

2015-2016 Annual Budget

JUNE 2015

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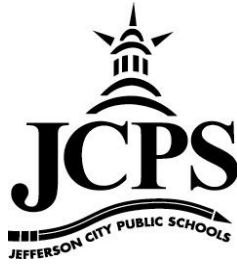
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June 17, 2015

Board of Education:

The Jefferson City Public School District's (hereinafter the "District") is committed to its mission of "ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence." The 2015-2016 District budget is developed to support the work of faculty and staff who inspire possibilities in the young people with whom they work, and to allow all students the opportunity to define success in their educational endeavors. The annual budget represents the District's financial plan for the 2015-16 fiscal year. The budget was developed with input from the staff, administration and the Board of Education.

The educational needs of students today are much different than in the past. We are now preparing our students for careers, many of which don't exist today, and they will be competing for those jobs against students from across the world. Today's students need to become lifelong learners so they can remain relevant in our fast changing world. We understand the challenges that today's graduates will face, and it is our mission to prepare them to not only meet those challenges, but to find personal success.

There is a considerable amount of good news in this budget that the community can be proud of. The District remains in a very strong financial position with adequate fund balances. The District continues to maintain a very competitive salary schedule and benefit package that allows us to recruit and retain an excellent staff. The biggest item in this budget is the amount of work that is occurring to keep our buildings up to date and safe and secure. The District is continuing the practice of remodeling an elementary school every year with the extensive remodel of East Elementary. Safety and security has been a priority of the board and after the summer of 2015, all school buildings will have a secure vestibule when North, Callaway Hills, Cedar Hill, Belair, Thorpe Gordon, Moreau Heights, and Lawson all get their entrances brought up to the same standard as the rest of the district. Jefferson City High School will also see some renovations to accommodate better space for special education classes, new and existing vocational courses, and general education classes.

The District also has several challenges going forward. The biggest challenge is a complete lack of space. An initiative was put before the voters in April 2013 to address these needs and unfortunately it was defeated. This does not diminish these very real needs. FY15 marked the sixth straight year of Kindergarten classes with more than 700 students and our elementary enrollment has grown by over 600 students since the 2007-08 school year. The first large Kindergarten class will be entering the middle schools this year and causing space issues in our secondary schools. The District has nearly 2,000 more

students on free and reduced lunch today than 10 years ago and the District is facing the challenges that come along with this growing at-risk student population.

The impact of the national recession, lagging state revenues, and slowing real estate markets continue to force school districts around the country to make drastic cuts. While schools nationally are dealing with declining revenues, they also are continuing to see rising costs in many areas like health insurance and employee retirement contributions.

So far, the District has been fortunate to have survived the financial crisis with relatively minor cuts and have actually increased staff to keep up with our increasing student enrollment. As the economy appears to be improving, we need to be diligent to efficiently use our resources to meet our ever-growing needs.

While our finances remain strong, our student success stories continue to shine. Some notable examples include:

- The 1:World initiative was deployed at Simonsen Ninth Grade Center, putting an iPad in the hands of 652 students to facilitate 21st Century learning both in the classroom and also at home.
- Southwest Early Childhood Center was named a 2015 National School of Character by the Character.org group, formerly known as the Character Education Partnership. SWECC and another early childhood center in the Kansas City area are the first two early childhood schools in the country to be named National Schools of Character.
- JCPS welcomed the first students to the Academies @ JCHS at our Simonsen Ninth Grade Center campus. 100% of students received their top choice Academy selection.
- Jefferson City High School and Simonsen Ninth Grade Center received national engineering certification for their Project Lead the Way program that has been offered to students since 2013. PLTW is the nation's leading provider of STEM (science, technology, engineering and mathematics) educational programs.
- JCPS staff members from across the district raised over \$9,000 for local non-profit organizations in the first-ever Cardio Challenge for Change.
- "Project SEARCH" was developed as a partnership between JCPS and Lincoln University to place special education students in "ready to work" environments.
- Another new partnership between JCHS and LU includes an Army ROTC program and a Military Leadership class to be offered to JC students.
- JCHS Student Council was awarded a 2015 National Gold Council of Excellence Award by the National Association of Student Councils (NASC).
- JC Riot Show Choir broke into the Top 50 Show Choirs of the Nation, coming in at #49.
- The Lady Jays Softball Team earned a 3rd place State Title, while Lady Jays Tennis brought home a 4th place State finish for the third year in a row.
- Jays Wrestling and Lady Jays Track & Field were also District Champions this year.
- Thorpe Gordon Elementary 3rd Grader Olivia Moss alone raised \$1,200 to be donated to Central Missouri Honor Flight.

BUDGET KEYS 2015-2016

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 2015-16 budget.

- **Tax Rate/Local Property Taxes** – The District continues to operate with a low tax rate compared to other districts in the state. 2/3 of Missouri school districts have a higher tax rate and the current tax rate of \$3.6934 is nearly 10% below the state average. These numbers are even more glaring when you compare what tax-payers pay in the 20 districts that are closest in student population (between 5,000 and 12,000 students), where the District's total levy is 30% lower. In addition to a relatively low tax rate, the District's tax base has been stagnant and there have been a couple of very large tax payers that have paid their taxes under protest. This budget is predicting an increase of 0.5% in local property taxes than what was collected five years ago in the 2010-11 fiscal year. Obviously our expenses are increasing faster than 0.1% per year. With this being the single largest revenue, accounting for slightly less than 50% of operating revenues, it is hard to generate enough resources to provide for all of the District needs.
- **State Funding** – The State of Missouri had a banner year for revenue growth. At the end of May 2015, fiscal year to date growth was +7.5%, which is well above the new consensus revenue estimate of +4.6%. The final numbers are projected to be even better because June 2015 will be comparing to a historically bad June last year. General Revenue for MO could get close or exceed 9% by the end of the fiscal year.

This is excellent news for meeting next year's consensus revenue as +8.5% growth in FY15 would result in more revenue than what FY16 revenue estimates. Virtually, the state could have 0% growth to meet the estimates.

The FY16 state budget calls for a \$94 million increase in funding for the foundation formula. This should be enough money to fund the current State Adequacy Target (SAT) of \$6,131. This does not mean that the formula is fully funded, as the actual SAT is artificially reduced due to lack of funding from the calculated amount of more than \$6,700.

- **Student Population Growth/At-Risk Student Population Growth** – Since 2004 student enrollment has grown by over 1,000 to nearly 9,000 students and another large Kindergarten class is expected in FY16. During this same timeframe the number of students that qualify for free and reduced lunch has grown by almost 2,000 students, currently totaling just fewer than 4,800. The percentage of the student population qualifying for free and reduced lunch has grown by 52%, bringing our total percentage of students qualifying district-wide from 36.2 to 55.2. With this growing and changing student population, new resources are needed to adequately educate our students. This budget includes two additional FTE's at the elementary level and two additional FTE's at the middle level to accommodate the increase in student enrollment. In addition, six FTE's (2 special education teachers, 1 school psychologist, 1 speech, 1 OT, and 1 PT) were added for additional services needed to adequately serve our growing at-risk population.
- **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, per the action step in the strategic plan. This budget is written with the recommendation to allow normal movement on the Teacher Salary Schedule. The salary package addresses the importance of quality teachers, support and administrative staff. All teachers will receive a \$729 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 1.8%, and similar percentage raises will be given to all classifications of employees.

While evaluating other classes of employees to ensure a competitive wage is offered, the realization that wages for some technology staff, nurses, and all paras/aides were below market. This budget calls for increases in salary to these groups of employees.

- **Benefits** - Employee benefits have been a major area of concern. The District made necessary steps in the past to control the spiraling costs of health insurance. This year, neither the District nor district employees will see any change in the costs of health insurance or benefit changes for the third consecutive year. This is very good news when compared to national medical inflation of 8-10%. A 1% increase in health insurance costs would result in \$60,000 not available for use in other areas of instruction. These savings free up much needed resources to meet the increasing demands of education. After many years of scheduled increases in the retirement system's contribution rates, the rate will remain at 14.5% for PSRS and 6.86% for PEERS. This is also much needed relief in this area as well.
- **Fund Balance** – The District's books are expected to close with just under a \$500,000 deficit in the 2014-15 fiscal year. The District plans to run a deficit of \$900,000 in 2015-16. This would move the fund balance percentage to 21.5% which is still above the Board's goal of 20%. Long range projections show the District maintaining strong fund balances in the 20% range.

FISCAL STATUS – DISTRICT RESERVES

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2015, are expected to be decreased to \$20,130,883. This is 23.1% of expenditures and transfers to the capital projects fund. 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 2015-16 budget projects a \$999,674 use of operating reserves. This would leave balances on June 30, 2016 just over \$19.1 million, 21.5% of expected expenses and capital projects transfers.

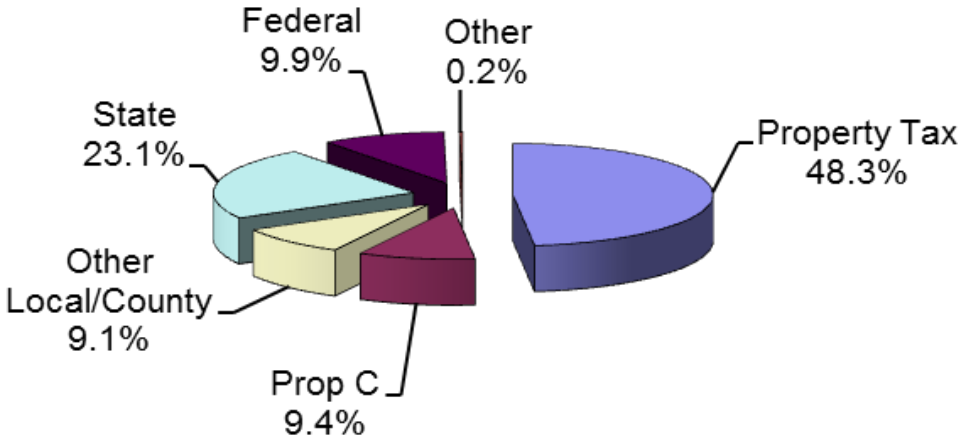
While there is no exact answer to the question of the level of reserves needed by a school district, balances of 20% provide a reasonable cushion. Cash flow is always a key component of the discussion regarding reserves. Nearly 50% of the District's revenues come from property taxes, and this revenue 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 was not forced to borrow to cover expenses last December and will not do so during the 2015-16 budget year. The District will closely monitor fund balances over the next several years as it works to reduce these balances toward the Board's 20% benchmark. 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.

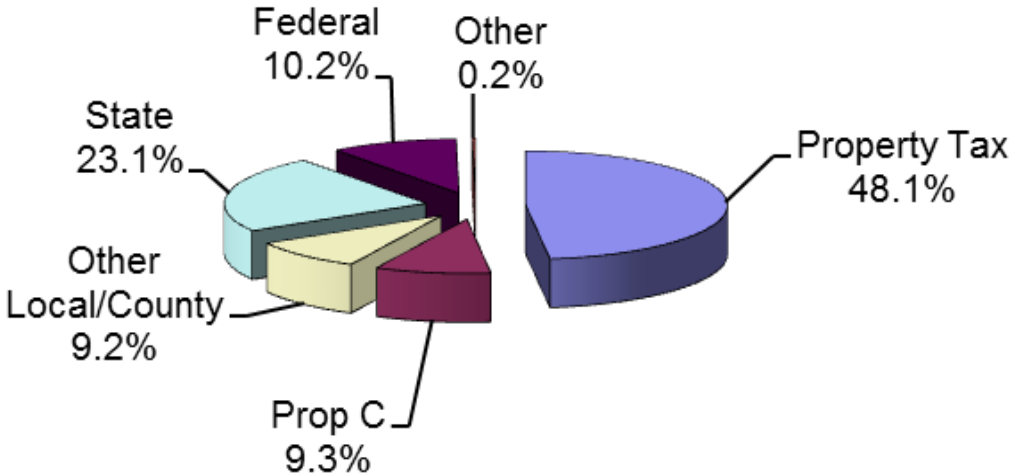
REVENUE

Total receipts for the 2015-16 budget year are estimated at \$94,800,417 and 93.9% of this revenue comes in the operating funds. \$1,150,000 is associated with student activity accounts.

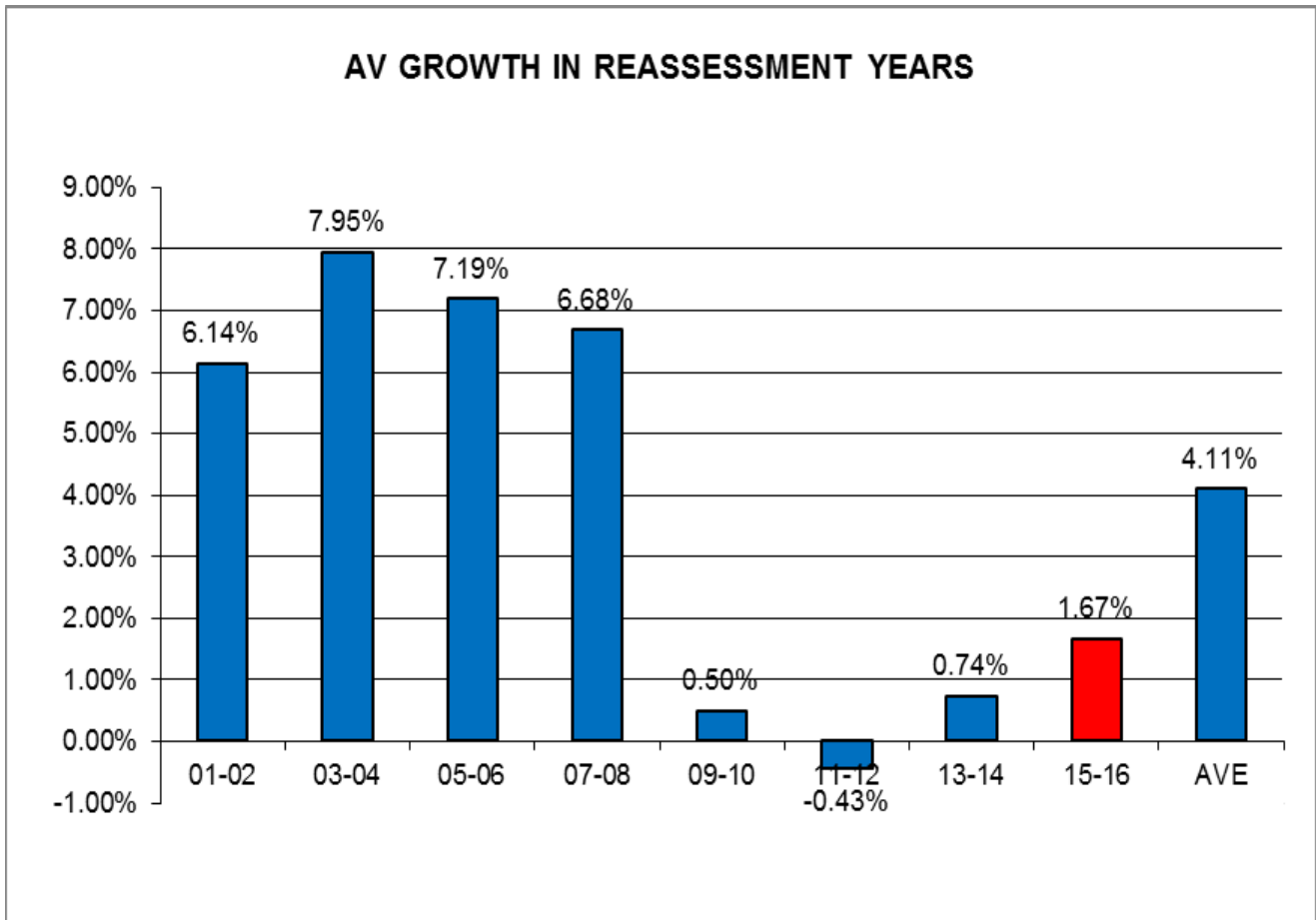
Operating Revenues 2015-16 General & Teacher's Funds



Operating Revenues 2014-15 General & Teacher's Funds



Assessed Valuation/Local Taxes: In order to develop the final budget, a major key is to recognize changes in assessed valuation. Changes in assessed valuation come from a couple of areas. In all years, the County Assessor is responsible for adding new construction. Also changes in Personal Property are reported each year. Since Personal Property is generally a depreciating asset, this value will go down unless new personal property replaces aging assets. Reassessment is done in every odd numbered year and 2015 represents a reassessment year. In these reassessment years, the District can see changes in value of existing property, changes in personal property and new construction. One can see the combination of these changes in 2001, 2003, 2005, 2007, 2009, 2011, and 2013 resulted in total increases in assessed valuation of an average of 4.1%. The graph below shows that assessed value growth has been very different in the last four cycles.



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 2015-16 assessed valuation (AV) at \$1,229,875,828. This represents a \$20.2 million increase (1.67%) in assessed valuation, which comes from \$10 million in new construction and positive personal property growth, and \$10.2 million in positive reassessment.

Tax Rate: Based on the tax rate calculation projections, the budget calls for the tax rate to stay the same at \$3.6934.

2015-16 TAX RATE

	14-15	15-16	Difference
MAX AUTHORIZED OPERATING	\$3.7642	\$3.7642	\$0.0000
PROP C ROLLBACK	\$0.2934	\$0.2934	\$0.0000
VOLUNTARY ROLLBACK	\$0.0000	\$0.0000	\$0.0000
OPERATING TAX RATE	\$3.4708	\$3.4708	\$0.0000
DEBT SERVICE RATE	\$0.2220	\$0.2220	\$0.0000
TOTAL APPLIED TAX RATE	\$3.6928	\$3.6928	\$0.0000

A person owning a \$150,000 house would pay \$1,052 in real estate property taxes. The budget is written assuming a 98% collection rate for current and delinquent taxes, which is much lower than the historical collection rate. The reason for this low assumption is Ameren paid approximately \$400,000 of their taxes under protest in 2013 and it is expected they will do this again. It may take years before this case will be settled. Local Property Taxes make up 48.3% of the District’s FY16 operating budget compared to 48.1% in FY15.

When comparing the District’s levy vs. the rest of the state, the taxpayers of Jefferson City Public Schools get a very good bargain. The average levy for all Missouri districts is \$4.0876 and 65.4% of the districts state wide (340 districts) have a higher levy. When you narrow your comparison to like sized districts (between 5,000-11,000 students) the average jumps to \$5.26 (43% higher than JCPS) and only two of these 25 districts have a smaller levy.

Other Local and County Revenue: Interest income continues to lag behind historical amounts. 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-Budget	\$366,500
2015-2016-Budget	\$416,500

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

Year	County Stock Ins Revenue
2006-2007	\$1,197,000
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-Budget	\$2,253,129
2015-2016-Budget	\$2,253,129

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. Fiscal year 2013, this revenue came in 31% below the prior year. This budget is planning for the same amount as 2014-15

Under this category, The District also receives funds in the areas of 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 9.2% in FY15.

Proposition ‘C’ – One-Cent Sales Tax: Prop ‘C’ monies are delivered based on a statewide per pupil amount. The total amount generated by the \$.01 Prop C sales tax is distributed to districts based on their prior year Weighted Average Daily Attendance (WADA). Based on advice from the DESE School Finance Memos, this budget assumes \$940 per 2014-15 WADA. This results in an increase of \$230,000 over the 2015 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
Budget 2015	\$7,920,000
Budget 2016	\$8,150,000

The 1¢ sales tax will account for 9.4% of all 2015-16 operating receipts compared to 9.3% in FY15.

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 2016 state budget calls for a \$94 million increase in general revenue funding for the foundation formula. This budget is written using a proration factor of 100% on the artificially reduced SAT of

\$6,131. The District should see an additional \$275,000. If the formula were fully funded, the District would receive an additional \$5.3 million per year.

Just less than 80% of the District's state revenue comes from the foundation formula, but an additional \$4.8 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 2015-16 will amount to approximately \$20.2 million, 23.1% of District operating receipts vs. 23.1% in FY15.

Federal Funds: It has certainly been a wild ride in recent years following federal revenues. First there was a massive influx of federal money due to ARRA. Those funds went away and were then followed by sequestration where our original funds were reduced. Those two cycles have ended and hopefully there will be a smoother flow of these funds in the future.

The District gets 85% of the federal revenues from the following three sources: IDEA, Title I, and Food Reimbursement. This budget calls for basically flat funding in this area. The only change is a slight decrease in Vocational Perkins funding due to a one-time payment of funds in July 2014 that won't happen in the 2015-2016 school year.

The changes mentioned above, result in a decrease of federal revenues of \$85,000, compared to 2014-15. Federal operating receipts make up 9.9% of total operating funds, compared to 10.2% last year.

PROGRESS

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.

Staff Salary Structure: **Quality staff** is an essential component of a successful educational system and is addressed in the new strategic plan in Goal #2 which states the District will **“Recruit, attract, develop, and retain highly qualified staff to carry out the District mission, goals, and objectives.”** 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. A cooperative effort between the teacher associations and administrators has produced a salary package with significant raises delivered in a straight forward common sense structure.

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 this tough recessionary environment when many schools



are freezing salary schedules and reducing staff, the District feels fortunate to reward our existing staff. This action will keep the District in a very good position to recruit and retain an exceptional staff. The average raise to teachers equates to a 1.8% increase. In the 2014-15 MSTA salary study, the District ranked 2nd or 3rd in highest teacher salary in all levels studied for the central region of Missouri.

It is equally important to have excellent staff at all levels of the organization. Each category of employees will receive a similar 1.8% raise. The District is constantly evaluating our compensation to the market. This year it was discovered that our lower level technology staff, RN's, and paras/aides were below market pay. This budget adds some money into each of those categories to bring them in line with market compensation. This budget also adds some money to the stipend schedule to fix some glaring issues of underpayment in a few areas. The administration plans to do a thorough evaluation of stipends in the upcoming school year.

Early Childhood Education: Another issue addressed in the strategic plan was the implementation of additional early childhood programs. The intent was to start a free needs-based preschool in 2010-11. This plan was moved up one year due to the increased distribution of Title I funds. In 2009-10, 40 students attended a free quality preschool program. These students started the year at the Dix Road Education Center and transferred to Southwest Early Childhood Center in February when the remodel was completed. The program was expanded to 90 students in 2010-11. In 2012-13, the District partnered with Head Start to offer a free infant toddler program. This program targets Jefferson City High School students that need daycare while they finish their high school education. Starting in January 2012, the District received a \$15,000 grant from Scholastic and matching \$15,000 from the Foundation to provide support for another preschool class. This pushed the number of free preschool spots for 2013-14 to 105 students. This budget will allow for an additional 105 students to access a first class preschool program in the 2015-16 school year. These programs, along with full-day kindergarten, will give our children the early start they need to be successful students.

Technology: The District continues to be behind in the area of technology. Most of the technology upgrades in the past few years were used to increase infrastructure so a large increase in the number of devices could effectively work on our network. We now have sufficient bandwidth and continue to improve the network. Beginning in August 2013, all elementary classrooms were given five iPads along with newly purchased keyboarding software. There are 200 elementary classrooms in the District so 1,000 iPads were distributed. The District also purchased an iPad for all teachers in the district.

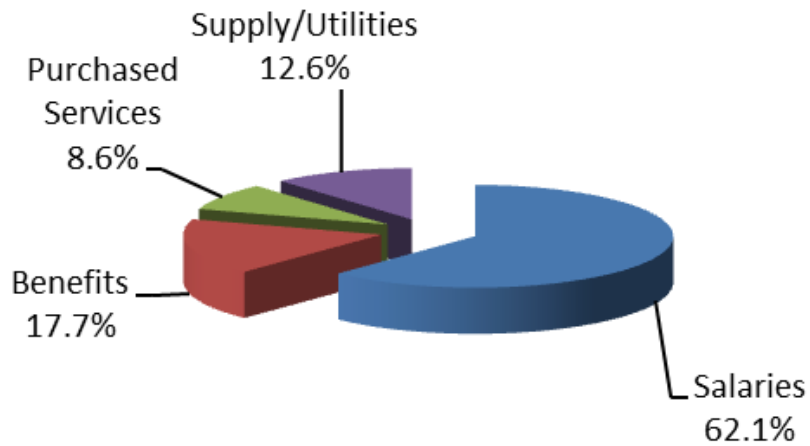


This was a very good first step to getting the necessary technology in the hands of our staff and students. The District is working toward starting a 1-1 initiative at the high school. This budget continues that process by providing every ninth grade student an iPad for the second year in August 2015. Last year's ninth graders will take their iPads to the high school and in two more years, we will be completely one-one in grades 9-12. Moving these devices to the high school will require significant upgrades to the wireless network at our high school campus. This budget includes the necessary funds to complete this project in the summer of 2015.

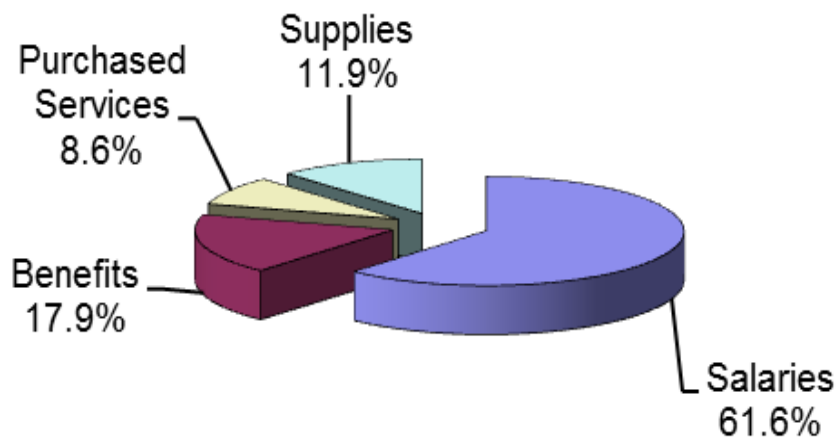
EXPENDITURES

Total expenditures for 2015-16 are projected at \$98,267,088. The projected expenses for the operating funds for FY16 are \$85,757,204. \$1,150,000 is associated with student activities.

Operating Expenditures 2015-16 General & Teacher's Funds



Operating Expenditures 2014-15 General & Teacher's Funds



Employee Salaries: The District employs nearly 1,200 full time employees and an additional 50 part-time employees. Every month the District pays more than \$4.2 million in salary to these employees. Included in this budget are 10 additional full time positions (1 tech support, 3 special education (1 Speech, 1 OT, 1 PT), 2 elementary classroom teachers, 2 middle school classroom teachers, 1 safety coordinator (partially funded by a reduction in payments to JCPD) and 1 school psychologist intern).

The total budget for salaries for FY15 is \$53,280,988, which represents 62.1% of the total operating budget. This is an increase of \$1.2 million over FY14. A portion of this increase is due to a 1.8% average raise to all classifications of employees.

Employee Benefits: The struggle to provide and retain quality health insurance and retirement programs is an issue of continuing national concern. \$15.2 million or 17.7% of the current operating budget is devoted to medical, life and long-term disability insurance, as well as public school retirement, social security and Medicare. This is compared to \$15.1 million or 17.9% of operating expenses in FY14.

Contributions to the Public School Retirement System (PSRS) were in an “automatic” escalator mode. District contributions, which are matched by the employee, have increased .5% each year from 10.5% in 2003-04 to 14.5% of salary plus board paid health insurance for certified staff. This rate will not increase again in 2015-16 and will remain at 14.5%, which provides much needed relief. The non-certified employees pay into the Public Education Employee Retirement System (PEERS), which was also in an “automatic” escalator mode. This contribution rate has increased each year from 5.0% in 2003-04 to 6.86% in 2011-12. This rate will remain the same also for the 2015-16 year. These contribution rate increases were costing the District about \$240,000 per year. It is a much appreciated reprieve from these automatic cost increases that were becoming hard to manage.

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 4 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 eighth 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 history, and exercise.

Staff members who complete this HRA will receive \$30 off their monthly contribution for health insurance, along with a personalized report based on the answers they have provided. This report will point out areas of concern and ways to improve their health. The District will receive a global report with all the collective results, which will provide valuable information about programs that will be most successful in reducing health care costs. It is important to note that no personally identifiable

information will be provided to the District. Nearly 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 and will once again in 2015-16. This is tremendous considering national trend increases for health insurance are around 8-10%. The timing could not be better for these expenses to remain in control during this tough financial time. A 10% increase in health insurance costs for the District would cost an additional \$600,000.

The District made another effort to maintain health insurance costs by offering a Health Savings Account (H.S.A.) as a third employee option in 2010-11. The intent of this option is to increase consumerism on medical expenditures. This is considered a best practice option and employers who implemented similar plans saw their price increases slow in this area after making H.S.A. an option.

Charges for workers compensation insurance went down dramatically over the prior couple of years and appear to have leveled off. The reason for this decline was believed to be a result of continued safety training and perhaps a reflection of recent legislation aimed at the handling of work comp cases. Unfortunately, claims spiked in FY11, which resulted in a very large increase in premium required. The District reemphasized our safety efforts to focus on a safe work place. It appears this focus on safety is working as we dramatically reduced our claims this year and our premiums are lower, once again, for 2015-16.

Transportation: The District just finished the final year of a 3 year bus contract. The first year of the contract called for a 4% reduction in route costs. The 2nd year of the contract called for these route costs to increase by 2%. The 3rd and final year of the contract calls for another 2% increase to the rates. The rates in the final year of the contract were nearly the same as they were the year before the contract began, which helped keep costs stable. A new contract was negotiated with First Student that calls for a 3.5% increase in rates for FY16. This increase is 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.

The District has historically provided transportation to K-8 students that live outside 1 mile from school. Finally 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.



The 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 150,000 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. FY15 saw a sharp decline in fuel costs. The FY16 budget calls for a 10% increase to \$451,000.

A bill has been introduced 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 2009-10, due mostly to the massive increase in square footage to heat and cool from the expansion at all elementary schools and the opening of Pioneer Trail Elementary. Record low natural gas prices in 2012-13 gave some relief to these increases. The budget calls for a 10% increase in utility costs, to guard against higher energy pricing.

YEAR	ELECTRICITY	NATURAL GAS	TOTAL
2008	\$765,000	\$389,000	\$1,170,000
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 Budget	\$1,341,000	\$333,000	\$1,674,000
2016 Budget	\$1,475,000	\$366,000	\$1,841,000

Probably the best approach toward mitigating high energy costs is to establish an energy saving program. The upgrading of HVAC systems at Nichols Career Center, Board of Education Offices, Callaway Hills, Cedar Hill, Belair, South and West as well as lighting improvements at the middle schools provided a significant impact on utility bills. A \$1,067,000 project through the Department of Natural Resources to complete lighting upgrades throughout the District and replace boilers at four (4) elementary buildings should produce a positive effect on energy costs. These projects were completed in the 2006-07 school year. Plans for additional energy saving projects are coming in the future which include HVAC replacement at both middle schools.

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 a nutritious meal. In the 2007-2008 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. The 2012-13 school year shows that deficit has 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 balanced budget, while purchasing \$125,000 of new equipment in 2015-2016.

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. In order to remain in compliance with these regulations, we are required to raise our lunch prices by \$.05/lunch at the secondary level and \$.05/lunch at the elementary level. This increase will move our prices for the 2015-16 school year to \$2.40 at the elementary schools and \$2.65 at the secondary schools. We do not need to change the breakfast prices and they will stay at \$1.10 at elementary schools and \$1.25 at the secondary schools.

Capital Projects: The District Capital Projects expenditure budget totals \$9,070,740. This is a very large increase over what has historically been spent in this area. These projects are funded through Classroom Trust Fund money, a Capital Projects transfer, local donations and fund balances. This level

of spending will reduce our fund balance to below \$100,000. The District is considering a lease purchase to fund some of these projects to maintain an adequate fund balance in this fund.

In 2011, Bob Weber, Director of Operation and Maintenance, formed a long range facility committee. The committee consisted of community members along with district and building administrators. The committee laid out a plan to renovate one elementary school per year. FY16 marks the year for renovations at East Elementary. This renovation is more extensive than some of the others and the expected cost is just over \$3.1 million.

There are two additional projects that are funded in this budget. The District has been addressing the security of our building entrances as each building is remodeled. The Board of Education requested all building entrances to be secure by the start of the 2015-16 school year. This budget provides funding for this work at North, Callaway Hills, Cedar Hill, Belair, Thorpe Gordon, Moreau Heights, and Lawson. The second additional project is happening at Jefferson City High School and Nichols Career Center.

This renovation will allow for improved special education space, additions of two new vocational courses (Culinary Arts & Broadcast Media) and better space for existing classes. A listing of capital improvement projects planned for the District in 2015-16 can be found in Appendix E.

Debt Service: This fund is dedicated to the payment of principal, interest and fees on the District's general obligation debt. In December 2012 and January 2014, the District took advantage of historically low interest rates and refinanced some of the outstanding general obligation debt. The bonds that were refinanced have call protection, so the bond proceeds are held in an escrow account until the refinanced bonds are callable in March 2017. This means the District will show an inflated balance in the debt service fund. This fund is expected to have \$3,100,000 in revenues and \$3,415,000 in expenses. The funds generated to pay these expenses come from the District's levy dedicated to the Debt Service. The District will have \$31.7 million in General Obligation Debt outstanding on June 30, 2016. The total bonding capacity of the District is \$184.5 million, of which \$152.4 million is 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. These accounts have 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 \$400,000 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 FY15, the reserve will be approximately 23.1%. 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 reoccurring 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, so as we near our fund balance goal, we will have a plan to stop using balances to fund the operations of the District.

The 2015-16 budget calls for the District to spend \$999,674 of reserves to fund the operations of the District. This will move the fund balance percent to 22.4%. The Long Range Projection, Appendix F,

shows that with reasonable assumptions of revenues and expenditures, the District will move closer to the 20% reserve target over the next several years.

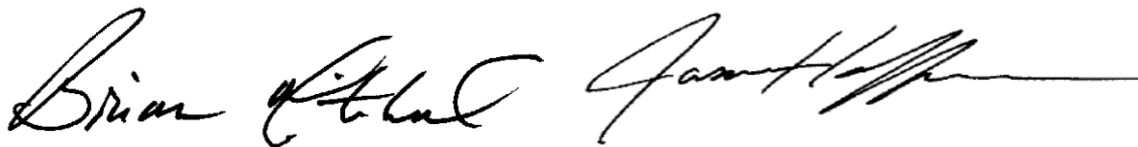
Student Population Growth/Space Shortage: The District is experiencing substantial growth at the primary grades. The ten years prior to the 2009-10 school year, the average kindergarten class was 639 students, with the largest class of 658 students in 2001-02. The last six years, kindergarten classes have averaged 757 students with the largest enrollment of 821 in 2010-11. After early registration, the 2015-16 kindergarten class, once again, appears to be in the 730-770 student range. So far we have been able to handle this growth at our elementary schools, thanks to the 2007 bond issue that expanded all of our elementary schools. The elementary schools will not be able to handle very much more growth. The current high school buildings will not be able to handle this growth, when these students progress through our system. As these large kindergarten classes move through the system, there will be over 800 students in Simonsen. According to a facility appraisal done in December 2013 by the architect firm ACI Boland, shows a student capacity of Simonsen at 632 students. A similar problem exists at JCHS. The Long Range Facility Committee made a recommendation to the Board of Education in November 2014 to build an additional elementary school, add on to Callaway Hills, remodel and add on to the current Jefferson City High School, and build a second high school. The Board of Education is diligently working to come up with the best proposal to put before voters to alleviate this serious space shortage.

Summary: The past several years have been very difficult for public schools as the nation has gone through the biggest economic downturn since the Great Depression. Local economies are just starting to turn the corner. The District has made it through this tumultuous time very well. As the national and state economy appears to be recovering, the District's current financial condition is very good, with very strong fund balances. The District is continuing to work to improve technology, safety and security, and professional development for staff. The District also has long range space issues at all levels. The administration will continue to monitor our finances to make sure we can meet our short term budgetary needs, while continuing to implement new programs that will make Jefferson City Public Schools even better. The District also plans to seek community input on how to address the looming space needs at the secondary level.

This budget is written with an expected deficit (annual expenditures greater than annual revenues) of \$999,674. This is a planned deficit as the District's fund balances are higher than the 20% goal.

The stated budgetary goal for the Jefferson City 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 FY15 budget, and everything we do as an organization, reflects our desire to support the District's mission of insuring that every student achieve and the District motto of *Inspiring Possibilities... Defining Success*.

It is an honor and a pleasure to present the 2015-16 budget for your consideration.



Brian Mitchell
Superintendent

Jason Hoffman
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

**JEFFERSON CITY PUBLIC SCHOOLS
2015-2016 ORIGINAL BUDGET SUMMARY**

	GENERAL OPERATING	TEACHERS	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	PRIOR YEAR TOTAL
TAX RATE	\$ 3.4708	\$ -	\$ 0.2220	\$ -	\$ 3.6928	\$ 3.6928
7/1/2015	\$ 19,745,131	\$ -	\$ 20,295,203	\$ 3,580,047	\$ 43,620,381	\$ 44,181,009
REVENUES						
LOCAL	\$ 45,359,804	\$ 8,177,961	\$ 2,775,760	\$ 403,499	\$ 56,717,024	\$ 55,737,024
COUNTY	\$ 3,765,129	\$ 630,000	\$ 358,115	\$ -	\$ 4,753,244	\$ 4,753,244
STATE	\$ 4,136,522	\$ 15,875,000	\$ -	\$ 3,184,513	\$ 23,196,035	\$ 22,630,596
FEDERAL	\$ 8,613,014	\$ 1,100	\$ -	\$ -	\$ 8,614,114	\$ 8,699,114
OTHER	\$ -	\$ 199,000	\$ -	\$ 1,000	\$ 200,000	\$ 200,000
TOTAL REVENUES	\$ 61,874,469	\$ 24,883,061	\$ 3,133,875	\$ 3,589,012	\$ 93,480,417	\$ 92,019,978
EXPENDITURES						
SALARIES	\$ 13,677,733	\$ 39,603,265	\$ -	\$ -	\$ 53,280,998	\$ 52,100,361
BENEFITS	\$ 4,027,784	\$ 11,180,505	\$ -	\$ -	\$ 15,208,289	\$ 15,129,359
SERVICES/SUPPLIES	\$ 16,913,437	\$ 354,480	\$ -	\$ -	\$ 17,267,917	\$ 17,337,522
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ 8,919,527	\$ 8,919,527	\$ 3,950,691
OTHER	\$ -	\$ -	\$ 3,439,144	\$ 151,213	\$ 3,590,357	\$ 4,062,673
TOTAL EXPENDITURES	\$ 34,618,954	\$ 51,138,250	\$ 3,439,144	\$ 9,070,740	\$ 98,267,088	\$ 92,580,606
INTERFUND TRANSFER	\$ (28,255,189)	\$ 26,255,189	\$ -	\$ 2,000,000	\$ -	\$ -
EXCESS/(DEFICIT) - REVENUES OVER EXPENDITURES	\$ (999,674)	\$ -	\$ (305,269)	\$ (3,481,728)	\$ (4,786,671)	\$ (560,628)
ENDING BALANCE 6/30/2016	\$ 18,745,457	\$ -	\$ 19,989,934	\$ 98,319	\$ 38,833,710	\$ 43,620,381
ASSESSED VALUATION	\$ 1,229,875,828					\$ 1,203,915,280

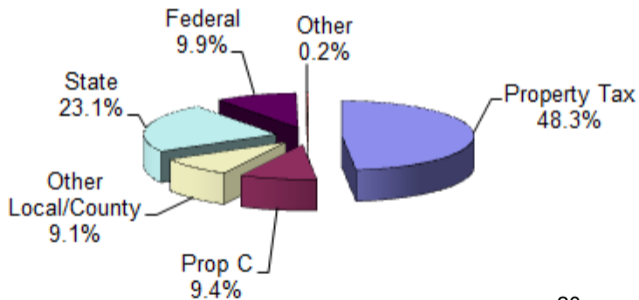
FUND BALANCE % OF
EXPENDITURES +
CAPITAL PROJECTS
TRANSFER

21.4%

23.1%

REVENUES

Operating Revenues 2015-16 General & Teacher's Funds



Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 41,000,000	\$ -	\$ 2,585,000	\$ -	\$ 43,585,000
5112	Delinquent Taxes	\$ 880,000	\$ -	\$ 50,000	\$ -	\$ 930,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 8,150,000	\$ -	\$ -	\$ 8,150,000
5114	Financial Institution Tax	\$ 216,198	\$ -	\$ -	\$ 83,499	\$ 299,697
5115	M & M Surtax	\$ 885,000	\$ -	\$ -	\$ 310,000	\$ 1,195,000
5140	Earnings On Investments (1)	\$ 400,000	\$ 16,500	\$ 140,760	\$ 10,000	\$ 567,260
5150	-5164 Food Service Program	\$ 1,810,000	\$ -	\$ -	\$ -	\$ 1,810,000
5170	Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -
5190	Other Local	\$ 168,606	\$ 11,461	\$ -	\$ -	\$ 180,067
5199	Local - Subtotal	\$ 45,359,804	\$ 8,177,961	\$ 2,775,760	\$ 403,499	\$ 56,717,024
5211	Fines, Escheats,etc	\$ -	\$ 630,000	\$ -	\$ -	\$ 630,000
5221	State Assessed Utilities	\$ 1,512,000	\$ -	\$ 214,000	\$ -	\$ 1,726,000
5222	County Stock Insurance Fund	\$ 2,253,129	\$ -	\$ 144,115	\$ -	\$ 2,397,244
5299	County - Subtotal	\$ 3,765,129	\$ 630,000	\$ 358,115	\$ -	\$ 4,753,244
5311	Basic Formula - State Monies	\$ -	\$ 15,275,000	\$ -	\$ -	\$ 15,275,000
5312	Transportation	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,600,000	\$ -	\$ -	\$ 206,000	\$ 1,806,000
5319	Basic Formula - Classroom Trust Fund	\$ -	\$ 600,000	\$ -	\$ 2,475,000	\$ 3,075,000
5322	Career Education/At Risk	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
5324	Educational Screening Prog / Pat	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5332	Career Education	\$ 410,000	\$ -	\$ -	\$ -	\$ 410,000
5333	Food Service - State	\$ 45,035	\$ -	\$ -	\$ -	\$ 45,035
5337	Adult Education & Literacy (AEL) - State	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
5359	Career Education Enhancement Grant	\$ 47,487	\$ -	\$ -	\$ 503,513	\$ 551,000
5381	High Need Fund	\$ 850,000	\$ -	\$ -	\$ -	\$ 850,000
5397	Other - State	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
5399	State - Subtotal	\$ 4,136,522	\$ 15,875,000	\$ -	\$ 3,184,513	\$ 23,196,035
5412	Medicaid	\$ 130,000	\$ -	\$ -	\$ -	\$ 130,000
5427	Perkins Basic Grant, Career Education	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5436	Adult Education & Literacy (AEL) - Federal	\$ 357,000	\$ -	\$ -	\$ -	\$ 357,000
5437	IDEA Grants	\$ 1,600	\$ -	\$ -	\$ -	\$ 1,600
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,117,440	\$ -	\$ -	\$ -	\$ 2,117,440
5442	Early Childhood Special Education - Federal	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5445	School Lunch Program	\$ 2,422,000	\$ -	\$ -	\$ -	\$ 2,422,000
5446	School Breakfast Program	\$ 773,000	\$ -	\$ -	\$ -	\$ 773,000
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 1,760,000	\$ -	\$ -	\$ -	\$ 1,760,000
5462	Title III	\$ 35,848	\$ -	\$ -	\$ -	\$ 35,848
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ 323,926	\$ -	\$ -	\$ -	\$ 323,926
5481	Dept of Health Food Service Programs	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000
5497	Other - Federal	\$ 2,200	\$ 1,100	\$ -	\$ -	\$ 3,300
5499	Federal - Subtotal	\$ 8,613,014	\$ 1,100	\$ -	\$ -	\$ 8,614,114
5651	Sale Of Other Property	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
5699	Other Revenue Subtotal	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
5810	Tuition From Other Districts	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
5820	Area Voc Fees From Other Leas	\$ -	\$ 169,000	\$ -	\$ -	\$ 169,000
5898	Subtotal - Receipts Other	\$ -	\$ 199,000	\$ -	\$ -	\$ 199,000
5899	Total Revenues	\$ 61,874,469	\$ 24,883,061	\$ 3,133,875	\$ 3,589,012	\$ 93,480,417

REVENUE DETAIL

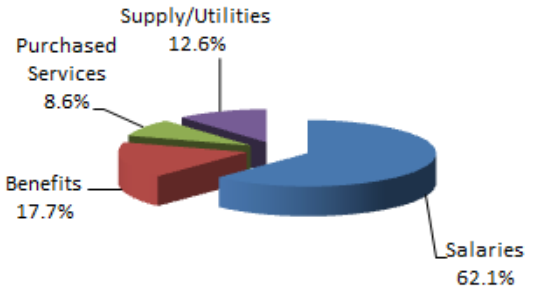
FD	FCT	OBJ	LOC	PROJ	Account Description	FY16 BGT	FY15 BGT	FY14 ACT	FY13 ACT
10	0	5111	0	0	CURRENT TAX	\$ 41,000,000	\$ 40,400,000	\$ 39,761,233	\$ 40,239,719
30	0	5111	0	0	CURRENT TAX	\$ 2,585,000	\$ 2,585,000	\$ 2,542,902	\$ 2,383,490
10	0	5112	0	0	DELINQUENT TAX	\$ 880,000	\$ 780,000	\$ 748,564	\$ 984,829
30	0	5112	0	0	DELINQUENT TAX	\$ 50,000	\$ 50,000	\$ 44,339	\$ 49,807
20	0	5113	0	0	SALES TAX	\$ 8,150,000	\$ 7,920,000	\$ 7,615,377	\$ 7,188,728
10	0	5114	0	0	INTANGIBLE TAX	\$ 216,198	\$ 216,198	\$ 208,827	\$ 147,343
40	0	5114	0	0	INTANGIBLE TAX	\$ 83,499	\$ 83,499	\$ 80,652	\$ 56,130
10	0	5115	0	0	M & M SURTAX	\$ 885,000	\$ 885,000	\$ 882,634	\$ 899,762
40	0	5115	0	0	M & M SURTAX	\$ 310,000	\$ 310,000	\$ 307,429	\$ 311,843
10	0	5121	0	0	CUSTOMIZED TRAINING	\$ -	\$ -	\$ 15,582	\$ 21,066
15	0	5123	0	51	POST SECONDARY TUITION	\$ -	\$ -	\$ 5,770	\$ 13,258
15	0	5124	0	52	PRAC NURSING TUITION	\$ -	\$ -	\$ -	\$ 193,170
15	0	5125	0	53	DENTAL ASSISTING TUITION	\$ -	\$ -	\$ -	\$ 82,593
15	0	5125	0	54	DENTAL ASSISTING EF	\$ -	\$ -	\$ -	\$ 11,340
15	0	5127	0	56	RADIOLOGY TUITION	\$ -	\$ -	\$ -	\$ 170,039
15	0	5128	0	51	ADULT ED	\$ -	\$ -	\$ 4,809	\$ 11,180
10	0	5141	0	0	INTEREST ON INVESTMENTS	\$ 120,000	\$ 110,000	\$ 145,284	\$ 158,467
20	0	5141	0	0	INTEREST ON INVESTMENTS	\$ 5,500	\$ 5,500	\$ 5,278	\$ 5,454
30	0	5141	0	0	INTEREST ON INVESTMENTS	\$ 10,000	\$ 10,000	\$ 4,051	\$ 10,096
40	0	5141	0	0	INTEREST ON INVESTMENTS	\$ 10,000	\$ 10,000	\$ 11,094	\$ 10,132
10	0	5142	0	0	INTEREST FROM COUNTY	\$ 280,000	\$ 240,000	\$ 258,747	\$ 275,635
20	0	5142	0	0	INTEREST FROM COUNTY	\$ 11,000	\$ 11,000	\$ 8,575	\$ 11,420
30	0	5142	0	0	INTEREST FROM COUNTY	\$ 15,000	\$ 15,000	\$ 15,355	\$ 14,562
40	0	5142	0	0	INTEREST FROM COUNTY	\$ -	\$ -	\$ 1,376	\$ 4
30	0	5143	912	0	BOND INTEREST-2012 CROSSOVER	\$ 42,775	\$ 42,775	\$ 43,130	\$ 13,775
30	0	5143	914	0	BOND INTEREST-2014 CROSSOVER	\$ 72,985	\$ 72,985	\$ 621,844	\$ -
10	0	5151	0	0	FOOD SERVICE	\$ 1,810,000	\$ 1,810,000	\$ 1,821,344	\$ 1,828,432
10	0	5191	0	0	BUILDING RENTALS	\$ 15,000	\$ 15,000	\$ 12,229	\$ 16,506
10	0	5191	515	0	MILLER CTR REVENUE	\$ 46,000	\$ 46,000	\$ 42,960	\$ 43,785
10	0	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 90,310	\$ 90,310	\$ 90,310	\$ 138,819
15	0	5195	0	0	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ 299	\$ -
20	0	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ 11,461	\$ 11,461	\$ 11,461	\$ -
30	0	5195	0	0	PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ 8,000	\$ -
40	0	5195	0	0	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ 5,798	\$ 13,588
10	0	5198	0	0	MISCELLANEOUS LOCAL	\$ 17,296	\$ 17,296	\$ 20,844	\$ 13,108
15	0	5199	0	56	RADIOLOGY DONATIONS	\$ -	\$ -	\$ -	\$ 11,425
20	0	5199	0	0	MISCELLANEOUS LOCAL	\$ -	\$ -	\$ 55	\$ -
					TOTAL LOCAL REVENUE	\$ 56,717,024	\$ 55,737,024	\$ 55,346,151	\$ 55,329,505
20	0	5211	0	0	FINES & FORFEITURES	\$ 630,000	\$ 630,000	\$ 448,119	\$ 664,150
10	0	5221	0	0	STATE ASSESSED UTILITY TA	\$ 1,512,000	\$ 1,512,000	\$ 1,686,214	\$ 1,418,898
30	0	5221	0	0	STATE ASSESSED UTILITY TA	\$ 214,000	\$ 214,000	\$ 242,750	\$ 194,996
10	0	5222	0	0	COUNTY STOCK INSURANCE	\$ 2,253,129	\$ 2,253,129	\$ 1,823,025	\$ 1,704,479
30	0	5222	0	0	COUNTY STOCK INSURANCE	\$ 144,115	\$ 144,115	\$ 116,590	\$ 100,960
					TOTAL COUNTY REVENUE	\$ 4,753,244	\$ 4,753,244	\$ 4,316,698	\$ 4,083,484
20	0	5311	0	0	BASIC FORMULA	\$ 15,275,000	\$ 15,000,000	\$ 13,685,450	\$ 13,643,225
10	0	5312	0	0	TRANSPORTATION	\$ 750,000	\$ 750,000	\$ 643,972	\$ 655,181
10	0	5314	0	0	EARLY CHILD SPECIAL ED	\$ 1,600,000	\$ 1,600,000	\$ 1,330,590	\$ 1,496,913
40	0	5314	0	0	ECSE-STATE-CAPITAL REIMB	\$ 206,000	\$ 206,000	\$ 206,000	\$ 206,000
20	0	5319	0	0	CLASSROOM TRUST	\$ 600,000	\$ 600,000	\$ 730,000	\$ 941,907
40	0	5319	0	0	CLASSROOM TRUST	\$ 2,475,000	\$ 2,475,000	\$ 2,685,666	\$ 2,155,000
10	0	5322	0	0	VOCATIONAL/AT RISK	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10	0	5324	0	0	PAT EDUCATIONAL/SCREENING	\$ 200,000	\$ 200,000	\$ 228,469	\$ 239,182
10	0	5332	0	0	VOCATIONAL/TECHNICAL AID	\$ 410,000	\$ 410,000	\$ 413,403	\$ 555,181

10	0	5333	0	0	FOOD SERVICE - STATE	\$ 45,035	\$ 45,035	\$ 43,107	\$ 40,666
10	0	5337	0	0	AEL - STATE	\$ 180,000	\$ 180,000	\$ 20,495	\$ 160,178
10	0	5359	0	0	VOCATIONAL ENHANCE (STATE)	\$ 47,487	\$ 80,000	\$ 7,574	\$ 37,700
40	0	5359	0	0	VOCATIONAL ENHANCE (STATE)	\$ 503,513	\$ 180,561	\$ -	\$ 67,025
15	0	5362	0	52	PRAC NURSING A+ MONIES	\$ -	\$ -	\$ -	\$ 48,000
15	0	5362	0	53	DENTAL ASSISTING A+ MONIE	\$ -	\$ -	\$ -	\$ 25,900
15	0	5362	0	56	RADIOLOGY A+ MONIES	\$ -	\$ -	\$ -	\$ 16,751
10	0	5372	0	39	SEMA	\$ -	\$ -	\$ -	\$ 12,355
10	0	5381	0	0	HIGH NEED FUND	\$ 850,000	\$ 850,000	\$ 693,695	\$ 594,718
10	0	5397	0	0	OTHER STATE	\$ -	\$ -	\$ 2,603	\$ 290
10	0	5397	0	49	SCHOOL BASED SOCIAL WORKER	\$ 24,000	\$ 24,000	\$ 21,422	\$ 24,099
TOTAL STATE REVENUE						\$ 23,196,035	\$ 22,630,596	\$ 20,742,445	\$ 20,950,272
10	0	5412	0	0	MEDICAID	\$ 130,000	\$ 130,000	\$ 231,515	\$ 127,698
10	0	5427	0	0	VOCATIONAL FED/PERKINS	\$ 200,000	\$ 285,000	\$ 96,998	\$ 192,572
20	0	5435	0	0	WIA	\$ -	\$ -	\$ -	\$ 18,232
10	0	5436	0	0	ADULT EDUCATION & LITERACY	\$ 300,000	\$ 300,000	\$ 22,748	\$ 103,410
10	0	5436	0	36	AEL-EL CIVICS GRANT	\$ 57,000	\$ 57,000	\$ 3,023	\$ 36,198
10	0	5437	0	12	IDEA GRANTS (NON-ENTITLEMENT)	\$ 1,600	\$ 1,600	\$ 47,954	\$ 36,512
10	0	5441	0	12	IDEA PART B REVENUE	\$ 2,117,440	\$ 2,117,440	\$ 2,071,284	\$ 2,029,938
10	0	5442	0	42	ECSE REVENUE	\$ 200,000	\$ 200,000	\$ 512,197	\$ 272,116
10	0	5445	0	0	FOOD SERVICE FEDERAL	\$ 2,422,000	\$ 2,422,000	\$ 2,284,681	\$ 2,135,061
10	0	5446	0	0	FOOD SERVICE - BREAKFAST	\$ 773,000	\$ 773,000	\$ 805,192	\$ 763,463
10	0	5449	0	0	FOOD SERVICE - FRUITS & VEG	\$ -	\$ -	\$ 63,248	\$ 47,814
10	0	5451	0	19	TITLE I IMPROVEMENT GRANT	\$ -	\$ -	\$ -	\$ 2,269
10	0	5451	0	20	TITLE I ESEA	\$ 1,760,000	\$ 1,760,000	\$ 1,572,254	\$ 1,530,135
10	0	5462	0	57	TITLE III-LEP	\$ 35,848	\$ 35,848	\$ 44,710	\$ 31,063
10	0	5462	0	58	TITLE III-IMMIGRANT	\$ -	\$ -	\$ -	\$ 10,848
10	0	5465	0	65	TITLE IIA REVENUE	\$ 323,926	\$ 323,926	\$ 317,539	\$ 337,237
10	0	5472	0	0	SCHOOL AGE COMM GR/EARLY LEARNING	\$ -	\$ -	\$ 750	\$ -
10	0	5477	0	39	FEMA	\$ -	\$ -	\$ -	\$ 21,813
10	0	5481	0	0	DEPT OF HEALTH FOOD SERVICE	\$ 290,000	\$ 290,000	\$ 263,042	\$ 258,221
10	0	5497	0	0	OTHER FEDERAL REV	\$ 2,200	\$ 2,200	\$ -	\$ -
15	0	5497	0	0	OTHER FEDERAL REVENUE	\$ -	\$ -	\$ -	\$ 195
20	0	5497	0	0	OTHER FEDERAL REV	\$ 1,100	\$ 1,100	\$ -	\$ 225
TOTAL FEDERAL REVENUE						\$ 8,614,114	\$ 8,699,114	\$ 8,337,136	\$ 7,955,019
30	0	5613	912	0	REFINANCE BONDS-2012 CROSSOVER	\$ -	\$ -	\$ -	\$ 9,335,000
30	0	5613	914	0	REFINANCE BONDS-2014 CROSSOVER	\$ -	\$ -	\$ 9,320,000	\$ -
40	0	5651	0	0	SALE OF PROPERTY	\$ 1,000	\$ 1,000	\$ 31,926	\$ 1,840
20	0	5811	0	0	OTHER LEA'S TUITION SP ED	\$ 30,000	\$ 30,000	\$ 56,435	\$ 46,258
20	0	5821	0	0	VOC AREA SCHOOL TUITION	\$ 169,000	\$ 169,000	\$ 176,569	\$ 157,731
TOTAL OTHER REVENUE						\$ 200,000	\$ 200,000	\$ 9,584,929	\$ 9,540,829
GRAND TOTAL REVENUE						\$ 93,480,417	\$ 92,019,978	\$ 98,327,360	\$ 97,859,109

EXPENDITURES

Operating Expenditures 2015-16

General & Teacher's Funds



Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 1,072,688	\$ 15,121,455	\$ -	\$ 40,000	\$ 16,234,143
1130	Middle/Junior High	\$ 467,660	\$ 6,455,544	\$ -	\$ -	\$ 6,923,204
1150	Senior High	\$ 743,434	\$ 8,346,254	\$ -	\$ 50,000	\$ 9,139,688
1191	Summer School (Regular)	\$ 180,193	\$ 562,916	\$ -	\$ -	\$ 743,109
1192	Juvenile Program	\$ 298,830	\$ 981,855	\$ -	\$ 5,000	\$ 1,285,685
1210	Gifted	\$ 7,290	\$ 229,693	\$ -	\$ -	\$ 236,983
1221	Special Education and Related Services	\$ 3,519,427	\$ 5,456,150	\$ -	\$ 25,000	\$ 9,000,577
1224	Proportionate Share Services	\$ 135,673	\$ 48,653	\$ -	\$ -	\$ 184,326
1250	Supplemental Instruction	\$ 389,370	\$ 1,403,285	\$ -	\$ -	\$ 1,792,655
1271	Bilingual	\$ 124,157	\$ 310,109	\$ -	\$ -	\$ 434,266
1280	Early Childhood Special Education	\$ 523,172	\$ 1,046,577	\$ -	\$ -	\$ 1,569,749
1300	Vocational Instruction	\$ 424,583	\$ 1,760,648	\$ -	\$ 888,515	\$ 3,073,746
1400	Student Activities (Fund 60x)	\$ 1,103,015	\$ 268,058	\$ -	\$ 20,000	\$ 1,391,073
1911	Tuition To Other Districts within the State	\$ -	\$ 202,000	\$ -	\$ -	\$ 202,000
1999	Total Instruction (K - 12 Only)	\$ 8,989,492	\$ 42,193,197	\$ -	\$ 1,028,515	\$ 52,211,204
SUPPORT SERVICES						
2120	Guidance	\$ 137,811	\$ 2,048,153	\$ -	\$ -	\$ 2,185,964
2130	-90 Health, Psych Speech And Audio	\$ 791,513	\$ -	\$ -	\$ -	\$ 791,513
2210	Improvement Of Instruction	\$ 684,550	\$ 112,292	\$ -	\$ 20,000	\$ 816,842
2214	Professional Development	\$ 150,000	\$ 135,527	\$ -	\$ -	\$ 285,527
2220	-90 Media Services (Library)	\$ 394,360	\$ 1,201,443	\$ -	\$ -	\$ 1,595,803
2310	Board Of Education Services	\$ 913,519	\$ 155,000	\$ -	\$ -	\$ 1,068,519
2320	- 2330 Executive Administration	\$ 4,688,101	\$ 1,203,022	\$ -	\$ 344,582	\$ 6,235,705
2400	Building Level Administration	\$ 1,311,644	\$ 3,143,110	\$ -	\$ -	\$ 4,454,754
2540	Operation Of Plant	\$ 7,344,833	\$ -	\$ -	\$ 115,000	\$ 7,459,833
2546	Security Services	\$ 313,665	\$ -	\$ -	\$ 1,756,170	\$ 2,069,835
2551	Pupil Transportation Contracted	\$ 2,965,545	\$ 130,049	\$ -	\$ -	\$ 3,095,594
2553	Handicapped Transportation Contracted	\$ 131,340	\$ 12,288	\$ -	\$ -	\$ 143,628
2559	Early Childhood Special Education Transportation Services	\$ 231,258	\$ -	\$ -	\$ -	\$ 231,258
2561	Food Services	\$ 5,271,259	\$ -	\$ -	\$ 125,000	\$ 5,396,259
2998	Total Support Services	\$ 25,329,398	\$ 8,140,884	\$ -	\$ 2,360,752	\$ 35,831,034
2999	Total Instruction & Support	\$ 34,318,890	\$ 50,334,081	\$ -	\$ 3,389,267	\$ 88,042,238
1610	Adult Basic Education	\$ 23,677	\$ -	\$ -	\$ -	\$ 23,677
1620	- 1690 Adult Continuing Education	\$ 81,367	\$ 301,660	\$ -	\$ -	\$ 383,027
3000	Community Services	\$ 195,020	\$ 502,509	\$ -	\$ 30,000	\$ 727,529
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 5,500,260	\$ 5,500,260
5100	Principal	\$ -	\$ -	\$ 3,439,144	\$ 151,213	\$ 3,590,357
9998	Subtotal Non-instructional /Support	\$ 300,064	\$ 804,169	\$ 3,439,144	\$ 5,681,473	\$ 10,224,850
9999	Grand Total	\$ 34,618,954	\$ 51,138,250	\$ 3,439,144	\$ 9,070,740	\$ 98,267,088

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 13,677,733	\$ 39,603,265	\$ -	\$ -	\$ 53,280,998
6199	Salaries - Subtotal	\$ 13,677,733	\$ 39,603,265	\$ -	\$ -	\$ 53,280,998
6211	Teacher Retirement	\$ 30,245	\$ 6,317,328	\$ -	\$ -	\$ 6,347,573
6221	Non-teacher Retirement	\$ 890,935	\$ 20,203	\$ -	\$ -	\$ 911,138
6231	OASDI	\$ 741,571	\$ 114,471	\$ -	\$ -	\$ 856,042
6232	Medicare	\$ 175,533	\$ 566,003	\$ -	\$ -	\$ 741,536
6240	- 6270 Employee Insurance	\$ 2,144,500	\$ 4,162,500	\$ -	\$ -	\$ 6,307,000
6290	Other Benefits	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
6299	Employee Benefits - Subtotal	\$ 4,027,784	\$ 11,180,505	\$ -	\$ -	\$ 15,208,289
6311	Tuition	\$ 1,245,640	\$ 152,480	\$ -	\$ -	\$ 1,398,120
6312	-14 Professional Services	\$ 127,813	\$ 202,000	\$ -	\$ -	\$ 329,813
6315	Audit Services	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6316	, 18 & 19 Technical Services	\$ 226,200	\$ -	\$ -	\$ -	\$ 226,200
6317	Legal Services	\$ 266,000	\$ -	\$ -	\$ -	\$ 266,000
6330	-39 Property Services	\$ 838,900	\$ -	\$ -	\$ -	\$ 838,900
6341	Contracted Transportation To And From School	\$ 2,803,620	\$ -	\$ -	\$ -	\$ 2,803,620
6342	Other Contracted Pupil Transportation (Non Route)	\$ 47,401	\$ -	\$ -	\$ -	\$ 47,401
6343	-49 Travel	\$ 405,500	\$ -	\$ -	\$ -	\$ 405,500
6351	Property Insurance	\$ 292,353	\$ -	\$ -	\$ -	\$ 292,353
6352	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ -	\$ -	\$ -	\$ -	\$ -
6360	-90 Other Purchased Services & Prior Year Adj	\$ 761,449	\$ -	\$ -	\$ -	\$ 761,449
6399	Purchased Services - Subtotal	\$ 7,040,376	\$ 354,480	\$ -	\$ -	\$ 7,394,856
6410	General Supplies	\$ 4,097,261	\$ -	\$ -	\$ -	\$ 4,097,261
6430	Regular Textbook	\$ -	\$ -	\$ -	\$ -	\$ -
6440	Library Books	\$ 189,000	\$ -	\$ -	\$ -	\$ 189,000
6450	Periodicals	\$ 477,900	\$ -	\$ -	\$ -	\$ 477,900
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,500,000
6480	Energy Supplies/Service	\$ 2,292,400	\$ -	\$ -	\$ -	\$ 2,292,400
6490	Other Supplies	\$ 316,500	\$ -	\$ -	\$ -	\$ 316,500
6499	Supplies - Subtotal	\$ 9,873,061	\$ -	\$ -	\$ -	\$ 9,873,061
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 7,256,430	\$ 7,256,430
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 255,000	\$ 255,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 1,408,097	\$ 1,408,097
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 8,919,527	\$ 8,919,527
6610	Principal	\$ -	\$ -	\$ 1,800,000	\$ 28,104	\$ 1,828,104
6620	Interest	\$ -	\$ -	\$ 1,634,144	\$ 123,109	\$ 1,757,253
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 3,439,144	\$ 151,213	\$ 3,590,357
9999	Grand Total	\$ 34,618,954	\$ 51,138,250	\$ 3,439,144	\$ 9,070,740	\$ 98,267,088

EXPENDITURE DETAIL

FCT	OBJ	DESCRIPTION	FY16 BGT	FY15 BGT	FY14 Actual	FY13 Actual
1111	6112	CERTIFIED SALARY	\$ 11,651,111	\$ 11,493,643	\$ 11,321,803	\$ 11,121,304
1111	6117	NON-CONTRACT PAY	\$ 11,279	\$ 11,279	\$ 11,773	\$ 14,158
1111	6121	DISTRICT EMPLOYEE SUBS	\$ 31,255	\$ 31,255	\$ -	\$ -
1111	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 312,577	\$ 316,719
1111	6141	CERTIFIED SICK LEAVE PAYOUT	\$ 44,877	\$ 44,877	\$ 27,240	\$ 76,260
1111	6151	INSTRUCTIONAL AIDES	\$ -	\$ -	\$ 5,927	\$ -
1111	6157	PARA/AIDE SALARY	\$ 51,853	\$ 50,461	\$ 585	\$ 878
1111	6161	SUPPORT STAFF OVERTIME	\$ 1,134	\$ 1,134	\$ -	\$ -
1111	6162	SUPPORT STAFF HOURLY PAY	\$ 19,847	\$ 19,847	\$ 16,086	\$ -
1111	6211	PSRS	\$ 1,899,569	\$ 1,884,194	\$ 1,827,484	\$ 1,796,949
1111	6221	PEERS	\$ -	\$ -	\$ 582	\$ 138
1111	6231	SOCIAL SECURITY	\$ 24,502	\$ 24,126	\$ 20,930	\$ 19,022
1111	6232	MEDICARE	\$ 166,362	\$ 163,615	\$ 160,296	\$ 156,632
1111	6241	HEALTH INSURANCE	\$ 1,292,500	\$ 1,292,500	\$ 1,272,299	\$ 1,238,629
1111	6311	SUB SERVICES/FELLOWS	\$ 568,154	\$ 568,154	\$ -	\$ 38,120
1111	6312	PURCHASED SERVICES	\$ -	\$ 6,900	\$ -	\$ -
1111	6343	TRAVEL/PD	\$ 1,500	\$ 1,500	\$ -	\$ -
1111	6391	OTHER PURCHASED SERVICES	\$ 15,000	\$ 17,000	\$ -	\$ -
1111	6411	SUPPLIES	\$ 391,200	\$ 401,200	\$ 415,804	\$ 421,536
1111	6418	BOARD STORES	\$ 24,000	\$ 24,000	\$ 23,735	\$ 23,365
1111	6542	EQUIPMENT	\$ 40,000	\$ 40,000	\$ -	\$ -
		TOTAL ELEMENTARY	\$ 16,234,143	\$ 16,075,685	\$ 15,417,122	\$ 15,223,710
1131	6112	CERTIFIED SALARY	\$ 4,819,733	\$ 4,841,697	\$ 4,993,347	\$ 5,109,728
1131	6117	NON-CONTRACT PAY	\$ 1,877	\$ 1,877	\$ 3,262	\$ 7,295
1131	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 140,151	\$ 122,963
1131	6141	CERTIFIED SICK LEAVE PAYOUT	\$ 12,749	\$ 12,749	\$ 35,465	\$ 4,253
1131	6157	PARA/AIDE SALARY	\$ 73,182	\$ 71,217	\$ 75,803	\$ 80,582
1131	6161	SUPPORT STAFF OVERTIME	\$ 3,938	\$ 3,938	\$ 2,682	\$ 1,591
1131	6211	PSRS	\$ 840,170	\$ 833,370	\$ 803,005	\$ 825,151
1131	6221	PEERS	\$ 6,700	\$ 6,600	\$ 5,977	\$ 4,817
1131	6231	SOCIAL SECURITY	\$ 13,000	\$ 12,800	\$ 15,203	\$ 13,383
1131	6232	MEDICARE	\$ 78,648	\$ 77,350	\$ 70,458	\$ 70,721
1131	6241	HEALTH INSURANCE	\$ 581,000	\$ 581,000	\$ 571,679	\$ 582,697
1131	6311	SUB SERVICES/FELLOWS	\$ 299,907	\$ 185,547	\$ -	\$ -
1131	6312	PLTW	\$ 1,500	\$ 1,500	\$ -	\$ -
1131	6411	SUPPLIES	\$ 180,800	\$ 179,975	\$ 182,390	\$ 196,702
1131	6418	BOARD STORES	\$ 10,000	\$ 10,825	\$ 10,791	\$ 10,455
		TOTAL MIDDLE SCHOOLS	\$ 6,923,204	\$ 6,820,445	\$ 6,910,211	\$ 7,030,338
1151	6112	CERTIFIED SALARY	\$ 6,325,646	\$ 6,207,359	\$ 6,717,767	\$ 6,826,825
1151	6117	NON-CONTRACT PAY	\$ 13,771	\$ 13,771	\$ 18,214	\$ 10,385
1151	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 119,831	\$ 161,631
1151	6141	CERTIFIED SICK LEAVE PAYOUT	\$ 25,453	\$ 25,453	\$ 35,325	\$ 65,056
1151	6151	INSTRUCTIONAL AIDES	\$ 58,227	\$ 57,106	\$ 38,276	\$ -
1151	6157	PARA/AIDE SALARY	\$ 83,399	\$ 81,160	\$ 71,929	\$ 56,603
1151	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 784	\$ -

1151 6162 SUPPORT STAFF HOURLY PAY	\$ -	\$ -	\$ 258	\$ -
1151 6171 SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ 165	\$ -
1151 6211 PSRS	\$ 1,112,140	\$ 1,103,138	\$ 1,077,501	\$ 1,085,312
1151 6221 PEERS	\$ 2,335	\$ 2,300	\$ 2,868	\$ 2,535
1151 6231 SOCIAL SECURITY	\$ 19,601	\$ 19,300	\$ 21,055	\$ 18,125
1151 6232 MEDICARE	\$ 107,976	\$ 106,193	\$ 93,665	\$ 94,476
1151 6241 HEALTH INSURANCE	\$ 724,000	\$ 724,000	\$ 724,089	\$ 737,819
1151 6311 SUB SERVICES/FELLOWS	\$ 321,110	\$ 397,350	\$ 76,240	\$ -
1151 6411 SUPPLIES	\$ 281,430	\$ 268,647	\$ 239,924	\$ 259,087
1151 6412 SUPPLIES	\$ 1,500	\$ -	\$ 1,732	\$ 1,991
1151 6418 BOARD STORES	\$ 13,100	\$ 13,100	\$ 9,842	\$ 12,108
1151 6431 TEXTBOOK	\$ -	\$ 19,430	\$ 32,867	\$ 70,297
1151 6542 EQUIPMENT	\$ 50,000	\$ 45,366	\$ 45,227	\$ 68,758
TOTAL HIGH SCHOOL	\$ 9,139,688	\$ 9,083,673	\$ 9,327,560	\$ 9,471,010

1191 6132 SUMMER SCHOOL PAY	\$ 661,741	\$ 661,741	\$ 446,088	\$ 519,164
1191 6211 PSRS	\$ 56,457	\$ 56,000	\$ 49,660	\$ 54,870
1191 6221 PEERS	\$ 3,452	\$ 3,400	\$ 2,497	\$ 3,330
1191 6231 SOCIAL SECURITY	\$ 9,445	\$ 9,300	\$ 7,470	\$ 9,927
1191 6232 MEDICARE	\$ 6,914	\$ 6,800	\$ 6,469	\$ 7,489
1191 6343 TRAVEL/PD	\$ 1,200	\$ 1,200	\$ -	\$ -
1191 6391 OTHER PURCHASED SERVICES	\$ 1,200	\$ 1,100	\$ -	\$ -
1191 6411 SUPPLIES	\$ 2,700	\$ 2,700	\$ 8,463	\$ 6,692
TOTAL SUMMER SCHOOL	\$ 743,109	\$ 742,241	\$ 520,646	\$ 601,473

1192 6111 ADMIN SALARY	\$ 99,302	\$ 97,501	\$ -	\$ -
1192 6112 CERTIFIED SALARY	\$ 629,683	\$ 618,518	\$ 749,360	\$ 772,768
1192 6117 NON-CONTRACT PAY	\$ 676	\$ 676	\$ -	\$ 250
1192 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 23,381	\$ 11,445
1192 6141 CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 9,602	\$ -
1192 6157 PARA/AIDE SALARY	\$ 53,700	\$ 52,258	\$ 63,938	\$ 64,840
1192 6158 SOCIAL WORKER SALARY	\$ 111,340	\$ 111,340	\$ 98,543	\$ 99,648
1192 6161 SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 101	\$ 162
1192 6211 PSRS	\$ 150,531	\$ 149,313	\$ 123,726	\$ 126,176
1192 6221 PEERS	\$ 22,825	\$ 22,483	\$ 9,983	\$ 11,684
1192 6231 SOCIAL SECURITY	\$ 12,707	\$ 12,512	\$ 10,466	\$ 9,693
1192 6232 MEDICARE	\$ 12,159	\$ 11,958	\$ 13,592	\$ 12,956
1192 6241 HEALTH INSURANCE	\$ 147,000	\$ 147,000	\$ 103,989	\$ 109,639
1192 6311 SUB SERVICES	\$ 8,762	\$ 8,762	\$ -	\$ -
1192 6411 SUPPLIES	\$ 30,000	\$ 30,000	\$ 18,585	\$ 40,884
1192 6418 BOARD STORES	\$ 2,000	\$ 2,000	\$ 242	\$ 423
1192 6542 EQUIPMENT	\$ 5,000	\$ 5,000	\$ -	\$ -
TOTAL AT RISK	\$ 1,285,685	\$ 1,269,321	\$ 1,225,508	\$ 1,260,567

1211 6112 CERTIFIED SALARY	\$ 171,182	\$ 168,147	\$ 163,571	\$ 161,384
1211 6117 NON-CONTRACT PAY	\$ 7,131	\$ 7,131	\$ 10,800	\$ 8,575
1211 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 2,025	\$ 2,415
1211 6141 CERTIFIED SICK LEAVE PAYOUT	\$ 2,559	\$ 2,559	\$ -	\$ -
1211 6211 PSRS	\$ 28,228	\$ 28,000	\$ 27,894	\$ 27,254
1211 6231 SOCIAL SECURITY	\$ 305	\$ 300	\$ 126	\$ 150

1211	6232	MEDICARE	\$ 2,288	\$ 2,250	\$ 2,410	\$ 2,315
1211	6241	HEALTH INSURANCE	\$ 18,000	\$ 18,000	\$ 17,520	\$ 17,520
1211	6311	SUB SERVICES	\$ 5,790	\$ 5,790	\$ -	\$ -
1211	6411	SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,436	\$ 1,433
TOTAL GIFTED			\$ 236,983	\$ 233,677	\$ 225,781	\$ 221,046
1224	6117	NON-CONTRACT PAY	\$ 48,653	\$ 48,653	\$ -	\$ -
1224	6159	PT/OT SALARY	\$ 15,673	\$ 15,673	\$ -	\$ -
1224	6332	IDEA NON-PUBLIC PURCH SER	\$ 120,000	\$ 120,000	\$ -	\$ -
TOTAL PROPORTIONATE SHARE			\$ 184,326	\$ 184,326	\$ -	\$ -
1231	6112	CERTIFIED SALARY	\$ 2,907,898	\$ 2,747,268	\$ 3,486,977	\$ 2,929,353
1231	6114	HOMEBOUND SALARY	\$ 24,747	\$ 24,747	\$ 3,066	\$ 5,393
1231	6117	NON-CONTRACT PAY	\$ 14,061	\$ 14,061	\$ -	\$ -
1231	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 121,189	\$ 87,537
1231	6141	CERTIFIED SICK LEAVE PAYOUT	\$ 46,381	\$ 46,381	\$ 48,921	\$ 14,342
1231	6157	PARA/AIDE SALARY	\$ 1,892,262	\$ 1,894,006	\$ 1,090,303	\$ 1,789,659
1231	6159	PT/OT SALARY	\$ 534,066	\$ 434,066	\$ 342,111	\$ 315,665
1231	6161	SUPPORT STAFF OVERTIME	\$ 30,591	\$ 30,591	\$ 10,649	\$ 9,991
1231	6162	SUPPORT STAFF HOURLY PAY	\$ 21,491	\$ 21,491	\$ 5,166	\$ -
1231	6171	SUPPORT SICK LEAVE PAYOUT	\$ 489	\$ 489	\$ 2,411	\$ -
1231	6211	PSRS	\$ 475,851	\$ 472,000	\$ 553,170	\$ 502,103
1231	6221	PEERS	\$ 149,070	\$ 146,840	\$ 95,068	\$ 127,065
1231	6231	SOCIAL SECURITY	\$ 156,502	\$ 154,103	\$ 99,710	\$ 137,476
1231	6232	MEDICARE	\$ 74,226	\$ 73,000	\$ 68,180	\$ 71,178
1231	6241	HEALTH INSURANCE	\$ 670,000	\$ 670,000	\$ 638,450	\$ 689,833
1231	6311	SUB SERVICES	\$ 69,647	\$ 69,647	\$ -	\$ -
1231	6343	TRAVEL/PD	\$ 5,000	\$ 5,000	\$ 5,968	\$ 3,064
1231	6391	OTHER PURCHASED SERVICES	\$ 20,000	\$ 20,000	\$ 27,506	\$ 39,462
1231	6411	SUPPLIES	\$ 10,000	\$ 10,000	\$ 355	\$ 10,789
1231	6542	EQUIPMENT	\$ 25,000	\$ 25,000	\$ 9,523	\$ -
TOTAL MAINT OF FISCAL EFFORT			\$ 7,127,282	\$ 6,858,690	\$ 6,608,722	\$ 6,732,908
1251	6112	CERTIFIED SALARY	\$ 1,094,115	\$ 1,074,716	\$ 1,004,074	\$ 1,015,079
1251	6115	PARENT INVOLVEMENT SALARY	\$ 13,148	\$ 13,148	\$ 12,157	\$ -
1251	6117	NON-CONTRACT PAY	\$ 4,924	\$ 4,924	\$ -	\$ -
1251	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 24,821	\$ 14,330
1251	6141	CERTIFIED SICK LEAVE PAYOUT	\$ 8,441	\$ 8,441	\$ 10,011	\$ -
1251	6152	NURSE SALARY	\$ 13,266	\$ 12,996	\$ 11,750	\$ 10,788
1251	6157	PARA/AIDE SALARY	\$ 124,636	\$ 121,290	\$ 111,785	\$ 118,221
1251	6158	SOCIAL WORKER SALARY	\$ 89,157	\$ 89,157	\$ 43,025	\$ 41,228
1251	6161	SUPPORT STAFF OVERTIME	\$ 1,667	\$ 1,667	\$ 2,182	\$ 861
1251	6211	PSRS	\$ 171,388	\$ 170,000	\$ 168,501	\$ 162,857
1251	6221	PEERS	\$ 11,217	\$ 11,050	\$ 9,842	\$ 12,842
1251	6231	SOCIAL SECURITY	\$ 11,171	\$ 11,000	\$ 11,571	\$ 11,192
1251	6232	MEDICARE	\$ 15,710	\$ 15,450	\$ 16,779	\$ 15,680
1251	6241	HEALTH INSURANCE	\$ 143,000	\$ 143,000	\$ 142,912	\$ 130,297
1251	6311	SUB SERVICES	\$ 15,500	\$ 15,500	\$ -	\$ -
1251	6312	TITLE IIA PURCH SERV	\$ 14,513	\$ 14,513	\$ 8,656	\$ 13,441
1251	6391	OTHER PURCHASED SERVICES	\$ 23,532	\$ 23,532	\$ 26,968	\$ 26,604

1251 6392 TITLE I PURCH SERV	\$ -	\$ -	\$ -	\$ 145
1251 6411 SUPPLIES	\$ 18,270	\$ 17,270	\$ 9,838	\$ 16,861
1251 6413 SUPPLIES	\$ -	\$ -	\$ 3,826	\$ 4,755
1251 6414 SUPPLIES	\$ 6,000	\$ 5,000	\$ 4,976	\$ 4,431
1251 6415 SUPPLIES	\$ 6,000	\$ 5,000	\$ 4,811	\$ 4,014
1251 6416 SUPPLIES	\$ 2,000	\$ 2,166	\$ 1,089	\$ 2,238
1251 6417 SUPPLIES	\$ 2,000	\$ 563	\$ 731	\$ 497
1251 6418 BOARD STORES	\$ 2,000	\$ 2,000	\$ 1,999	\$ 1,979
1251 6419 SUPPLIES	\$ 1,000	\$ 1,000	\$ 43	\$ 971
1251 6542 EQUIPMENT	\$ -	\$ -	\$ 2,484	\$ 2,264
TOTAL FEDERAL PROGRAMS	\$ 1,792,655	\$ 1,763,383	\$ 1,634,829	\$ 1,611,576
1271 6112 CERTIFIED SALARY	\$ 248,951	\$ 244,537	\$ 235,013	\$ 241,972
1271 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 8,677	\$ 540
1271 6157 PARA/AIDE SALARY	\$ 102,405	\$ 99,656	\$ 81,148	\$ 59,459
1271 6211 PSRS	\$ 36,294	\$ 36,000	\$ 37,594	\$ 36,709
1271 6221 PEERS	\$ -	\$ -	\$ 3	\$ -
1271 6231 SOCIAL SECURITY	\$ 6,094	\$ 6,000	\$ 5,539	\$ 4,687
1271 6232 MEDICARE	\$ 5,135	\$ 5,050	\$ 4,628	\$ 4,346
1271 6241 HEALTH INSURANCE	\$ 21,000	\$ 21,000	\$ 23,520	\$ 26,490
1271 6311 SUB SERVICES	\$ 10,887	\$ 10,887	\$ -	\$ -
1271 6343 TRAVEL/PD	\$ 500	\$ 500	\$ 624	\$ 314
1271 6391 OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 1,091	\$ -
1271 6411 SUPPLIES	\$ 2,000	\$ 2,000	\$ 1,101	\$ -
TOTAL ELL	\$ 434,266	\$ 426,630	\$ 398,937	\$ 374,516
1281 6112 CERTIFIED SALARY	\$ 807,838	\$ 793,514	\$ 769,622	\$ 847,437
1281 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 21,894	\$ 13,875
1281 6132 SUMMER SCHOOL PAY	\$ -	\$ -	\$ 30,485	\$ 29,809
1281 6141 CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 9,756
1281 6151 INSTRUCTIONAL AIDES	\$ 24,472	\$ 24,001	\$ 23,420	\$ 11,564
1281 6152 NURSE SALARY	\$ 13,265	\$ 12,995	\$ 11,750	\$ 10,822
1281 6153 CUSTODIAL/MAINT SALARY	\$ 12,907	\$ 12,657	\$ 15,152	\$ 14,392
1281 6157 PARA/AIDE SALARY	\$ 132,192	\$ 128,643	\$ 126,569	\$ 197,641
1281 6159 PT/OT SALARY	\$ 170,420	\$ 105,420	\$ 98,391	\$ 84,151
1281 6161 SUPPORT STAFF OVERTIME	\$ 868	\$ 868	\$ 1,463	\$ 1,485
1281 6162 SUPPORT STAFF HOURLY PAY	\$ 6,488	\$ 6,488	\$ 1	\$ -
1281 6163 SUPPORT STAFF SUBS	\$ 853	\$ 853	\$ -	\$ -
1281 6211 PSRS	\$ 132,069	\$ 131,000	\$ 127,166	\$ 135,858
1281 6221 PEERS	\$ 24,365	\$ 24,000	\$ 20,425	\$ 23,490
1281 6231 SOCIAL SECURITY	\$ 23,663	\$ 23,300	\$ 19,366	\$ 23,270
1281 6232 MEDICARE	\$ 16,879	\$ 16,600	\$ 14,978	\$ 16,717
1281 6241 HEALTH INSURANCE	\$ 140,000	\$ 140,000	\$ 138,810	\$ 155,060
1281 6311 SUB SERVICES	\$ 19,170	\$ 19,170	\$ -	\$ -
1281 6343 TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 6,205	\$ 2,764
1281 6391 OTHER PURCHASED SERVICES	\$ 16,700	\$ 16,700	\$ 38,741	\$ 28,448
1281 6411 SUPPLIES	\$ 25,600	\$ 25,600	\$ 16,395	\$ 15,894
TOTAL ECSE	\$ 1,569,749	\$ 1,483,809	\$ 1,480,833	\$ 1,622,431
1291 6112 CERTIFIED SALARY	\$ 1,332,837	\$ 1,319,028	\$ 420,999	\$ 1,152,325

1291 6117 NON-CONTRACT PAY	\$ -	\$ -	\$ 51,258	\$ 53,237
1291 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 2,663	\$ 34,736
1291 6141 CERTIFIED SICK LEAVE PAYOUT	\$ 5,797	\$ 5,797	\$ -	\$ 3,124
1291 6157 PARA/AIDE SALARY	\$ 20,889	\$ 20,328	\$ 788,281	\$ 75,939
1291 6159 PT/OT SALARY	\$ -	\$ -	\$ 16,576	\$ 7,059
1291 6161 SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 12,143	\$ 34
1291 6171 SUPPORT SICK LEAVE PAYOUT	\$ 1,311	\$ 1,311	\$ -	\$ -
1291 6211 PSRS	\$ 178,444	\$ 177,000	\$ 108,395	\$ 191,331
1291 6221 PEERS	\$ 5,888	\$ 5,800	\$ 43,753	\$ 3,930
1291 6231 SOCIAL SECURITY	\$ 13,812	\$ 13,600	\$ 51,463	\$ 8,539
1291 6232 MEDICARE	\$ 19,421	\$ 19,100	\$ 19,520	\$ 16,609
1291 6241 HEALTH INSURANCE	\$ 116,000	\$ 116,000	\$ 161,295	\$ 127,404
1291 6311 SUB SERVICES	\$ 24,896	\$ 24,896	\$ -	\$ 800
1291 6332 IDEA NON-PUBLIC PURCH SER	\$ -	\$ -	\$ 92,247	\$ 107,155
1291 6333 IDEA SCREENING/EVALS-LIFESONG	\$ 6,500	\$ 6,500	\$ 3,055	\$ 4,095
1291 6343 TRAVEL/PD	\$ 500	\$ 500	\$ 1,189	\$ 8,862
1291 6391 OTHER PURCHASED SERVICES	\$ 50,000	\$ 50,000	\$ 43,712	\$ 10,597
1291 6411 SUPPLIES	\$ 80,500	\$ 80,500	\$ 104,187	\$ 93,956
1291 6491 IDEA PROFESSIONAL DEVELOPMENT	\$ 16,500	\$ 16,500	\$ 15,366	\$ 18,892
1291 6542 EQUIPMENT	\$ -	\$ -	\$ -	\$ 11,883
TOTAL IDEA	\$ 1,873,295	\$ 1,856,860	\$ 1,936,102	\$ 1,930,508

1311 6112 CERTIFIED SALARY	\$ 1,342,157	\$ 1,288,892	\$ 1,352,125	\$ 1,361,069
1311 6117 NON-CONTRACT PAY	\$ 651	\$ 651	\$ -	\$ 2,273
1311 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 28,670	\$ 19,133
1311 6141 CERTIFIED SICK LEAVE PAYOUT	\$ 1,742	\$ 1,742	\$ 15,301	\$ 33,857
1311 6151 INSTRUCTIONAL AIDES	\$ -	\$ -	\$ 6,769	\$ 51,734
1311 6161 SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 881	\$ 203
1311 6211 PSRS	\$ 236,918	\$ 235,000	\$ 213,882	\$ 218,628
1311 6221 PEERS	\$ 5,076	\$ 5,000	\$ 215	\$ 4,032
1311 6231 SOCIAL SECURITY	\$ 5,687	\$ 5,600	\$ 3,143	\$ 3,700
1311 6232 MEDICARE	\$ 21,657	\$ 21,300	\$ 19,045	\$ 19,130
1311 6241 HEALTH INSURANCE	\$ 156,500	\$ 156,500	\$ 138,699	\$ 153,099
1311 6311 SUB SERVICES	\$ 41,750	\$ 41,750	\$ -	\$ -
1311 6321 PERKINS PURCHASED SERVICES	\$ -	\$ -	\$ 12,693	\$ 19,728
1311 6339 BUILDING TRADES HOUSE	\$ -	\$ -	\$ 1,439	\$ 974
1311 6410 SUPPLIES	\$ -	\$ -	\$ 5,783	\$ 3,788
1311 6411 SUPPLIES	\$ 370,293	\$ 354,590	\$ 95,402	\$ 116,177
1311 6412 SUPPLIES	\$ -	\$ -	\$ 15,223	\$ 3,573
1311 6418 BOARD STORES	\$ 2,800	\$ 2,800	\$ 2,604	\$ 2,919
1311 6442 GRANT SUPPLIES	\$ -	\$ -	\$ 15,514	\$ 54,199
1311 6542 EQUIPMENT/FACILITY IMPROVEMENT	\$ 888,515	\$ 180,325	\$ 106,467	\$ 88,128
TOTAL VOCATIONAL	\$ 3,073,746	\$ 2,294,150	\$ 2,033,854	\$ 2,156,344

1411 6111 ADMIN SALARY	\$ 247,545	\$ 243,055	\$ -	\$ -
1411 6131 ATHLETIC STIPENDS	\$ 502,825	\$ 485,825	\$ -	\$ -
1411 6151 ACTIVITY STIPENDS	\$ 297,309	\$ 273,523	\$ 50,363	\$ 60,447
1411 6211 PSRS	\$ 4,033	\$ 4,000	\$ 4,868	\$ 5,561
1411 6221 PEERS	\$ 558	\$ 550	\$ 573	\$ 681
1411 6231 SOCIAL SECURITY	\$ 5,179	\$ 5,100	\$ 1,360	\$ 1,659

1411 6232 MEDICARE	\$ 1,424	\$ 1,400	\$ 688	\$ 844
1411 6241 HEALTH INSURANCE	\$ -	\$ -	\$ 4	\$ 5
1411 6391 OTHER PURCHASED SERVICES	\$ -	\$ -	\$ 10,466	\$ 5,622
1411 6393 ENTRY FEES	\$ -	\$ -	\$ 3,377	\$ 4,217
1411 6411 SUPPLIES	\$ 312,200	\$ 312,200	\$ 218,715	\$ 196,624
1411 6542 EQUIPMENT	\$ 20,000	\$ 20,000	\$ -	\$ -
TOTAL ACTIVITIES	\$ 1,391,073	\$ 1,345,653	\$ 290,415	\$ 275,661

1611 6112 CERTIFIED SALARY	\$ -	\$ -	\$ 33,228	\$ 150,697
1611 6133 ADULT ED PAY	\$ 23,677	\$ 23,677	\$ 20,291	\$ 23,943
1611 6141 CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 40,497	\$ -
1611 6211 PSRS	\$ -	\$ -	\$ 954	\$ 20,696
1611 6221 PEERS	\$ -	\$ -	\$ 364	\$ 377
1611 6231 SOCIAL SECURITY	\$ -	\$ -	\$ 1,482	\$ 2,509
1611 6232 MEDICARE	\$ -	\$ -	\$ 1,357	\$ 2,506
1611 6241 HEALTH INSURANCE	\$ -	\$ -	\$ 470	\$ 8,320
1611 6411 SUPPLIES	\$ -	\$ -	\$ 1,815	\$ 10,684
1611 6412 SUPPLIES	\$ -	\$ -	\$ 8,667	\$ 11,112
1611 6414 SUPPLIES	\$ -	\$ -	\$ 1,017	\$ 26,141
TOTAL ADULT ED	\$ 23,677	\$ 23,677	\$ 110,142	\$ 256,985

1661 6111 ADMIN SALARY	\$ -	\$ -	\$ -	\$ 235,536
1661 6112 CERTIFIED SALARY	\$ 253,951	\$ 249,448	\$ 236,778	\$ -
1661 6151 INSTRUCTIONAL AIDES	\$ 35,374	\$ 34,692	\$ 33,830	\$ 33,343
1661 6161 SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 40	\$ 212
1661 6211 PSRS	\$ 16,735	\$ 16,600	\$ 16,081	\$ 11,651
1661 6221 PEERS	\$ 3,554	\$ 3,500	\$ 2,736	\$ 2,979
1661 6231 SOCIAL SECURITY	\$ 16,553	\$ 16,300	\$ 10,095	\$ 11,626
1661 6232 MEDICARE	\$ 4,443	\$ 4,370	\$ 3,873	\$ 3,830
1661 6241 HEALTH INSURANCE	\$ 17,500	\$ 17,500	\$ 17,760	\$ 14,831
1661 6333 AEL RENT	\$ 12,000	\$ 12,000	\$ -	\$ -
1661 6335 AEL WATER	\$ 300	\$ 300	\$ -	\$ -
1661 6336 SEWER	\$ 100	\$ 100	\$ -	\$ -
1661 6391 OTHER PURCHASED SERVICES	\$ 9,817	\$ 9,819	\$ 13,741	\$ 9,292
1661 6411 SUPPLIES	\$ 7,300	\$ 7,300	\$ 3,029	\$ 43,208
1661 6414 SUPPLIES	\$ 1,000	\$ 9,400	\$ -	\$ -
1661 6481 ELECTRICITY	\$ 1,400	\$ 1,400	\$ -	\$ -
1661 6482 NATURAL GAS	\$ 3,000	\$ 3,000	\$ -	\$ -
1661 6542 EQUIPMENT	\$ -	\$ -	\$ -	\$ 3,628
TOTAL AEL	\$ 383,027	\$ 385,729	\$ 337,962	\$ 370,135

1691 6112 CERTIFIED SALARY	\$ -	\$ -	\$ 36,067	\$ 261,662
1691 6141 CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 5,304	\$ -
1691 6151 INSTRUCTIONAL AIDES	\$ -	\$ -	\$ -	\$ 28,979
1691 6211 PSRS	\$ -	\$ -	\$ 2,080	\$ 40,373
1691 6221 PEERS	\$ -	\$ -	\$ -	\$ 2,398
1691 6231 SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 1,774
1691 6232 MEDICARE	\$ -	\$ -	\$ 591	\$ 4,013
1691 6241 HEALTH INSURANCE	\$ -	\$ -	\$ 940	\$ 22,910
1691 6411 SUPPLIES	\$ -	\$ -	\$ 870	\$ 28,399

1691	6442	GRANT SUPPLIES	\$ -	\$ -	\$ -	\$ 741
		TOTAL DENTAL/LPN	\$ -	\$ -	\$ 45,852	\$ 391,249
1911	6312	TUITION	\$ 202,000	\$ 202,000	\$ 213,342	\$ 184,821
		TOTAL TUITION	\$ 202,000	\$ 202,000	\$ 213,342	\$ 184,821
2121	6112	CERTIFIED SALARY	\$ 1,587,930	\$ 1,559,775	\$ 1,490,335	\$ 1,632,376
2121	6117	NON-CONTRACT PAY	\$ 520	\$ 520	\$ -	\$ -
2121	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 1,201	\$ 165
2121	6141	CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 49,391	\$ 1,814
2121	6151	GUIDANCE SUPPORT	\$ 97,679	\$ 95,798	\$ 95,304	\$ 92,469
2121	6163	SUPPORT STAFF SUBS	\$ 384	\$ 384	\$ 390	\$ 274
2121	6211	PSRS	\$ 288,334	\$ 286,000	\$ 238,714	\$ 260,010
2121	6221	PEERS	\$ 7,715	\$ 7,600	\$ 7,703	\$ 7,513
2121	6231	SOCIAL SECURITY	\$ 6,906	\$ 6,800	\$ 5,334	\$ 5,133
2121	6232	MEDICARE	\$ 23,996	\$ 23,600	\$ 22,653	\$ 23,128
2121	6241	HEALTH INSURANCE	\$ 167,000	\$ 167,000	\$ 171,620	\$ 175,943
2121	6411	SUPPLIES	\$ 5,500	\$ 5,500	\$ 5,125	\$ 5,192
		TOTAL GUIDANCE	\$ 2,185,964	\$ 2,152,977	\$ 2,087,770	\$ 2,204,017
2131	6152	NURSE SALARY	\$ 575,188	\$ 551,728	\$ 518,606	\$ 514,411
2131	6161	SUPPORT STAFF OVERTIME	\$ 2,816	\$ 2,816	\$ 535	\$ 317
2131	6171	SUPPORT SICK LEAVE PAYOUT	\$ 1,238	\$ 1,238	\$ 1,317	\$ 4,862
2131	6221	PEERS	\$ 37,562	\$ 37,000	\$ 38,583	\$ 38,855
2131	6231	SOCIAL SECURITY	\$ 31,686	\$ 31,200	\$ 30,832	\$ 31,350
2131	6232	MEDICARE	\$ 7,423	\$ 7,300	\$ 7,211	\$ 7,332
2131	6241	HEALTH INSURANCE	\$ 59,000	\$ 59,000	\$ 60,620	\$ 67,660
2131	6317	PHYSICALS/DRUG TESTS	\$ 1,000	\$ 1,000	\$ -	\$ -
2131	6318	DENTAL & EYE PROGRAM	\$ 2,500	\$ 5,000	\$ 2,500	\$ 2,500
2131	6343	TRAVEL/PD	\$ 500	\$ 500	\$ -	\$ -
2131	6391	OTHER PURCHASED SERVICES	\$ 53,100	\$ 53,100	\$ 40,654	\$ -
2131	6411	SUPPLIES	\$ 15,000	\$ 15,000	\$ 13,674	\$ 14,952
2131	6413	SUPPLIES	\$ 4,500	\$ 4,500	\$ 3,898	\$ 4,328
		TOTAL HEALTH SERVICES	\$ 791,513	\$ 769,382	\$ 718,429	\$ 686,567
2210	6112	CERTIFIED SALARY	\$ -	\$ -	\$ 207,251	\$ 123,095
2210	6141	CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 1,485	\$ -
2210	6151	PD NON CERT SALARY	\$ -	\$ -	\$ 12,852	\$ 12,633
2210	6211	PSRS	\$ -	\$ -	\$ 32,551	\$ 19,589
2210	6221	PEERS	\$ -	\$ -	\$ 985	\$ 970
2210	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 3,183	\$ 2,913
2210	6232	MEDICARE	\$ -	\$ -	\$ 3,384	\$ 2,009
2210	6241	HEALTH INSURANCE	\$ -	\$ -	\$ 19,947	\$ 13,506
2210	6312	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -
2210	6314	DATA CENTER PURCH SERV	\$ -	\$ -	\$ 36,883	\$ 20,292
2210	6315	DISTRICT WIDE PROF DEV	\$ -	\$ -	\$ 80,287	\$ 115,029
2210	6316	MENTOR PURCH SERV	\$ -	\$ -	\$ 4,613	\$ 9,095
2210	6343	TRAVEL/PD	\$ -	\$ -	\$ 95,389	\$ 85,509
2210	6344	PD/TRAVEL	\$ -	\$ -	\$ 213,162	\$ 154,017

2210 6411 SUPPLIES	\$ -	\$ -	\$ 104,195	\$ 105,494
2210 6412 SUPPLIES	\$ -	\$ -	\$ 9,817	\$ 3,970
2210 6414 SUPPLIES	\$ -	\$ -	\$ -	\$ -
2210 6416 SUPPLIES	\$ -	\$ -	\$ 3,456	\$ 2,683
2210 6417 SUPPLIES	\$ -	\$ -	\$ 223	\$ 1,252
2210 6495 MATERIALS/EQUIPMENT	\$ -	\$ -	\$ 114,339	\$ 131,073
2210 6542 EQUIPMENT	\$ -	\$ -	\$ 22,134	\$ 2,740
TOTAL STRATEGIC PLAN	\$ -	\$ -	\$ 966,136	\$ 805,869

2211 6112 CERTIFIED SALARY	\$ 2,445	\$ 2,402	\$ 9,250	\$ 19,075
2211 6117 INSTRUCTION/CURRICULUM DEV PD	\$ 21,617	\$ 21,617		
2211 6151 SUPPORT SALARY	\$ -	\$ -	\$ 963	\$ -
2211 6211 PSRS	\$ 2,621	\$ 2,600	\$ 1,528	\$ 2,989
2211 6221 PEERS	\$ -	\$ -	\$ 37	\$ -
2211 6231 SOCIAL SECURITY	\$ -	\$ -	\$ 35	\$ -
2211 6232 MEDICARE	\$ -	\$ -	\$ 143	\$ 260
2211 6241 HEALTH INSURANCE	\$ -	\$ -	\$ 1	\$ -
2211 6312 PROFESSIONAL SERVICES	\$ 8,000	\$ 8,000	\$ -	\$ 327
2211 6314 DATA CENTER PURCH SERV	\$ 17,500	\$ 2,500	\$ 2,968	\$ 8,068
2211 6411 DATA CENTER SUPPLIES	\$ 9,850	\$ 22,350	\$ 20,959	\$ 8,617
2211 6414 SUPPLIES	\$ -	\$ 3,000	\$ 2,107	\$ 2,564
TOTAL DATA CENTER/IMPROVEMENT	\$ 62,033	\$ 62,469	\$ 37,990	\$ 41,899

2212 6111 TECH SAALRY	\$ -	\$ -	\$ -	\$ 56,451
2212 6117 TECH SAALRY	\$ -	\$ -	\$ 659,400	\$ 531,292
2212 6161 SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 4,323	\$ 5,436
2212 6211 PSRS	\$ -	\$ -	\$ 9,722	\$ 9,046
2212 6221 PEERS	\$ -	\$ -	\$ 45,282	\$ 40,413
2212 6231 SOCIAL SECURITY	\$ -	\$ -	\$ 35,542	\$ 31,906
2212 6232 MEDICARE	\$ -	\$ -	\$ 9,173	\$ 8,271
2212 6241 HEALTH INSURANCE	\$ -	\$ -	\$ 65,734	\$ 58,539
2212 6312 PROFESSIONAL SERVICES	\$ -	\$ -	\$ 101,153	\$ 232,149
2212 6331 COPY MACHINE SERVICE	\$ -	\$ -	\$ 164,269	\$ -
2212 6361 COMPUTER-COMMUNICATIONS	\$ -	\$ -	\$ 170,957	\$ -
2212 6412 SUPPLIES	\$ -	\$ -	\$ 859,241	\$ 585,829
2212 6452 SOFTWARE	\$ -	\$ -	\$ 329,564	\$ 473,889
2212 6542 EQUIPMENT	\$ -	\$ -	\$ 283,845	\$ 341,253
TOTAL OLD TECHNOLOGY CODE	\$ -	\$ -	\$ 2,738,202	\$ 2,374,475

2213 6112 CERTIFIED SALARY	\$ 60,589	\$ 59,515	\$ -	\$ -
2213 6117 NON-CONTRACT PAY	\$ 25,020	\$ 25,020	\$ -	\$ -
2213 6312 PROFESSIONAL SERVICES	\$ 25,000	\$ 43,000	\$ -	\$ -
2213 6314 CHARACTERPLUS/IMPROV SERV	\$ 21,300	\$ 26,300	\$ -	\$ -
2213 6316 MENTOR PURCH SERV	\$ 8,700	\$ 8,700	\$ -	\$ -
2213 6343 TRAVEL/PD	\$ 110,000	\$ 110,000	\$ -	\$ -
2213 6344 PD/TRAVEL	\$ 200,000	\$ 203,300	\$ -	\$ -
2213 6411 SUPPLIES	\$ 105,000	\$ 105,000	\$ -	\$ -
2213 6412 SUPPLIES	\$ 20,000	\$ 20,000	\$ -	\$ -
2213 6416 SUPPLIES	\$ 7,200	\$ 7,200	\$ -	\$ -
2213 6417 SUPPLIES	\$ 2,000	\$ 2,000	\$ -	\$ -

2213	6492	POSTAGE	\$ 80,000	\$ 80,000	\$ -	\$ -
2213	6495	MATERIALS/EQUIPMENT	\$ 70,000	\$ 69,411	\$ -	\$ -
2213	6542	EQUIPMENT	\$ 20,000	\$ 19,000	\$ -	\$ -
TOTAL DISTRICT WIDE PD/SUPPORT			\$ 754,809	\$ 778,446	\$ -	\$ -
2214	6112	CERTIFIED SALARY	\$ 93,039	\$ 91,389	\$ 69,175	\$ 2,800
2214	6117	NON-CONTRACT PAY	\$ 38,051	\$ 38,051	\$ -	\$ -
2214	6211	PSRS	\$ 4,335	\$ 4,300	\$ 10,492	\$ 406
2214	6221	PEERS	\$ -	\$ -	\$ 3	\$ -
2214	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 101	\$ -
2214	6232	MEDICARE	\$ 102	\$ 100	\$ 965	\$ 41
2214	6343	TRAVEL/PD	\$ 22,000	\$ 21,852	\$ 51,058	\$ 35,365
2214	6391	OTHER PURCHASED SERVICES	\$ 1,000	\$ 600	\$ -	\$ -
2214	6412	SUPPLIES	\$ 127,000	\$ 127,548	\$ 80,650	\$ 29,517
TOTAL 1% PDC			\$ 285,527	\$ 283,840	\$ 212,444	\$ 68,129
2221	6112	CERTIFIED SALARY	\$ 950,017	\$ 933,173	\$ 919,021	\$ 978,078
2221	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 2,033	\$ 3,525
2221	6141	CERTIFIED SICK LEAVE PAYOUT	\$ -	\$ -	\$ 12,801	\$ -
2221	6155	LIBRARY CLERK SALARY	\$ 144,216	\$ 144,216	\$ 140,142	\$ 140,673
2221	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 240	\$ 409
2221	6171	SUPPORT SICK LEAVE PAYOUT	\$ 4,186	\$ 4,186	\$ -	\$ -
2221	6211	PSRS	\$ 147,191	\$ 146,000	\$ 146,086	\$ 156,441
2221	6221	PEERS	\$ 10,152	\$ 10,000	\$ 11,245	\$ 11,562
2221	6231	SOCIAL SECURITY	\$ 8,429	\$ 8,300	\$ 8,614	\$ 8,738
2221	6232	MEDICARE	\$ 16,065	\$ 15,800	\$ 14,946	\$ 15,607
2221	6241	HEALTH INSURANCE	\$ 114,000	\$ 114,000	\$ 111,237	\$ 127,409
2221	6311	SUB SERVICES	\$ 12,547	\$ 12,547	\$ -	\$ -
2221	6441	LIBRARY MATERIALS	\$ 130,000	\$ 130,000	\$ 130,006	\$ 123,080
2221	6442	LIBRARY MATERIALS	\$ 45,500	\$ 45,500	\$ 43,311	\$ 44,514
2221	6443	LIBRARY CENTRAL PURCHASE SUPPLIES	\$ 13,500	\$ 22,100	\$ 13,432	\$ 19,802
TOTAL LIBRARAY MEDIA			\$ 1,595,803	\$ 1,585,822	\$ 1,553,112	\$ 1,629,838
2311	6151	BOE SUPPORT PAY	\$ 13,219	\$ 12,964	\$ -	\$ -
2311	6241	HEALTH INSURANCE	\$ 67,000	\$ 67,000	\$ 66,723	\$ 61,517
2311	6242	BOARD PAID H.S.A.	\$ 42,000	\$ 42,000	\$ 43,780	\$ 42,600
2311	6251	LONG TERM DISABILITY	\$ 89,000	\$ 89,000	\$ 85,461	\$ 76,212
2311	6261	WORK COMP	\$ 275,000	\$ 300,000	\$ 302,375	\$ 323,190
2311	6271	DISABILITY	\$ 45,000	\$ 45,000	\$ 26,590	\$ 32,624
2311	6312	PROFESSIONAL SERVICES	\$ 10,000	\$ 17,078	\$ -	\$ -
2311	6315	AUDIT	\$ 25,000	\$ 25,000	\$ 22,740	\$ 22,855
2311	6317	LEGAL SERVICES	\$ 265,000	\$ 265,500	\$ 28,741	\$ 106,287
2311	6320	PROFESSIONAL SERVICES	\$ -	\$ -	\$ 22,915	\$ 80,063
2311	6343	TRAVEL/PD	\$ 13,300	\$ 13,100	\$ 15,355	\$ 1,038
2311	6353	TREASURER BOND	\$ 500	\$ 500	\$ 342	\$ 385
2311	6362	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 2,330	\$ 3,434
2311	6371	BOARD OF ED DUES & MEMBERSHIP	\$ 30,500	\$ 30,500	\$ 500	\$ 5,338
2311	6391	OTHER PURCHASED SERVICES	\$ 84,200	\$ 42,200	\$ 39,012	\$ 38,684
2311	6392	PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ -	\$ -
2311	6410	SUPPLIES	\$ -	\$ -	\$ 581	\$ -

2311 6411 SUPPLIES	\$ 11,500	\$ 9,600	\$ 9,828	\$ 3,800
2311 6412 SUPPLIES	\$ 80,000	\$ 80,000	\$ 26,811	\$ 25,709
2311 6418 BOARD STORES	\$ 3,300	\$ 3,300	\$ -	\$ 3
2311 6542 EQUIPMENT	\$ -	\$ -	\$ -	\$ 5,409
TOTAL BOARD OF EDUCATION	\$ 1,068,519	\$ 1,056,742	\$ 694,084	\$ 829,149
2321 6111 ADMIN SALARY	\$ 1,664,949	\$ 1,634,748	\$ 1,402,795	\$ 1,396,136
2321 6141 CERTIFIED SICK LEAVE PAYOUT	\$ 27,096	\$ 27,096	\$ 7,272	\$ 9,503
2321 6151 SECRETARIAL SUPPORT PAY	\$ 1,002,568	\$ 983,259	\$ 1,006,715	\$ 895,514
2321 6161 SUPPORT STAFF OVERTIME	\$ 15,176	\$ 15,176	\$ 13,492	\$ 2,447
2321 6162 SUPPORT STAFF HOURLY PAY	\$ 32,758	\$ 32,758	\$ 444	\$ -
2321 6171 SUPPORT SICK LEAVE PAYOUT	\$ 5,410	\$ 5,410	\$ 19,079	\$ 1,520
2321 6211 PSRS	\$ 124,004	\$ 123,000	\$ 122,584	\$ 119,819
2321 6221 PEERS	\$ 118,164	\$ 116,396	\$ 118,322	\$ 115,279
2321 6231 SOCIAL SECURITY	\$ 88,964	\$ 87,600	\$ 97,358	\$ 87,000
2321 6232 MEDICARE	\$ 31,927	\$ 31,400	\$ 31,491	\$ 28,877
2321 6241 HEALTH INSURANCE	\$ 202,000	\$ 202,000	\$ 200,232	\$ 189,490
2321 6343 TRAVEL/PD	\$ 16,000	\$ 16,000	\$ 17,666	\$ 24,450
2321 6359 SETTLEMENTS/JUDGMENTS AGAINST LEA	\$ -	\$ -	\$ 8,142	\$ -
2321 6391 OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 11,399	\$ 161,431
2321 6411 SUPPLIES	\$ 14,000	\$ 14,000	\$ 12,432	\$ 9,665
2321 6414 SUPPLIES	\$ 88,300	\$ 138,300	\$ 104,608	\$ 72,083
TOTAL DISTRICT ADMINISTRATION	\$ 3,432,316	\$ 3,428,143	\$ 3,174,032	\$ 3,113,213
2331 6112 CERTIFIED SALARY	\$ 119,361	\$ 117,245	\$ -	\$ -
2331 6156 TECH SUPPORT SALARY	\$ 724,328	\$ 640,978	\$ -	\$ -
2331 6161 SUPPORT STAFF OVERTIME	\$ 9,665	\$ 9,665	\$ -	\$ -
2331 6162 SUPPORT STAFF HOURLY PAY	\$ 11,443	\$ 11,443	\$ -	\$ -
2331 6211 PSRS	\$ 17,718	\$ 17,575	\$ -	\$ -
2331 6221 PEERS	\$ 43,755	\$ 43,100	\$ -	\$ -
2331 6231 SOCIAL SECURITY	\$ 32,933	\$ 32,428	\$ -	\$ -
2331 6232 MEDICARE	\$ 8,286	\$ 8,149	\$ -	\$ -
2331 6241 HEALTH INSURANCE	\$ 77,500	\$ 77,500	\$ -	\$ -
2331 6312 PROFESSIONAL SERVICES	\$ 30,000	\$ 30,000	\$ -	\$ -
2331 6331 COPY MACHINE SERVICE	\$ 180,000	\$ 180,000	\$ -	\$ -
2331 6343 TRAVEL/PD	\$ 10,000	\$ 10,000	\$ -	\$ -
2331 6361 COMPUTER-COMMUNICATIONS	\$ 200,000	\$ 200,000	\$ -	\$ -
2331 6412 SUPPLIES	\$ 520,418	\$ 875,000	\$ -	\$ -
2331 6452 SOFTWARE	\$ 473,400	\$ 468,400	\$ -	\$ -
2331 6541 EQUIPMENT	\$ 65,000	\$ 65,000	\$ -	\$ -
2331 6542 EQUIPMENT	\$ 279,582	\$ 55,000	\$ -	\$ -
TOTAL TECH SUPPORT	\$ 2,803,389	\$ 2,841,483	\$ -	\$ -
2411 6111 ADMIN SALARY	\$ 2,484,906	\$ 2,439,831	\$ 2,561,251	\$ 2,555,498
2411 6131 SUB TEACHER PAY	\$ -	\$ -	\$ 11,207	\$ 1,613
2411 6141 CERTIFIED SICK LEAVE PAYOUT	\$ 36,163	\$ 36,163	\$ 16,592	\$ 34,923
2411 6151 SECRETARIAL SUPPORT PAY	\$ 903,321	\$ 885,924	\$ 892,483	\$ 870,506
2411 6161 SUPPORT STAFF OVERTIME	\$ 20,063	\$ 20,063	\$ 16,588	\$ 6,236
2411 6162 SUPPORT STAFF HOURLY PAY	\$ 87,005	\$ 87,005	\$ 57,805	\$ 84,447
2411 6163 SUPPORT STAFF SUBS	\$ 8,575	\$ 8,575	\$ -	\$ -

2411 6171 SUPPORT SICK LEAVE PAYOUT	\$ 8,877	\$ 8,877	\$ 1,500	\$ -
2411 6211 PSRS	\$ 409,421	\$ 406,107	\$ 418,966	\$ 396,818
2411 6221 PEERS	\$ 61,927	\$ 61,000	\$ 70,516	\$ 68,515
2411 6231 SOCIAL SECURITY	\$ 56,463	\$ 55,597	\$ 56,773	\$ 55,665
2411 6232 MEDICARE	\$ 44,533	\$ 43,798	\$ 51,374	\$ 49,181
2411 6241 HEALTH INSURANCE	\$ 328,000	\$ 328,000	\$ 332,740	\$ 322,570
2411 6411 SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,312	\$ 4,422

TOTAL BUILDING ADMINISTRATION **\$ 4,454,754** **\$ 4,386,440** **\$ 4,492,107** **\$ 4,450,393**

2541 6153 CUSTODIAL/MAINT SALARY	\$ 2,356,230	\$ 2,307,730	\$ 2,284,734	\$ 2,296,516
2541 6161 SUPPORT STAFF OVERTIME	\$ 104,541	\$ 104,541	\$ 67,333	\$ 52,012
2541 6162 SUPPORT STAFF HOURLY PAY	\$ 12,893	\$ 12,893	\$ 7,830	\$ 40,651
2541 6171 SUPPORT SICK LEAVE PAYOUT	\$ 7,840	\$ 7,840	\$ 3,892	\$ 17,151
2541 6211 PSRS	\$ -	\$ -	\$ 1,770	\$ 1,642
2541 6221 PEERS	\$ 204,053	\$ 201,000	\$ 190,510	\$ 190,878
2541 6231 SOCIAL SECURITY	\$ 156,398	\$ 154,000	\$ 141,095	\$ 143,700
2541 6232 MEDICARE	\$ 38,025	\$ 37,397	\$ 33,063	\$ 33,679
2541 6241 HEALTH INSURANCE	\$ 467,000	\$ 467,000	\$ 462,243	\$ 459,076
2541 6319 GENERAL ARCHITECT SERVICES	\$ 25,000	\$ 25,000	\$ 89,064	\$ 6,650
2541 6331 COPY MACHINE SERVICE	\$ -	\$ -	\$ -	\$ 154,870
2541 6332 PURCHASE SERVICES	\$ 25,000	\$ 25,000	\$ 25,636	\$ 26,239
2541 6333 LAWN SERVICE	\$ 100,000	\$ 100,000	\$ 108,860	\$ 65,160
2541 6335 WATER	\$ 105,000	\$ 105,000	\$ 101,115	\$ 108,267
2541 6336 SEWER	\$ 75,000	\$ 75,000	\$ 78,925	\$ 69,224
2541 6337 WASTE DISPOSAL	\$ 90,000	\$ 90,000	\$ 99,974	\$ 92,006
2541 6351 PROPERTY/LIABILITY INS	\$ 292,353	\$ 267,353	\$ 241,835	\$ 211,661
2541 6354 TRUCK & DRIVER T CAR INSU	\$ -	\$ -	\$ 640	\$ 531
2541 6361 TELEPHONE	\$ 203,500	\$ 185,000	\$ 180,849	\$ 156,279
2541 6411 SUPPLIES	\$ 455,000	\$ 460,000	\$ 366,291	\$ 486,364
2541 6414 SUPPLIES	\$ 660,000	\$ 660,000	\$ 679,121	\$ 604,542
2541 6416 SUPPLIES	\$ 130,000	\$ 130,000	\$ 142,842	\$ 167,326
2541 6481 ELECTRICITY	\$ 1,474,000	\$ 1,340,000	\$ 1,270,140	\$ 1,195,531
2541 6482 NATURAL GAS	\$ 363,000	\$ 330,000	\$ 378,546	\$ 287,764
2541 6541 EQUIPMENT	\$ 65,000	\$ 65,000	\$ 101,447	\$ 40,033
2541 6542 EQUIPMENT	\$ 50,000	\$ 50,000	\$ 59,779	\$ 36,701

TOTAL FACILITIES AND GROUNDS **\$ 7,459,833** **\$ 7,199,754** **\$ 7,117,534** **\$ 6,944,452**

2546 6151 SAFETY SALARY	\$ 50,000	\$ -	\$ -	\$ -
2546 6221 PEERS	\$ 3,842	\$ -	\$ -	\$ -
2546 6231 SOCIAL SECURITY	\$ 3,100	\$ -	\$ -	\$ -
2546 6232 MEDICARE	\$ 723	\$ -	\$ -	\$ -
2546 6241 HEALTH INSURANCE	\$ 6,000	\$ -	\$ -	\$ -
2546 6319 SRO	\$ 190,000	\$ 235,000	\$ -	\$ -
2546 6391 OTHER PURCHASED SERVICES	\$ 35,000	\$ 35,000	\$ 17,150	\$ 2,330
2546 6411 SUPPLIES	\$ 25,000	\$ 25,000	\$ 4,388	\$ 102,070
2546 6531 FACILITY IMPROVEMENTS	\$ 1,756,170	\$ 95,000	\$ -	\$ -
2546 6542 EQUIPMENT	\$ -	\$ 350,000	\$ 26,778	\$ 62,812

TOTAL SAFETY **\$ 2,069,835** **\$ 740,000** **\$ 48,316** **\$ 167,213**

2551 6111 ADMIN SALARY	\$ 130,049	\$ 127,690	\$ 116,999	\$ -
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2551	6150	TRANSPORTATION SALARY	\$ -	\$ -	\$ 37,056	\$ 744
2551	6151	SECRETARIAL SUPPORT PAY	\$ 18,880	\$ 18,516	\$ 16,735	\$ 16,435
2551	6221	PEERS	\$ 1,117	\$ 1,100	\$ 8,022	\$ 1,127
2551	6231	SOCIAL SECURITY	\$ 1,320	\$ 1,300	\$ 1,076	\$ 1,066
2551	6232	MEDICARE	\$ 305	\$ 300	\$ 252	\$ 249
2551	6341	TRANSPORTATION SERVICE	\$ 2,545,522	\$ 2,459,442	\$ 1,959,005	\$ 1,855,437
2551	6342	TRANSPORTATION SERVICE	\$ 47,401	\$ 45,798	\$ 112,741	\$ 90,386
2551	6411	SUPPLIES	\$ -	\$ -	\$ 8,177	\$ 11,378
2551	6452	SOFTWARE	\$ 4,500	\$ 4,500	\$ 11,476	\$ -
2551	6486	DIESEL FUEL	\$ 346,500	\$ 315,000	\$ 361,761	\$ 370,565
		TOTAL REGULAR TRANSPORTATION	\$ 3,095,594	\$ 2,973,646	\$ 2,633,300	\$ 2,347,388
2552	6486	DIESEL FUEL	\$ -	\$ -	\$ 1,832	\$ 1,045
		TOTAL DISTRICT TRANSPORTATION	\$ -	\$ -	\$ 1,832	\$ 1,045
2553	6111	ADMIN SALARY	\$ 12,288	\$ 12,065	\$ 23,001	\$ -
2553	6150	TRANSPORTATION SALARY	\$ -	\$ -	\$ 7,167	\$ -
2553	6221	PEERS	\$ -	\$ -	\$ 1,351	\$ -
2553	6341	TRANSPORTATION SERVICE	\$ 80,740	\$ 73,400	\$ 367,524	\$ 301,410
2553	6486	DIESEL FUEL	\$ 50,600	\$ 46,000	\$ 71,119	\$ 53,904
		TOTAL HANDICAP TRANSPORTATION	\$ 143,628	\$ 131,465	\$ 470,164	\$ 355,314
2559	6341	TRANSPORTATION SERVICE	\$ 177,358	\$ 171,360	\$ 219,592	\$ 186,927
2559	6486	DIESEL FUEL	\$ 53,900	\$ 49,000	\$ 34,783	\$ 31,757
		TOTAL ECSE TRANSPORTATION	\$ 231,258	\$ 220,360	\$ 254,375	\$ 218,684
2562	6132	SUMMER SCHOOL PAY	\$ 47,595	\$ 47,595	\$ 46,608	\$ 43,600
2562	6151	SECRETARIAL SUPPORT PAY	\$ 196,246	\$ 192,466	\$ 197,412	\$ 190,390
2562	6153	NUTRITION SERVICE SALARY	\$ 1,489,846	\$ 1,463,846	\$ 1,473,348	\$ 1,490,866
2562	6161	SUPPORT STAFF OVERTIME	\$ 25,913	\$ 25,913	\$ 28,429	\$ 8,092
2562	6162	SUPPORT STAFF HOURLY PAY	\$ 92,289	\$ 92,289	\$ 79,386	\$ 90,265
2562	6171	SUPPORT SICK LEAVE PAYOUT	\$ 18,944	\$ 18,944	\$ 694	\$ 12,935
2562	6221	PEERS	\$ 159,385	\$ 157,000	\$ 138,993	\$ 141,336
2562	6231	SOCIAL SECURITY	\$ 126,842	\$ 124,897	\$ 109,064	\$ 109,461
2562	6232	MEDICARE	\$ 30,199	\$ 29,700	\$ 25,507	\$ 25,600
2562	6241	HEALTH INSURANCE	\$ 309,000	\$ 309,000	\$ 305,940	\$ 325,209
2562	6331	FOOD PURCHASED SERVICE	\$ 125,000	\$ 125,000	\$ 131,362	\$ 123,564
2562	6471	FOOD	\$ 2,500,000	\$ 2,500,000	\$ 2,379,666	\$ 2,231,188
2562	6472	NON-FOOD	\$ 150,000	\$ 140,000	\$ 134,966	\$ 145,978
2562	6541	EQUIPMENT	\$ 125,000	\$ 125,000	\$ 104,800	\$ 41,014
		TOTAL NUTRITION SERVICES	\$ 5,396,259	\$ 5,351,650	\$ 5,156,176	\$ 4,979,497
3111	6113	PAT SALARY	\$ -	\$ -	\$ 378,427	\$ 366,616
3111	6131	SUB TEACHER PAY	\$ -	\$ -	\$ 342	\$ -
3111	6151	MILLER CENTER SUPPORT PAY	\$ 70,242	\$ 68,889	\$ 107,940	\$ 107,078
3111	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 901	\$ 744
3111	6162	SUPPORT STAFF HOURLY PAY	\$ 12,197	\$ 12,197	\$ -	\$ -
3111	6211	PSRS	\$ -	\$ -	\$ 14,191	\$ 16,413
3111	6221	PEERS	\$ 6,193	\$ 6,100	\$ 29,915	\$ 28,692

3111 6231 SOCIAL SECURITY	\$ 4,773	\$ 4,700	\$ 26,911	\$ 24,537
3111 6232 MEDICARE	\$ 1,118	\$ 1,100	\$ 6,687	\$ 6,514
3111 6241 HEALTH INSURANCE	\$ 12,000	\$ 12,000	\$ 79,380	\$ 81,250
3111 6343 TRAVEL/PD	\$ -	\$ -	\$ 21,601	\$ 21,686
3111 6391 OTHER PURCHASED SERVICES	\$ 1,900	\$ 1,900	\$ 242,896	\$ 196,555
3111 6411 SUPPLIES	\$ 2,000	\$ 2,000	\$ 13,218	\$ 13,591
3111 6414 SUPPLIES	\$ -	\$ -	\$ 25,672	\$ 17,250
3111 6542 EQUIPMENT	\$ 30,000	\$ 11,000	\$ -	\$ -
TOTAL COMMUNITY SERVICE/PAT	\$ 140,423	\$ 119,886	\$ 948,083	\$ 880,926
3511 6113 PAT SALARY	\$ 384,836	\$ 377,166	\$ -	\$ -
3511 6151 SECRETARIAL SUPPORT PAY	\$ 31,316	\$ 30,713	\$ -	\$ -
3511 6211 PSRS	\$ 15,122	\$ 15,000	\$ -	\$ -
3511 6221 PEERS	\$ 22,233	\$ 21,900	\$ -	\$ -
3511 6231 SOCIAL SECURITY	\$ 20,007	\$ 19,700	\$ -	\$ -
3511 6232 MEDICARE	\$ 5,592	\$ 5,500	\$ -	\$ -
3511 6241 HEALTH INSURANCE	\$ 66,000	\$ 66,000	\$ -	\$ -
3511 6343 TRAVEL/PD	\$ 23,000	\$ 23,000	\$ -	\$ -
3511 6411 SUPPLIES	\$ 12,000	\$ 12,000	\$ -	\$ -
TOTAL PAT	\$ 580,106	\$ 570,979	\$ -	\$ -
3912 6391 OTHER PURCHASED SERVICES	\$ -	\$ 8,500	\$ -	\$ -
3912 6411 SUPPLIES	\$ 7,000	\$ 6,000	\$ -	\$ -
TOTAL PARENT INVOLVEMENT	\$ 7,000	\$ 14,500	\$ -	\$ -
4051 6511 FACILTIY IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 3,186,828
4051 6521 FACILTIY IMPROVEMENTS	\$ -	\$ -	\$ 25,016	\$ 34,585
4051 6531 FACILTIY IMPROVEMENTS	\$ 5,500,260	\$ 2,800,000	\$ 3,732,788	\$ 2,715,174
4051 6542 EQUIPMENT	\$ -	\$ -	\$ 1,198	\$ -
TOTAL FACILITY IMPROVEMENTS	\$ 5,500,260	\$ 2,800,000	\$ 3,759,003	\$ 5,936,587
5111 6611 PRINCIPAL ON BONDS	\$ 1,800,000	\$ 1,700,000	\$ 1,500,000	\$ 1,300,000
5111 6612 INTEREST DNR LOAN	\$ -	\$ -	\$ 37,041	\$ 41,263
5111 6621 INTEREST ON BONDS	\$ 1,634,144	\$ 2,205,673	\$ 1,996,258	\$ 1,822,144
5111 6622 PRINCIPAL DNR LOAN	\$ -	\$ -	\$ 114,172	\$ 109,950
5111 6631 BOND FEES	\$ 5,000	\$ 5,000	\$ 1,400	\$ 600
5122 6612 INTEREST DNR LOAN	\$ 28,104	\$ 33,000	\$ -	\$ -
5122 6622 PRINCIPAL DNR LOAN	\$ 123,109	\$ 119,000	\$ -	\$ -
5122 6624 DISCOUNT ON BONDS-CROSSOV	\$ -	\$ -	\$ -	\$ 298
5311 6631 COSTS OF ISSUANCE-BONDS	\$ -	\$ -	\$ 100,090	\$ 99,010
TOTAL GO/LEASE PURCHASE DEBT SERV	\$ 3,590,357	\$ 4,062,673	\$ 3,748,961	\$ 3,373,265
GRAND TOTAL EXPENDITURES	\$ 98,267,088	\$ 92,580,606	\$ 89,529,866	\$ 91,123,198

BUDGET SUMMARY - ALL FUNDS

2015-2016 ORIGINAL Summary

6/17/2015

	Total	Operating	Teachers	Debt Service	Capital Projects	Student Activity	Total Operating
Tax Rate	\$ 3.6928	\$ 3.4708	\$ -	\$ 0.2220	\$ -		
Beginning Balances 7/1/2015	\$ 44,006,133	\$ 19,745,131	\$ -	\$ 20,295,203	\$ 3,580,047	\$ 385,752	\$ 20,130,883
Anticipated Revenues 2015-2016	\$ 94,630,417	\$ 61,874,469	\$ 24,883,061	\$ 3,133,875	\$ 3,589,012	\$ 1,150,000	\$ 87,907,530
Available Funds 2015-2016	\$ 138,636,550	\$ 81,619,600	\$ 24,883,061	\$ 23,429,078	\$ 7,169,059	\$ 1,535,752	\$ 108,038,413
Anticipated Expenditures 2015-2016	\$ 99,417,088	\$ 34,618,954	\$ 51,138,250	\$ 3,439,144	\$ 9,070,740	\$ 1,150,000	\$ 86,907,204
Balance Before Transfers 6/30/2016	\$ 39,219,462	\$ 47,000,646	\$ (26,255,189)	\$ 19,989,934	\$ (1,901,681)	\$ 385,752	\$ 21,131,209
Transfer From	\$ 28,255,189	\$ 28,255,189	\$ -	\$ -	\$ -	\$ -	
Transfer To	\$ 28,255,189	\$ -	\$ 26,255,189	\$ -	\$ 2,000,000	\$ -	
Ending Balance 6/30/2016	\$ 39,219,462	\$ 18,745,457	\$ -	\$ 19,989,934	\$ 98,319	\$ 385,752	\$ 19,131,209
Surplus (Deficit)	\$ (4,786,671)	\$ (999,674)	\$ -	\$ (305,269)	\$ (3,481,728)	\$ -	

\$ (999,674)
21.52%

APPENDIX

Appendix - Table of Contents

A – 2015-16 Teacher Salary Schedule

B – General Obligation Debt Schedule

C – Lease Purchase Payment Schedule

D – Enrollment History (September Membership)

E – Facility Improvements List

F – Long Range Budget

**JEFFERSON CITY PUBLIC SCHOOLS
2015-2016 SALARY SCHEDULE**

	BS	BS + 16	MA	MA + 16	MA + 32
1	\$ 35,500	\$ 37,635	\$ 39,770	\$ 41,905	\$ 44,040
2	\$ 36,229	\$ 38,364	\$ 40,499	\$ 42,634	\$ 44,769
3	\$ 36,958	\$ 39,093	\$ 41,228	\$ 43,363	\$ 45,498
4	\$ 37,687	\$ 39,822	\$ 41,957	\$ 44,092	\$ 46,227
5	\$ 38,416	\$ 40,551	\$ 42,686	\$ 44,821	\$ 46,956
6	\$ 39,145	\$ 41,280	\$ 43,415	\$ 45,550	\$ 47,685
7	\$ 39,874	\$ 42,009	\$ 44,144	\$ 46,279	\$ 48,414
8	\$ 40,603	\$ 42,738	\$ 44,873	\$ 47,008	\$ 49,143
9	\$ 41,332	\$ 43,467	\$ 45,602	\$ 47,737	\$ 49,872
10	\$ 42,061	\$ 44,196	\$ 46,331	\$ 48,466	\$ 50,601
11	\$ 42,790	\$ 44,925	\$ 47,060	\$ 49,195	\$ 51,330
12	\$ 43,519	\$ 45,654	\$ 47,789	\$ 49,924	\$ 52,059
13	\$ 44,248	\$ 46,383	\$ 48,518	\$ 50,653	\$ 52,788
14	\$ 44,977	\$ 47,112	\$ 49,247	\$ 51,382	\$ 53,517
15	\$ 45,706	\$ 47,841	\$ 49,976	\$ 52,111	\$ 54,246
16	\$ 46,435	\$ 48,570	\$ 50,705	\$ 52,840	\$ 54,975
17	\$ 47,164	\$ 49,299	\$ 51,434	\$ 53,569	\$ 55,704
18	\$ 47,893	\$ 50,028	\$ 52,163	\$ 54,298	\$ 56,433
19	\$ 48,622	\$ 50,757	\$ 52,892	\$ 55,027	\$ 57,162
20	\$ 49,351	\$ 51,486	\$ 53,621	\$ 55,756	\$ 57,891
21	\$ 50,080	\$ 52,215	\$ 54,350	\$ 56,485	\$ 58,620
22	\$ 50,809	\$ 52,944	\$ 55,079	\$ 57,214	\$ 59,349
23	\$ 51,538	\$ 53,673	\$ 55,808	\$ 57,943	\$ 60,078
24	\$ 52,267	\$ 54,402	\$ 56,537	\$ 58,672	\$ 60,807
25	\$ 52,996	\$ 55,131	\$ 57,266	\$ 59,401	\$ 61,536
26	\$ 53,725	\$ 55,860	\$ 57,995	\$ 60,130	\$ 62,265
27	\$ 54,454	\$ 56,589	\$ 58,724	\$ 60,859	\$ 62,994
28	\$ 55,183	\$ 57,318	\$ 59,453	\$ 61,588	\$ 63,723
29	\$ 55,912	\$ 58,047	\$ 60,182	\$ 62,317	\$ 64,452
30	\$ 56,641	\$ 58,776	\$ 60,911	\$ 63,046	\$ 65,181
31	\$ 57,370	\$ 59,505	\$ 61,640	\$ 63,775	\$ 65,910
32	\$ 58,099	\$ 60,234	\$ 62,369	\$ 64,504	\$ 66,639
33	\$ 58,828	\$ 60,963	\$ 63,098	\$ 65,233	\$ 67,368
34	\$ 59,557	\$ 61,692	\$ 63,827	\$ 65,962	\$ 68,097
35	\$ 60,286	\$ 62,421	\$ 64,556	\$ 66,691	\$ 68,826

APPENDIX B

JCPS R-IV BONDED DEBT SCHEDULE

2007 *

Year	Principal	Interest	Principal	Total Interest	Total
06/07			\$ 2,415,000	\$ 722,715	\$ 3,137,715
07/08	\$ 500,000	\$ 1,398,147	\$ 635,000	\$ 1,434,527	\$ 2,069,527
08/09	\$ 500,000	\$ 1,946,144	\$ 725,000	\$ 1,976,044	\$ 2,701,044
09/10	\$ 700,000	\$ 1,926,144	\$ 925,000	\$ 1,949,294	\$ 2,874,294
10/11	\$ 900,000	\$ 1,898,144	\$ 1,125,000	\$ 1,914,319	\$ 3,039,319
11/12	\$ 1,000,000	\$ 1,862,144	\$ 1,250,000	\$ 1,870,894	\$ 3,120,894
12/13	\$ 1,300,000	\$ 1,822,144	\$ 1,300,000	\$ 1,822,144	\$ 3,122,144
13/14	\$ 1,500,000	\$ 1,770,144	\$ 1,500,000	\$ 1,770,144	\$ 3,270,144
14/15	\$ 1,700,000	\$ 1,706,394	\$ 1,700,000	\$ 1,706,394	\$ 3,406,394
15/16	\$ 1,800,000	\$ 1,634,144	\$ 1,800,000	\$ 1,634,144	\$ 3,434,144
16/17	\$ 1,900,000	\$ 1,557,644	\$ 1,900,000	\$ 1,557,644	\$ 3,457,644
17/18	\$ 2,000,000	\$ 1,207,300	\$ 2,000,000	\$ 1,207,300	\$ 3,207,300
18/19	\$ 2,200,000	\$ 1,107,300	\$ 2,200,000	\$ 1,107,300	\$ 3,307,300
19/20	\$ 2,400,000	\$ 997,300	\$ 2,400,000	\$ 997,300	\$ 3,397,300
20/21	\$ 2,600,000	\$ 877,300	\$ 2,600,000	\$ 877,300	\$ 3,477,300
21/22	\$ 2,800,000	\$ 747,300	\$ 2,800,000	\$ 747,300	\$ 3,547,300
22/23	\$ 3,000,000	\$ 607,300	\$ 3,000,000	\$ 607,300	\$ 3,607,300
23/24	\$ 3,100,000	\$ 457,300	\$ 3,100,000	\$ 457,300	\$ 3,557,300
24/25	\$ 3,625,000	\$ 302,300	\$ 3,625,000	\$ 302,300	\$ 3,927,300
25/26	\$ 4,040,000	\$ 208,350	\$ 4,040,000	\$ 208,350	\$ 4,248,350
26/27	\$ 4,045,000	\$ 102,950	\$ 4,045,000	\$ 102,950	\$ 4,147,950
27/28	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 41,610,000	\$ 24,135,891	\$ 45,085,000	\$ 24,972,961	

Outstanding 06/30/16 \$ 31,710,000

Bonded Debt April	15 % of AV	DS Balances	Sept Int Payment	Bonding Capacity
\$ 33,510,000	\$ 184,481,374	\$ 2,250,414	\$ 853,197	\$ 152,368,591

JPCS LEASE PURCHASE REPAYMENT SCHEDULE

2001 DNR ENERGY LOAN

2006 DNR ENERGY LOAN

	2001 DNR ENERGY LOAN				2006 DNR ENERGY LOAN					2006 DNR ENERGY LOAN		
	Principal	Interest	Payment	Ending Balance	Principal	Interest	Payment	Ending Balance		Principal	Interest	Payment
8/1/2009	\$ 21,442	\$ 7,239	\$ 28,682	\$ 386,414	\$ 27,197	\$ 19,728	\$ 46,925	\$ 924,648	09-10	\$ 98,202	\$ 53,011	\$ 151,213
2/1/2010	\$ 21,823	\$ 6,859	\$ 28,682	\$ 364,592	\$ 27,741	\$ 19,184	\$ 46,925	\$ 896,907				
8/1/2010	\$ 22,210	\$ 6,472	\$ 28,682	\$ 342,382	\$ 28,296	\$ 18,629	\$ 46,925	\$ 868,611	10-11	\$ 101,971	\$ 49,242	\$ 151,213
2/1/2011	\$ 22,604	\$ 6,077	\$ 28,682	\$ 319,778	\$ 28,861	\$ 18,064	\$ 46,925	\$ 839,750				
8/1/2011	\$ 23,005	\$ 5,676	\$ 28,682	\$ 296,772	\$ 29,439	\$ 17,486	\$ 46,925	\$ 810,311	11-12	\$ 105,885	\$ 45,328	\$ 151,213
2/1/2012	\$ 23,414	\$ 5,268	\$ 28,682	\$ 273,358	\$ 30,028	\$ 16,898	\$ 46,925	\$ 780,284				
8/1/2012	\$ 23,829	\$ 4,852	\$ 28,682	\$ 249,529	\$ 30,628	\$ 16,297	\$ 46,925	\$ 749,656	12-13	\$ 109,950	\$ 41,263	\$ 151,213
2/1/2013	\$ 24,252	\$ 4,429	\$ 28,682	\$ 225,277	\$ 31,241	\$ 15,684	\$ 46,925	\$ 718,415				
8/1/2013	\$ 24,683	\$ 3,999	\$ 28,682	\$ 200,594	\$ 31,865	\$ 15,060	\$ 46,925	\$ 686,550	13-14	\$ 114,172	\$ 37,041	\$ 151,213
2/1/2014	\$ 25,121	\$ 3,561	\$ 28,682	\$ 175,473	\$ 32,503	\$ 14,422	\$ 46,925	\$ 654,047				
8/1/2014	\$ 25,567	\$ 3,115	\$ 28,682	\$ 149,906	\$ 33,153	\$ 13,772	\$ 46,925	\$ 620,894	14-15	\$ 118,556	\$ 32,657	\$ 151,213
2/1/2015	\$ 26,021	\$ 2,661	\$ 28,682	\$ 123,885	\$ 33,816	\$ 13,109	\$ 46,925	\$ 587,078				
8/1/2015	\$ 26,483	\$ 2,199	\$ 28,682	\$ 97,403	\$ 34,492	\$ 12,433	\$ 46,925	\$ 552,586	15-16	\$ 123,109	\$ 28,104	\$ 151,213
2/1/2016	\$ 26,953	\$ 1,729	\$ 28,682	\$ 70,450	\$ 35,182	\$ 11,743	\$ 46,925	\$ 517,404				
8/1/2016	\$ 27,431	\$ 1,250	\$ 28,682	\$ 43,019	\$ 35,886	\$ 11,039	\$ 46,925	\$ 481,519	16-17	\$ 127,838	\$ 23,375	\$ 151,213
2/1/2017	\$ 27,918	\$ 764	\$ 28,682	\$ 15,101	\$ 36,603	\$ 10,322	\$ 46,925	\$ 444,915				
8/1/2017	\$ 15,101	\$ 268	\$ 15,370	\$ (0)	\$ 37,335	\$ 9,590	\$ 46,925	\$ 407,580	17-18	\$ 90,519	\$ 18,701	\$ 109,220
2/1/2018					\$ 38,082	\$ 8,843	\$ 46,925	\$ 369,498				
8/1/2018					\$ 38,844	\$ 8,081	\$ 46,925	\$ 330,654	18-19	\$ 78,464	\$ 15,386	\$ 93,850
2/1/2019					\$ 39,621	\$ 7,304	\$ 46,925	\$ 291,033				
8/1/2019					\$ 40,413	\$ 6,512	\$ 46,925	\$ 250,620	19-20	\$ 81,634	\$ 12,216	\$ 93,850
2/1/2020					\$ 41,221	\$ 5,704	\$ 46,925	\$ 209,399				
8/1/2020					\$ 42,046	\$ 4,879	\$ 46,925	\$ 167,353	20-21	\$ 84,932	\$ 8,918	\$ 93,850
2/1/2021					\$ 42,887	\$ 4,038	\$ 46,925	\$ 124,466				
8/1/2021					\$ 43,744	\$ 3,181	\$ 46,925	\$ 80,722	21-22	\$ 88,364	\$ 5,486	\$ 93,850
2/1/2022					\$ 44,619	\$ 2,306	\$ 46,925	\$ 36,103				
8/1/2022					\$ 36,103	\$ 1,113	\$ 37,216	\$ (0)	22-23	\$ 36,103	\$ 1,113	\$ 37,216
	\$ 175,473	\$ 11,985	\$ 187,459		\$ 654,047	\$ 133,969	\$ 788,016			\$ 829,520	\$ 145,954	\$ 975,474

JCPS SEPTEMBER MEMBERSHIP - HISTORY

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
K	643	654	658	639	649	596	632	632	631	652	730	821	709	797	733	752
1	638	651	637	641	649	645	637	620	628	644	658	711	799	695	796	713
2	661	633	625	619	642	634	627	613	589	642	635	686	717	791	683	786
3	670	652	625	607	606	637	651	635	608	607	655	668	681	698	783	670
4	657	659	668	625	595	622	622	661	619	621	630	667	676	673	678	760
5	665	644	656	662	634	613	615	627	660	625	636	636	644	665	650	682
6	624	654	646	663	663	634	595	611	630	644	622	614	636	641	641	649
7	666	610	671	640	655	675	647	592	612	650	675	596	606	634	624	631
8	675	650	607	669	651	664	668	634	593	618	638	658	593	601	635	638
9	705	663	642	608	667	712	738	760	770	691	677	730	696	663	631	680
10	735	754	696	706	669	670	641	670	663	671	641	649	710	680	659	612
11	637	564	600	565	588	567	613	590	619	630	635	615	606	649	644	615
12	425	543	467	520	443	449	435	511	500	537	560	564	555	539	594	576
TTL	8,402	8,331	8,196	8,166	8,112	8,116	8,122	8,155	8,121	8,231	8,391	8,614	8,626	8,726	8,751	8,763
% Chg		-0.8%	-1.6%	-0.4%	-0.7%	0.1%	0.1%	0.4%	-0.4%	1.3%	1.9%	2.6%	0.1%	1.2%	0.3%	0.1%

2015-16 CAPITAL PROJECTS

Appendix E

Project	Amount
East Renovation	\$ 3,150,000
Secure Vestibules	\$ 1,756,170
JCHS/NCC Renovations	\$ 1,225,000
Culinary Arts New Classroom	\$ 600,000
Nichols Mobile Classrooms	\$ 85,000
Cedar Hill - partial roof replacement	\$ 132,000
Asphalt projects	\$ 91,724
Simonsen/JCHS Cooling Towers & Hot Water Tanks	\$ 26,000
Door replacement - District	\$ 68,260
Resurface JCHS track	\$ 91,000
Lewis & Clark Track Repair	\$ 50,000
TOTAL	\$ 7,275,154

JCPS Operating Budget-Projected Budget 2015-2016

6/17/2015 Revenue	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Projection-Re 2013-14	Projection-Non Re 2014-15	Projection-Re 2015-16	Projection-Non Re 2016-17	Projection-Non Re 2017-18	Projection-Non Re 2018-19
Current & Del Prop Tax	\$ 41,666,032 3.6%	\$ 40,534,122 -3%	\$ 41,224,548 2%	\$ 40,509,798 -2%	\$ 41,180,000 2%	\$ 41,880,000 2%	\$ 42,298,800 1%	\$ 43,567,764 3%	\$ 44,003,442 1%
Prop C (3%)	\$ 6,506,778 9.0%	\$ 7,097,809 9%	\$ 7,188,728 1%	\$ 7,615,377 6%	\$ 7,920,000 4%	\$ 8,150,000 3%	\$ 8,394,500 3%	\$ 8,646,335 3%	\$ 8,905,725 3%
Other Local (0%)	\$ 5,334,444 -2.2%	\$ 5,302,359 -1%	\$ 5,201,633 -2%	\$ 4,698,642 -10%	\$ 3,457,765 -26%	\$ 3,507,765 1%	\$ 3,557,765 1%	\$ 3,607,765 1%	\$ 3,657,765 1%
County (0%)	\$ 3,785,382 13.5%	\$ 4,126,726 9%	\$ 3,787,527 -8%	\$ 3,957,358 4%	\$ 4,395,129 11%	\$ 4,395,129 0%	\$ 4,395,129 0%	\$ 4,395,129 0%	\$ 4,395,129 0%
State Revenue(Phase In)	\$ 13,835,759 9.2%	\$ 16,271,282 18%	\$ 18,522,247 14%	\$ 17,850,779 -4%	\$ 19,769,035 11%	\$ 20,011,522 1%	\$ 20,611,522 3%	\$ 21,211,522 3%	\$ 21,811,522 3%
Federal Revenue (0%)	\$ 10,385,324 -10.0%	\$ 8,133,374 -22%	\$ 7,955,018 -2%	\$ 8,337,136 5%	\$ 8,699,114 4%	\$ 8,614,114 -1%	\$ 8,614,114 0%	\$ 8,614,114 0%	\$ 8,614,114 0%
Other	\$ 158,235 -3.7%	\$ 189,983 20%	\$ 203,989 7%	\$ 233,004 14%	\$ 199,000 -15%	\$ 199,000 0%	\$ 199,000 0%	\$ 199,000 0%	\$ 199,000 0%
Student Activity	\$ 1,243,836	\$ 1,229,620 -1%	\$ 1,148,832 0%	\$ 1,163,635 0%	\$ 1,150,000 0%	\$ 1,150,000 0%	\$ 1,150,000 0%	\$ 1,150,000 0%	\$ 1,150,000 0%
Total Revenues	\$ 81,671,953 2.9%	\$ 81,655,655 0.0%	\$ 84,083,692 3.0%	\$ 83,202,094 -1.0%	\$ 85,620,043 3%	\$ 86,757,530 1%	\$ 88,070,830 2%	\$ 90,241,629 2%	\$ 91,586,697 1%
% Change	2.9%	2.9%	3.0%	-1.0%	2.9%	1.3%	1.5%	2.5%	1.5%
Expenditures									
Salaries	\$ 49,627,963 0.2%	\$ 50,955,609 3%	\$ 51,794,362 2%	\$ 51,504,374 -1%	\$ 52,100,361 1.2%	\$ 53,280,998 2%	\$ 54,080,998 2%	\$ 54,880,998 1%	\$ 55,680,998 1%
Health Insurance(0%)	\$ 5,856,407 10.7%	\$ 6,238,983 18%	\$ 6,371,347 2%	\$ 6,287,059 -1%	\$ 6,026,000 -4%	\$ 6,032,000 0%	\$ 6,032,000 0%	\$ 6,032,000 0%	\$ 6,032,000 0%
Other Benefits(2%)	\$ 7,882,705 -0.4%	\$ 8,377,761 6%	\$ 8,548,478 2%	\$ 8,493,189 -1%	\$ 9,103,359 7%	\$ 9,176,289 1%	\$ 9,359,815 2%	\$ 9,547,011 2%	\$ 9,737,951 2%
Purchased Services(1%)	\$ 5,540,438 1.0%	\$ 5,136,407 -6%	\$ 5,396,910 5%	\$ 5,850,870 8%	\$ 7,253,147 24%	\$ 7,394,856 2%	\$ 7,494,856 1%	\$ 7,594,856 1%	\$ 7,694,856 1%
Supplies (0%)	\$ 7,300,710 0.6%	\$ 7,504,787 3%	\$ 8,255,512 10%	\$ 8,145,795 -1%	\$ 7,999,975 -2%	\$ 7,580,661 -5%	\$ 7,580,661 0%	\$ 7,580,661 0%	\$ 7,580,661 0%
Utilities (10%)	\$ 1,803,110 11.9%	\$ 1,792,244 11%	\$ 1,940,566 8%	\$ 2,118,181 9%	\$ 2,084,400 -2%	\$ 2,292,400 10%	\$ 2,521,640 10%	\$ 2,773,804 10%	\$ 3,051,184 10%
Student Activity	\$ 1,258,992 11.6%	\$ 1,259,443 12%	\$ 1,198,452 -5%	\$ 1,117,522 -7%	\$ 1,150,000 3%	\$ 1,150,000 0%	\$ 1,150,000 0%	\$ 1,150,000 0%	\$ 1,150,000 0%
Total Expenditures	\$ 78,011,334 1.2%	\$ 80,005,791 3.8%	\$ 82,307,175 2.9%	\$ 82,399,466 0.1%	\$ 84,567,242 3%	\$ 85,757,204 1%	\$ 87,069,970 2%	\$ 88,409,330 2%	\$ 89,777,651 2%
% Change	1.2%	3.8%	2.9%	0.1%	2.6%	1.4%	1.5%	1.5%	1.5%
Transfer Out to Fund 4	\$ 3,021,937	\$ 2,100,000	\$ 2,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Ending Bal Oper Fund	\$ 22,449,074 27.3%	\$ 21,998,938 26.4%	\$ 21,275,455 24.7%	\$ 20,578,082 24.2%	\$ 20,130,883 23.1%	\$ 19,131,209 21.5%	\$ 18,632,069 20.8%	\$ 18,964,368 20.8%	\$ 19,273,414 20.9%
Chg in Ending Oper Bal	\$ 638,682	\$ (450,136)	\$ (723,483)	\$ (697,373)	\$ (447,199)	\$ (999,674)	\$ (499,140)	\$ 332,299	\$ 309,046
20% Fund Balance	\$ 16,206,654	\$ 16,421,158	\$ 16,961,435	\$ 16,779,893	\$ 17,213,448	\$ 17,551,441	\$ 17,713,994	\$ 17,981,866	\$ 18,255,530
Student Activity Balance	\$ 388,739	\$ 389,260	\$ 339,640	\$ 385,752	\$ 385,752	\$ 388,349	\$ 388,349	\$ 388,349	\$ 388,349