit spends during the opening of Capital City High School. Spending of reserves represents one-time money, and it is important to have a plan to stop deficit spending when you get to your goal.

REVENUE

Total receipts for the 2018-19 budget year are estimated at \$113,523,695 but only 85% of this revenue comes in the operating funds. \$12,410,000 comes in the debt service fund to pay off principal and interest of general obligation debt and \$4,354,000 comes in the capital projects fund to make facility improvements and purchase equipment. An additional \$1,150,000 is associated with student activity accounts.

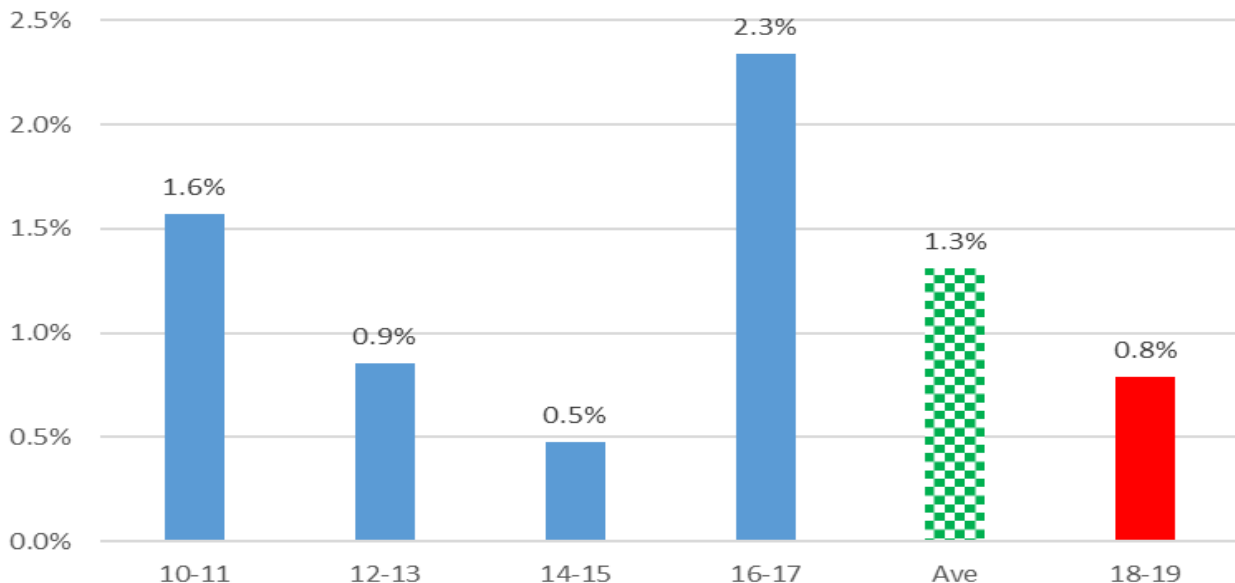


OPERATING REVENUES 2017-2018



Assessed Valuation/Local Taxes: When developing the budget, changes in assessed valuation due to reassessment, new construction, and changes in personal property must be taken into consideration. Every year, the County Assessor is responsible for adding new construction to the tax rolls and for adjusting the tax rolls for changes in personal property. Since personal property generally represents depreciating assets, the total value of this property will go down unless additional personal property is purchased or new personal property replaces aging assets. Reassessment of existing real property is done in every odd numbered year so 2018 is a non-reassessment year. In these non-reassessment years, the District will not realize changes in values to existing property on the tax rolls, but only changes in personal property and new construction. One can see the combination of these changes in 2010, 2012, 2014, and 2016 resulted in average increases in assessed valuation of an average of 1.3%. This budget is written with an estimated increase of 0.8% increase in assessed valuation.

AV GROWTH-NON-REASSESSMENT YEARS



While this is one of the most important figures needed to develop the budget, the county assessor is not required to submit assessed valuation data to the county clerk until July 1st. The county clerk is not required to submit this data to the taxing authorities until July 20th. This timeframe makes it very difficult to write a budget in early June. As of the writing of this budget, we have had several discussions with the Cole County Assessor, but have received no information from Callaway County. District estimates place the 2018-19 assessed valuation (AV) at \$1,282,470,620.

Tax Rate: As mentioned above, the voters passed a general obligation bond issue and operating levy increase in April 2017. Based on the tax rate calculation projections, the budget calls for the tax rate to increase by \$0.15 to \$4.6928.

2018-19 TAX RATE

	18-19	17-18	Difference
MAX AUTHORIZED OPERATING	\$4.2849	\$4.2849	\$0.0000
PROP C ROLLBACK	\$0.3242	\$0.3242	\$0.0000
VOLUNTARY ROLLBACK	\$0.1707	\$0.3207	(\$0.1500)
OPERATING TAX RATE	\$3.7900	\$3.6400	\$0.1500
DEBT SERVICE RATE	\$0.9028	\$0.9028	\$0.0000
TOTAL APPLIED TAX RATE	\$4.6928	\$4.5428	\$0.1500

A person owning a \$150,000 house would pay \$1,337 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes, which is lower than the historical collection rate. The reason for this low assumption is Ameren paid approximately \$400,000 of their taxes under protest in every year since 2013 and it is expected they will do this again. We are hopeful that this case will be settled soon, as we won in the hearings at the State Tax Commission, Cole County Circuit Court, and the Court of Appeals. The case was referred to the Missouri Supreme Court, but they sent it back to the Court of Appeals. Local Property Taxes make up 48.9% of the District’s FY19 operating budget compared to 46.5% in FY18. This increase is due to the operating levy increase approved by voters.

Other Local and County Revenue: Interest income continues to lag behind historical amounts, but the district finally saw an increase in FY2018. The prior banking agreement expired July 1, 2014. The District did a new bank bid and the new rate is 25% lower than the prior agreement. Administration is expecting rates to rise during the next fiscal year and predict a slight increase in interest income.

Year	Interest Income Revenue
2006-2007	\$1,707,004
2007-2008	\$1,048,523
2008-2009	\$639,389
2009-2010	\$547,286
2010-2011	\$457,627
2011-2012	\$427,488
2012-2013	\$450,976
2013-2014	\$417,886
2014-2015	\$359,675
2015-2016	\$412,636
2016-2017	\$505,777
2017-2018-Budget	\$700,000
2018-2019 Budget	\$800,000

County Stock Insurance revenues are very hard to predict. Over the last ten years the District received the following amounts in County Stock Insurance in the operating funds:

Year	County Stock Ins Revenue
2007-2008	\$1,787,000
2008-2009	\$1,383,000
2009-2010	\$1,651,000
2010-2011	\$2,060,000
2011-2012	\$2,456,000
2012-2013	\$1,704,000
2013-2014	\$1,823,000
2014-2015	\$2,253,129
2015-2016	\$3,117,550
2016-2017	\$3,237,941
2017-2018-Budget	\$3,329,055
2018-2019 Budget	\$3,029,055

It is easy to see that this revenue bounces up and down and there is not a good way to calculate the amount at this time. This budget is planning for \$300,000 less than FY18, as the three most recent years were significantly higher than all prior years.

Under this category, the District also receives funds from Fines and Forfeitures, State Assessed Railroad and Utilities, Food Service sales to students and staff, M&M Surcharge, and miscellaneous other minor revenues. Other local and county revenues account for 9.1% compared to 9.5% in FY18.

Proposition ‘C’ – One-Cent Sales Tax: Prop ‘C’ monies are generated by the \$.01 Prop C sales tax and are distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Based on recommendations in recent DESE School Finance Memos, this budget assumes \$1,000 per 2017-18 WADA. This results in an increase of \$150,000 over the 2018 budget.

2007	\$6,678,000
2008	\$6,517,000
2009	\$6,198,000
2010	\$5,969,000
2011	\$6,507,000
2012	\$7,098,000
2013	\$7,189,000
2014	\$7,615,000
2015	\$8,064,000
2016	\$8,239,000
2017	\$8,373,000
Budget 2018	\$8,460,000
Budget 2019	\$8,610,000

The 1¢ sales tax will account for 8.9% of all 2018-19 operating receipts as compared to 8.7% in FY18.

State Aid: The District’s second largest revenue source is the state of Missouri’s basic foundation formula for education. This formula was rewritten effective July 1, 2006. The formula was phased in over 7 years. FY13 marked the first year districts were paid 100% under the SB287 formula.

Unfortunately, the 2008 financial crisis did not allow the state to keep up with the promise made in SB287 and the formula became massively underfunded.

The state budget has enough funds appropriated to fully fund the foundation formula for the second consecutive year. This budget is written using a proration factor of 100% on the artificially reduced SAT of \$6,308. Due to many moving pieces in the formula the District should see an increase of \$1,550,000.

Approximately 80% of the District's state revenue comes from the foundation formula, but an additional \$4.4 million comes from other state sources. The largest of these revenue sources are Early Childhood Special Education (ECSE), State Transportation Aid, Parents as Teachers, and Special Education High Needs. Total operating state funds for 2018-19 will amount to approximately \$22.33 million, 23.1% of District operating receipts vs. 21.5% in FY18.

Federal Funds: The District gets 86% of its federal revenues from three sources (IDEA, Title I, and Food Reimbursement) and this budget anticipates a slight reduction in funding in these areas for FY19. Federal operating receipts make up 9.7% of total operating funds, which is the same 9.7% last year.

PROGRESS-OPERATING LEVY ELECTION

A major purpose of a school district budget is to allocate resources to consistently improve the instructional program. The budget should be structured to promote success in all aspects of the operation of a district. The District will have more resources to achieve the mission with the passage of the operating levy in April 2017. An increase of \$0.45 was approved, but \$0.25 was earmarked for the operation of Capital City High School. The remaining \$0.20 of the increased levy will provide funding for textbooks, technology, a preschool classroom at Callaway Hills, and supports in the area of behavior, mental health and instructional coaching.

Textbooks: The levy provides \$1 million annually to purchase textbooks to support the curriculum and teaching in the district. In fiscal year 2018, the District purchased math textbooks for grades K-12. During the 2016-17 school year, a pilot program was implemented to test three different vendors. Houghton Mifflin Harcourt was selected and the new resources will be available for the first day of the 2017-18 school year. With this purchase, the District also receives professional development for staff to help them maximize the use of the new resource. The same process was used in 2017-18 to pilot science textbooks and the purchase for grades K-12 science textbooks will occur in FY19.

Technology: The passage of the levy will help expand the technology used in grades K-8. The District has done a very good job providing devices to students in grades 9-12, as each student is issued a device. The other grades had fallen behind other districts in the availability of devices in K-8. With the passage of the levy, the District was able to provide a device for every student in grades 6-8, and one device for every two students in grades K-5.

As the District does more online testing and instruction, this infusion of technology will be a huge benefit to teachers and help with student learning.



This levy will provide the funds to make the initial investment in these devices and maintain a replacement cycle by using leasing terms that spread out the cash flows for this major expenditure. With more devices there is a need for support. This budget has an increase of two FTE's in the technology department.

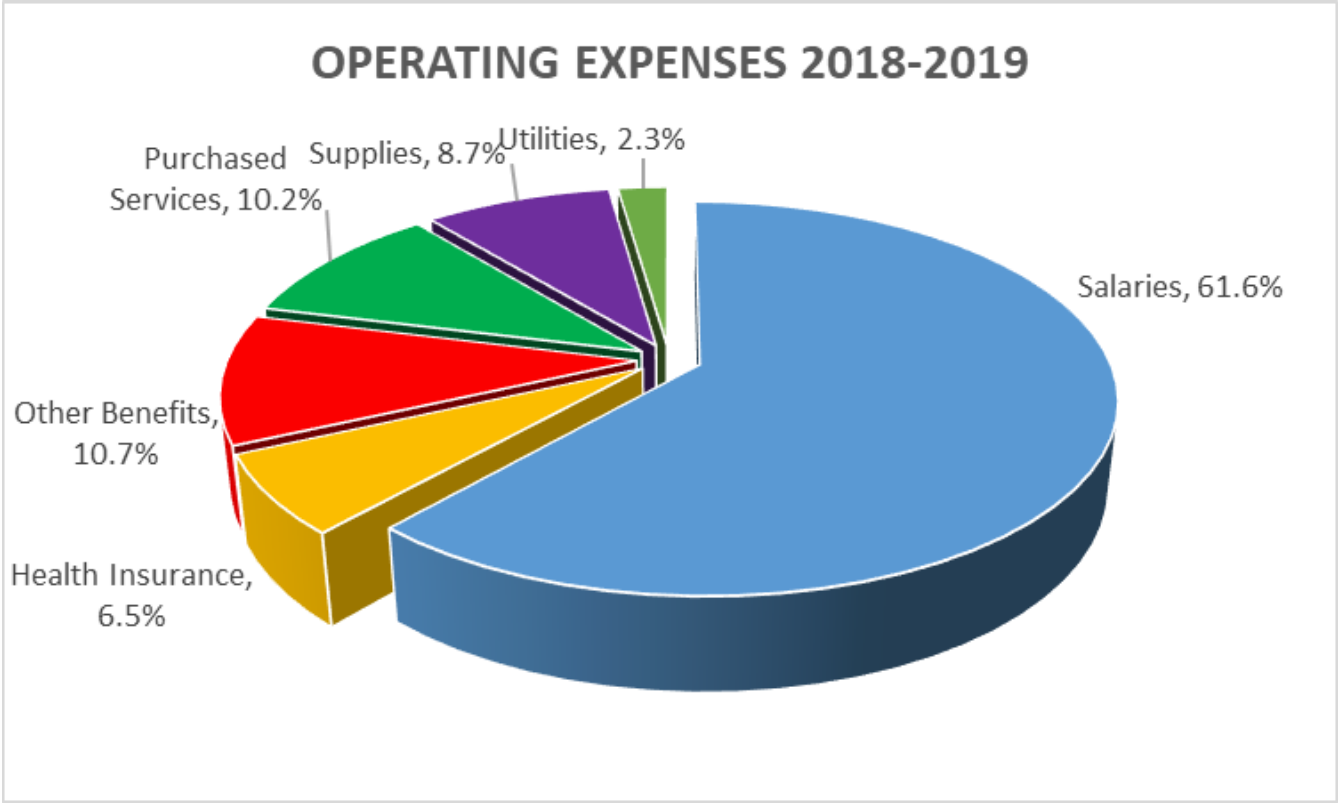
Preschool Class in Callaway County: One of the brightest spots in the District is the Pre-K program at SWECC. One of the challenges of the program is that students are not provided transportation and parents have to get their children to and from school every day. We have had very little participation from students in Callaway County and Callaway Hills has the 2nd highest free & reduced lunch percentage in the district. In an effort to get more participation from students in Callaway County, the levy increase provided the resources for a teacher and an aide to staff a Pre-K classroom at Callaway Hills.

Mental Health, Behavior, and Instructional Supports: An additional eight staff members were hired with this revenue. The District added the following staff positions:

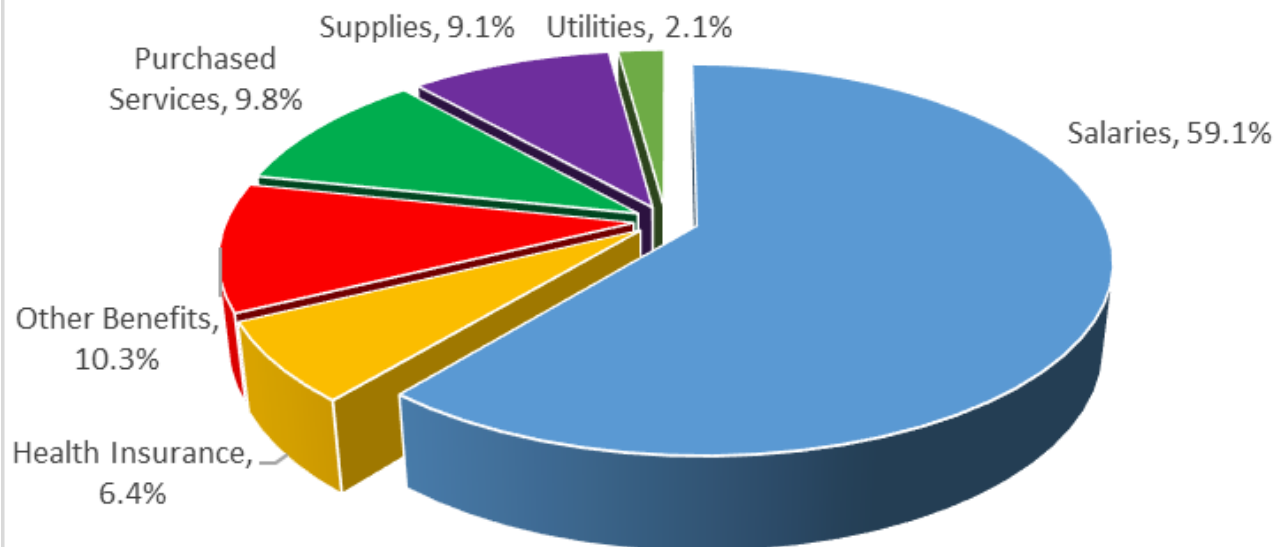
- School Psych Intern
- Teacher for Suspended Student Classroom
- Aide for Suspended Student Classroom
- Instructional coaches at JCHS and TJMS
- Behavior Interventionists at both middle schools
- Instructional Coordinator

EXPENDITURES

Total expenditures for 2018-19 are projected at \$199,937,913. The projected expenses for the operating funds for FY19 are \$95,249,217. An additional \$1,150,000 is associated with student activities.



OPERATING EXPENSES 2017-2018



Employee Salaries: The District employs approximately 1,400 full time employees and an additional 60 part-time employees. Every month the District pays nearly \$4.6 million in salary to these employees. Included in this budget are 16.5 additional positions (One K-12 Process Coordinator, Eleven K-5 Title 1, Two Admin Interns (Lawson & West/Moreau Heights split), Two Technology Support Staff, and a part-time Library Media Specialist at North).

Quality staff is an essential component of a successful educational system and has been a goal of the Board of Education and administration for a long time. The 2002 tax rate increase for staff salaries placed the District in an advantageous position for attracting and retaining excellent teachers and support personnel. It has been a goal in the intervening years to maintain the momentum through salary

increases that recognize the quality of staff.



The District created a new salary schedule in the 2007-08 fiscal year, which gives across the board raises to all teachers. Each year of experience allows a teacher to move down one step on the schedule and earns that teacher \$729. There are five columns on the salary schedule that reward teachers for gaining additional education. The difference in compensation for each column is \$2,135. The recommendation of this budget is to

operate the teacher salary schedule for experience and education. It is very important that we continue to maintain the salary schedule each year. In order to stay competitive, we need to look to add dollars to improve the salary schedule when possible. This budget includes an additional \$900, added to the base

and all cells within the salary schedule. The average raise to teachers equates to a 3.8% increase. In the 2017-18 MSTA salary study, the District ranked 3rd in highest teacher salary in all levels studied for the central region of Missouri. This increase will move the District ahead of where all districts were on the 2017-18 salary study.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a similar 3.8% raise, with the exception of central office administrators, who will receive a 2.8% raise. The District is constantly evaluating our compensation to the market. As a result, this budget increases the compensation for the District's technology support staff.

The total budget for salaries for FY18 is \$58,691,273, which represents 61.6% of the total operating budget. This is an increase of \$2.4 million over FY18.

Employee Benefits: The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$16.4 million or 17.3% of the current operating budget is devoted to medical, life and long-term disability insurance, as well as the District's match for public school retirement, social security and Medicare. This is compared to \$16.0 million and the same 17.3% of operating expenses in FY18.

Contributions to the Public School Retirement System (PSRS) were in an "automatic" escalator mode for a number of years. Contribution rates increased .5% each year, from 10.5% in 2003-04 to 14.5%, in 2011-12, of salary plus board paid health insurance for certified staff. The rate stabilized at that point and will not increase in 2018-19. The non-certified employees pay into the Public Education Employee Retirement System (PEERS), which was also in an "automatic" escalator mode. This contribution rate increased each year from 5.0% in 2003-04 to 6.86% in 2011-12. This rate will remain the same also for the 2018-19 year. These contribution rate increases were costing the District about \$240,000 per year. While the reprieve from these automatic cost increases has been appreciated, discussions of a possible rate increase are beginning and remain a possibility in the future.

The District operates a modified self-insured health insurance program. During the 2007-08 fiscal year, the medical trust's fund balances were exhausted and money was transferred from the District's funds to cover the expenses. Typically, a self-funded plan should retain about 6-9 months of expenses for future unrealized expenses and to account for any number of catastrophic claims that may occur in a given year like JCPS has experienced in the past. Because our reserves were in a negative position, the District was forced to increase premiums and change the plans that were offered from an HMO to a choice of two different PPO plans in July 2008.

The reason the health insurance premiums were skyrocketing was the rapid increase in medical and pharmacy claims in our self-insurance pool. In order to combat these large increases, the District implemented a wellness program, in addition to the change in benefits. The first step of the wellness program is to raise awareness and diagnose the areas that need attention. To achieve this, for the eleventh year, a series of health screenings have been offered to our employees. These health screenings check weight, body mass index, cholesterol, glucose, and blood pressure. Each employee is then asked to fill out a Health Risk Assessment (HRA). This questionnaire asks approximately 50 questions that cover all aspects of a person's lifestyle. The questionnaire is very thorough and asks questions that include but are not limited to seatbelt usage, fruit and vegetable consumption, family medical history, and exercise habits.

Staff members who participate in the health screenings and complete the HRA receive \$30 off their monthly contribution for health insurance, along with a personalized report based on the answers they

have provided. This report points out areas of concern and ways to improve their health. The District receives a global report with all the collective results, which provides valuable information about programs that will be most successful in reducing health care costs. It is important to note that no personally identifiable information is provided to the District. Approximately 80% (over 800) of our staff participate in the questionnaire.

After a 0% increase renewal in 2009-10, the District had a 2.2% increase in premiums for 2010-11, a 4.3% increase in 2011-12 and a 4.2% increase in 2012-13, while keeping benefits the same. The District was able to keep premiums exactly the same in 2013-14, 2014-15, 2015-16, and 2016-17. In 2017-18, the District was actually able to reduce health insurance premiums by 8%. Again in 2018-19, the rates and benefits will remain the same as the prior year. In 2018-19, the District's health insurance rates are only 3.5% higher than the rates in 2008-09. This is a tremendous accomplishment considering national trend increases for health insurance are around 8-10% annually. The timing could not be better for these expenses to remain in control. A 10% increase in health insurance costs for the District would cost an additional \$700,000.

Transportation: The District finished the third year of a 5-year bus contract in June 2018. The first three years of that contract called for a 3.5% increase and the final two years call for a 3% increase, which amounts to approximately \$100,000. These increases are necessary to keep our bus fleet at an adequate age, but more importantly allow them to pay their drivers a higher wage. This should allow them to properly recruit and retain quality drivers for the safe transportation of our students. As the unemployment rate continues to decline, First Student is having a harder time recruiting and retaining enough quality drivers. They have asked for an early renewal, and at this time we do not think it is in the District's best interest. It appears when this contract expires, a large increase will be requested and all options will need to be explored.

The District has historically provided transportation to K-8 students who live more than 1 mile from school. In FY15, the distance for transportation service for our 9-12 students was reduced from 3.5 miles to 1 mile. That service will continue with the passage of this budget.



A huge challenge in the transportation program continues to be predicting fuel costs. The District tries to get the best price on diesel fuel by purchasing fuel by the 7,500-gallon truck load. The District uses approximately 165,000 gallons of fuel each year. The last three years, while prices bounced around throughout the year, the average price per gallon has been pretty stable. FY16 saw a sharp decline in fuel costs and they remained low in FY17. The FY18 budget projects a 20% increase to \$355,000. As with all utilities, the FY19 budget calls for a 10% increase in diesel fuel to \$390,000.

A bill has been introduced in the Missouri legislature for several years that would exempt schools from paying fuel tax on school bus fuel. This change in law would save the District \$20,000-\$25,000 annually. It will not help this budget, but may help future budgets.

Energy Cost: The District saw a large increase in utility costs in 2009-10, due mostly to the massive increase in square footage to heat and cool resulting from the expansions at all elementary schools and the opening of Pioneer Trail Elementary. The budget calls for a 10% increase in utility costs, to guard against higher energy pricing.

YEAR	ELECTRICITY	NATURAL GAS	TOTAL
2009	\$785,000	\$357,000	\$1,142,000
2010	\$878,000	\$425,000	\$1,303,000
2011	\$1,079,000	\$328,000	\$1,407,000
2012	\$1,110,000	\$221,000	\$1,331,000
2013	\$1,195,000	\$288,000	\$1,483,000
2014	\$1,270,000	\$379,000	\$1,649,000
2015	\$1,346,000	\$288,000	\$1,634,000
2016	\$1,378,000	\$204,000	\$1,582,000
2017	\$1,345,000	\$202,000	\$1,547,000
2018 Budget	\$1,400,000	\$219,000	\$1,619,000
2019 Budget	\$1,540,000	\$241,000	\$1,781,000

Probably the best approach toward mitigating high energy costs is to establish an energy savings program. The upgrading of HVAC systems at Nichols Career Center, Board of Education Offices, Callaway Hills, Cedar Hill, Belair, South, West and East, as well as lighting improvements at the middle schools provided a significant impact on utility bills. As the plans for renovation of the current high school and construction of the second high school are developed, energy efficiency is discussed often and high efficient systems will be used in both projects.

School Nutrition Services: The school nutrition services department is intended to be a breakeven department. The department receives revenues from state, federal and local sources with the intention of covering the costs of providing nutritious meals. In the 2007-08 school year, the District had to supplement those revenues with an additional \$560,000 of District resources. The department was challenged with trying to reduce this deficit. By the 2012-13 school year that deficit had been reduced and the department actually made \$94,000. The effect of this reduction is an additional \$650,000 that is freed up for use in educational programs. This budget predicts the department to run a surplus budget, while purchasing \$115,000 of new equipment in 2018-19.



Federal regulations require us to make an effort to have our paid lunch prices become more comparable to the reimbursement rate we receive for “free priced” meals. The District will not change prices for the 2018-19 school year. The prices will remain \$2.50 at the elementary schools and \$2.75 at the secondary schools for lunch and breakfast prices will remain \$1.10 at elementary schools and \$1.25 at the secondary schools.

Capital Projects: The District’s Capital Projects expenditure budget totals \$92,838,648, which includes \$90,000,000 associated with construction costs for the current and second high school. The remaining \$2.8 million is \$500,000 more than what was spent in FY18. These funds come from the following sources: Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues. This budget will help rebuild the fund balance in this fund after the fund was nearly depleted in the 2015-16 fiscal year.

The major projects that are funded with this budget are roof repair and replacements, asphalt and concrete repairs, connect Callaway Hills to Holts Summit Sewer to replace the lagoon, other flooring

replacement throughout the district, tuck-pointing and water heater replacement at Lewis and Clark, and other miscellaneous projects. A list of the projects can be found in Appendix C.

The Capital Projects Fund also has expenditures in this budget to pay the principal and interest on the technology lease purchase that was implemented in FY2018.

Debt Service: This fund is dedicated to the payment of principal, interest and fees on the District's general obligation debt. In 2012, 2014, 2015, and 2016, the District took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt. The bonds that were refinanced had call protection, so the bond proceeds were held in an escrow account until the refinanced bonds were callable in March 2017. Until this call date, the District showed an inflated balance in the debt service fund.

This fund is expected to have \$12,410,668 in revenues and \$11,850,048 in expenses. The funds generated to pay these expenses come from the District's levy dedicated to the Debt Service. The District incurred \$130 million of new bonds in FY2018. The District will have approximately \$154 million in General Obligation Debt outstanding on June 30, 2018. The total bonding capacity of the District is \$192 million, of which approximately \$44 million would be available. The Bonded Debt Schedule can be found in Appendix B.

Student Activity Fund: The District has a separate fund to account for Student Activities. Examples of items that are tracked in this fund would include, but not be limited to: athletic fund raisers, club dues and fund raisers, building fund raisers, and many others. Each activity account has revenues and expenditures linked together so a balance can be shown to each sponsor. This fund has about \$1.1 million in revenue annually and about \$1.1 million in expenditures. Approximately \$600,000 of the District's fund balances is associated with these accounts.

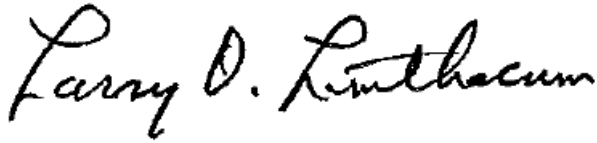
District Reserves: The District has a goal to keep 20% of annual operating expenditures and transfers to the capital projects fund in reserve. At the end of FY18, the reserve will be approximately 22.9%. District resources are defined as annual revenues plus excess reserves. Allocation of these resources is the main priority of the budget. The District plans to wisely use these excess fund balances to provide much needed resources to meet the needs of our students. It is very important to use these resources cautiously. Most of the District's expenses are recurring expenses, so it is very dangerous to spend balances on these types of expenses. The Board of Education and the District administration will watch these balances closely as we near our fund balance goal.

The 2018-19 budget calls for a surplus of \$1.5 million to the reserves, due mostly to the early implementation of the levy to operate Capital City High School. This will move the fund balance percent to 23.8%. The plan would be to run a large deficit in FY20 (approximately \$1 million) when Capital City High School begins operation. The Long Range Projection, Appendix D, shows that with reasonable assumptions of revenues and expenditures, the District will move to a more balanced budget in FY21 and beyond, with balances leveling off around 21%. We will have a plan to stop using balances to fund the operations of the District.

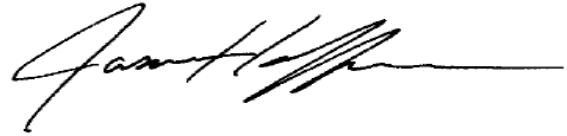
Summary: This budget provides a lot of excitement and hope for the future of Jefferson City Public Schools. The community came forward and loudly supported the District with approval of a \$130 million bond issue and also an operating levy. Taking care of our high school space needs will solve many problems. Maybe more importantly, the influx of operating revenue to provide much needed supports for our staff will help propel us to the next level of educational excellence.

The stated budgetary goal for the Jefferson City Public School District is to maintain the District in the most stable financial position while effectively using resources to provide the strongest instructional program possible. Ultimately, the FY19 budget, and everything we do as an organization, reflects our desire to support the District's mission that we will give all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence.

It is an honor and a pleasure to present the 2018-19 budget for your consideration.



Larry Linthacum
Superintendent



Jason Hoffman
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

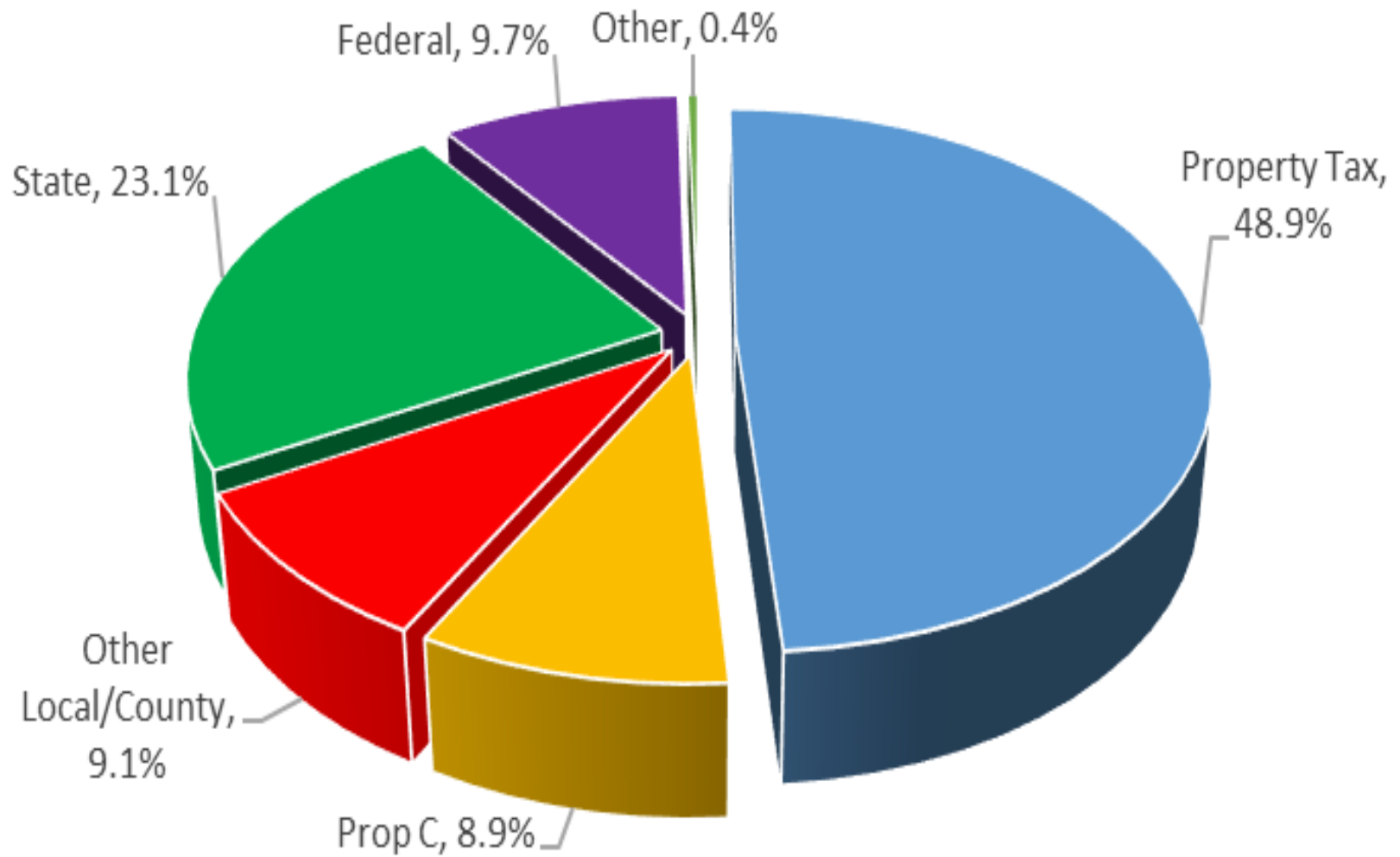
JEFFERSON CITY PUBLIC SCHOOLS

2018-2019 ORIGINAL BUDGET SUMMARY

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECT	TOTAL
TAX RATE	\$ 3.7900	\$ -	\$ 0.9028	\$ -		\$ 4.6928
7/1/2018	\$ 21,791,093	\$ -	\$ 6,206,705	\$ 4,440,285	\$ 114,736,859	\$ 32,438,083
REVENUES						
LOCAL	\$ 51,025,612	\$ 8,616,755	\$ 11,170,000	\$ 532,909	\$ 900,000	\$ 72,245,276
COUNTY	\$ 4,679,055	\$ 340,000	\$ 1,240,668	\$ -	\$ -	\$ 6,259,723
STATE	\$ 4,434,892	\$ 17,900,000	\$ -	\$ 2,889,791	\$ -	\$ 25,224,683
FEDERAL	\$ 9,137,291	\$ 233,000	\$ -	\$ -	\$ -	\$ 9,370,291
OTHER	\$ 149,206	\$ 243,172	\$ -	\$ 31,344	\$ -	\$ 423,722
TOTAL REVENUES	\$ 69,426,056	\$ 27,332,927	\$ 12,410,668	\$ 3,454,044	\$ 900,000	\$ 113,523,695
EXPENDITURES						
SALARIES	\$ 14,447,899	\$ 44,243,374	\$ -	\$ -	\$ -	\$ 58,691,273
BENEFITS	\$ 4,292,459	\$ 12,147,605	\$ -	\$ -	\$ -	\$ 16,440,064
SERVICES/SUPPLIES	\$ 19,890,880	\$ 227,000	\$ -	\$ -	\$ -	\$ 20,117,880
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 2,838,648	\$ 90,000,000	\$ 92,838,648
OTHER	\$ -	\$ -	\$ 11,850,048	\$ -	\$ -	\$ 11,850,048
TOTAL EXPENDITURES	\$ 38,631,238	\$ 56,617,979	\$ 11,850,048	\$ 2,838,648	\$ 90,000,000	\$ 199,937,913
INTERFUND TRANSFER	\$ (29,285,052)	\$ 29,285,052	\$ -	\$ -	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 1,509,766	\$ -	\$ 560,620	\$ 615,396	\$ (89,100,000)	\$ (86,414,218)
ENDING BALANCE 6/30/2018	\$ 23,300,859	\$ -	\$ 6,767,325	\$ 5,055,681	\$ 25,636,859	\$ 60,760,724
RESTRICTED BALANCE	\$ 637,141	\$ -	\$ -	\$ -	\$ 25,636,859	\$ 26,274,000
UNRESTRICTED BALANCE	\$ 22,663,718	\$ -	\$ 6,767,325	\$ 5,055,681	\$ -	\$ 34,486,724
ASSESSED VALUATION	\$ 1,282,470,620					
FUND BALANCE % OF EXPENDITURES + CAPITAL PROJECTS TRANSFER	23.8%					

REVENUES

OPERATING REVENUES 2018-2019



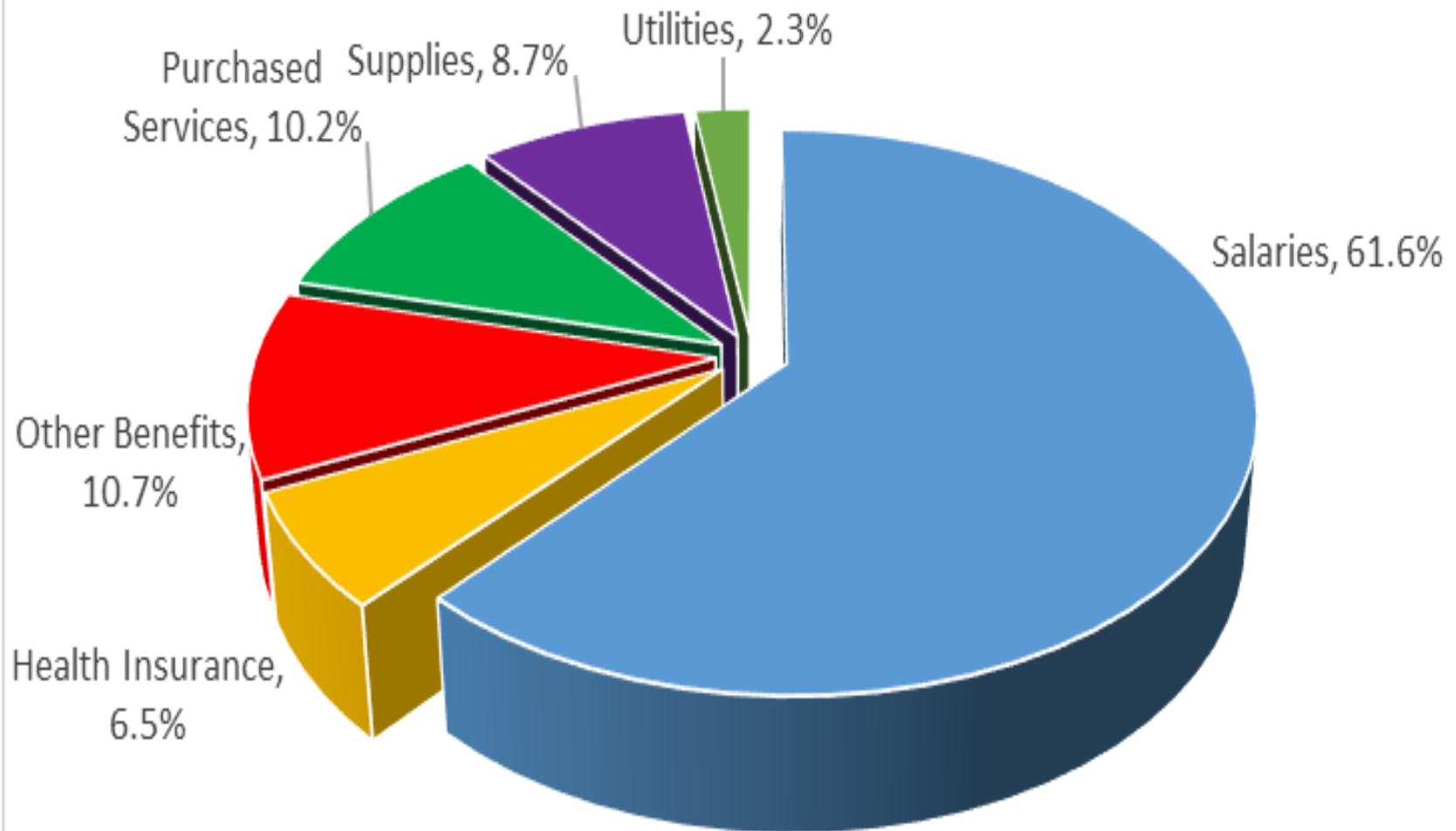
Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 46,567,572	\$ -	\$ 11,000,000	\$ -	\$ 57,567,572
5112	Delinquent Taxes	\$ 725,000	\$ -	\$ 130,000	\$ -	\$ 855,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 8,610,000	\$ -	\$ -	\$ 8,610,000
5114	Financial Institution Tax	\$ 226,066	\$ -	\$ -	\$ 87,309	\$ 313,375
5115	M & M Surtax	\$ 800,300	\$ -	\$ -	\$ 415,000	\$ 1,215,300
5140	Earnings On Investments (1)	\$ 804,382	\$ 6,755	\$ 40,000	\$ 925,600	\$ 1,776,737
5150	-5164 Food Service Program	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
5170	Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -
5190	Other Local	\$ 152,292	\$ -	\$ -	\$ 5,000	\$ 157,292
5199	Local - Subtotal	\$ 51,025,612	\$ 8,616,755	\$ 11,170,000	\$ 1,432,909	\$ 72,245,276
5211	Fines, Escheats,etc	\$ -	\$ 340,000	\$ -	\$ -	\$ 340,000
5221	State Assessed Utilities	\$ 1,650,000	\$ -	\$ 415,000	\$ -	\$ 2,065,000
5222	County Stock Insurance Fund	\$ 3,029,055	\$ -	\$ 825,668	\$ -	\$ 3,854,723
5299	County - Subtotal	\$ 4,679,055	\$ 340,000	\$ 1,240,668	\$ -	\$ 6,259,723
5311	Basic Formula - State Monies	\$ -	\$ 17,300,000	\$ -	\$ -	\$ 17,300,000
5312	Transportation	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,879,000	\$ -	\$ -	\$ 206,000	\$ 2,085,000
5319	Basic Formula - Classroom Trust Fund	\$ -	\$ 600,000	\$ -	\$ 2,680,000	\$ 3,280,000
5322	Career Education/At Risk	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5324	Educational Screening Prog / Pat	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5332	Career Education	\$ 410,000	\$ -	\$ -	\$ 3,791	\$ 413,791
5333	Food Service - State	\$ 43,428	\$ -	\$ -	\$ -	\$ 43,428
5337	Adult Education & Literacy (AEL) - State	\$ 45,271	\$ -	\$ -	\$ -	\$ 45,271
5359	Career Education Enhancement Grant	\$ 114,037	\$ -	\$ -	\$ -	\$ 114,037
5381	High Need Fund	\$ 1,089,156	\$ -	\$ -	\$ -	\$ 1,089,156
5397	Other - State	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
5399	State - Subtotal	\$ 4,434,892	\$ 17,900,000	\$ -	\$ 2,889,791	\$ 25,224,683
5412	Medicaid	\$ 195,000	\$ -	\$ -	\$ -	\$ 195,000
5427	Perkins Basic Grant, Career Education	\$ -	\$ 233,000	\$ -	\$ -	\$ 233,000
5436	Adult Education & Literacy (AEL) - Federal	\$ 299,973	\$ -	\$ -	\$ -	\$ 299,973
5437	IDEA Grants	\$ 24,371	\$ -	\$ -	\$ -	\$ 24,371
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,147,934	\$ -	\$ -	\$ -	\$ 2,147,934
5442	Early Childhood Special Education - Federal	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5445	School Lunch Program	\$ 2,644,158	\$ -	\$ -	\$ -	\$ 2,644,158
5446	School Breakfast Program	\$ 1,000,737	\$ -	\$ -	\$ -	\$ 1,000,737
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 1,938,935	\$ -	\$ -	\$ -	\$ 1,938,935
5462	Title III	\$ 31,671	\$ -	\$ -	\$ -	\$ 31,671
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ 333,723	\$ -	\$ -	\$ -	\$ 333,723
5481	Dept of Health Food Service Programs	\$ 316,730	\$ -	\$ -	\$ -	\$ 316,730
5497	Other - Federal	\$ 4,059	\$ -	\$ -	\$ -	\$ 4,059
5499	Federal - Subtotal	\$ 9,137,291	\$ 233,000	\$ -	\$ -	\$ 9,370,291
5651	Sale Of Other Property/Bonds	\$ 149,206	\$ -	\$ -	\$ 31,344	\$ 180,550
5699	Other Revenue Subtotal	\$ 149,206	\$ -	\$ -	\$ 31,344	\$ 180,550
5810	Tuition From Other Districts	\$ -	\$ 76,338	\$ -	\$ -	\$ 76,338
5820	Area Voc Fees From Other Leas	\$ -	\$ 166,834	\$ -	\$ -	\$ 166,834
5898	Subtotal - Receipts Other	\$ -	\$ 243,172	\$ -	\$ -	\$ 243,172
5899	Total Revenues	\$ 69,426,056	\$ 27,332,927	\$ 12,410,668	\$ 4,354,044	\$ 113,523,695

FD	OBJ	LOC	PROJ	Account Description	FY19 BUDGET	FY18 BUDGET	FY17 ACTUAL	FY16 ACTUAL
10	5111	0	0	CURRENT TAX	\$ 46,567,572	\$ 44,350,000	\$ 41,567,691	\$ 40,364,122
30	5111	0	0	CURRENT TAX	\$ 11,000,000	\$ 11,000,000	\$ 3,054,860	\$ 3,013,965
10	5112	0	0	DELINQUENT TAX	\$ 725,000	\$ 625,000	\$ 733,154	\$ 707,355
30	5112	0	0	DELINQUENT TAX	\$ 130,000	\$ 130,000	\$ 60,260	\$ 45,151
20	5113	0	0	SALES TAX	\$ 8,610,000	\$ 8,460,000	\$ 8,373,123	\$ 8,239,060
10	5114	0	0	INTANGIBLE TAX	\$ 226,066	\$ 226,066	\$ 265,110	\$ 207,029
40	5114	0	0	INTANGIBLE TAX	\$ 87,309	\$ 87,309	\$ 102,389	\$ 79,957
10	5115	0	0	M & M SURTAX	\$ 800,000	\$ 800,000	\$ -	\$ 881,097
40	5115	0	0	M & M SURTAX	\$ 415,000	\$ 415,000	\$ 1,216,729	\$ 308,626
10	5116	0	0	IN LIEU OF TAX	\$ 300	\$ 300	\$ 300	\$ 300
10	5121	0	0	CUSTOMIZED TRAINING	\$ 11,137	\$ 11,137	\$ 9,574	\$ -
15	5121	0	51	ADULT ED-CUSTOMIZED TRAINING	\$ -	\$ -	\$ -	\$ 21,137
10	5141	0	0	INTEREST ON INVESTMENTS	\$ 548,245	\$ 448,245	\$ 261,886	\$ 158,459
20	5141	0	0	INTEREST ON INVESTMENTS	\$ 6,755	\$ 6,755	\$ 6,755	\$ 4,219
30	5141	0	0	INTEREST ON INVESTMENTS	\$ 25,000	\$ 25,000	\$ 10,336	\$ 5,068
40	5141	0	0	INTEREST ON INVESTMENTS	\$ 24,000	\$ 24,000	\$ 24,511	\$ 5,319
41	5141	0	917	INTEREST EARNINGS	\$ 900,000	\$ 900,000	\$ -	\$ -
42	5141	0	918	INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -
10	5142	0	0	INTEREST FROM COUNTY	\$ 245,000	\$ 245,000	\$ 233,795	\$ 245,071
20	5142	0	0	INTEREST FROM COUNTY	\$ -	\$ -	\$ 3,341	\$ 4,886
30	5142	0	0	INTEREST FROM COUNTY	\$ 15,000	\$ 15,000	\$ 18,487	\$ 15,902
40	5142	0	0	INTEREST FROM COUNTY	\$ 1,600	\$ 1,600	\$ 1,550	\$ 1,507
30	5143	912	0	BOND INTEREST-2012 CROSSOVER	\$ -	\$ -	\$ 41,950	\$ 42,415
30	5143	914	0	BOND INTEREST-2014 CROSSOVER	\$ -	\$ -	\$ 69,747	\$ 70,576
30	5143	915	0	BOND INTEREST-2015 REFUNDING	\$ -	\$ -	\$ 31,458	\$ 459,780
30	5143	916	0	BOND INTEREST-2016 REFUNDING	\$ -	\$ -	\$ 249,211	\$ -
41	5143	0	917	PREMIUM ON BONDS SOLD	\$ -	\$ 7,190,641	\$ -	\$ -
42	5143	0	918	PREMIUM ON BONDS SOLD	\$ -	\$ 4,271,218	\$ -	\$ -
10	5151	0	0	FOOD SERVICE	\$ 1,105,000	\$ 1,105,000	\$ 286,065	\$ 903,225
10	5153	0	0	FOOD SERVICE CREDIT CARDS	\$ -	\$ -	\$ 564,969	\$ 497,621
10	5154	0	0	FOOD SERVICE ECHECKS	\$ -	\$ -	\$ 183,910	\$ 157,185
10	5161	0	0	FOOD SERVICE ADULT SALES	\$ 135,000	\$ 135,000	\$ 136,429	\$ -
10	5165	0	0	FOOD SERVICE NON-PROGRAM	\$ 510,000	\$ 510,000	\$ 511,678	\$ 146,830
40	5179	0	650	MFFH GRANT EQUIP REV	\$ -	\$ -	\$ 1,827	\$ -
10	5191	0	0	BUILDING RENTALS	\$ 15,000	\$ 15,000	\$ 26,462	\$ 22,345
10	5191	515	0	MILLER CTR REVENUE	\$ 46,000	\$ 46,000	\$ 40,405	\$ 37,905
10	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 30,310	\$ 30,310	\$ 27,923	\$ 31,364
10	5195	0	35	PRIOR PERIOD ADJUSTMENT E-RATE	\$ 2,000	\$ 262,000	\$ 233,800	\$ 123,349
20	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ -	\$ 901
40	5195	0	0	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -	\$ 1,236
10	5198	0	0	MISCELLANEOUS LOCAL	\$ 43,559	\$ 43,559	\$ 40,835	\$ 40,701
10	5198	0	35	MISCELLANEOUS LOCAL / E-RATE	\$ 15,423	\$ 15,423	\$ 15,423	\$ -
40	5198	0	0	CAPITAL PROJECTS MISC	\$ 5,000	\$ 5,000	\$ 5,000	\$ 26,565
				TOTAL LOCAL REVENUE	\$ 72,245,276	\$ 81,399,563	\$ 58,410,943	\$ 56,870,229
20	5211	0	0	FINES & FORFEITURES	\$ 340,000	\$ 340,000	\$ 333,687	\$ 323,668
10	5221	0	0	STATE ASSESSED UTILITY TA	\$ 1,650,000	\$ 1,650,000	\$ 1,618,641	\$ 1,698,032
30	5221	0	0	STATE ASSESSED UTILITY TA	\$ 415,000	\$ 415,000	\$ 246,850	\$ 253,860
40	5221	0	0	STATE ASSESSED UTILITY TA	\$ -	\$ -	\$ -	\$ -
10	5222	0	0	COUNTY STOCK INSURANCE	\$ 3,029,055	\$ 3,329,055	\$ 3,237,941	\$ 3,117,550
30	5222	0	0	COUNTY STOCK INSURANCE	\$ 825,668	\$ 825,668	\$ 237,960	\$ 233,177
				TOTAL COUNTY REVENUE	\$ 6,259,723	\$ 6,559,723	\$ 5,675,079	\$ 5,626,286
20	5311	0	0	BASIC FORMULA	\$ 17,300,000	\$ 15,750,000	\$ 15,413,302	\$ 15,163,065
10	5312	0	0	TRANSPORTATION	\$ 600,000	\$ 600,000	\$ 606,019	\$ 715,822
10	5314	0	0	EARLY CHILD SPECIAL ED	\$ 1,879,000	\$ 1,879,000	\$ 1,843,006	\$ 1,570,487
40	5314	0	0	ECSE-STATE-CAPITAL REIMB	\$ 206,000	\$ 206,000	\$ 206,000	\$ 206,000
20	5319	0	0	CLASSROOM TRUST	\$ 600,000	\$ 600,000	\$ 642,456	\$ 768,718
40	5319	0	0	CLASSROOM TRUST	\$ 2,680,000	\$ 2,680,000	\$ 2,680,000	\$ 2,475,000

FD	OBJ	LOC	PROJ	Account Description	FY19 BUDGET	FY18 BUDGET	FY17 ACTUAL	FY16 ACTUAL
10	5322	0	0	VOCATIONAL/AT RISK	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10	5324	0	0	PAT EDUCATIONAL/SCREENING	\$ 200,000	\$ 200,000	\$ 253,803	\$ 249,871
10	5332	0	0	VOCATIONAL/TECHNICAL AID	\$ 410,000	\$ 410,000	\$ 444,156	\$ 469,131
40	5332	0	0	VOCATIONAL/TECHNICAL A	\$ 3,791	\$ 3,791	\$ 3,791	\$ -
10	5333	0	0	FOOD SERVICE - STATE	\$ 43,428	\$ 43,428	\$ 43,428	\$ 43,457
10	5337	0	0	AEL - STATE	\$ 45,271	\$ 45,271	\$ 49,704	\$ 187,323
10	5359	0	0	VOCATIONAL ENHANCE (STATE)	\$ 114,037	\$ 114,037	\$ 114,037	\$ 32,342
40	5359	0	0	VOCATIONAL ENHANCE (STATE)	\$ -	\$ -	\$ -	\$ 426,411
10	5381	0	0	HIGH NEED FUND	\$ 1,089,156	\$ 1,089,156	\$ 767,223	\$ 768,432
10	5397	0	0	OTHER STATE	\$ -	\$ -	\$ 123	\$ 3,493
10	5397	0	49	SCHOOL BASED SOCIAL WORKER	\$ 24,000	\$ 24,000	\$ 24,099	\$ 24,099
				TOTAL STATE REVENUE	\$ 25,224,683	\$ 23,674,683	\$ 23,121,145	\$ 23,133,651
10	5412	0	0	MEDICAID	\$ 195,000	\$ 195,000	\$ 180,054	\$ 175,599
10	5427	0	0	VOCATIONAL FED/PERKINS	\$ -	\$ -	\$ -	\$ 203,946
20	5427	0	0	VOCATIONAL/BASIC GRANT	\$ 233,000	\$ 233,000	\$ 208,024	\$ -
10	5436	0	0	ADULT EDUCATION & LITERACY	\$ 276,652	\$ 276,652	\$ 269,446	\$ 133,067
10	5436	0	36	AEL-EL CIVICS GRANT	\$ 23,321	\$ 23,321	\$ 26,094	\$ 27,864
10	5437	0	12	IDEA GRANTS (NON-ENTITLEMENT)	\$ 23,171	\$ 23,171	\$ 56,787	\$ 75,654
10	5437	0	27	PROJECT SEARCH GRANT REV	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
10	5441	0	12	IDEA PART B REVENUE	\$ 2,147,934	\$ 2,147,934	\$ 2,072,541	\$ 2,085,673
10	5442	0	42	ECSE REVENUE	\$ 200,000	\$ 200,000	\$ 269,834	\$ 294,303
40	5444	0	0	FOOD SERVICE EQUIP GRANT	\$ -	\$ -	\$ 24,345	\$ -
10	5445	0	0	FOOD SERVICE FEDERAL	\$ 2,644,158	\$ 2,644,158	\$ 2,605,774	\$ 2,499,531
10	5446	0	0	FOOD SERVICE - BREAKFAST	\$ 936,802	\$ 936,802	\$ 994,957	\$ 824,056
10	5449	0	0	FOOD SERVICE - FRUITS & VEG	\$ 63,935	\$ 63,935	\$ 81,107	\$ 34,320
10	5451	0	20	TITLE I ESEA	\$ 1,938,935	\$ 1,938,935	\$ 2,063,329	\$ 2,000,741
10	5451	0	861	TITLE I FOCUS SCHOOLS	\$ -	\$ 50,996	\$ 16,445	\$ -
10	5462	0	57	TITLE III-LEP	\$ 31,671	\$ 31,671	\$ 32,277	\$ 31,425
10	5465	0	65	TITLE IIA REVENUE	\$ 333,723	\$ 333,723	\$ 321,491	\$ 310,201
10	5481	0	0	DEPT OF HEALTH FOOD SERVICE	\$ 316,730	\$ 316,730	\$ 307,095	\$ 283,625
10	5497	0	0	OTHER FEDERAL REV	\$ 4,059	\$ 4,059	\$ 4,406	\$ -
				TOTAL FEDERAL REVENUE	\$ 9,370,291	\$ 9,421,287	\$ 9,534,005	\$ 8,981,203
41	5611	0	917	BOND PROCEEDS	\$ -	\$ 85,000,000	\$ -	\$ -
42	5611	0	918	BOND PROCEEDS	\$ -	\$ 45,000,000	\$ -	\$ -
40	5631	0	0	INSURANCE PROCEEDS	\$ 25,371	\$ 25,371	\$ 25,371	\$ 8,770
10	5651	0	0	SALE OF PROPERTY	\$ 149,206	\$ 149,206	\$ 14,929	\$ 192
40	5651	0	0	SALE OF PROPERTY	\$ 5,973	\$ 5,973	\$ 5,973	\$ 50
30	5692	915	0	REFINANCE BONDS-2015 REFUNDING	\$ -	\$ -	\$ -	\$ 5,235,000
30	5692	916	0	REFINANCE BONDS-2016 REFUNDING	\$ -	\$ -	\$ 5,915,000	\$ -
				TOTAL BOND PROCEEDS/SALE OF PROPERTY	\$ 180,550	\$ 130,180,550	\$ 5,961,273	\$ 5,244,012
20	5811	0	0	OTHER LEA'S TUITION SP ED	\$ 76,338	\$ 76,338	\$ 80,759	\$ 74,685
20	5821	0	0	VOC AREA SCHOOL TUITION	\$ 166,834	\$ 166,834	\$ 166,835	\$ 178,214
				TOTAL OTHER	\$ 243,172	\$ 243,172	\$ 247,593	\$ 252,899
				GRAND TOTAL REVENUE	\$ 113,523,695	\$ 251,478,978	\$ 102,950,037	\$ 100,108,280

EXPENDITURES

OPERATING EXPENSES 2018-2019



Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 1,416,788	\$ 14,853,848	\$ -	\$ -	\$ 16,270,636
1130	Middle/Junior High	\$ 775,585	\$ 7,301,890	\$ -	\$ -	\$ 8,077,475
1150	Senior High	\$ 783,267	\$ 8,558,653	\$ -	\$ 30,000	\$ 9,371,920
1191	Summer School (Regular)	\$ 221,711	\$ 707,352	\$ -	\$ 3,950	\$ 933,013
1192	Juvenile Program	\$ 40,812	\$ 1,287,107	\$ -	\$ -	\$ 1,327,919
1210	Gifted	\$ 6,002	\$ 238,586	\$ -	\$ -	\$ 244,588
1221	Special Education and Related Services	\$ 4,041,415	\$ 6,025,889	\$ -	\$ 10,000	\$ 10,077,304
1224	Proportionate Share Services	\$ 195,777	\$ 60,714	\$ -	\$ -	\$ 256,491
1250	Supplemental Instruction	\$ 334,367	\$ 1,499,246	\$ -	\$ -	\$ 1,833,613
1271	Bilingual	\$ 99,708	\$ 327,905	\$ -	\$ -	\$ 427,613
1280	Early Childhood Special Education	\$ 546,569	\$ 1,357,229	\$ -	\$ -	\$ 1,903,798
1300	Vocational Instruction	\$ 297,218	\$ 1,853,395	\$ -	\$ 167,315	\$ 2,317,928
1400	Student Activities (Fund 60x)	\$ 579,559	\$ 1,048,820	\$ -	\$ 38,904	\$ 1,667,283
1911	Tuition To Other Districts within the State	\$ -	\$ 227,000	\$ -	\$ -	\$ 227,000
1999	Total Instruction (K - 12 Only)	\$ 9,338,778	\$ 45,347,634	\$ -	\$ 250,169	\$ 54,936,581
SUPPORT SERVICES						
2110	Attendance	\$ 227,823	\$ -	\$ -	\$ -	\$ 227,823
2120	Guidance	\$ 251,448	\$ 2,103,258	\$ -	\$ -	\$ 2,354,706
2130	-90 Health, Psych Speech And Audio	\$ 884,014	\$ 853,957	\$ -	\$ -	\$ 1,737,971
2210	Improvement Of Instruction	\$ 1,012,890	\$ 1,147,043	\$ -	\$ -	\$ 2,159,933
2214	Professional Development	\$ 172,000	\$ 84,086	\$ -	\$ -	\$ 256,086
2220	-90 Media Services (Library)	\$ 3,260,466	\$ 1,369,709	\$ -	\$ 527,049	\$ 5,157,224
2310	Board Of Education Services	\$ 1,023,960	\$ -	\$ -	\$ -	\$ 1,023,960
2320	- 2330 Executive Administration	\$ 3,067,347	\$ 1,094,975	\$ -	\$ -	\$ 4,162,322
2400	Building Level Administration	\$ 1,428,947	\$ 3,037,733	\$ -	\$ -	\$ 4,466,680
2540	Operation Of Plant	\$ 7,821,458	\$ -	\$ -	\$ 40,000	\$ 7,861,458
2546	Security Services	\$ 460,323	\$ -	\$ -	\$ 36,675	\$ 496,998
2551	Pupil Transportation Contracted	\$ 3,070,283	\$ 137,317	\$ -	\$ -	\$ 3,207,600
2553	Handicapped Transportation Contracted	\$ 512,017	\$ 12,974	\$ -	\$ -	\$ 524,991
2559	Early Childhood Special Education Transportation Services	\$ 281,740	\$ -	\$ -	\$ -	\$ 281,740
2561	Food Services	\$ 5,262,475	\$ -	\$ -	\$ 115,000	\$ 5,377,475
2998	Total Support Services	\$ 28,737,191	\$ 9,841,052	\$ -	\$ 718,724	\$ 39,296,967
2999	Total Instruction & Support	\$ 38,075,969	\$ 55,188,686	\$ -	\$ 968,893	\$ 94,233,548
1610	Adult Basic Education	\$ 92,874	\$ 281,532	\$ -	\$ -	\$ 374,406
1620	- 1690 Adult Continuing Education	\$ -	\$ -	\$ -	\$ -	\$ -
3000	Community Services	\$ 462,395	\$ 1,147,761	\$ -	\$ 23,000	\$ 1,633,156
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 91,500,000	\$ 91,500,000
5100	Principal & Interest	\$ -	\$ -	\$ 11,850,048	\$ 346,755	\$ 12,196,803
9998	Subtotal Non-instructional /Support	\$ 555,269	\$ 1,429,293	\$ 11,850,048	\$ 91,869,755	\$ 105,704,365
9999	Grand Total	\$ 38,631,238	\$ 56,617,979	\$ 11,850,048	\$ 92,838,648	\$ 199,937,913

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 14,099,853	\$ 42,393,996	\$ -	\$ -	\$ 56,493,849
6199	Salaries - Subtotal	\$ 14,099,853	\$ 42,393,996	\$ -	\$ -	\$ 56,493,849
6211	Teacher Retirement	\$ 85,066	\$ 6,590,252	\$ -	\$ -	\$ 6,675,318
6221	Non-teacher Retirement	\$ 997,638	\$ 37,376	\$ -	\$ -	\$ 1,035,014
6231	OASDI	\$ 791,062	\$ 70,898	\$ -	\$ -	\$ 861,960
6232	Medicare	\$ 192,494	\$ 581,374	\$ -	\$ -	\$ 773,868
6240	- 6270 Employee Insurance	\$ 1,943,908	\$ 4,054,892	\$ -	\$ -	\$ 5,998,800
6290	Other Benefits	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
6299	Employee Benefits - Subtotal	\$ 4,360,168	\$ 11,334,792	\$ -	\$ -	\$ 15,694,960
6311	Tuition	\$ 1,169,115	\$ -	\$ -	\$ -	\$ 1,169,115
6312	-14 Professional Services	\$ 158,216	\$ 202,000	\$ -	\$ -	\$ 360,216
6315	Audit Services	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6316	, 18 & 19 Technical Services	\$ 296,105	\$ -	\$ -	\$ -	\$ 296,105
6317	Legal Services	\$ 316,000	\$ -	\$ -	\$ -	\$ 316,000
6330	-39 Property Services	\$ 913,894	\$ -	\$ -	\$ -	\$ 913,894
6341	Contracted Transportation To And From School	\$ 3,262,060	\$ -	\$ -	\$ -	\$ 3,262,060
6342	Other Contracted Pupil Transportation (Non Route)	\$ 50,777	\$ -	\$ -	\$ -	\$ 50,777
6343	-49 Travel	\$ 577,663	\$ -	\$ -	\$ -	\$ 577,663
6351	Property Insurance	\$ 405,054	\$ -	\$ -	\$ -	\$ 405,054
6352	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ 470	\$ -	\$ -	\$ -	\$ 470
6360	-90 Other Purchased Services & Prior Year Adj	\$ 831,095	\$ -	\$ -	\$ -	\$ 831,095
6399	Purchased Services - Subtotal	\$ 8,005,949	\$ 202,000	\$ -	\$ -	\$ 8,207,949
6410	General Supplies	\$ 4,821,690	\$ -	\$ -	\$ -	\$ 4,821,690
6430	Regular Textbook	\$ 1,025,238	\$ -	\$ -	\$ -	\$ 1,025,238
6440	Library Books	\$ 189,000	\$ -	\$ -	\$ -	\$ 189,000
6450	Periodicals	\$ 981,186	\$ -	\$ -	\$ -	\$ 981,186
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,600,000	\$ -	\$ -	\$ -	\$ 2,600,000
6480	Energy Supplies/Service	\$ 2,174,400	\$ -	\$ -	\$ -	\$ 2,174,400
6490	Other Supplies	\$ 256,934	\$ -	\$ -	\$ -	\$ 256,934
6499	Supplies - Subtotal	\$ 12,048,448	\$ -	\$ -	\$ -	\$ 12,048,448
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ 27,625,000	\$ 27,625,000
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 949,224	\$ 949,224
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 30,034,224	\$ 30,034,224
6610	Principal	\$ -	\$ -	\$ 4,685,000	\$ -	\$ 4,685,000
6620	Interest	\$ -	\$ -	\$ 4,267,563	\$ -	\$ 4,267,563
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 8,957,563	\$ -	\$ 8,957,563
9999	Grand Total	\$ 38,514,418	\$ 53,930,788	\$ 8,957,563	\$ 30,034,224	\$ 131,436,993

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 14,447,899	\$ 44,243,374	\$ -	\$ -	\$ 58,691,273
6199	Salaries - Subtotal	\$ 14,447,899	\$ 44,243,374	\$ -	\$ -	\$ 58,691,273
6211	Teacher Retirement	\$ 37,246	\$ 6,831,790	\$ -	\$ -	\$ 6,869,036
6221	Non-teacher Retirement	\$ 982,875	\$ 88,951	\$ -	\$ -	\$ 1,071,826
6231	OASDI	\$ 787,135	\$ 148,953	\$ -	\$ -	\$ 936,088
6232	Medicare	\$ 188,498	\$ 621,949	\$ -	\$ -	\$ 810,447
6240	- 6270 Employee Insurance	\$ 2,281,705	\$ 4,455,962	\$ -	\$ -	\$ 6,737,667
6290	Other Benefits	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
6299	Employee Benefits - Subtotal	\$ 4,292,459	\$ 12,147,605	\$ -	\$ -	\$ 16,440,064
6311	Tuition	\$ 1,169,115	\$ -	\$ -	\$ -	\$ 1,169,115
6312	-14 Professional Services	\$ 208,172	\$ 227,000	\$ -	\$ -	\$ 435,172
6315	Audit Services	\$ 31,531	\$ -	\$ -	\$ -	\$ 31,531
6316	, 18 & 19 Technical Services	\$ 389,010	\$ -	\$ -	\$ -	\$ 389,010
6317	Legal Services	\$ 341,183	\$ -	\$ -	\$ -	\$ 341,183
6330	-39 Property Services	\$ 2,057,300	\$ -	\$ -	\$ -	\$ 2,057,300
6341	Contracted Transportation To And From School	\$ 3,359,922	\$ -	\$ -	\$ -	\$ 3,359,922
6342	Other Contracted Pupil Transportation (Non Route)	\$ 60,025	\$ -	\$ -	\$ -	\$ 60,025
6343	-49 Travel	\$ 680,484	\$ -	\$ -	\$ -	\$ 680,484
6351	Property Insurance	\$ 375,054	\$ -	\$ -	\$ -	\$ 375,054
6352	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6360	-90 Other Purchased Services & Prior Year Adj	\$ 779,065	\$ -	\$ -	\$ -	\$ 779,065
6399	Purchased Services - Subtotal	\$ 9,451,361	\$ 227,000	\$ -	\$ -	\$ 9,678,361
6410	General Supplies	\$ 4,200,382	\$ -	\$ -	\$ -	\$ 4,200,382
6430	Regular Textbook	\$ 1,030,000	\$ -	\$ -	\$ -	\$ 1,030,000
6440	Library Books	\$ 300,811	\$ -	\$ -	\$ -	\$ 300,811
6450	Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,500,000
6480	Energy Supplies/Service	\$ 2,171,106	\$ -	\$ -	\$ -	\$ 2,171,106
6490	Other Supplies	\$ 237,220	\$ -	\$ -	\$ -	\$ 237,220
6499	Supplies - Subtotal	\$ 10,439,519	\$ -	\$ -	\$ -	\$ 10,439,519
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ 90,000,000	\$ 90,000,000
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 215,000	\$ 215,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 776,893	\$ 776,893
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 92,491,893	\$ 92,491,893
6610	Principal	\$ -	\$ -	\$ 6,140,000	\$ 326,755	\$ 6,466,755
6620	Interest	\$ -	\$ -	\$ 5,705,048	\$ 20,000	\$ 5,725,048
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 11,850,048	\$ 346,755	\$ 12,196,803
9999	Grand Total	\$ 38,631,238	\$ 56,617,979	\$ 11,850,048	\$ 92,838,648	\$ 199,937,913

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1111	6112	CERTIFICATED SALARY	\$ 11,479,873	\$ 11,244,000	\$ 11,018,793	\$ 11,433,911
1111	6117	NON CONTRACT SALARY	\$ 14,200	\$ 14,200	\$ 19,813	\$ 16,153
1111	6121	SUB SALARIES	\$ -	\$ -	\$ 825	\$ 120
1111	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 1,500	\$ -
1111	6141	LEAVE PAYOUT	\$ 45,405	\$ 45,405	\$ 34,984	\$ 73,438
1111	6157	AIDE/PARA SALARY	\$ 33,075	\$ 32,000	\$ 15,304	\$ 45,482
1111	6161	OVERTIME	\$ 109	\$ 109	\$ 315	\$ 2,085
1111	6162	HOURLY WAGES	\$ 19,847	\$ 19,847	\$ 17,156	\$ 16,699
1111	6211	PSRS	\$ 1,865,733	\$ 1,832,425	\$ 1,792,901	\$ 1,854,006
1111	6221	PEERS	\$ 4,625	\$ 4,509	\$ 1,591	\$ 4,104
1111	6231	SOCIAL SECURITY	\$ 5,165	\$ 5,030	\$ 2,130	\$ 4,308
1111	6232	MEDICARE	\$ 161,437	\$ 156,934	\$ 152,584	\$ 159,624
1111	6241	MEDICAL INSURANCE	\$ 1,228,570	\$ 1,239,610	\$ 1,307,420	\$ 1,346,546
1111	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 14,975	\$ 14,975	\$ 9,360	\$ 9,720
1111	6251	LONG TERM DISABILITY	\$ 27,509	\$ 27,509	\$ 26,752	\$ 21,245
1111	6252	LIFE INSURANCE	\$ 22,250	\$ 22,250	\$ 21,622	\$ -
1111	6311	SUBSTITUTE SERVICES	\$ 435,014	\$ 435,014	\$ 432,325	\$ 380,222
1111	6312	ELEM PURCH SERVICES	\$ -	\$ -	\$ 5,729	\$ -
1111	6337	COMPUTER SOFTWARE	\$ 58,900	\$ -	\$ -	\$ -
1111	6343	TRAVEL/PD	\$ 500	\$ 1,500	\$ 108	\$ 1,566
1111	6391	OTHER PURCH SERVICES	\$ -	\$ -	\$ -	\$ 585
1111	6411	SUPPLIES	\$ 303,449	\$ 442,349	\$ 285,671	\$ 358,268
1111	6431	TEXTBOOKS	\$ 550,000	\$ 550,000	\$ -	\$ -
1111	6542	EQUIPMENT	\$ -	\$ -	\$ 1,351	\$ -
		TOTAL ELEMENTARY	\$ 16,270,636	\$ 16,087,666	\$ 15,148,232	\$ 15,728,083
1131	6112	CERTIFICATED SALARY	\$ 5,658,247	\$ 5,485,000	\$ 4,987,535	\$ 4,791,103
1131	6117	NON CONTRACT SALARY	\$ 6,250	\$ 6,250	\$ 5,625	\$ 1,950
1131	6121	SUB SALARIES	\$ -	\$ -	\$ 145	\$ 108
1131	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 3,000	\$ -
1131	6141	LEAVE PAYOUT	\$ 27,380	\$ 27,380	\$ 27,358	\$ 15,200
1131	6157	AIDE/PARA SALARY	\$ 160,724	\$ 155,500	\$ 165,401	\$ 78,480
1131	6161	OVERTIME	\$ 4,038	\$ 4,038	\$ 4,421	\$ 6,847
1131	6211	PSRS	\$ 913,487	\$ 885,000	\$ 817,486	\$ 776,836
1131	6221	PEERS	\$ 11,736	\$ 11,438	\$ 9,192	\$ 7,153
1131	6231	SOCIAL SECURITY	\$ 9,576	\$ 9,324	\$ 9,921	\$ 4,886
1131	6232	MEDICARE	\$ 78,984	\$ 76,426	\$ 70,425	\$ 66,001
1131	6241	MEDICAL INSURANCE	\$ 591,330	\$ 591,330	\$ 619,740	\$ 583,923
1131	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 7,275	\$ 7,275	\$ 4,805	\$ 5,340
1131	6251	LONG TERM DISABILITY	\$ 14,152	\$ 14,152	\$ 12,971	\$ 9,287
1131	6252	LIFE INSURANCE	\$ 11,449	\$ 11,449	\$ 10,492	\$ -
1131	6311	SUBSTITUTE SERVICES	\$ 140,547	\$ 140,547	\$ 211,584	\$ 278,915
1131	6312	PLTW PURCH SERVICES	\$ 1,500	\$ 1,500	\$ 1,528	\$ 1,500
1131	6411	SUPPLIES	\$ 190,800	\$ 180,800	\$ 172,679	\$ 161,935
1131	6418	BOARD STORES	\$ -	\$ 10,000	\$ 9,824	\$ 9,643
1131	6431	TEXTBOOKS	\$ 250,000	\$ 250,000	\$ -	\$ -
1131	6542	EQUIPMENT	\$ -	\$ -	\$ 6,018	\$ 24,977
		TOTAL MIDDLE SCHOOLS	\$ 8,077,475	\$ 7,867,409	\$ 7,150,150	\$ 6,824,082
1151	6112	CERTIFICATED SALARY	\$ 6,565,941	\$ 6,380,000	\$ 6,026,950	\$ 6,101,295
1151	6117	NON CONTRACT SALARY	\$ 35,550	\$ 35,550	\$ 42,889	\$ 19,445
1151	6121	SUB SALARIES	\$ -	\$ -	\$ 3,229	\$ 4,521
1151	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 3,750	\$ -
1151	6141	LEAVE PAYOUT	\$ 52,622	\$ 52,622	\$ 70,715	\$ 41,627
1151	6157	AIDE/PARA SALARY	\$ 82,687	\$ 80,000	\$ 81,307	\$ 74,906
1151	6161	OVERTIME	\$ 300	\$ 300	\$ 812	\$ 380
1151	6211	PSRS	\$ 1,041,447	\$ 1,009,550	\$ 982,826	\$ 991,589

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1151	6221	PEERS	\$ 10,492	\$ 10,226	\$ 2,781	\$ 3,901
1151	6231	SOCIAL SECURITY	\$ 13,651	\$ 13,291	\$ 7,805	\$ 7,003
1151	6232	MEDICARE	\$ 92,464	\$ 89,469	\$ 85,882	\$ 84,050
1151	6241	MEDICAL INSURANCE	\$ 704,780	\$ 704,780	\$ 719,465	\$ 752,398
1151	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 9,000	\$ 9,000	\$ 7,670	\$ 7,340
1151	6251	LONG TERM DISABILITY	\$ 16,181	\$ 16,181	\$ 15,541	\$ 12,000
1151	6252	LIFE INSURANCE	\$ 13,085	\$ 13,085	\$ 12,549	\$ -
1151	6311	SUBSTITUTE SERVICES	\$ 206,990	\$ 206,990	\$ 201,633	\$ 230,828
1151	6391	OTHER PURCH SERVICES	\$ -	\$ 20,000	\$ -	\$ -
1151	6411	SUPPLIES	\$ 257,430	\$ 252,313	\$ 241,619	\$ 233,187
1151	6418	BOARD STORES	\$ 9,300	\$ 13,100	\$ 9,308	\$ 11,109
1151	6431	TEXTBOOKS	\$ 230,000	\$ 230,000	\$ 24,738	\$ 41,669
1151	6542	EQUIPMENT	\$ 30,000	\$ 15,117	\$ 24,604	\$ 17,969
		TOTAL GRADES 9-12	\$ 9,371,920	\$ 9,151,574	\$ 8,566,071	\$ 8,635,217
1191	6132	SUMMER SCHOOL SALARY	\$ 610,822	\$ 610,822	\$ 578,997	\$ 412,606
1191	6172	SUMMER SCHOOL SALARY	\$ 176,232	\$ 176,232	\$ 186,282	\$ 164,850
1191	6211	PSRS	\$ 84,966	\$ 83,039	\$ 81,897	\$ 63,143
1191	6221	PEERS	\$ 8,435	\$ 8,221	\$ 7,925	\$ 5,805
1191	6231	SOCIAL SECURITY	\$ 15,329	\$ 14,927	\$ 13,765	\$ 10,181
1191	6232	MEDICARE	\$ 11,778	\$ 11,395	\$ 11,097	\$ 8,373
1191	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ 3	\$ -
1191	6251	LONG TERM DISABILITY	\$ 3	\$ 3	\$ 3	\$ -
1191	6252	LIFE INSURANCE	\$ 3	\$ 3	\$ -	\$ -
1191	6343	TRAVEL/PD	\$ 1,200	\$ 1,200	\$ 714	\$ 724
1191	6391	OTHER PURCH SERVICES	\$ 7,986	\$ 7,986	\$ 120	\$ 174
1191	6411	SUPPLIES	\$ 12,309	\$ 12,309	\$ 691	\$ 7,771
		TOTAL SUMMER SCHOOL	\$ 929,063	\$ 926,137	\$ 881,493	\$ 673,627
1192	6111	ADMIN SALARY	\$ 106,763	\$ 103,000	\$ 100,704	\$ 98,923
1192	6112	CERTIFICATED SALARY	\$ 887,909	\$ 690,000	\$ 652,059	\$ 698,070
1192	6117	NON CONTRACT SALARY	\$ 1,000	\$ 1,000	\$ 1,575	\$ 413
1192	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 750	\$ -
1192	6141	LEAVE PAYOUT	\$ 3,230	\$ 3,230	\$ 8,791	\$ -
1192	6157	AIDE/PARA SALARY	\$ -	\$ -	\$ 36,837	\$ 61,755
1192	6161	OVERTIME	\$ -	\$ -	\$ 219	\$ 1,685
1192	6211	PSRS	\$ 161,547	\$ 129,000	\$ 123,467	\$ 131,801
1192	6221	PEERS	\$ 2,873	\$ 2,800	\$ 1,065	\$ 1,382
1192	6231	SOCIAL SECURITY	\$ 2,252	\$ 2,193	\$ 2,271	\$ 3,763
1192	6232	MEDICARE	\$ 14,616	\$ 11,592	\$ 11,162	\$ 12,530
1192	6241	MEDICAL INSURANCE	\$ 102,600	\$ 80,520	\$ 86,346	\$ 89,817
1192	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 600	\$ 600	\$ 220	\$ 480
1192	6251	LONG TERM DISABILITY	\$ 2,056	\$ 2,056	\$ 1,945	\$ 1,662
1192	6252	LIFE INSURANCE	\$ 1,661	\$ 1,661	\$ 1,553	\$ -
1192	6311	SUBSTITUTE SERVICES	\$ 15,262	\$ 15,262	\$ 15,066	\$ 25,144
1192	6343	TRAVEL/PD	\$ 500	\$ 500	\$ 361	\$ -
1192	6411	SUPPLIES	\$ 23,050	\$ 23,050	\$ 23,917	\$ 19,683
1192	6418	BOARD STORES	\$ 2,000	\$ 2,000	\$ -	\$ -
1192	6542	EQUIPMENT	\$ 3,950	\$ 3,950	\$ -	\$ -
		TOTAL ALTERNATIVE SCHOOL	\$ 1,331,869	\$ 1,072,414	\$ 1,068,309	\$ 1,147,108
1211	6112	CERTIFICATED SALARY	\$ 175,510	\$ 171,500	\$ 172,090	\$ 167,768
1211	6117	NON CONTRACT SALARY	\$ 15,000	\$ 15,000	\$ 10,725	\$ 7,275
1211	6211	PSRS	\$ 29,027	\$ 28,370	\$ 29,065	\$ 27,991
1211	6232	MEDICARE	\$ 2,483	\$ 2,403	\$ 2,577	\$ 2,458
1211	6241	MEDICAL INSURANCE	\$ 15,220	\$ 15,220	\$ 17,130	\$ 17,860
1211	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 600	\$ 600	\$ 500	\$ 480

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1211	6251	LONG TERM DISABILITY	\$ 413	\$ 413	\$ 413	\$ 307
1211	6252	LIFE INSURANCE	\$ 333	\$ 333	\$ 334	\$ -
1211	6311	SUBSTITUTE SERVICES	\$ 2,790	\$ 2,790	\$ 2,723	\$ 2,009
1211	6411	SUPPLIES	\$ 3,212	\$ 3,212	\$ 2,536	\$ 2,655
		TOTAL GIFTED	\$ 244,588	\$ 239,841	\$ 238,092	\$ 228,803
1221	6112	CERTIFICATED SALARY	\$ 4,482,987	\$ 4,312,166	\$ 4,035,476	\$ 3,895,243
1221	6114	HOMEBOUND SALARY	\$ 74,000	\$ 74,000	\$ 63,483	\$ 40,134
1221	6117	NON CONTRACT SALARY	\$ 7,300	\$ 7,300	\$ 10,213	\$ 19,022
1221	6121	SUB SALARIES	\$ -	\$ -	\$ 356	\$ 248
1221	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 1,500	\$ -
1221	6141	LEAVE PAYOUT	\$ 11,813	\$ 11,813	\$ 10,003	\$ 23,809
1221	6154	HOMEBOUND SALARY	\$ 3,200	\$ 3,200	\$ 14,107	\$ 901
1221	6157	AIDE/PARA SALARY	\$ 2,222,119	\$ 2,149,901	\$ 1,930,843	\$ 1,876,034
1221	6159	PT/OT SALARY	\$ 525,000	\$ 525,000	\$ 443,564	\$ 466,883
1221	6161	OVERTIME	\$ 22,100	\$ 22,100	\$ 23,292	\$ 39,064
1221	6162	HOURLY WAGES	\$ 6,834	\$ 6,834	\$ -	\$ 6,510
1221	6171	LEAVE PAYOUT	\$ 10,167	\$ 10,167	\$ 2,002	\$ 5,665
1221	6211	PSRS	\$ 710,821	\$ 684,746	\$ 674,652	\$ 653,088
1221	6221	PEERS	\$ 199,299	\$ 194,232	\$ 166,857	\$ 157,291
1221	6231	SOCIAL SECURITY	\$ 181,383	\$ 176,604	\$ 150,706	\$ 153,961
1221	6232	MEDICARE	\$ 102,392	\$ 98,164	\$ 89,487	\$ 87,267
1221	6241	MEDICAL INSURANCE	\$ 890,185	\$ 884,665	\$ 886,266	\$ 890,963
1221	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 12,751	\$ 12,751	\$ 7,650	\$ 6,664
1221	6251	LONG TERM DISABILITY	\$ 16,705	\$ 16,705	\$ 15,425	\$ 11,151
1221	6252	LIFE INSURANCE	\$ 13,532	\$ 13,532	\$ 12,509	\$ -
1221	6311	SUBSTITUTE SERVICES	\$ 251,290	\$ 251,290	\$ 245,967	\$ 246,196
1221	6319	IDEA SCREENING/EVALS-LIFESONG	\$ 6,500	\$ 6,500	\$ 2,196	\$ 4,960
1221	6343	TRAVEL/PD	\$ 10,200	\$ 10,200	\$ 6,948	\$ 7,011
1221	6391	OTHER PURCH SERVICES	\$ 195,000	\$ 195,000	\$ 182,597	\$ 216,998
1221	6411	SUPPLIES	\$ 94,115	\$ 94,115	\$ 82,206	\$ 88,411
1221	6491	SPECIAL SERVICES PD	\$ 17,611	\$ 17,611	\$ 20,098	\$ 23,693
1221	6542	EQUIPMENT	\$ 5,465	\$ 5,465	\$ 2,215	\$ -
1221	6546	MOFE-HIGH NEEDS EQUIP	\$ 4,535	\$ 4,535	\$ 2,486	\$ -
		TOTAL SPECIAL EDUCATION	\$ 10,077,304	\$ 9,788,596	\$ 9,083,100	\$ 8,921,165
1224	6117	NON CONTRACT SALARY	\$ 51,181	\$ 51,181	\$ 53,971	\$ 46,922
1224	6159	PT/OT SALARY	\$ 31,000	\$ 31,000	\$ 19,525	\$ 18,037
1224	6211	PSRS	\$ 4,274	\$ 4,177	\$ 2,586	\$ 2,802
1224	6221	PEERS	\$ 2,257	\$ 2,200	\$ 1,458	\$ 1,102
1224	6231	SOCIAL SECURITY	\$ 5,630	\$ 5,482	\$ 3,290	\$ 2,617
1224	6232	MEDICARE	\$ 1,663	\$ 1,609	\$ 1,009	\$ 877
1224	6241	MEDICAL INSURANCE	\$ 2,076	\$ 2,076	\$ 2,271	\$ 2,235
1224	6251	LONG TERM DISABILITY	\$ 71	\$ 71	\$ 54	\$ 32
1224	6252	LIFE INSURANCE	\$ 57	\$ 57	\$ 44	\$ -
1224	6332	IDEA NON-PUBLIC PURCH SERV-ST MARYS	\$ 158,282	\$ 158,282	\$ 150,995	\$ 132,662
1224	6411	SUPPLIES	\$ -	\$ -	\$ 105	\$ -
		TOTAL PROPORTIONATE SHARE	\$ 256,491	\$ 256,135	\$ 235,307	\$ 207,285
1251	6112	CERTIFICATED SALARY	\$ 1,130,173	\$ 768,000	\$ 780,391	\$ 823,120
1251	6117	NON CONTRACT SALARY	\$ -	\$ -	\$ 7,355	\$ 525
1251	6141	LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 6,862
1251	6157	AIDE/PARA SALARY	\$ 94,361	\$ -	\$ -	\$ -
1251	6161	OVERTIME	\$ 478	\$ 478	\$ 134	\$ 325
1251	6211	PSRS	\$ 210,906	\$ 127,400	\$ 125,128	\$ 132,911
1251	6221	PEERS	\$ 2	\$ 2	\$ 5	\$ 50
1251	6231	SOCIAL SECURITY	\$ 136	\$ 133	\$ 398	\$ 189

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1251	6232	MEDICARE	\$ 18,130	\$ 10,591	\$ 10,473	\$ 11,240
1251	6241	MEDICAL INSURANCE	\$ 135,574	\$ 75,401	\$ 79,220	\$ 96,773
1251	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 888	\$ 888	\$ 818	\$ 1,103
1251	6251	LONG TERM DISABILITY	\$ 1,903	\$ 1,903	\$ 1,875	\$ 1,382
1251	6252	LIFE INSURANCE	\$ 1,537	\$ 1,537	\$ 1,515	\$ -
1251	6311	SUBSTITUTE SERVICES	\$ 30,500	\$ 30,500	\$ 28,675	\$ 9,200
1251	6312	NON-PUBLIC PURCH SERVICES	\$ 74,436	\$ 74,436	\$ 15,366	\$ 9,793
1251	6343	TRAVEL/PD	\$ 43,833	\$ 308	\$ 308	\$ -
1251	6391	TITLE IV PURCH SERVICES	\$ 28,315	\$ 24,780	\$ 19,855	\$ 9,617
1251	6411	SUPPLIES	\$ 62,441	\$ 38,515	\$ 14,900	\$ 83,328
1251	6414	READING SUPPLIES	\$ -	\$ -	\$ 6,978	\$ 6,778
1251	6415	READING SUPPLIES	\$ -	\$ -	\$ 2,609	\$ 4,776
1251	6416	READING SUPPLIES	\$ -	\$ -	\$ 985	\$ 2,181
1251	6417	READING SUPPLIES	\$ -	\$ -	\$ -	\$ 678
1251	6418	BOARD STORES	\$ -	\$ 2,000	\$ 1,598	\$ 1,923
1251	6491	TITLE I PD	\$ -	\$ 9,000	\$ 10,255	\$ 7,029
1251	6542	EQUIPMENT	\$ -	\$ -	\$ -	\$ 10,050
		TOTAL FEDERAL PROGRAMS	\$ 1,833,613	\$ 1,165,872	\$ 1,108,841	\$ 1,219,834
1271	6112	CERTIFICATED SALARY	\$ 259,939	\$ 254,000	\$ 246,918	\$ 246,957
1271	6121	SUB SALARIES	\$ -	\$ -	\$ -	\$ 30
1271	6157	AIDE/PARA SALARY	\$ 84,961	\$ 82,200	\$ 67,588	\$ 72,742
1271	6211	PSRS	\$ 41,584	\$ 40,643	\$ 39,291	\$ 39,280
1271	6221	PEERS	\$ 2	\$ 2	\$ 16	\$ 22
1271	6231	SOCIAL SECURITY	\$ 4,839	\$ 4,712	\$ 4,141	\$ 4,501
1271	6232	MEDICARE	\$ 4,752	\$ 4,598	\$ 4,363	\$ 4,430
1271	6241	MEDICAL INSURANCE	\$ 21,780	\$ 21,780	\$ 23,265	\$ 24,254
1271	6251	LONG TERM DISABILITY	\$ 610	\$ 610	\$ 593	\$ 454
1271	6252	LIFE INSURANCE	\$ 492	\$ 492	\$ 476	\$ -
1271	6311	SUBSTITUTE SERVICES	\$ 1,887	\$ 1,887	\$ 1,561	\$ 1,714
1271	6343	TRAVEL/PD	\$ 892	\$ 892	\$ 945	\$ 259
1271	6391	OTHER PURCH SERVICES	\$ 4,698	\$ 4,698	\$ 4,578	\$ 169
1271	6411	SUPPLIES	\$ 1,177	\$ 1,177	\$ 1,306	\$ 1,788
		TOTAL ELL	\$ 427,613	\$ 417,691	\$ 395,042	\$ 396,599
1281	6111	ADMIN SALARY	\$ 77,740	\$ 75,000	\$ 72,940	\$ -
1281	6112	CERTIFICATED SALARY	\$ 886,249	\$ 866,000	\$ 818,497	\$ 810,515
1281	6117	NON CONTRACT SALARY	\$ -	\$ -	\$ 500	\$ 1,275
1281	6132	SUMMER SCHOOL SALARY	\$ 24,320	\$ 24,320	\$ 16,068	\$ 27,378
1281	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 26,819	\$ 26,000	\$ 24,679	\$ 24,219
1281	6152	NURSE SALARY	\$ 14,458	\$ 14,000	\$ 13,387	\$ 13,167
1281	6153	CUSTODIAL/MAINT SALARY	\$ 19,758	\$ 19,000	\$ 8,637	\$ 12,602
1281	6157	AIDE/PARA SALARY	\$ 177,779	\$ 172,000	\$ 201,225	\$ 206,403
1281	6158	SOCIAL WORKER SALARY	\$ 22,500	\$ 22,500	\$ -	\$ -
1281	6159	PT/OT SALARY	\$ 130,000	\$ 130,000	\$ 121,903	\$ 114,915
1281	6161	OVERTIME	\$ 1,216	\$ 1,216	\$ 1,160	\$ 2,398
1281	6162	HOURLY WAGES	\$ -	\$ -	\$ 2,328	\$ -
1281	6163	SUPPORT SUB SALARY	\$ 853	\$ 853	\$ 1,458	\$ 690
1281	6171	LEAVE PAYOUT	\$ 37	\$ 37	\$ -	\$ 986
1281	6172	SUMMER SCHOOL SALARY	\$ 20,447	\$ 20,447	\$ 32,423	\$ 18,381
1281	6211	PSRS	\$ 163,704	\$ 160,000	\$ 148,208	\$ 134,265
1281	6221	PEERS	\$ 31,268	\$ 30,473	\$ 29,808	\$ 31,224
1281	6231	SOCIAL SECURITY	\$ 20,997	\$ 20,444	\$ 23,998	\$ 23,395
1281	6232	MEDICARE	\$ 17,930	\$ 17,350	\$ 17,604	\$ 16,455
1281	6241	MEDICAL INSURANCE	\$ 171,503	\$ 171,503	\$ 177,985	\$ 176,400
1281	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 685	\$ 685	\$ 945	\$ 936
1281	6251	LONG TERM DISABILITY	\$ 3,160	\$ 3,160	\$ 3,042	\$ 2,156

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1281	6252	LIFE INSURANCE	\$ 2,560	\$ 2,560	\$ 2,462	\$ -
1281	6311	SUBSTITUTE SERVICES	\$ 19,170	\$ 19,170	\$ 18,811	\$ 15,746
1281	6332	ECSE PT/OT/SPEECH	\$ 21,000	\$ 21,000	\$ 21,036	\$ -
1281	6343	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 2,492	\$ 2,878
1281	6344	PROFESSIONAL DEVLEOPMENT	\$ 2,100	\$ 2,100	\$ 2,594	\$ 2,480
1281	6391	OTHER PURCH SERVICES	\$ 14,245	\$ 14,245	\$ 24,555	\$ 38,269
1281	6411	SUPPLIES	\$ 25,600	\$ 25,600	\$ 14,625	\$ 10,652
1281	6415	ECSE TESTING SUPPLIES	\$ 5,700	\$ 5,700	\$ 4,421	\$ 5,247
1281	6542	EQUIPMENT	\$ -	\$ -	\$ -	\$ 8,305
		TOTAL ECSE	\$ 1,903,798	\$ 1,867,363	\$ 1,807,790	\$ 1,701,338
1311	6112	CERTIFICATED SALARY	\$ 1,441,945	\$ 1,409,000	\$ 1,426,891	\$ 1,402,004
1311	6117	NON CONTRACT SALARY	\$ -	\$ -	\$ 550	\$ 500
1311	6121	SUB SALARIES	\$ -	\$ -	\$ 191	\$ 23
1311	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 1,500	\$ -
1311	6141	LEAVE PAYOUT	\$ 20,906	\$ 20,906	\$ 20,351	\$ 1,575
1311	6211	PSRS	\$ 225,852	\$ 220,742	\$ 226,402	\$ 222,918
1311	6231	SOCIAL SECURITY	\$ 1,644	\$ 1,601	\$ 7	\$ 240
1311	6232	MEDICARE	\$ 19,859	\$ 19,216	\$ 19,730	\$ 19,212
1311	6241	MEDICAL INSURANCE	\$ 134,580	\$ 134,580	\$ 145,469	\$ 141,636
1311	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 2,400	\$ 2,400	\$ 1,730	\$ 1,460
1311	6251	LONG TERM DISABILITY	\$ 3,437	\$ 3,437	\$ 3,548	\$ 2,578
1311	6252	LIFE INSURANCE	\$ 2,772	\$ 2,772	\$ 2,843	\$ -
1311	6311	SUBSTITUTE SERVICES	\$ 33,750	\$ 33,750	\$ 33,474	\$ 28,699
1311	6312	NCC PURCH SERVICES	\$ 9,400	\$ 11,200	\$ 4,000	\$ -
1311	6343	TRAVEL/PD	\$ 1,498	\$ 1,498	\$ 827	\$ -
1311	6344	PROFESSIONAL DEVLEOPMENT	\$ 10,502	\$ 10,502	\$ 7,133	\$ 10,867
1311	6391	OTHER PURCH SERVICES	\$ 32,618	\$ 18,831	\$ 4,838	\$ 10,803
1311	6411	SUPPLIES	\$ 206,650	\$ 208,512	\$ 222,756	\$ 334,181
1311	6418	BOARD STORES	\$ 2,800	\$ 2,800	\$ 2,743	\$ 2,726
1311	6542	EQUIPMENT	\$ 167,315	\$ 213,155	\$ 150,611	\$ 1,017,448
		TOTAL NCC	\$ 2,317,928	\$ 2,314,902	\$ 2,275,594	\$ 3,196,869
1411	6111	ADMIN SALARY	\$ 260,170	\$ 251,000	\$ 253,311	\$ 248,870
1411	6131	ACTIVITY/ATHLETIC STIPENDS	\$ 623,045	\$ 603,046	\$ 585,947	\$ 572,864
1411	6141	LEAVE PAYOUT	\$ 5,915	\$ 5,915	\$ -	\$ -
1411	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 254,488	\$ 246,722	\$ 172,316	\$ 208,681
1411	6211	PSRS	\$ 122,034	\$ 119,273	\$ 127,272	\$ 128,572
1411	6221	PEERS	\$ 5,616	\$ 5,473	\$ 5,271	\$ 3,552
1411	6231	SOCIAL SECURITY	\$ 23,946	\$ 23,315	\$ 9,606	\$ 10,811
1411	6232	MEDICARE	\$ 17,537	\$ 16,970	\$ 14,493	\$ 14,734
1411	6241	MEDICAL INSURANCE	\$ 11,140	\$ 11,140	\$ 17,567	\$ 18,256
1411	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ -	\$ -	\$ 245	\$ 240
1411	6251	LONG TERM DISABILITY	\$ 364	\$ 364	\$ 593	\$ 426
1411	6252	LIFE INSURANCE	\$ 287	\$ 287	\$ 460	\$ -
1411	6343	TRAVEL/PD	\$ -	\$ -	\$ 15,596	\$ 1,554
1411	6346	PURCH SERV/RENTALS	\$ -	\$ -	\$ 6,784	\$ 679
1411	6391	OTHER PURCH SERVICES	\$ 1,000	\$ 1,000	\$ 30,442	\$ 30,887
1411	6393	ENTRY FEES	\$ -	\$ -	\$ 9,475	\$ 17,760
1411	6411	SUPPLIES	\$ 302,837	\$ 302,837	\$ 128,556	\$ 244,719
1411	6542	EQUIPMENT	\$ 38,904	\$ 38,904	\$ 22,744	\$ 43,116
		TOTAL ACTIVITIES	\$ 1,667,283	\$ 1,626,246	\$ 1,400,678	\$ 1,545,720
1611	6112	CERTIFICATED SALARY	\$ 237,425	\$ 232,000	\$ 239,800	\$ 241,412
1611	6133	POST SEC/ADULT ED SALARIES	\$ -	\$ -	\$ 4,579	\$ 12,495
1611	6141	LEAVE PAYOUT	\$ 2,130	\$ 2,130	\$ -	\$ -
1611	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 45,547	\$ 44,156	\$ 35,992	\$ 35,155

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
1611	6161	OVERTIME	\$ -	\$ -	\$ 142	\$ -
1611	6211	PSRS	\$ 17,252	\$ 16,861	\$ 16,611	\$ 16,372
1611	6221	PEERS	\$ 3,036	\$ 2,959	\$ 2,888	\$ 2,823
1611	6231	SOCIAL SECURITY	\$ 11,872	\$ 11,559	\$ 10,951	\$ 11,669
1611	6232	MEDICARE	\$ 4,155	\$ 4,020	\$ 4,018	\$ 4,140
1611	6241	MEDICAL INSURANCE	\$ 15,965	\$ 15,965	\$ 17,606	\$ 18,035
1611	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 625	\$ 625	\$ 245	\$ 240
1611	6251	LONG TERM DISABILITY	\$ 309	\$ 309	\$ 327	\$ 232
1611	6252	LIFE INSURANCE	\$ 249	\$ 249	\$ 247	\$ -
1611	6333	AEL RENT	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
1611	6335	WATER	\$ 400	\$ 400	\$ 466	\$ 483
1611	6336	DRAYAGE - DISPOSAL	\$ -	\$ -	\$ 16	\$ -
1611	6391	OTHER PURCH SERVICES	\$ 9,817	\$ 9,817	\$ 13,253	\$ 12,661
1611	6411	SUPPLIES	\$ 7,300	\$ 7,300	\$ 5,643	\$ 2,304
1611	6414	AEL UPKEEP BLDGS/GROUNDS	\$ 1,000	\$ 1,000	\$ 169	\$ 495
1611	6481	ELECTRICITY	\$ 1,694	\$ 1,694	\$ 4,334	\$ 3,090
1611	6482	NATURAL GAS	\$ 3,630	\$ 3,630	\$ 2,402	\$ 2,465
		TOTAL AEL	\$ 374,406	\$ 366,674	\$ 371,687	\$ 376,071
1911	6312	TUITION OTHER DISTRICTS	\$ 227,000	\$ 227,000	\$ 154,915	\$ 236,991
		TOTAL TUITION OTHER DISTRICTS	\$ 227,000	\$ 227,000	\$ 154,915	\$ 236,991
2113	6158	SOCIAL WORKER SALARY	\$ 173,755	\$ 173,755	\$ 194,142	\$ 192,430
2113	6221	PEERS	\$ 13,912	\$ 13,559	\$ 14,940	\$ 14,827
2113	6231	SOCIAL SECURITY	\$ 10,351	\$ 10,077	\$ 11,134	\$ 10,994
2113	6232	MEDICARE	\$ 2,435	\$ 2,357	\$ 2,604	\$ 2,571
2113	6241	MEDICAL INSURANCE	\$ 19,595	\$ 19,596	\$ 23,640	\$ 24,095
2113	6251	LONG TERM DISABILITY	\$ 428	\$ 428	\$ 469	\$ 334
2113	6252	LIFE INSURANCE	\$ 347	\$ 347	\$ 378	\$ -
2113	6391	OTHER PURCH SERVICES	\$ 2,500	\$ 2,500	\$ 2,054	\$ -
2113	6411	SUPPLIES	\$ 4,500	\$ 4,500	\$ -	\$ 500
		TOTAL SOCIAL WORKERS	\$ 227,823	\$ 227,119	\$ 249,362	\$ 245,751
2121	6112	CERTIFICATED SALARY	\$ 1,653,683	\$ 1,615,900	\$ 1,609,582	\$ 1,560,209
2121	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 750	\$ -
2121	6141	LEAVE PAYOUT	\$ 7,742	\$ 7,742	\$ 19,162	\$ 9,798
2121	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 172,062	\$ 166,812	\$ 155,761	\$ 153,785
2121	6161	OVERTIME	\$ 7,500	\$ 7,500	\$ 9,658	\$ 5,480
2121	6162	HOURLY WAGES	\$ -	\$ -	\$ 863	\$ -
2121	6163	SUPPORT SUB SALARY	\$ -	\$ -	\$ 200	\$ -
2121	6171	LEAVE PAYOUT	\$ 3,309	\$ 3,309	\$ -	\$ -
2121	6211	PSRS	\$ 258,964	\$ 253,105	\$ 259,839	\$ 248,665
2121	6221	PEERS	\$ 16,170	\$ 15,760	\$ 16,143	\$ 13,401
2121	6231	SOCIAL SECURITY	\$ 10,471	\$ 10,195	\$ 10,545	\$ 8,646
2121	6232	MEDICARE	\$ 25,594	\$ 24,766	\$ 25,933	\$ 24,048
2121	6241	MEDICAL INSURANCE	\$ 176,930	\$ 176,930	\$ 193,815	\$ 192,139
2121	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 3,300	\$ 3,300	\$ 2,350	\$ 2,160
2121	6251	LONG TERM DISABILITY	\$ 4,279	\$ 4,279	\$ 4,407	\$ 3,074
2121	6252	LIFE INSURANCE	\$ 3,460	\$ 3,460	\$ 3,552	\$ -
2121	6311	SUBSTITUTE SERVICES	\$ 5,742	\$ 5,742	\$ 5,742	\$ 612
2121	6411	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,827	\$ 5,075
		TOTAL GUIDANCE	\$ 2,354,706	\$ 2,304,300	\$ 2,323,129	\$ 2,227,092
2131	6152	NURSE SALARY	\$ 685,541	\$ 663,834	\$ 596,797	\$ 573,925
2131	6161	OVERTIME	\$ 6,666	\$ 6,666	\$ 5,505	\$ 3,349
2131	6171	LEAVE PAYOUT	\$ -	\$ -	\$ 9,363	\$ 585
2131	6221	PEERS	\$ 48,889	\$ 47,647	\$ 44,458	\$ 44,474

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2131	6231	SOCIAL SECURITY	\$ 41,453	\$ 40,361	\$ 36,656	\$ 34,014
2131	6232	MEDICARE	\$ 9,755	\$ 9,438	\$ 8,573	\$ 7,955
2131	6241	MEDICAL INSURANCE	\$ 62,460	\$ 62,460	\$ 71,710	\$ 80,730
2131	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 300	\$ 300	\$ 25	\$ 220
2131	6251	LONG TERM DISABILITY	\$ 1,512	\$ 1,512	\$ 1,408	\$ 1,011
2131	6252	LIFE INSURANCE	\$ 1,224	\$ 1,224	\$ 1,141	\$ -
2131	6318	DENTAL & EYE PROGRAM	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
2131	6319	PHYSICALS/DRUG TESTS	\$ 1,000	\$ 1,000	\$ 279	\$ 490
2131	6343	TRAVEL/PD	\$ 500	\$ 500	\$ -	\$ 19
2131	6391	OTHER PURCH SERVICES	\$ -	\$ 1,332	\$ 18,815	\$ 34,743
2131	6411	SUPPLIES	\$ 15,000	\$ 15,000	\$ 13,344	\$ 6,792
2131	6413	OFFICE SUPPLIES	\$ 4,500	\$ 4,500	\$ 4,108	\$ 1,693
		TOTAL HEALTH SERVICES	\$ 881,300	\$ 858,274	\$ 814,682	\$ 792,500
2141	6112	CERTIFICATED SALARY	\$ 679,664	\$ 608,632	\$ 609,341	\$ -
2141	6211	PSRS	\$ 85,936	\$ 83,994	\$ 89,612	\$ -
2141	6221	PEERS	\$ 13,187	\$ 12,852	\$ 3,462	\$ -
2141	6231	SOCIAL SECURITY	\$ 9,344	\$ 9,098	\$ 2,711	\$ -
2141	6232	MEDICARE	\$ 8,590	\$ 8,312	\$ 8,228	\$ -
2141	6241	MEDICAL INSURANCE	\$ 53,950	\$ 53,950	\$ 58,820	\$ -
2141	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 600	\$ 600	\$ 320	\$ -
2141	6251	LONG TERM DISABILITY	\$ 1,487	\$ 1,487	\$ 1,496	\$ -
2141	6252	LIFE INSURANCE	\$ 1,199	\$ 1,199	\$ 1,208	\$ -
2141	6311	SUBSTITUTE SERVICES	\$ 714	\$ 714	\$ 714	\$ -
2141	6411	SUPPLIES	\$ 2,000	\$ 12,600	\$ 12,221	\$ -
		TOTAL BEHAVIOR SERVICES	\$ 856,671	\$ 793,438	\$ 788,134	\$ -
2211	6112	CERTIFICATED SALARY	\$ 830,988	\$ 812,000	\$ 411,717	\$ 2,400
2211	6211	PSRS	\$ 129,939	\$ 127,000	\$ 65,730	\$ 348
2211	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 485	\$ -
2211	6232	MEDICARE	\$ 10,819	\$ 10,468	\$ 5,624	\$ 35
2211	6241	MEDICAL INSURANCE	\$ 70,140	\$ 70,140	\$ 39,745	\$ -
2211	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 900	\$ 900	\$ 650	\$ -
2211	6251	LONG TERM DISABILITY	\$ 1,910	\$ 1,910	\$ 948	\$ -
2211	6252	LIFE INSURANCE	\$ 1,541	\$ 1,541	\$ 765	\$ -
2211	6311	SUBSTITUTE SERVICES	\$ 2,412	\$ 2,412	\$ 2,412	\$ -
2211	6312	CURRICULUM SERVICES	\$ -	\$ -	\$ 1,500	\$ 4,000
2211	6314	PURCH SERVICES	\$ 37,711	\$ 37,711	\$ 22,872	\$ 14,155
2211	6411	SUPPLIES	\$ 8,986	\$ 15,021	\$ 14,035	\$ 13,376
		TOTAL LITERACY & ASSESSMENT	\$ 1,095,346	\$ 1,079,103	\$ 566,483	\$ 34,314
2212	6117	NON CONTRACT SALARY	\$ 25,000	\$ 25,000	\$ 21,050	\$ 105,600
2212	6119	CHILDCARE-PD	\$ -	\$ -	\$ 1,869	\$ -
2212	6211	PSRS	\$ 3,581	\$ 3,500	\$ 3,016	\$ 15,159
2212	6221	PEERS	\$ -	\$ -	\$ 128	\$ -
2212	6231	SOCIAL SECURITY	\$ 48	\$ 47	\$ 131	\$ 68
2212	6232	MEDICARE	\$ 367	\$ 355	\$ 332	\$ 1,530
		TOTAL CURRICULUM	\$ 28,996	\$ 28,902	\$ 26,527	\$ 122,357
2213	6112	CERTIFICATED SALARY	\$ 57,514	\$ 56,200	\$ 22,920	\$ 118,679
2213	6117	NON CONTRACT SALARY	\$ 8,500	\$ 8,500	\$ 17,769	\$ 30,094
2213	6141	LEAVE PAYOUT	\$ 857	\$ 857	\$ 1,292	\$ 5,523
2213	6211	PSRS	\$ 1,587	\$ 1,550	\$ 2,563	\$ 20,194
2213	6221	PEERS	\$ -	\$ -	\$ 34	\$ 27
2213	6231	SOCIAL SECURITY	\$ 5,092	\$ 4,958	\$ 4,081	\$ 3,948
2213	6232	MEDICARE	\$ 2,178	\$ 2,107	\$ 2,023	\$ 3,596
2213	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ 10,035

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2213	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ 173
2213	6312	PD PURCH SERVICES	\$ 11,440	\$ 21,818	\$ 38,800	\$ 26,100
2213	6314	PURCH SERVICES	\$ 20,685	\$ 20,685	\$ 20,762	\$ 18,493
2213	6316	MENTOR PURCH SERVICES	\$ 25,000	\$ 25,000	\$ -	\$ 1,876
2213	6319	TUITION REIMBURSEMENT	\$ -	\$ 2,895	\$ 2,895	\$ -
2213	6343	TRAVEL/PD	\$ 112,500	\$ 109,738	\$ 100,702	\$ 103,107
2213	6344	PROFESSIONAL DEVLEOPMENT	\$ 394,284	\$ 358,852	\$ 255,544	\$ 317,987
2213	6411	SUPPLIES	\$ 149,345	\$ 178,565	\$ 139,904	\$ 144,550
2213	6416	MENTORING SUPPLIES	\$ -	\$ -	\$ 912	\$ 3,962
2213	6417	SPECIAL SERV-NON-FEDERAL EXP	\$ 27,000	\$ 27,000	\$ 25,780	\$ 6,817
2213	6492	POSTAGE	\$ 50,000	\$ 50,000	\$ 73,067	\$ 88,258
2213	6495	MATERIALS/EQUIPMENT	\$ 169,609	\$ 145,310	\$ 59,760	\$ 104,301
		TOTAL DISTRICT PROFESSIONAL DEVELOPMENT	\$ 1,035,591	\$ 1,014,035	\$ 768,809	\$ 1,007,719
2214	6117	NON CONTRACT SALARY	\$ 83,040	\$ 83,040	\$ 28,400	\$ 44,723
2214	6211	PSRS	\$ 923	\$ 902	\$ 4,089	\$ 6,315
2214	6221	PEERS	\$ 15	\$ 15	\$ 14	\$ -
2214	6231	SOCIAL SECURITY	\$ 14	\$ 14	\$ 12	\$ 73
2214	6232	MEDICARE	\$ 94	\$ 91	\$ 410	\$ 649
2214	6343	TRAVEL/PD	\$ 35,000	\$ 25,000	\$ 43,331	\$ 45,272
2214	6391	OTHER PURCH SERVICES	\$ 1,000	\$ 1,000	\$ -	\$ -
2214	6411	SUPPLIES	\$ 136,000	\$ 124,000	\$ 71,912	\$ 83,017
		TOTAL PDC	\$ 256,086	\$ 234,062	\$ 148,168	\$ 180,048
2221	6112	CERTIFICATED SALARY	\$ 932,041	\$ 910,748	\$ 921,324	\$ 931,281
2221	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 750	\$ -
2221	6141	LEAVE PAYOUT	\$ 19,070	\$ 19,070	\$ 9,991	\$ 4,576
2221	6155	LMC CLERK SALARY	\$ 161,278	\$ 161,278	\$ 154,417	\$ 146,330
2221	6161	OVERTIME	\$ -	\$ -	\$ 939	\$ 915
2221	6171	LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 3,223
2221	6211	PSRS	\$ 152,196	\$ 148,754	\$ 146,288	\$ 147,963
2221	6221	PEERS	\$ 11,746	\$ 11,447	\$ 12,439	\$ 11,898
2221	6231	SOCIAL SECURITY	\$ 9,411	\$ 9,163	\$ 9,317	\$ 8,989
2221	6232	MEDICARE	\$ 17,221	\$ 14,830	\$ 15,022	\$ 15,127
2221	6241	MEDICAL INSURANCE	\$ 97,260	\$ 97,260	\$ 112,765	\$ 115,957
2221	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 2,100	\$ 2,100	\$ 1,730	\$ 2,100
2221	6251	LONG TERM DISABILITY	\$ 2,556	\$ 2,556	\$ 2,586	\$ 1,942
2221	6252	LIFE INSURANCE	\$ 2,067	\$ 2,067	\$ 2,089	\$ -
2221	6311	SUBSTITUTE SERVICES	\$ 6,547	\$ 6,547	\$ 6,234	\$ 4,357
2221	6441	LIBRARY MATERIALS-ELEMENTARY	\$ 96,400	\$ 130,000	\$ 129,319	\$ 131,010
2221	6442	LIBRARY MATERIALS-SECONDARY	\$ -	\$ 45,500	\$ 44,378	\$ 45,179
2221	6443	LIBRARY CENTRAL PURCHASE	\$ 92,600	\$ 13,500	\$ 13,883	\$ 13,372
		TOTAL LIBRARY MEDIA CENTERS	\$ 1,602,493	\$ 1,574,820	\$ 1,583,471	\$ 1,584,218
2225	6112	CERTIFICATED SALARY	\$ 129,969	\$ 127,000	\$ 121,318	\$ 119,215
2225	6156	TECH SUPPORT SALARY	\$ 878,181	\$ 695,000	\$ 676,646	\$ 690,031
2225	6161	OVERTIME	\$ 6,000	\$ 6,000	\$ 17,038	\$ 8,688
2225	6162	HOURLY WAGES	\$ 11,443	\$ 11,443	\$ 4,219	\$ 7,681
2225	6171	LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 5,405
2225	6211	PSRS	\$ 21,222	\$ 20,742	\$ 19,319	\$ 19,026
2225	6221	PEERS	\$ 65,823	\$ 52,380	\$ 52,459	\$ 52,981
2225	6231	SOCIAL SECURITY	\$ 55,594	\$ 41,984	\$ 41,997	\$ 42,778
2225	6232	MEDICARE	\$ 11,992	\$ 11,603	\$ 11,518	\$ 11,665
2225	6241	MEDICAL INSURANCE	\$ 84,780	\$ 73,740	\$ 81,017	\$ 85,575
2225	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 2,700	\$ 2,700	\$ 2,160	\$ 1,700
2225	6251	LONG TERM DISABILITY	\$ 1,972	\$ 1,972	\$ 1,976	\$ 1,404
2225	6252	LIFE INSURANCE	\$ 1,590	\$ 1,590	\$ 1,453	\$ -

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2225	6312	COMPUTER PROF SERVICES	\$ 43,000	\$ 43,000	\$ 35,382	\$ 29,276
2225	6331	COMPUTER-COPY/PRINT MAINT	\$ 266,000	\$ 216,000	\$ 246,899	\$ 245,705
2225	6337	COMPUTER SOFTWARE	\$ 402,100	\$ 402,100	\$ 314,429	\$ 285,457
2225	6343	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 6,440	\$ 4,593
2225	6361	COMPUTER-COMMUNICATIONS	\$ 150,000	\$ 150,000	\$ 178,749	\$ 191,046
2225	6412	TECH SUPPLIES	\$ 885,316	\$ 1,145,316	\$ 833,783	\$ 1,010,232
2225	6541	TECH-COPY MACHINE PURCHASE	\$ 100,000	\$ 100,000	\$ 96,074	\$ 100,524
2225	6543	COMPUTER EQUIPMENT	\$ 427,049	\$ 477,049	\$ 592,160	\$ 336,693
		TOTAL DISTRICT TECHNOLOGY	\$ 3,554,731	\$ 3,589,619	\$ 3,335,038	\$ 3,249,675
2311	6151	ADMIN ASSIST/SUPPORT SALARY	\$ -	\$ -	\$ -	\$ 13,187
2311	6221	PEERS	\$ -	\$ -	\$ -	\$ 1,008
2311	6231	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 634
2311	6232	MEDICARE	\$ -	\$ -	\$ -	\$ 148
2311	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ -	\$ 6,010
2311	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ 23
2311	6261	WORKERS COMPENSATION	\$ 506,718	\$ 506,718	\$ 305,210	\$ 287,580
2311	6271	UNEMPLOYMENT	\$ 15,000	\$ 15,000	\$ 10,705	\$ 5,560
2311	6312	PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ -	\$ 8,750
2311	6315	AUDIT	\$ 31,531	\$ 31,531	\$ 17,500	\$ 19,950
2311	6317	LEGAL SERVICES	\$ 341,183	\$ 80,000	\$ 96,013	\$ 517,061
2311	6318	SCHOOL ELECTIONS	\$ 30,000	\$ 30,000	\$ 35,505	\$ 11
2311	6319	GENERAL ARCHITECT SERVICES	\$ -	\$ -	\$ 7,906	\$ 16,607
2311	6343	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 3,658	\$ 4,744
2311	6352	LIABILITY INSURANCE	\$ -	\$ -	\$ 43,126	\$ -
2311	6353	TREASURERS BOND	\$ 500	\$ 500	\$ 299	\$ 295
2311	6362	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 2,593	\$ 2,048
2311	6371	BOE DUES & MEMBERSHIP	\$ 20,028	\$ 20,028	\$ 20,028	\$ 25,455
2311	6391	OTHER PURCH SERVICES	\$ 16,000	\$ 16,000	\$ 15,311	\$ 12,000
2311	6392	PROFESSIONAL SERVICES	\$ 8,000	\$ 8,000	\$ 1,085	\$ 4,882
2311	6411	SUPPLIES	\$ 7,500	\$ 7,500	\$ 8,183	\$ 3,687
2311	6415	DISTRICT WIDE EXPENSE	\$ 23,500	\$ 23,500	\$ 22,368	\$ 21,020
2311	6418	BOARD STORES	\$ -	\$ -	\$ 18	\$ 105
		TOTAL BOARD OF EDUCATION	\$ 1,023,960	\$ 762,777	\$ 589,507	\$ 950,765
2321	6111	ADMIN SALARY	\$ 1,530,443	\$ 1,495,000	\$ 1,640,487	\$ 1,540,130
2321	6141	LEAVE PAYOUT	\$ 25,058	\$ 25,058	\$ 17,906	\$ 45,718
2321	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 1,400,448	\$ 1,285,000	\$ 991,903	\$ 1,022,950
2321	6161	OVERTIME	\$ 25,176	\$ 25,176	\$ 30,384	\$ 14,393
2321	6162	HOURLY WAGES	\$ 32,758	\$ 32,758	\$ 39,907	\$ 32,005
2321	6171	LEAVE PAYOUT	\$ 977	\$ 977	\$ 84,520	\$ 19,496
2321	6211	PSRS	\$ 129,428	\$ 126,500	\$ 100,984	\$ 104,412
2321	6221	PEERS	\$ 147,408	\$ 139,723	\$ 146,916	\$ 141,519
2321	6231	SOCIAL SECURITY	\$ 115,885	\$ 109,256	\$ 113,733	\$ 111,746
2321	6232	MEDICARE	\$ 41,162	\$ 38,993	\$ 39,685	\$ 35,722
2321	6241	MEDICAL INSURANCE	\$ 177,490	\$ 177,490	\$ 167,214	\$ 188,710
2321	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 3,566	\$ 3,300	\$ 2,420	\$ 2,880
2321	6251	LONG TERM DISABILITY	\$ 6,862	\$ 6,649	\$ 6,075	\$ 4,175
2321	6252	LIFE INSURANCE	\$ 5,349	\$ 5,349	\$ 4,649	\$ -
2321	6343	TRAVEL/PD	\$ 20,000	\$ 20,000	\$ 11,072	\$ 4,383
2321	6359	SETTLEMENTS/JUDGMENTS	\$ -	\$ 261,183	\$ 280,000	\$ 470
2321	6391	OTHER PURCH SERVICES	\$ 22,970	\$ 22,970	\$ 22,066	\$ 17,905
2321	6411	SUPPLIES	\$ 14,000	\$ 14,000	\$ 8,199	\$ 9,988
2321	6414	PUBLIC RELATIONS SUPPLIES	\$ 60,000	\$ 60,000	\$ 83,287	\$ 108,569
		TOTAL DISTRICT ADMINISTRATION	\$ 3,758,980	\$ 3,849,382	\$ 3,791,407	\$ 3,405,171
2331	6316	COMPUTER SOFTWARE TRAINING-SPEC SERV	\$ -	\$ 750	\$ -	\$ -

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2331	6337	COMPUTER SOFTWARE	\$ 403,342	\$ 464,990	\$ 585,486	\$ 281,522
		TOTAL INSTRUCTIONAL TECHNOLOGY	\$ 403,342	\$ 465,740	\$ 585,486	\$ 281,522
2411	6111	ADMIN SALARY	\$ 2,413,047	\$ 2,328,000	\$ 2,417,628	\$ 2,570,723
2411	6121	SUB SALARIES	\$ -	\$ -	\$ 2,400	\$ -
2411	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 1,500	\$ -
2411	6141	LEAVE PAYOUT	\$ 37,539	\$ 37,539	\$ 18,629	\$ 6,000
2411	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 972,682	\$ 943,000	\$ 896,516	\$ 888,662
2411	6161	OVERTIME	\$ 51,000	\$ 51,000	\$ 33,721	\$ 30,801
2411	6162	HOURLY WAGES	\$ 88,305	\$ 88,305	\$ 79,871	\$ 87,819
2411	6163	SUPPORT SUB SALARY	\$ 12,500	\$ 12,500	\$ 17,416	\$ 10,881
2411	6171	LEAVE PAYOUT	\$ 9,097	\$ 9,097	\$ 9,519	\$ 293
2411	6211	PSRS	\$ 399,836	\$ 390,791	\$ 398,150	\$ 398,603
2411	6221	PEERS	\$ 75,660	\$ 73,737	\$ 72,654	\$ 72,081
2411	6231	SOCIAL SECURITY	\$ 67,847	\$ 66,060	\$ 62,003	\$ 60,285
2411	6232	MEDICARE	\$ 51,656	\$ 49,982	\$ 50,643	\$ 50,261
2411	6241	MEDICAL INSURANCE	\$ 264,270	\$ 263,990	\$ 297,969	\$ 313,633
2411	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 3,200	\$ 3,200	\$ 3,052	\$ 2,653
2411	6251	LONG TERM DISABILITY	\$ 8,047	\$ 8,197	\$ 8,315	\$ 6,159
2411	6252	LIFE INSURANCE	\$ 6,494	\$ 6,624	\$ 6,580	\$ -
2411	6411	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,470	\$ 4,992
		TOTAL BUILDING ADMINISTRATION	\$ 4,466,680	\$ 4,337,522	\$ 4,381,035	\$ 4,503,845
2541	6153	CUSTODIAL/MAINT SALARY	\$ 2,582,038	\$ 2,468,588	\$ 2,402,167	\$ 2,419,819
2541	6161	OVERTIME	\$ 103,000	\$ 103,000	\$ 84,189	\$ 92,999
2541	6162	HOURLY WAGES	\$ 18,066	\$ 18,066	\$ 11,672	\$ 15,626
2541	6171	LEAVE PAYOUT	\$ 50,854	\$ 50,854	\$ 14,998	\$ 7,082
2541	6211	PSRS	\$ -	\$ -	\$ -	\$ 145
2541	6221	PEERS	\$ 208,223	\$ 202,929	\$ 201,229	\$ 204,626
2541	6231	SOCIAL SECURITY	\$ 159,920	\$ 155,703	\$ 150,407	\$ 151,099
2541	6232	MEDICARE	\$ 37,762	\$ 36,536	\$ 35,297	\$ 35,442
2541	6241	MEDICAL INSURANCE	\$ 405,591	\$ 405,591	\$ 451,291	\$ 477,439
2541	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 2,015	\$ 2,015	\$ 1,780	\$ 2,080
2541	6251	LONG TERM DISABILITY	\$ 5,977	\$ 5,977	\$ 5,871	\$ 4,205
2541	6252	LIFE INSURANCE	\$ 4,866	\$ 4,866	\$ 4,326	\$ -
2541	6332	PURCHASE SERVICES	\$ 175,000	\$ 175,000	\$ 39,508	\$ 18,490
2541	6335	WATER	\$ 180,000	\$ 180,000	\$ 155,912	\$ 162,692
2541	6336	DRAYAGE - DISPOSAL	\$ 90,000	\$ 90,000	\$ 90,124	\$ 102,164
2541	6339	LAWN SERVICE	\$ 115,000	\$ 115,000	\$ 111,710	\$ 104,655
2541	6351	SCHOOL PROPERTY & EQUIP INS	\$ 355,213	\$ 355,213	\$ 417,491	\$ 318,607
2541	6354	TRUCK & DRIVER T CAR INSU	\$ 19,841	\$ 19,841	\$ -	\$ -
2541	6361	TELEPHONE	\$ 203,500	\$ 203,500	\$ 190,888	\$ 197,907
2541	6411	SUPPLIES	\$ 338,451	\$ 338,451	\$ 404,551	\$ 451,822
2541	6414	UPKEEP OF BUILDINGS/GROUNDS	\$ 810,000	\$ 810,000	\$ 877,716	\$ 853,058
2541	6416	UPKEEP OF EQUIPMENT	\$ 69,000	\$ 69,000	\$ 70,367	\$ 88,363
2541	6442	FURNITURE	\$ 111,811	\$ 111,811	\$ -	\$ -
2541	6481	ELECTRICITY	\$ 1,538,137	\$ 1,398,306	\$ 1,340,593	\$ 1,375,292
2541	6482	NATURAL GAS	\$ 237,193	\$ 215,630	\$ 199,699	\$ 201,326
2541	6542	EQUIPMENT	\$ 40,000	\$ 40,000	\$ 24,594	\$ 14,065
		TOTAL OPERATION AND MAINTENANCE	\$ 7,861,458	\$ 7,575,877	\$ 7,286,380	\$ 7,299,004
2546	6151	ADMIN ASSIST/SUPPORT SALARY	\$ -	\$ 58,000	\$ 52,936	\$ 26,217
2546	6221	PEERS	\$ -	\$ 3,937	\$ 3,631	\$ 1,798
2546	6231	SOCIAL SECURITY	\$ -	\$ 3,574	\$ 3,291	\$ 1,629
2546	6232	MEDICARE	\$ -	\$ 836	\$ 770	\$ 381
2546	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ 9	\$ 62
2546	6251	LONG TERM DISABILITY	\$ -	\$ 266	\$ 132	\$ 52

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2546	6252	LIFE INSURANCE	\$ -	\$ 213	\$ 95	\$ -
2546	6319	SRO	\$ 324,010	\$ 244,010	\$ 224,010	\$ 194,875
2546	6343	TRAVEL/PD	\$ 2,975	\$ 2,975	\$ 2,975	\$ -
2546	6391	OTHER PURCH SERVICES	\$ 52,625	\$ 52,625	\$ 72,582	\$ 35,892
2546	6411	SUPPLIES	\$ 80,713	\$ 80,713	\$ 75,357	\$ 32,348
2546	6531	SAFETY FACILITY IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 1,554,354
2546	6542	EQUIPMENT	\$ 36,675	\$ 36,675	\$ 24,746	\$ 5,753
		TOTAL SAFETY AND SECURITY	\$ 496,998	\$ 483,824	\$ 460,534	\$ 1,853,359
2551	6111	ADMIN SALARY	\$ 137,317	\$ 132,477	\$ 160,087	\$ -
2551	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 18,566	\$ 18,000	\$ 17,645	\$ 17,318
2551	6161	OVERTIME	\$ -	\$ -	\$ 21	\$ -
2551	6221	PEERS	\$ 1,282	\$ 1,249	\$ 1,212	\$ 1,188
2551	6231	SOCIAL SECURITY	\$ 1,163	\$ 1,132	\$ 1,098	\$ 1,076
2551	6232	MEDICARE	\$ 274	\$ 265	\$ 257	\$ 252
2551	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ 6,697	\$ 36
2551	6251	LONG TERM DISABILITY	\$ 44	\$ 44	\$ 43	\$ 30
2551	6252	LIFE INSURANCE	\$ 36	\$ 36	\$ 32	\$ -
2551	6337	COMPUTER SOFTWARE	\$ 32,276	\$ 4,876	\$ 3,860	\$ 4,876
2551	6341	TRANSPORTATION ROUTES	\$ 2,644,755	\$ 2,567,723	\$ 2,381,658	\$ 2,206,854
2551	6342	TRANSPORTATION NON-ROUTES	\$ 60,025	\$ 58,277	\$ 127,850	\$ 121,504
2551	6486	DIESEL FUEL	\$ 311,532	\$ 283,211	\$ 225,797	\$ 183,948
		TOTAL REGULAR TRANSPORTATION	\$ 3,207,270	\$ 3,067,290	\$ 2,926,255	\$ 2,537,081
2552	6486	DIESEL FUEL	\$ 330	\$ 300	\$ 199	\$ 524
2552	6552	SCHOOL BUS EXPENSE - NCC	\$ -	\$ 15,000	\$ -	\$ -
		TOTAL DIST OPERATED TRANSPORTATION	\$ 330	\$ 15,300	\$ 199	\$ 524
2553	6111	ADMIN SALARY	\$ 12,974	\$ 12,517	\$ 46,343	\$ -
2553	6241	MEDICAL INSURANCE	\$ -	\$ -	\$ 1,938	\$ -
2553	6341	TRANSPORTATION ROUTES	\$ 461,168	\$ 447,736	\$ 387,484	\$ 498,411
2553	6342	TRANSPORTATION NON-ROUTES	\$ -	\$ -	\$ 59,990	\$ 68,684
2553	6486	DIESEL FUEL	\$ 50,849	\$ 46,226	\$ 45,674	\$ 49,134
		TOTAL HANDICAP TRANSPORTATION	\$ 524,991	\$ 506,479	\$ 541,429	\$ 616,229
2559	6341	TRANSPORTATION ROUTES	\$ 253,999	\$ 246,601	\$ 246,601	\$ 354,277
2559	6486	DIESEL FUEL	\$ 27,741	\$ 25,219	\$ 23,894	\$ 28,423
		TOTAL ECSE TRANSPORTATION	\$ 281,740	\$ 271,820	\$ 270,495	\$ 382,700
2562	6131	EARLY NOTICE INCENTIVE	\$ -	\$ -	\$ 750	\$ -
2562	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 187,728	\$ 182,000	\$ 237,175	\$ 204,977
2562	6153	NUTRITION SERVICES SALARY	\$ 1,588,825	\$ 1,523,084	\$ 1,459,967	\$ 1,437,705
2562	6161	OVERTIME	\$ 29,600	\$ 29,600	\$ 31,599	\$ 23,380
2562	6162	HOURLY WAGES	\$ 82,900	\$ 82,900	\$ 112,114	\$ 85,773
2562	6163	SUPPORT SUB SALARY	\$ 15,389	\$ 15,389	\$ 14,508	\$ 13,699
2562	6171	LEAVE PAYOUT	\$ 28,703	\$ 28,703	\$ 11,568	\$ 4,735
2562	6172	SUMMER SCHOOL SALARY	\$ 57,285	\$ 57,285	\$ 55,274	\$ 41,947
2562	6211	PSRS	\$ 3,747	\$ 3,663	\$ 2,655	\$ 1,816
2562	6221	PEERS	\$ 144,355	\$ 140,684	\$ 145,071	\$ 137,413
2562	6231	SOCIAL SECURITY	\$ 111,076	\$ 108,146	\$ 112,669	\$ 107,742
2562	6232	MEDICARE	\$ 26,135	\$ 25,291	\$ 26,350	\$ 25,198
2562	6241	MEDICAL INSURANCE	\$ 332,945	\$ 332,945	\$ 356,523	\$ 314,967
2562	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 3,275	\$ 3,275	\$ 2,510	\$ 3,300
2562	6251	LONG TERM DISABILITY	\$ 4,136	\$ 4,136	\$ 4,217	\$ 3,011
2562	6252	LIFE INSURANCE	\$ 3,376	\$ 3,376	\$ 3,428	\$ -
2562	6331	OM PURCH SERVICES	\$ 132,500	\$ 132,500	\$ 137,586	\$ 125,816
2562	6337	COMPUTER SOFTWARE	\$ 10,500	\$ -	\$ -	\$ -

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
2562	6471	FOOD SUPPLIES	\$ 2,350,000	\$ 2,350,000	\$ 2,414,355	\$ 2,450,626
2562	6472	NON FOOD SUPPLIES	\$ 150,000	\$ 150,000	\$ 151,720	\$ 154,585
2562	6541	FOOD SERVICE EQUIPMENT	\$ 115,000	\$ 100,000	\$ 257,095	\$ 57,514
		TOTAL NUTRITION SERVICES	\$ 5,377,475	\$ 5,272,977	\$ 5,537,132	\$ 5,194,206
2622	6312	TI FOCUS SCHOOLS PURCH SERV	\$ -	\$ -	\$ 1,100	\$ -
		TOTAL FOCUS SCHOOLS	\$ -	\$ -	\$ 1,100	\$ -
3111	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 88,707	\$ 86,000	\$ 89,836	\$ 81,746
3111	6161	OVERTIME	\$ 100	\$ 100	\$ 356	\$ 282
3111	6162	HOURLY WAGES	\$ 10,000	\$ 10,000	\$ -	\$ 7,024
3111	6171	LEAVE PAYOUT	\$ 1,775	\$ 1,775	\$ -	\$ -
3111	6211	PSRS	\$ 4,502	\$ 4,400	\$ 5,552	\$ 5,467
3111	6221	PEERS	\$ 2,768	\$ 2,698	\$ 2,653	\$ 2,466
3111	6231	SOCIAL SECURITY	\$ 4,931	\$ 4,801	\$ 5,422	\$ 5,361
3111	6232	MEDICARE	\$ 1,161	\$ 1,123	\$ 1,268	\$ 1,254
3111	6241	MEDICAL INSURANCE	\$ 9,600	\$ 9,600	\$ 11,573	\$ 11,805
3111	6251	LONG TERM DISABILITY	\$ 180	\$ 180	\$ 203	\$ 139
3111	6252	LIFE INSURANCE	\$ 145	\$ 145	\$ 149	\$ -
3111	6391	OTHER PURCH SERVICES	\$ 1,271	\$ 1,271	\$ 1,062	\$ 1,089
3111	6411	SUPPLIES	\$ 2,629	\$ 2,629	\$ -	\$ 3,135
3111	6542	EQUIPMENT	\$ 23,000	\$ 23,000	\$ 24,991	\$ 31,979
		TOTAL MILLER CENTER	\$ 150,769	\$ 147,722	\$ 143,066	\$ 151,746
3511	6113	PAT SALARIES	\$ 437,833	\$ 425,000	\$ 396,718	\$ 388,985
3511	6117	NON CONTRACT SALARY	\$ -	\$ -	\$ 568	\$ -
3511	6141	LEAVE PAYOUT	\$ 391	\$ 391	\$ -	\$ -
3511	6151	ADMIN ASSIST/SUPPORT SALARY	\$ 34,039	\$ 33,000	\$ 31,718	\$ 31,123
3511	6161	OVERTIME	\$ 500	\$ 500	\$ 339	\$ 205
3511	6163	SUPPORT SUB SALARY	\$ -	\$ -	\$ 645	\$ 680
3511	6211	PSRS	\$ 16,397	\$ 16,026	\$ 15,420	\$ 15,067
3511	6221	PEERS	\$ 27,808	\$ 27,101	\$ 24,555	\$ 24,318
3511	6231	SOCIAL SECURITY	\$ 25,934	\$ 25,250	\$ 23,192	\$ 22,644
3511	6232	MEDICARE	\$ 6,571	\$ 6,359	\$ 5,849	\$ 5,720
3511	6241	MEDICAL INSURANCE	\$ 72,945	\$ 72,945	\$ 71,358	\$ 74,359
3511	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 1,002	\$ 1,002	\$ 633	\$ 487
3511	6251	LONG TERM DISABILITY	\$ 1,136	\$ 1,136	\$ 1,028	\$ 771
3511	6252	LIFE INSURANCE	\$ 921	\$ 921	\$ 828	\$ -
3511	6311	SUBSTITUTE SERVICES	\$ -	\$ -	\$ -	\$ 224
3511	6343	TRAVEL/PD	\$ 22,000	\$ 22,000	\$ 19,928	\$ 20,754
3511	6391	OTHER PURCH SERVICES	\$ 1,000	\$ 1,000	\$ -	\$ -
3511	6411	SUPPLIES	\$ 12,000	\$ 12,000	\$ 8,315	\$ 10,963
		TOTAL PAT	\$ 660,477	\$ 644,631	\$ 601,095	\$ 596,301
3512	6112	CERTIFICATED SALARY	\$ 415,493	\$ 406,000	\$ 324,121	\$ 322,730
3512	6117	NON CONTRACT SALARY	\$ 500	\$ 500	\$ 200	\$ 10,020
3512	6141	LEAVE PAYOUT	\$ -	\$ -	\$ 10,921	\$ 1,073
3512	6157	AIDE/PARA SALARY	\$ 170,233	\$ 164,700	\$ 126,762	\$ 126,977
3512	6161	OVERTIME	\$ 600	\$ 600	\$ 590	\$ 1,764
3512	6211	PSRS	\$ 66,402	\$ 64,899	\$ 48,881	\$ 50,823
3512	6221	PEERS	\$ 14,939	\$ 14,559	\$ 11,118	\$ 12,005
3512	6231	SOCIAL SECURITY	\$ 11,134	\$ 10,840	\$ 7,526	\$ 7,908
3512	6232	MEDICARE	\$ 8,354	\$ 8,084	\$ 6,322	\$ 6,290
3512	6241	MEDICAL INSURANCE	\$ 70,790	\$ 70,790	\$ 47,680	\$ 65,506
3512	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 300	\$ 300	\$ -	\$ -
3512	6251	LONG TERM DISABILITY	\$ 1,363	\$ 1,363	\$ 1,088	\$ 767
3512	6252	LIFE INSURANCE	\$ 1,158	\$ 1,158	\$ 883	\$ -

FCT	OBJ	DESCRIPTION	BUDGET FY19	BUDGET FY18	ACTUAL FY17	ACTUAL FY16
3512	6311	SUBSTITUTE SERVICES	\$ 16,500	\$ 16,500	\$ 16,235	\$ 10,478
3512	6343	TRAVEL/PD	\$ -	\$ 500	\$ -	\$ -
3512	6411	SUPPLIES	\$ 10,500	\$ 10,000	\$ 7,986	\$ 6,789
		TOTAL PRESCHOOL	\$ 788,266	\$ 770,793	\$ 610,313	\$ 623,130
3912	6112	CERTIFICATED SALARY	\$ 10,950	\$ 10,700	\$ 10,322	\$ 10,821
3912	6211	PSRS	\$ 1,742	\$ 1,700	\$ 1,649	\$ 1,756
3912	6232	MEDICARE	\$ 147	\$ 142	\$ 138	\$ 147
3912	6241	MEDICAL INSURANCE	\$ 981	\$ 981	\$ 1,045	\$ 1,294
3912	6242	BD PAID H.S.A. CONTRIBUTIONS	\$ 13	\$ 13	\$ 12	\$ 17
3912	6251	LONG TERM DISABILITY	\$ 26	\$ 26	\$ 25	\$ 18
3912	6252	LIFE INSURANCE	\$ 21	\$ 21	\$ 20	\$ -
3912	6391	OTHER PURCH SERVICES	\$ 2,492	\$ 554	\$ 62	\$ 1,571
3912	6411	SUPPLIES	\$ 17,272	\$ 10,946	\$ 6,353	\$ 4,821
		TOTAL PARENT INVOLVEMENT	\$ 33,644	\$ 25,083	\$ 19,626	\$ 20,445
4031	6521	ARCHITECT/ENGINEERING/LEGAL SERVICES	\$ -	\$ 869,903	\$ 217,919	\$ -
		TOTAL ARCHITECT/ENGINEER	\$ -	\$ 869,903	\$ 217,919	\$ -
4051	6521	BOND CONSTRUCTION PROJECTS	\$ 90,000,000	\$ 26,770,097	\$ -	\$ -
4051	6531	IMPROVEMENT TO SITES	\$ 1,500,000	\$ 1,200,000	\$ 1,133,990	\$ 4,490,562
4051	6542	EQUIPMENT	\$ -	\$ 18,238	\$ 27,791	\$ 18,238
		TOTAL FACILITIES	\$ 91,500,000	\$ 27,988,335	\$ 1,161,781	\$ 4,508,800
5111	6611	PRINCIPAL ON BONDS	\$ 6,140,000	\$ 5,325,000	\$ 31,620,000	\$ 1,800,000
		TOTAL PRINCIPAL ON BONDS	\$ 6,140,000	\$ 5,325,000	\$ 31,620,000	\$ 1,800,000
5122	6612	PRINCIPAL DNR LOAN	\$ -	\$ -	\$ 594,378	\$ 123,109
		TOTAL PRINCIPAL DNR LOAN	\$ -	\$ -	\$ 594,378	\$ 123,109
5131	6613	PRINCIPAL-LEASE PURCHASE	\$ 326,755	\$ -	\$ -	\$ -
		TOTAL PRINCIPAL-LEASE PURCHASE	\$ 326,755	\$ -	\$ -	\$ -
5211	6621	INTEREST ON BONDS	\$ 5,705,048	\$ 3,027,952	\$ 2,233,069	\$ 2,168,645
		TOTAL INTEREST ON BONDS	\$ 5,705,048	\$ 3,027,952	\$ 2,233,069	\$ 2,168,645
5222	6622	INTEREST DNR LOAN	\$ -	\$ -	\$ 32,672	\$ 28,104
		TOTAL INTEREST DNR LOAN	\$ -	\$ -	\$ 32,672	\$ 28,104
5231	6623	INTEREST-LEASE PURCHASE	\$ 20,000	\$ -	\$ -	\$ -
		TOTAL INTEREST-LEASE PURCHASE	\$ 20,000	\$ -	\$ -	\$ -
5311	6631	BOND FEES/COSTS	\$ 5,000	\$ 5,000	\$ 83,031	\$ 82,154
		TOTAL BOND FEES/COSTS	\$ 5,000	\$ 5,000	\$ 83,031	\$ 82,154
		GRAND TOTAL EXPENDITURES	\$ 199,937,913	\$ 130,492,599	\$ 124,177,013	\$ 97,609,303

BUDGET SUMMARY - ALL FUNDS

**JEFFERSON CITY PUBLIC SCHOOLS
2018-2019 ORIGINAL BUDGET SUMMARY-ALL FUNDS**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	BOND PROJECT	TOTAL	STUDENT ACTIVITY	MEDICAL TRUST	GRAND TOTAL
TAX RATE	\$ 3.7900	\$ -	\$ 0.9028	\$ -	\$ -	\$ 4.6928	\$ -	\$ -	\$ 4.6928
7/1/2018	\$ 21,791,093	\$ -	\$ 6,206,705	\$ 4,440,285	\$ 114,736,859	\$ 147,174,942	\$ 637,141	\$ 10,909,557	\$ 158,721,640
REVENUES									
LOCAL	\$ 51,025,612	\$ 8,616,755	\$ 11,170,000	\$ 532,909	\$ 900,000	\$ 72,245,276	\$ 1,150,000	\$ 8,355,000	\$ 81,750,276
COUNTY	\$ 4,679,055	\$ 340,000	\$ 1,240,668	\$ -	\$ -	\$ 6,259,723	\$ -	\$ -	\$ 6,259,723
STATE	\$ 4,434,892	\$ 17,900,000	\$ -	\$ 2,889,791	\$ -	\$ 25,224,683	\$ -	\$ -	\$ 25,224,683
FEDERAL	\$ 9,137,291	\$ 233,000	\$ -	\$ -	\$ -	\$ 9,370,291	\$ -	\$ -	\$ 9,370,291
OTHER	\$ 149,206	\$ 243,172	\$ -	\$ 31,344	\$ -	\$ 423,722	\$ -	\$ -	\$ 423,722
TOTAL REVENUES	\$ 69,426,056	\$ 27,332,927	\$ 12,410,668	\$ 3,454,044	\$ 900,000	\$ 113,523,695	\$ 1,150,000	\$ 8,355,000	\$ 123,028,695
EXPENDITURES									
SALARIES	\$ 14,447,899	\$ 44,243,374	\$ -	\$ -	\$ -	\$ 58,691,273	\$ -	\$ 160,000	\$ 58,851,273
BENEFITS	\$ 4,292,459	\$ 12,147,605	\$ -	\$ -	\$ -	\$ 16,440,064	\$ -	\$ 16,825	\$ 16,456,889
SERVICES/SUPPLIES	\$ 19,890,880	\$ 227,000	\$ -	\$ -	\$ -	\$ 20,117,880	\$ 1,150,000	\$ 8,100,000	\$ 29,367,880
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 2,838,648	\$ 90,000,000	\$ 92,838,648	\$ -	\$ -	\$ 92,838,648
OTHER	\$ -	\$ -	\$ 11,850,048	\$ -	\$ -	\$ 11,850,048	\$ -	\$ -	\$ 11,850,048
TOTAL EXPENDITURES	\$ 38,631,238	\$ 56,617,979	\$ 11,850,048	\$ 2,838,648	\$ 90,000,000	\$ 199,937,913	\$ 1,150,000	\$ 8,276,825	\$ 209,364,738
INTERFUND TRANSFER	\$ (29,285,052)	\$ 29,285,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ 1,509,766	\$ -	\$ 560,620	\$ 615,396	\$ (89,100,000)	\$ (86,414,218)	\$ -	\$ 78,175	\$ (86,336,043)
ENDING BALANCE 6/30/2018	\$ 23,300,859	\$ -	\$ 6,767,325	\$ 5,055,681	\$ 25,636,859	\$ 60,760,724	\$ 637,141	\$ 10,987,732	\$ 72,385,597
RESTRICTED BALANCE	\$ 637,141	\$ -	\$ -	\$ -	\$ 25,636,859	\$ 26,274,000	\$ -	\$ -	\$ 26,274,000
UNRESTRICTED BALANCE	\$ 22,663,718	\$ -	\$ 6,767,325	\$ 5,055,681	\$ -	\$ 34,486,724	\$ 637,141	\$ 10,987,732	\$ 46,111,597
ASSESSED VALUATION	\$ 1,282,470,620								

FUND BALANCE % OF EXPENDITURES +
CAPITAL PROJECTS TRANSFER
(INCLUDES STUDENT ACTIVITIES) 24.2%

APPENDIX

Appendix - Table of Contents

A – 2018-19 Salary Schedules

B – General Obligation Debt Schedule

C – Capital Projects List – FY19

D – Long Range Budget

E – Enrollment History (September Membership)

2018-2019 TEACHER SALARY SCHEDULE

	BS	BS+16	MA	MA+16	MA+32	Doctorate
1	\$ 36,900	\$ 39,035	\$ 41,170	\$ 43,305	\$ 45,440	\$ 48,290
2	\$ 37,629	\$ 39,764	\$ 41,899	\$ 44,034	\$ 46,169	\$ 49,019
3	\$ 38,358	\$ 40,493	\$ 42,628	\$ 44,763	\$ 46,898	\$ 49,748
4	\$ 39,087	\$ 41,222	\$ 43,357	\$ 45,492	\$ 47,627	\$ 50,477
5	\$ 39,816	\$ 41,951	\$ 44,086	\$ 46,221	\$ 48,356	\$ 51,206
6	\$ 40,545	\$ 42,680	\$ 44,815	\$ 46,950	\$ 49,085	\$ 51,935
7	\$ 41,274	\$ 43,409	\$ 45,544	\$ 47,679	\$ 49,814	\$ 52,664
8	\$ 42,003	\$ 44,138	\$ 46,273	\$ 48,408	\$ 50,543	\$ 53,393
9	\$ 42,732	\$ 44,867	\$ 47,002	\$ 49,137	\$ 51,272	\$ 54,122
10	\$ 43,461	\$ 45,596	\$ 47,731	\$ 49,866	\$ 52,001	\$ 54,851
11	\$ 44,190	\$ 46,325	\$ 48,460	\$ 50,595	\$ 52,730	\$ 55,580
12	\$ 44,919	\$ 47,054	\$ 49,189	\$ 51,324	\$ 53,459	\$ 56,309
13	\$ 45,648	\$ 47,783	\$ 49,918	\$ 52,053	\$ 54,188	\$ 57,038
14	\$ 46,377	\$ 48,512	\$ 50,647	\$ 52,782	\$ 54,917	\$ 57,767
15	\$ 47,106	\$ 49,241	\$ 51,376	\$ 53,511	\$ 55,646	\$ 58,496
16	\$ 47,835	\$ 49,970	\$ 52,105	\$ 54,240	\$ 56,375	\$ 59,225
17	\$ 48,564	\$ 50,699	\$ 52,834	\$ 54,969	\$ 57,104	\$ 59,954
18	\$ 49,293	\$ 51,428	\$ 53,563	\$ 55,698	\$ 57,833	\$ 60,683
19	\$ 50,022	\$ 52,157	\$ 54,292	\$ 56,427	\$ 58,562	\$ 61,412
20	\$ 50,751	\$ 52,886	\$ 55,021	\$ 57,156	\$ 59,291	\$ 62,141
21	\$ 51,480	\$ 53,615	\$ 55,750	\$ 57,885	\$ 60,020	\$ 62,870
22	\$ 52,209	\$ 54,344	\$ 56,479	\$ 58,614	\$ 60,749	\$ 63,599
23	\$ 52,938	\$ 55,073	\$ 57,208	\$ 59,343	\$ 61,478	\$ 64,328
24	\$ 53,667	\$ 55,802	\$ 57,937	\$ 60,072	\$ 62,207	\$ 65,057
25	\$ 54,396	\$ 56,531	\$ 58,666	\$ 60,801	\$ 62,936	\$ 65,786
26	\$ 55,125	\$ 57,260	\$ 59,395	\$ 61,530	\$ 63,665	\$ 66,515
27	\$ 55,854	\$ 57,989	\$ 60,124	\$ 62,259	\$ 64,394	\$ 67,244
28	\$ 56,583	\$ 58,718	\$ 60,853	\$ 62,988	\$ 65,123	\$ 67,973
29	\$ 57,312	\$ 59,447	\$ 61,582	\$ 63,717	\$ 65,852	\$ 68,702
30	\$ 58,041	\$ 60,176	\$ 62,311	\$ 64,446	\$ 66,581	\$ 69,431
31	\$ 58,770	\$ 60,905	\$ 63,040	\$ 65,175	\$ 67,310	\$ 70,160
32	\$ 59,499	\$ 61,634	\$ 63,769	\$ 65,904	\$ 68,039	\$ 70,889
33	\$ 60,228	\$ 62,363	\$ 64,498	\$ 66,633	\$ 68,768	\$ 71,618
34	\$ 60,957	\$ 63,092	\$ 65,227	\$ 67,362	\$ 69,497	\$ 72,347
35	\$ 61,686	\$ 63,821	\$ 65,956	\$ 68,091	\$ 70,226	\$ 73,076
36	\$ 62,415	\$ 64,550	\$ 66,685	\$ 68,820	\$ 70,955	\$ 73,805

NET DEBT SERVICE

Jefferson City School District
All Outstanding GO Bonds
As of April 2, 2018

Date	Principal	Coupon	Interest	Total Debt Service	Net Debt Service	Annual Net D/S
09/01/2018			2,780,734.72	2,780,734.72	2,780,734.72	
03/01/2019	6,140,000	** %	2,924,312.50	9,064,312.50	9,064,312.50	11,845,047.22
09/01/2019			2,827,312.50	2,827,312.50	2,827,312.50	
03/01/2020	4,390,000	** %	2,827,312.50	7,217,312.50	7,217,312.50	10,044,625.00
09/01/2020			2,758,537.50	2,758,537.50	2,758,537.50	
03/01/2021	4,670,000	** %	2,758,537.50	7,428,537.50	7,428,537.50	10,187,075.00
09/01/2021			2,689,125.00	2,689,125.00	2,689,125.00	
03/01/2022	4,950,000	** %	2,689,125.00	7,639,125.00	7,639,125.00	10,328,250.00
09/01/2022			2,612,850.00	2,612,850.00	2,612,850.00	
03/01/2023	5,250,000	** %	2,612,850.00	7,862,850.00	7,862,850.00	10,475,700.00
09/01/2023			2,540,125.00	2,540,125.00	2,540,125.00	
03/01/2024	5,560,000	** %	2,540,125.00	8,100,125.00	8,100,125.00	10,640,250.00
09/01/2024			2,446,600.00	2,446,600.00	2,446,600.00	
03/01/2025	5,905,000	** %	2,446,600.00	8,351,600.00	8,351,600.00	10,798,200.00
09/01/2025			2,350,825.00	2,350,825.00	2,350,825.00	
03/01/2026	6,275,000	** %	2,350,825.00	8,625,825.00	8,625,825.00	10,976,650.00
09/01/2026			2,248,300.00	2,248,300.00	2,248,300.00	
03/01/2027	6,615,000	** %	2,248,300.00	8,863,300.00	8,863,300.00	11,111,600.00
09/01/2027			2,162,600.00	2,162,600.00	2,162,600.00	
03/01/2028	7,000,000	4.000%	2,162,600.00	9,162,600.00	9,162,600.00	11,325,200.00
09/01/2028			2,022,600.00	2,022,600.00	2,022,600.00	
03/01/2029	7,450,000	4.000%	2,022,600.00	9,472,600.00	9,472,600.00	11,495,200.00
09/01/2029			1,873,600.00	1,873,600.00	1,873,600.00	
03/01/2030	7,925,000	** %	1,873,600.00	9,798,600.00	9,798,600.00	11,672,200.00
09/01/2030			1,719,725.00	1,719,725.00	1,719,725.00	
03/01/2031	8,375,000	** %	1,719,725.00	10,094,725.00	10,094,725.00	11,814,450.00
09/01/2031			1,580,225.00	1,580,225.00	1,580,225.00	
03/01/2032	8,850,000	** %	1,580,225.00	10,430,225.00	10,430,225.00	12,010,450.00
09/01/2032			1,413,062.50	1,413,062.50	1,413,062.50	
03/01/2033	9,325,000	** %	1,413,062.50	10,738,062.50	10,738,062.50	12,151,125.00
09/01/2033			1,257,062.50	1,257,062.50	1,257,062.50	
03/01/2034	9,850,000	4.000%	1,257,062.50	11,107,062.50	11,107,062.50	12,364,125.00
09/01/2034			1,060,062.50	1,060,062.50	1,060,062.50	
03/01/2035	10,450,000	4.000%	1,060,062.50	11,510,062.50	11,510,062.50	12,570,125.00
09/01/2035			851,062.50	851,062.50	851,062.50	
03/01/2036	11,100,000	** %	851,062.50	11,951,062.50	11,951,062.50	12,802,125.00
09/01/2036			579,062.50	579,062.50	579,062.50	
03/01/2037	11,800,000	** %	579,062.50	12,379,062.50	12,379,062.50	12,958,125.00
09/01/2037			314,375.00	314,375.00	314,375.00	
03/01/2038	12,575,000	5.000%	314,375.00	12,889,375.00	12,889,375.00	13,203,750.00
	154,455,000		76,319,272.22	230,774,272.22	230,774,272.22	230,774,272.22

APPENDIX C

Summer Projects 2018					
Project	Consultant	Budget	Contractor	Completed	Contract
Lagoon	CMPS	\$ 500,000.00			\$ 500,000.00
Simonsen Roofs	Foresight	\$ 289,425.00	Watkins		\$ 203,135.00
East Cafeteria Roof	Foresight	\$ 39,440.00	Weathercraft		\$ 42,330.00
Thorpe Gordon Roof	Foresight	\$ 25,525.00	G&R		\$ 21,988.00
Trailers		-			
Asbestos - High School	Terracon				
Playgrounds (Belair 5,000 & TG rubber \$15,000)		\$ 20,000.00			\$ 20,000.00
Carpet & Tile (Cedar Hill, Lawson,		\$ 25,000.00			\$ 25,000.00
Cedar Hill Intercom		\$ 20,000.00	Tech Electronics		\$ 13,150.00
Asphalt - South, Lawson, Southwest		\$ 125,000.00			\$ 125,000.00
Tuckpointing - Lewis & Clark		\$ 125,000.00	T&J		\$ 107,700.00
Addressable Fire Alarm		\$ 10,000.00	Midwest		\$ 9,600.00
Ladders @ Lewis & Clark Roof		\$ 3,000.00			\$ 2,100.00
Lewis & Clark Hot Water heaters		\$ 80,000.00			\$ 80,000.00
Cedar Hill Doors (Replace Hollow core doors, hardware, paint hallway, frames)		\$ 15,000.00			
Total		\$ 1,262,390.00			\$ 1,150,003.00
East Lift		\$ 20,000.00			
Replace Moreau Heights Drinking fountains		\$ 10,000.00			
Weber Building Exterior		\$ 200,000.00			
Reserve		\$ 100,000.00			
Total		\$ 1,507,390.00			\$ 1,150,003.00

JCPS OPERATING BUDGET-2018-2019 JUNE 2018

6/20/2018	ACTUAL		Budget		Projection-Re		Projection-Non Re		Projection-Re		Projection-Non Re		Projection-Re	
Revenue	2015-16		2016-17		2017-18		2018-19		2019-20		2020-2021 *		2021-2022	
Current & Del Prop Tax	\$ 41,071,478	0%	\$ 42,300,844	3%	\$ 44,975,000	6.3%	\$ 47,292,572	5.2%	\$ 48,474,887	2.5%	\$ 50,112,686	3.4%	\$ 51,365,503	2.5%
Prop C	\$ 8,239,060	2%	\$ 8,373,123	2%	\$ 8,460,000	1.0%	\$ 8,610,000	1.8%	\$ 8,825,250	2.5%	\$ 9,045,881	2.5%	\$ 9,272,028	2.5%
Other Local	\$ 3,483,625	3%	\$ 2,848,661	-18%	\$ 3,899,795	36.9%	\$ 3,739,795	-4.1%	\$ 3,789,795	1.3%	\$ 3,839,795	1.3%	\$ 3,889,795	1.3%
County	\$ 5,139,250	15%	\$ 5,190,268	1%	\$ 5,319,055	2.5%	\$ 5,019,055	-5.6%	\$ 5,019,055	0.0%	\$ 5,019,055	0.0%	\$ 5,019,055	0.0%
State Revenue	\$ 20,026,240	2%	\$ 20,231,354	1%	\$ 20,784,892	2.7%	\$ 22,334,892	7.5%	\$ 22,634,892	1.3%	\$ 22,934,892	1.3%	\$ 23,234,892	1.3%
Federal Revenue	\$ 8,981,203	0%	\$ 9,509,659	6%	\$ 9,421,287	-0.9%	\$ 9,370,291	-0.5%	\$ 9,370,291	0.0%	\$ 9,370,291	0.0%	\$ 9,370,291	0.0%
Other	\$ 253,091	16%	\$ 262,522	4%	\$ 392,378	49.5%	\$ 392,378	0.0%	\$ 392,378	0.0%	\$ 392,378	0.0%	\$ 392,378	0.0%
Student Activity	\$ 1,303,324	5%	\$ 1,552,068	19%	\$ 1,150,000	-25.9%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%
Total Revenues-District	\$ 87,193,946	1.5%	\$ 88,716,433	1.7%	\$ 93,252,407	5.1%	\$ 96,758,983	3.8%	\$ 98,506,548	1.8%	\$ 100,714,978	2.2%	\$ 102,543,942	1.8%
% Change	1.46%		1.75%		5.11%		3.76%		1.81%		2.24%		1.82%	
Expenditures														
Salaries	\$ 52,264,322	0.6%	\$ 53,659,544	2.7%	\$ 56,271,998	4.9%	\$ 58,691,273	4.3%	\$ 61,735,665	5.2%	\$ 62,661,244	1.5%	\$ 63,601,163	1.5%
Health Insurance	\$ 6,263,244	2%	\$ 6,679,422	7%	\$ 6,143,177	-8.0%	\$ 6,230,949	1.4%	\$ 6,230,949	0.0%	\$ 6,230,818	0.0%	\$ 6,230,818	0.0%
Other Benefits	\$ 8,995,453	4%	\$ 8,915,593	-1%	\$ 9,815,231	10.1%	\$ 10,209,115	4.0%	\$ 10,362,252	1.5%	\$ 10,517,696	1.5%	\$ 10,675,462	1.5%
Purchased Services	\$ 8,206,836	11%	\$ 8,128,136	-1%	\$ 9,341,275	14.9%	\$ 9,678,361	3.6%	\$ 10,443,361	7.9%	\$ 10,548,361	1.0%	\$ 10,653,361	1.0%
Supplies	\$ 8,101,687	4%	\$ 7,778,520	-4%	\$ 8,657,662	11.3%	\$ 8,268,413	-4.5%	\$ 8,268,413	0.0%	\$ 8,268,413	0.0%	\$ 8,268,413	0.0%
Utilities	\$ 1,844,202	-7.5%	\$ 1,843,261	-0.1%	\$ 1,974,216	7.1%	\$ 2,171,106	10.0%	\$ 2,388,217	10%	\$ 2,627,038	10%	\$ 2,889,742	10%
Student Activity	\$ 1,151,210	-2%	\$ 1,514,377	32%	\$ 1,150,000	-24.1%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%
Total Expenditures-District	\$ 85,675,744	2.0%	\$ 87,004,475	1.6%	\$ 92,203,559	6.0%	\$ 95,249,217	3.3%	\$ 99,428,856	4.4%	\$ 100,853,570	1.4%	\$ 102,318,958	1.5%
% Change	2.04%		1.55%		5.98%		3.30%		4.39%		1.43%		1.45%	
Transfer Out to Fund 4	\$ 2,200,000		\$ 500,000		\$ -		\$ -		\$ -		\$ -		\$ -	
Ending Bal Oper Fund*	\$ 18,893,149		\$ 20,105,106		\$ 21,153,954		\$ 22,663,720		\$ 21,741,411		\$ 21,602,819		\$ 21,827,803	
Fund Bal. %	22.1%		23.1%		22.9%		23.8%		21.9%		21.4%		21.3%	
Chg in End Oper Bal	\$ (681,798)		\$ 1,211,957		\$ 1,048,848		\$ 1,509,766		\$ (922,309)		\$ (138,592)		\$ 224,984	
20% Fund Balance	\$ 17,135,149		\$ 17,400,895		\$ 18,440,712		\$ 19,049,843		\$ 19,885,771		\$ 20,170,714		\$ 20,463,792	
Student Activity Bal	\$ 599,450		\$ 637,141		\$ 637,141		\$ 637,141		\$ 637,141		\$ 637,141		\$ 637,141	
Fund 4 Balance *	\$ 1,731,282		\$ 3,292,329		\$ 4,440,285		\$ 5,055,681		\$ 5,671,077		\$ 6,286,473		\$ 6,901,869	

*Operating Funds Exclude Student Activity Balances & Bond Issue

* Phase in Final \$0.10 of Operating Levy in 2020-21

APPENDIX D

	JCPS SEPTEMBER MEMBERSHIP HISTORY														Appendix E	Proj
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	
K	596	632	632	631	652	730	821	709	797	733	752	709	722	668	700	
1	645	637	620	628	644	658	711	799	695	796	713	706	689	709	652	
2	634	627	613	589	642	635	686	717	791	683	786	693	716	668	703	
3	637	651	635	608	607	655	668	681	698	783	670	759	672	717	658	
4	622	622	661	619	621	630	667	676	673	678	760	646	742	670	708	
5	613	615	627	660	625	636	636	644	665	650	682	747	658	741	675	
6	634	595	611	630	644	622	614	636	641	641	649	652	702	655	717	
7	675	647	592	612	650	675	596	606	634	624	631	629	650	685	646	
8	664	668	634	593	618	638	658	593	601	635	638	609	611	651	676	
9	712	738	760	770	691	677	730	696	663	631	680	703	672	625	692	
10	670	641	670	663	671	641	649	710	680	659	612	629	646	682	604	
11	567	613	590	619	630	635	615	606	649	644	614	582	586	604	636	
12	449	435	511	500	537	560	564	555	539	594	576	539	524	532	547	
TTL	8,116	8,122	8,155	8,121	8,231	8,391	8,614	8,626	8,726	8,751	8,762	8,603	8,589	8,607	8,615	
% Chg	0.1%	0.1%	0.4%	-0.4%	1.3%	1.9%	2.6%	0.1%	1.2%	0.3%	0.1%	-1.8%	-0.2%	0.2%	0.1%	