



Stronger Together!



2016-2017 Annual Budget

JUNE 2016

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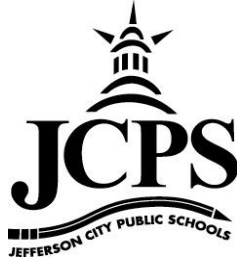
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June 13, 2016

Board of Education:

The Jefferson City Public School District's (hereinafter the "District") is committed to its mission that we will give all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence. The 2016-2017 District budget is developed to support the District's core values of: Student Success – in and out of the classroom, Teamwork – we are stronger together, and Growing and building upon our traditions of pride through excellence. The annual budget represents the District's financial plan for the 2016-17 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 strong financial position with adequate fund balances. The District continues to maintain a competitive salary schedule and benefit package that allows us to recruit and retain an excellent staff. Safety and security has been a priority of the board and after the summer of 2015, all school buildings have a secure vestibule as North, Callaway Hills, Cedar Hill, Belair, Thorpe Gordon, Moreau Heights, and Lawson all got their entrances brought up to the same standard as the rest of the district. The District has also done an excellent job of upgrading and maintaining the aging facilities.

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. FY16 marked the seventh straight year of Kindergarten classes with more than 700 students and the 2016-17 class is on pace to exceed 700 again. The District had to purchase mobile classrooms at JCHS last year and will add a mobile classroom at Pioneer Trail this year to accommodate the lack of space inside the buildings. The first large Kindergarten class entered the middle schools in the 2015-16 school year 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 District has done a good job at maintaining what is in place, but as Mikhail Gorbachev said, “If you don’t move forward, sooner or later you begin to move backward.” The District’s salaries remain competitive, but we are no longer the leader. Technology access is improving drastically, but we are not able to keep up with the demand for more devices and software. Resources for teacher supports like literacy and math coaches and behavior interventionists have not been available in the past. The resources available to the District are not able to keep up with the growing demands to provide the first class education Jefferson City expects.

While our resources are limited, our student success stories continue to shine. Some notable examples include:

- The Class of 2016 graduated 578 students.
- Jays Baseball earned 2nd place finish at State Championships.
- Lady Jays Track & Field secured the 3rd place trophy at this year's Missouri State Track and Field Championships
- Nichols Career Center Building Trades program and River City Habitat for Humanity produced another home for another deserving family in #JCMO.
- West School Kindergarten students collected and donated stuffed animals to the Jefferson City Police Department. These toys are used to comfort children in anxious situations.
- Partnered with Healthy Schools, Healthy Communities, a grant-funded opportunity for East, South and Callaway Hills Elementary and in association with Capital Region Medical Center.
- JCHS Student Council is known nationally for the work they do in the school and community, and for the third time, they received the National Gold Council of Excellence.
- Celebrated 20 - 2016 SkillsUSA State Medalists; NCC student was elected as a State Officer, and four other students qualified for Nationals. They will compete in Louisville, KY in June.
- Nine TJMS and LCMS students attended the Missouri Statewide STEM Event for 7th grade girls at Missouri S&T in Rolla, Missouri and learned more about scientific careers and opportunities.
- Eight deserving JCPS teachers were finalists for the KPLA Golden Apple Award.
- JCHS' Chad Rizner was selected as the Northeast District High School Student Council Advisor of the Year.
- Tammy Weddington, Food Service Manager at Lewis and Clark Middle School, was selected as the 2016 Missouri School Nutrition Association Manager of the Year.
- The Symphonic Percussion Large Ensemble, Concert Band and Symphonic Band all rocked the top off of Fleming Fieldhouse on Saturday, during the MSHSAA District Music Festival; Symphonic Percussion - Straight I's and overall of I Rating; Concert Band - 3 -I's and 1 - II Rating - overall of I Rating; Symphonic Band - Straight I's and overall of I Rating
- Jay Debate team advanced to state with 7 state qualifiers.
- South School 5th grader Harley McGee, along with 3 fellow classmates, organized a canned food drive and collected/donated 650 pounds of food to the Samaritan Center.
- East School students, staff and families collected and donated water to Flint, MI.
- Lady Jays Tennis Coach Henry Thompson was selected as the National Federation High School 2015 Sectional Coach of the Year for Girls Tennis. This is the second award for Coach Thompson
- Two LCMS students in Ms. Kristen Engle's 7th grade Language Arts class had poems selected to be published through the Creative Communication poetry contest.
- Seven vocalists from JCHS were selected as members of the 192 voice Missouri All State Choir.

- Celebrated the opening of NCC Culinary Arts Program with a successful Open House in February, during national CTE month.
- Lady Jays softball team celebrated another District championship.
- Lady Jays tennis team advanced to District finals.
- Celebrated East School's renovation by hosting a JC Chamber Friday Coffee.
- NCC's automotive technology students teamed up with Working Wheels for Working Families (WWFWF) to help recondition four donated vehicles to be awarded to working families in need of dependable transportation.

BUDGET KEYS 2016-2017

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 2016-17 budget.

- **Shift Resources from Facility Improvements to Instructional Supports** – During the last several years, the District has been spending budget dollars to make improvements to our aging facilities. As the District completed renovations of our oldest elementary buildings, secured the entrances of all buildings and made renovations at the High School, the decision was made to redirect these revenues away from facilities and into the operational budget. This shift will allow an additional \$1.5 million annually to be spent on needed resources that teachers need. The three major themes that these new resources will address are:
 - **Literacy Supports**
 - **Math Supports**
 - **Behavior Supports**

These changes will provide much needed supports to our classroom teachers and students, but there is an opportunity cost, that these funds are no longer available to renovate buildings. We still have a capital improvement budget to take care of maintenance items like roofs.

- **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 \$3.6928 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 a decrease of 0.6% (\$236,000) in local property taxes than what was collected six years ago in the 2010-11 fiscal 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 is having another good year for revenue growth. At the end of May 2016, fiscal year to date growth was +3.4%, which is above the consensus revenue estimate of +2.8%.

The outlook for FY17 appears less hopeful. The state's FY17 budget is written with a very optimistic revenue estimate of +4.1%. This would be an optimistic forecast in any year, but it

seems exceptionally rosy given the fact that the recently passed tax cuts will likely go in effect on January 1, 2017, which will impact tax receipts for the last 6 months of the fiscal year.

The FY17 state budget calls for a \$70 million increase in funding for the foundation formula. With changes in the formula that will increase the cost of the formula and one time lottery monies in the FY16 formula, our guidance from DESE is that the State Adequacy Target (SAT) will fall from \$6,141 in FY16 to \$6,111 in FY17. This drop in SAT, lower student count on the formula for Jefferson City, and other changes in the formula result in Jefferson City Public Schools expecting to receive \$700,000 less from the Foundation Formula.

The District increased summer school availability and attendance is expected to be 30% higher than last year. This will result in an increase in Foundation Formula revenue of \$350,000, so the total reduction in this area will only be \$350,000.

- **Student Population Growth/At-Risk Student Population Growth** – Student enrollment has grown and another large Kindergarten class is expected in FY17. During the last 15 years, the number of students that qualify for free and reduced lunch has more than doubled and is currently totaling just fewer than 5,000. The total percentage of students qualifying district-wide has gone from 29% to 58.4% during this time period. With this growing and changing student population, new resources are needed to adequately educate our students.
- **Staff Compensation** - In continuing the District's Strategic Plan goal to recruit and retain highly qualified staff, the District increased the compensation package across all levels of employees. 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.
- **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 fourth 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 \$600,000 deficit in the 2015-16 fiscal year. The District plans to run a deficit of \$1,086,000 in 2016-17. This would move the fund balance percentage to 20.8% which is still above the Board's goal of 20%. Long range projections show the District maintaining fund balances in the 20% range.

FISCAL STATUS – DISTRICT RESERVES

Projected cash reserves in the Teacher and Incidental Funds as of June 30, 2016, are expected to be decreased to \$19,446,104, which is 22.7% of annual operating 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.

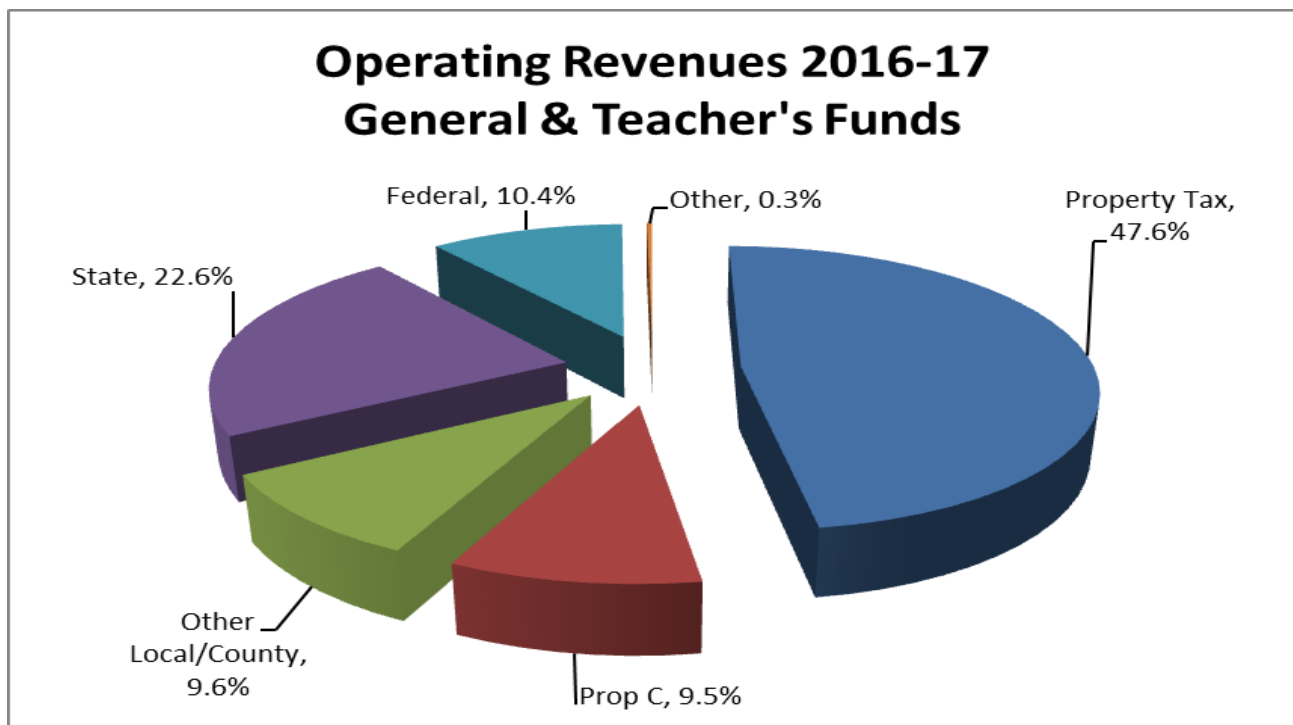
The 2016-17 budget projects a \$1,086,519 use of operating reserves. This would leave balances on June 30, 2017 just over \$18.3 million, 20.8% of expected expenses and capital projects transfers.

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.

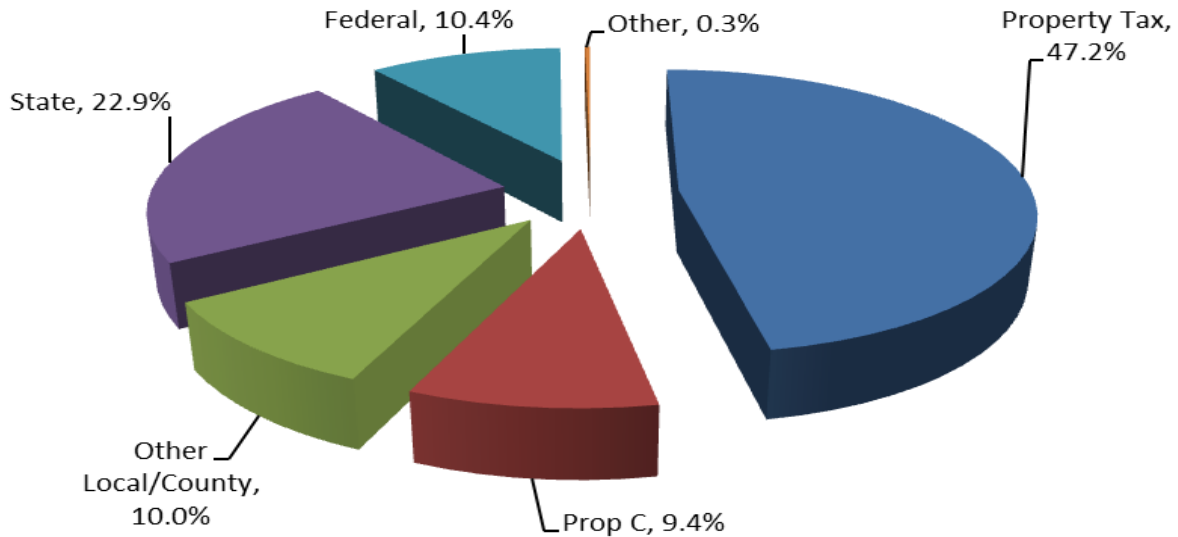
The District was not forced to borrow to cover expenses last December and will not do so during the 2016-17 budget year. The District will closely monitor fund balances over the next several years as it nears the Board’s 20% benchmark. Spending of reserves represents one-time money, and it is important to have a plan to stop deficit spending when you get to your goal.

REVENUE

Total receipts for the 2016-17 budget year are estimated at \$95,104,247 and 92.8% of this revenue comes in the operating funds. \$1,150,000 is associated with student activity accounts.

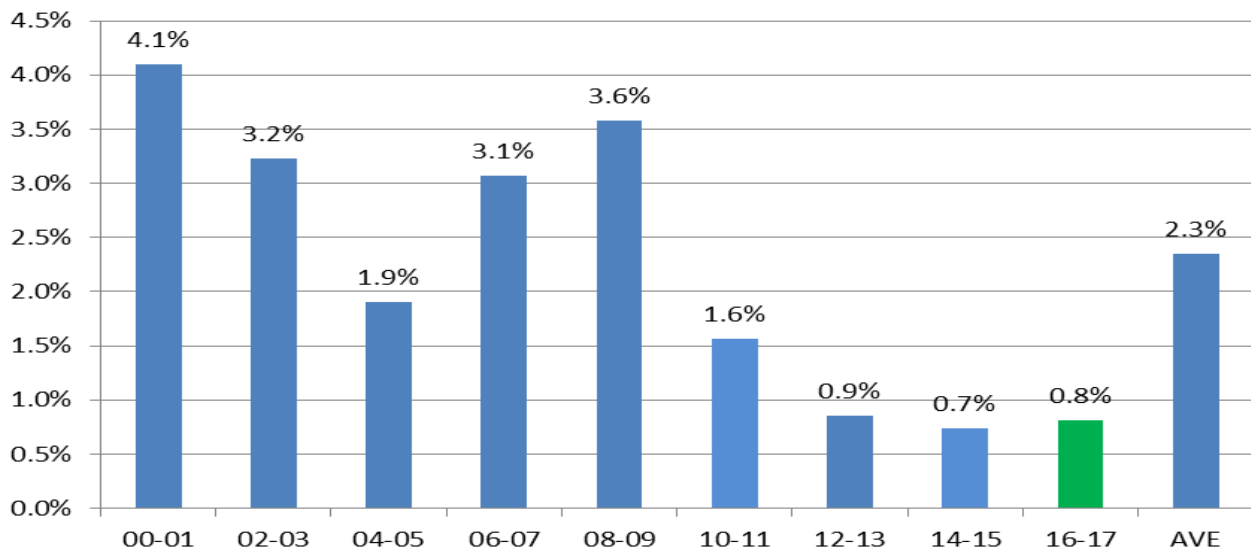


Operating Revenues 2015-16 General & Teacher's Funds



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 2016 represents a non-reassessment year. In these non-reassessment years, the District can only see changes in personal property and new construction. All existing property remains the same as the prior year. One can see the combination of these changes in 2000, 2002, 2004, 2006, 2008, 2010, 2012, and 2014 resulted in average increases in assessed valuation of an average of 2.3%. The graph below shows that assessed value growth has been very different in the last four cycles.

AV GROWTH-NON-REASSESSMENT YEARS



While this is one of the most important figures needed to develop the budget, the county assessor is not required to submit assessed valuation data to the county clerk until July 1st. The county clerk is not required to submit this data to the taxing authorities until July 20th. This timeframe makes it very difficult to write a budget in early June. As of the writing of this budget, we have had several discussions with the Cole County Assessor, but have received no information from Callaway County. District estimates place the 2016-17 assessed valuation (AV) at \$1,232,978,929. This represents a \$10 million increase (0.8%) in assessed valuation

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

	15-16	16-17	Difference
MAX AUTHORIZED OPERATING	\$3.7642	\$3.7642	\$0.0000
PROP C ROLLBACK	\$0.3284	\$0.3284	\$0.0000
VOLUNTARY ROLLBACK	\$0.0000	\$0.0000	\$0.0000
OPERATING TAX RATE	\$3.4358	\$3.4358	\$0.0000
DEBT SERVICE RATE	\$0.2570	\$0.2570	\$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. We are hopeful that this case will be settled soon as we won in the first hearing at the State Tax Commission and oral arguments for the appeal will be heard in Cole County on Monday June 13, 2016. Local Property Taxes make up 48.3% of the District’s FY16 operating budget compared to 47.6% in FY16.

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 \$4.0854 and 64.9% of the districts state wide (335 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	\$359,675
2015-2016-Budget	\$416,500
2016-2017-Budget	\$466,500

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	\$2,253,129
2015-2016-Budget	\$3,117,550
2016-2017-Budget	\$2,617,550

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 \$500,000 less than FY16.

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 9.6% compared to 10.0% in FY16.

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 \$965 per 2015-16 WADA. This results in an increase of \$80,000 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
2015	\$7,920,000
Budget 2016	\$8,200,000
Budget 2017	\$8,280,000

The 1¢ sales tax will account for 9.5% of all 2016-17 operating receipts compared to 9.4% in FY16.

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 2017 state budget calls for a \$70 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 \$6,111. Due to many moving pieces in the formula, the District should see a decrease of \$350,000.

Just less than 80% of the District's state revenue comes from the foundation formula, but an additional \$4.1 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 2016-17 will amount to approximately \$19.6 million, 22.6% of District operating receipts vs. 22.9% in FY16.

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 89% of the federal revenues from the following three sources: IDEA, Title I, and Food Reimbursement. This budget calls for flat funding in this area. Federal operating receipts make up 10.4% of total operating funds, which is the same as 10.4% 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 has been a goal of the Board of Education and administration for a long time. The 2002 tax rate increase for staff salaries placed the District in an advantageous position for attracting and retaining excellent teachers and support personnel. It has been a goal in the intervening years to maintain the momentum through salary increases that recognize the quality of staff.

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



that we continue to maintain the salary schedule each year. In this tough 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 2015-16 MSTTA salary study, the District ranked 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 budget also adds some money to the stipend schedule to fix some glaring issues of underpayment in a few areas. A committee of teachers, coaches, activity sponsors, and administrators has been formed and a thorough evaluation of stipends will occur the upcoming school year.

While the District has been able to maintain the current salary schedule, that gives moderate raises to teachers, and give similar percentage increases to other classifications of employees, increases to the salary schedule have not been available since the 2012-13 school year. If the District plans to maintain the current advantageous position in salaries and benefits, resources are going to need to be dedicated to fund salary increases in the near future.

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 105 students to access a first class preschool program in the 2016-17 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 implemented a 1-1 initiative at the high school. This budget continues that process by providing every ninth grade student an iPad for the third year in August 2016. This means every 9th-11th grade student has been issued an iPad. There are enough iPads used in other parts of the high school that are being redistributed to 12th graders next year so we will be completely one-one in grades 9-12. Due to the increased number of devices at the high school, extensive upgrades were done to the wireless infrastructure in the summer of 2015. The same upgrades are necessary K-8. This budget is built with upgrades to the wireless infrastructure at all elementary and middle schools.

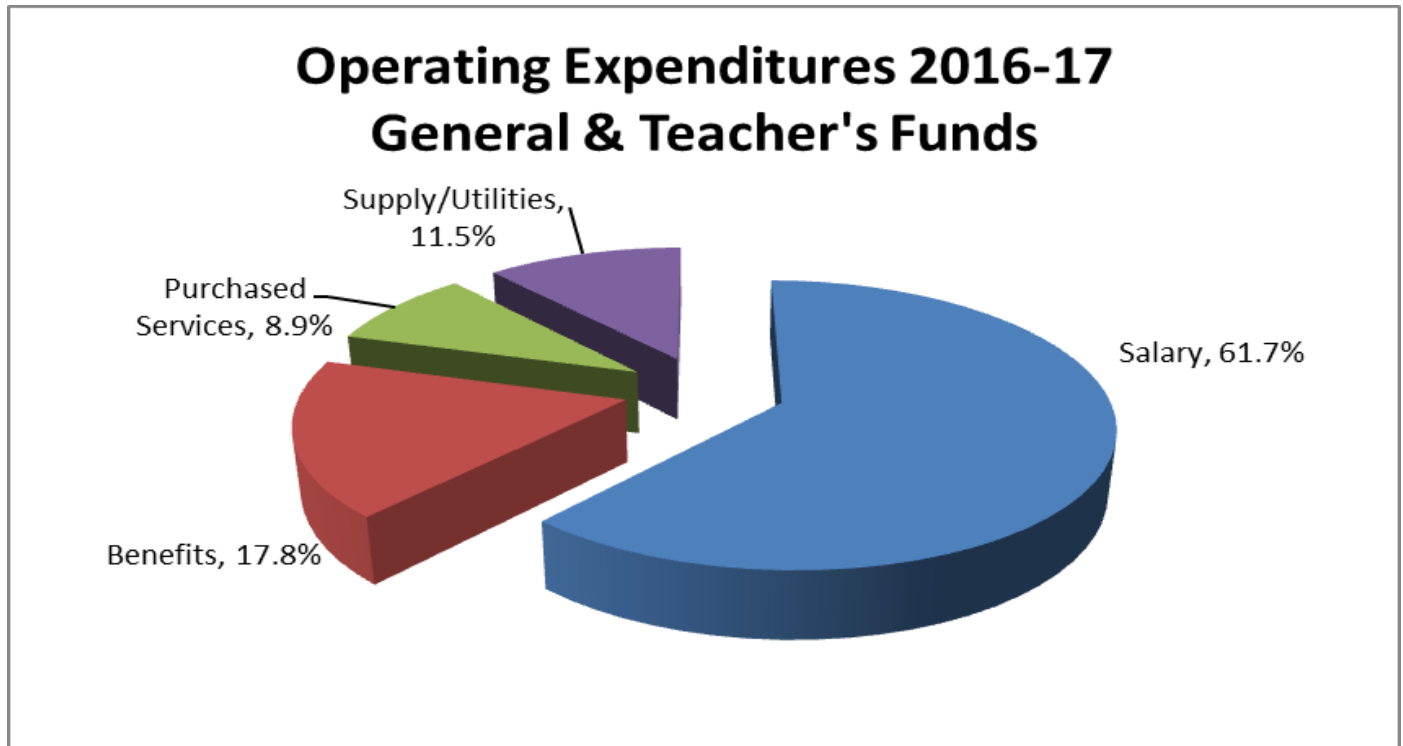
The demand for more and more devices is far outpacing our resources. Teachers are imbedding technology into their lesson plans, students are using technology to complete assignments and projects,

and now we are adding additional online interim and state testing. While we are making significant advancements, the list of needs remains unattainable at this time.

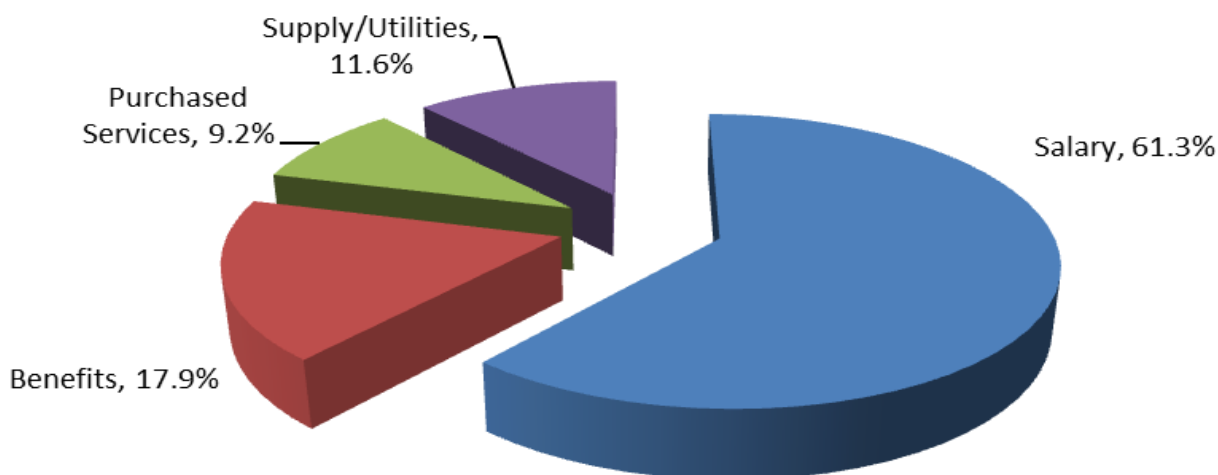
Another challenge that faces us in this area is the need to maintain a replacement cycle. Technology is not a one-time purchase. As we purchase more and more devices the future costs of replacing those devices when they are no longer usable is growing at an alarming rate.

EXPENDITURES

Total expenditures for 2016-17 are projected at \$95,581,873. The projected expenses for the operating funds for FY17 are \$89,299,679. \$1,150,000 is associated with student activities.



Operating Expenditures 2015-16 General & Teacher's Funds



Employee Salaries: The District employs approximately 1,200 full time employees and an additional 50 part-time employees. Every month the District pays nearly \$4.3 million in salary to these employees. Included in this budget are 24 additional full time positions (1-K-12 Literacy Coordinator, 1-K-12 Math Coordinator, 7-Behavior Interventionists (5 for K-5 and 2 for 6-8), 1-Board Certified Behavior Analyst, 1-K-5 At Risk Counselor, 2-Middle School Math Interventionist, 2-9-12 Reading Instructors, 4-MS Alternative School (2-teachers & 2-aides) , 5 middle school classroom teachers (4 core teachers and 1 encore at Thomas Jefferson).

The total budget for salaries for FY17 is \$54,404,721, which represents 61.7% of the total operating budget. This is an increase of \$1.8 million over FY16. 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. \$15.7 million or 17.8% 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 \$15.3 million or 17.4% of operating expenses in FY16.

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 2016-17 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 2016-17 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. Unfortunately, discussions of a possible rate increase are beginning and remain a possibility for the 2017-18 school year.

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 4-6 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 ninth 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, 2015-16, and will once again in 2016-17. 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 \$635,000.

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. 34% of current members selected the H.S.A. plan for 2016-17.

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 2016-17. When you compare the annual cost for workers compensation insurance from FY2012 of \$370,079 to the budgeted amount of \$275,000 for FY17, the savings of almost \$100,000 is freed up to fund much needed instructional needs.

Transportation: The District finished the final year of a 3 year bus contract in June 2015. The first year of that 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 called 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 began in the 2015-16 school year. It calls for a 3.5% increase in rates for FY17. 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 165,000 gallons of fuel each year. The last three years, while prices bounced around throughout the year, the average price per gallon has been pretty stable. FY16 saw a sharp decline in fuel costs. The FY17 budget calls for a 10% increase to \$353,000.

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. 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	\$1,346,000	\$288,000	\$1,634,000
2016 Budget	\$1,420,000	\$206,000	\$1,626,000
2017 Budget	\$1,562,000	\$327,000	\$1,789,000

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, West and East 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. By the 2012-13 school year that deficit had been reduced and the department actually made \$94,000. The effect of this reduction is an additional \$650,000 that is freed up for use in educational programs. This budget predicts the department to run a balanced budget, while purchasing \$100,000 of new equipment in 2016-2017.

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 \$.10/lunch at the secondary level and \$.10/lunch at the elementary level. This increase will move our prices for the 2016-17 school year to \$2.50 at the elementary schools and \$2.75 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 \$2,381,625. This is a very large decrease over what has been spent in this area the last several years due to the shift of these resources to instruction as was mentioned earlier. These projects are funded through Classroom Trust Fund money, M&M Surtax, vocational grants and other miscellaneous revenues. This budget will help rebuild the fund balance in this fund after the fund was nearly depleted in the 2015-16 fiscal year.

The major projects that are funded with this budget are partial reroofing at West and JCHS media center, Lewis and Clark track replacement, Lewis and Clark cafeteria floor replacement, Moreau Heights playground fence, mobile classroom at Pioneer Trail, and miscellaneous minor projects. The list of projects 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, January 2014, and November 2015, 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 \$3,700,000 in revenues and \$3,900,000 in expenses. The funds generated to pay these expenses come from the District’s levy dedicated to the Debt Service. The District will have just under \$30 million in General Obligation Debt outstanding on June 30, 2017. The total bonding capacity of the District is \$184.9 million, of which nearly \$155 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 FY16, the reserve will be approximately 22.7%. 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 2016-17 budget calls for the District to spend \$1,086,519 of reserves to fund the operations of the District. This will move the fund balance percent to 20.8%. 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 and stabilize over the next several years.

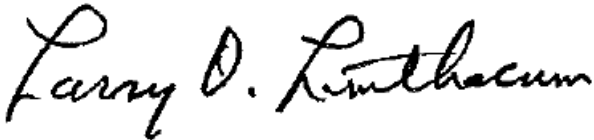
Student Population Growth/Space Shortage: The District is experiencing substantial growth at the primary grades. The ten years prior to the 2009-10 school year, the average kindergarten class was 639 students, with the largest class of 658 students in 2001-02. The last seven years, kindergarten classes have averaged 750 students with the largest enrollment of 821 in 2010-11. After early registration, the 2016-17 kindergarten class, once again, appears to be in the 710-730 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. As the national and state economy appears to be recovering, the District's current financial condition is good, with 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.

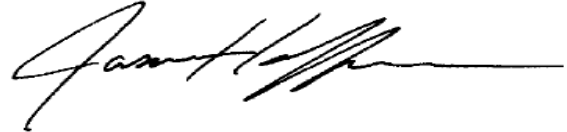
This budget is written with an expected deficit (annual expenditures greater than annual revenues) of \$1,086,519. This is a planned deficit as the District's fund balances are higher than the 20% goal.

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 FY17 budget, and everything we do as an organization, reflects our desire to support the District's mission that we will give all students hope for a better tomorrow by ensuring that each student achieves his or her maximum potential through a challenging educational system characterized by pride through excellence.

It is an honor and a pleasure to present the 2016-17 budget for your consideration.



Larry Linthacum
Superintendent

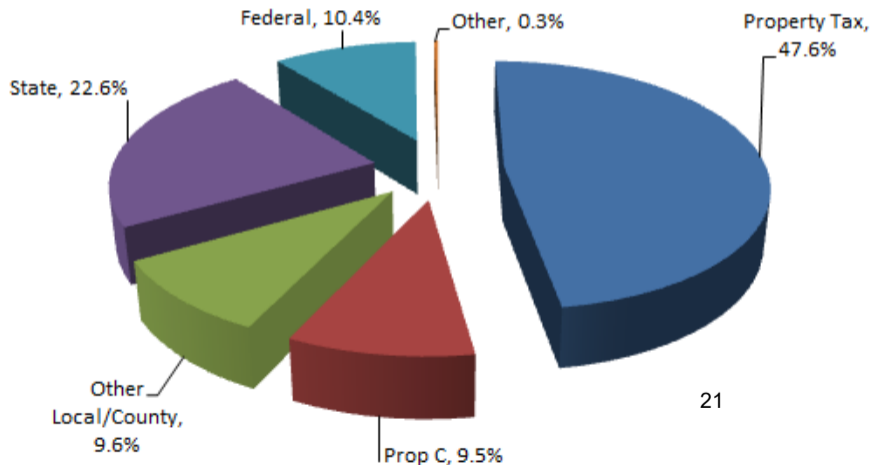


Jason Hoffman
Chief Financial Officer

BUDGET SUMMARY - DISTRICT FUNDS

REVENUES

Operating Revenues 2016-17 General & Teacher's Funds



Obj	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
5111	Current Taxes	\$ 40,700,000	\$ -	\$ 3,036,000	\$ -	\$ 43,736,000
5112	Delinquent Taxes	\$ 730,000	\$ -	\$ 60,000	\$ -	\$ 790,000
5113	Sch Dist Trust Fund (Prop C)	\$ -	\$ 8,280,000	\$ -	\$ -	\$ 8,280,000
5114	Financial Institution Tax	\$ 207,029	\$ -	\$ -	\$ 79,957	\$ 286,986
5115	M & M Surtax	\$ 878,000	\$ -	\$ -	\$ 308,000	\$ 1,186,000
5140	Earnings On Investments (1)	\$ 450,000	\$ 16,500	\$ 140,760	\$ 10,000	\$ 617,260
5150	-5164 Food Service Program	\$ 1,810,000	\$ -	\$ -	\$ -	\$ 1,810,000
5170	Student Activities	\$ -	\$ -	\$ -	\$ -	\$ -
5190	Other Local	\$ 267,743	\$ 11,461	\$ -	\$ 25,000	\$ 304,204
5199	Local - Subtotal	\$ 45,042,772	\$ 8,307,961	\$ 3,236,760	\$ 422,957	\$ 57,010,450
5211	Fines, Escheats,etc	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000
5221	State Assessed Utilities	\$ 1,697,852	\$ -	\$ 253,833	\$ -	\$ 1,951,685
5222	County Stock Insurance Fund	\$ 2,617,550	\$ -	\$ 196,000	\$ -	\$ 2,813,550
5299	County - Subtotal	\$ 4,315,402	\$ 420,000	\$ 449,833	\$ -	\$ 5,185,235
5311	Basic Formula - State Monies	\$ -	\$ 14,935,000	\$ -	\$ -	\$ 14,935,000
5312	Transportation	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
5314	Early Childhood (3 & 4 Year Old) Special Education	\$ 1,664,000	\$ -	\$ -	\$ 206,000	\$ 1,870,000
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	\$ 412,996	\$ -	\$ -	\$ -	\$ 412,996
5333	Food Service - State	\$ 45,035	\$ -	\$ -	\$ -	\$ 45,035
5337	Adult Education & Literacy (AEL) - State	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
5359	Career Education Enhancement Grant	\$ 23,346	\$ -	\$ -	\$ 91,717	\$ 115,063
5381	High Need Fund	\$ 774,646	\$ -	\$ -	\$ -	\$ 774,646
5397	Other - State	\$ 24,000	\$ -	\$ -	\$ -	\$ 24,000
5399	State - Subtotal	\$ 4,104,023	\$ 15,535,000	\$ -	\$ 2,772,717	\$ 22,411,740
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	\$ 76,954	\$ -	\$ -	\$ -	\$ 76,954
5441	IDEA Entitlement Funds, Part B IDEA	\$ 2,085,672	\$ -	\$ -	\$ -	\$ 2,085,672
5442	Early Childhood Special Education - Federal	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
5445	School Lunch Program	\$ 2,629,000	\$ -	\$ -	\$ -	\$ 2,629,000
5446	School Breakfast Program	\$ 773,000	\$ -	\$ -	\$ -	\$ 773,000
5451	Title I, ESEA - Improving The Academic Achievement Of The Disadvantaged	\$ 2,310,201	\$ -	\$ -	\$ -	\$ 2,310,201
5462	Title III	\$ 35,848	\$ -	\$ -	\$ -	\$ 35,848
5465	Title II, Part A, ESEA - Teacher And Principal Quality/PD	\$ -	\$ -	\$ -	\$ -	\$ -
5481	Dept of Health Food Service Programs	\$ 290,000	\$ -	\$ -	\$ -	\$ 290,000
5497	Other - Federal	\$ 2,200	\$ 1,100	\$ -	\$ -	\$ 3,300
5499	Federal - Subtotal	\$ 9,089,875	\$ 1,100	\$ -	\$ -	\$ 9,090,975
5651	Sale Of Other Property	\$ 192	\$ -	\$ -	\$ 8,820	\$ 9,012
5699	Other Revenue Subtotal	\$ 192	\$ -	\$ -	\$ 8,820	\$ 9,012
5810	Tuition From Other Districts	\$ -	\$ 68,621	\$ -	\$ -	\$ 68,621
5820	Area Voc Fees From Other Leas	\$ -	\$ 178,214	\$ -	\$ -	\$ 178,214
5898	Subtotal - Receipts Other	\$ -	\$ 246,835	\$ -	\$ -	\$ 246,835
5899	Total Revenues	\$ 62,552,264	\$ 24,510,896	\$ 3,686,593	\$ 3,204,494	\$ 93,954,247

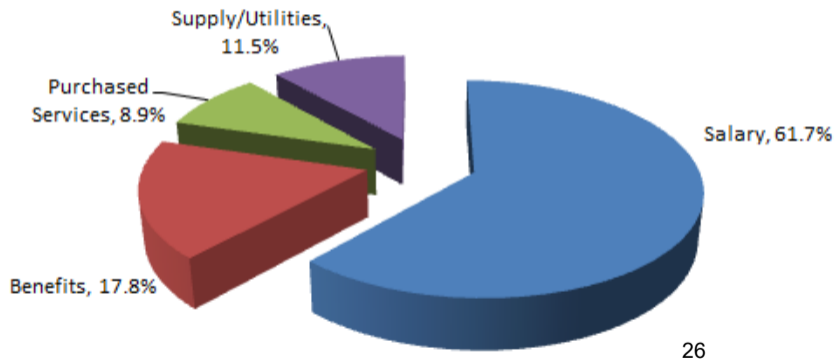
Fund	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
10	5111	CURRENT TAX	\$ 40,700,000	\$ 40,350,000	\$ 40,410,674	\$ 39,761,233
30	5111	CURRENT TAX	\$ 3,036,000	\$ 3,010,000	\$ 2,584,436	\$ 2,542,902
10	5112	DELINQUENT TAX	\$ 730,000	\$ 730,000	\$ 765,345	\$ 748,564
30	5112	DELINQUENT TAX	\$ 60,000	\$ 60,000	\$ 48,852	\$ 44,339
20	5113	SALES TAX	\$ 8,280,000	\$ 8,200,000	\$ 8,064,185	\$ 7,615,377
10	5114	INTANGIBLE TAX	\$ 207,029	\$ 207,029	\$ 216,198	\$ 208,827
40	5114	INTANGIBLE TAX	\$ 79,957	\$ 79,957	\$ 83,499	\$ 80,652
10	5115	M & M SURTAX	\$ 878,000	\$ 878,000	\$ 885,648	\$ 882,634
40	5115	M & M SURTAX	\$ 308,000	\$ 308,000	\$ 310,220	\$ 307,429
15	5121	ADULT ED-CUSTOMIZED TRAINING	\$ 21,137	\$ 21,137	\$ 16,791	\$ 15,582
15	5123	POST SECONDARY TUITION	\$ -	\$ -	\$ -	\$ 5,770
15	5128	ADULT ED	\$ -	\$ -	\$ -	\$ 4,809
10	5141	INTEREST ON INVESTMENTS	\$ 140,000	\$ 120,000	\$ 110,842	\$ 145,284
20	5141	INTEREST ON INVESTMENTS	\$ 5,500	\$ 5,500	\$ 3,545	\$ 5,278
30	5141	INTEREST ON INVESTMENTS	\$ 10,000	\$ 10,000	\$ 1,862	\$ 4,051
40	5141	INTEREST ON INVESTMENTS	\$ 10,000	\$ 10,000	\$ 12,325	\$ 11,094
10	5142	INTEREST FROM COUNTY	\$ 310,000	\$ 280,000	\$ 233,354	\$ 258,747
20	5142	INTEREST FROM COUNTY	\$ 11,000	\$ 11,000	\$ 11,933	\$ 8,575
30	5142	INTEREST FROM COUNTY	\$ 15,000	\$ 15,000	\$ 21,747	\$ 15,355
40	5142	INTEREST FROM COUNTY	\$ -	\$ -	\$ 1,100	\$ 1,376
30	5143	BOND INTEREST-2012 CROSSOVER	\$ 42,775	\$ 42,775	\$ 42,776	\$ 43,130
30	5143	BOND INTEREST-2014 CROSSOVER	\$ 72,985	\$ 72,985	\$ 72,985	\$ 621,844
10	5151	FOOD SERVICE	\$ 1,810,000	\$ 1,810,000	\$ 1,029,225	\$ 1,821,344
10	5152	FOOD SERVICE CATERING	\$ -	\$ -	\$ 154,335	\$ -
10	5153	FOOD SERVICE CREDIT CARDS	\$ -	\$ -	\$ 490,835	\$ -
10	5154	FOOD SERVICE ECHECKS	\$ -	\$ -	\$ 139,983	\$ -
10	5191	BUILDING RENTALS	\$ 15,000	\$ 15,000	\$ 13,166	\$ 12,229
10	5191	MILLER CTR REVENUE	\$ 46,000	\$ 46,000	\$ 36,585	\$ 42,960
10	5195	PRIOR PERIOD ADJUSTMENTS	\$ 30,310	\$ 30,310	\$ 33,767	\$ 90,310
10	5195	PRIOR PERIOD ADJUSTMENT E-RATE	\$ 125,000	\$ 125,000	\$ -	\$ -
15	5195	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -	\$ 299
20	5195	PRIOR PERIOD ADJUSTMENTS	\$ 11,461	\$ 11,461	\$ 38	\$ 11,461
30	5195	PRIOR PERIOD ADJUSTMENTS	\$ -	\$ -	\$ -	\$ 8,000
40	5195	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ 2,607	\$ 5,798
10	5198	MISCELLANEOUS LOCAL	\$ 30,296	\$ 30,296	\$ 18,491	\$ 20,844
20	5199	MISCELLANEOUS LOCAL	\$ -	\$ -	\$ -	\$ 55
40	5199	CAPITAL PROJECTS MISC	\$ 25,000	\$ 25,000	\$ 50,000	\$ -
		TOTAL LOCAL REVENUE	\$ 57,010,450	\$ 56,504,450	\$ 55,867,347	\$ 55,346,151
20	5211	FINES & FORFEITURES	\$ 420,000	\$ 320,000	\$ 711,401	\$ 448,119
10	5221	STATE ASSESSED UTILITY TA	\$ 1,697,852	\$ 1,697,852	\$ 1,512,021	\$ 1,686,214
30	5221	STATE ASSESSED UTILITY TA	\$ 253,833	\$ 253,833	\$ 214,243	\$ 242,750
10	5222	COUNTY STOCK INSURANCE	\$ 2,617,550	\$ 3,117,550	\$ 2,253,123	\$ 1,823,025
30	5222	COUNTY STOCK INSURANCE	\$ 196,000	\$ 233,177	\$ 144,122	\$ 116,590
		TOTAL COUNTY REVENUE	\$ 5,185,235	\$ 5,622,412	\$ 4,834,909	\$ 4,316,698
20	5311	BASIC FORMULA	\$ 14,935,000	\$ 15,285,000	\$ 14,818,244	\$ 13,685,450
10	5312	TRANSPORTATION	\$ 750,000	\$ 715,000	\$ 806,734	\$ 643,972
10	5314	EARLY CHILD SPECIAL ED	\$ 1,664,000	\$ 1,664,000	\$ 1,357,143	\$ 1,330,590
40	5314	ECSE-STATE-CAPITAL REIMB	\$ 206,000	\$ 206,000	\$ 206,000	\$ 206,000
20	5319	CLASSROOM TRUST	\$ 600,000	\$ 600,000	\$ 550,566	\$ 730,000
30	5319	CLASSROOM TRUST	\$ -	\$ -	\$ 531,117	\$ -
40	5319	CLASSROOM TRUST	\$ 2,475,000	\$ 2,475,000	\$ 2,155,000	\$ 2,685,666
10	5322	VOCATIONAL/AT RISK	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
10	5324	PAT EDUCATIONAL/SCREENING	\$ 200,000	\$ 200,000	\$ 234,583	\$ 228,469
10	5332	VOCATIONAL/TECHNICAL AID	\$ 410,000	\$ 410,000	\$ 420,041	\$ 413,403
10	5332	FACS PROGRAM IMP GRANT	\$ 2,996	\$ -	\$ -	\$ -
10	5333	FOOD SERVICE - STATE	\$ 45,035	\$ 45,035	\$ 45,035	\$ 43,107
10	5337	AEL - STATE	\$ 180,000	\$ 180,000	\$ 233,936	\$ 20,495
10	5359	VOCATIONAL ENHANCE (STATE)	\$ 23,346	\$ 47,487	\$ 138,407	\$ 7,574
40	5359	VOCATIONAL ENHANCE (STATE)	\$ 91,717	\$ 480,013	\$ 117,022	\$ -
10	5381	HIGH NEED FUND	\$ 774,646	\$ 774,646	\$ 956,653	\$ 693,695

Fund	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
10	5397	OTHER STATE	\$ -	\$ -	\$ 5,392	\$ 2,603
10	5397	SCHOOL BASED SOCIAL WORKER	\$ 24,000	\$ 24,000	\$ 21,422	\$ 21,422
		TOTAL STATE REVENUE	\$ 22,411,740	\$ 23,136,181	\$ 22,627,295	\$ 20,742,445
10	5412	MEDICAID	\$ 130,000	\$ 130,000	\$ 159,058	\$ 231,515
10	5427	VOCATIONAL FED/PERKINS	\$ 200,000	\$ 200,000	\$ 287,473	\$ 96,998
10	5436	ADULT EDUCATION & LITERACY	\$ 300,000	\$ 300,000	\$ 343,384	\$ 22,748
10	5436	AEL-EL CIVICS GRANT	\$ 57,000	\$ 57,000	\$ 54,246	\$ 3,023
10	5437	IDEA GRANTS (NON-ENTITLEMENT)	\$ 75,754	\$ 75,754	\$ 1,600	\$ 47,954
10	5437	PROJECT SEARCH GRANT REV	\$ 1,200	\$ 1,200	\$ -	\$ -
10	5441	IDEA PART B REVENUE	\$ 2,085,672	\$ 2,085,672	\$ 2,117,440	\$ 2,071,284
10	5442	ECSE REVENUE	\$ 200,000	\$ 200,000	\$ 379,736	\$ 512,197
40	5444	FOOD SERVICE EQUIP GRANT	\$ -	\$ -	\$ 17,166	\$ -
10	5445	FOOD SERVICE FEDERAL	\$ 2,629,000	\$ 2,629,000	\$ 2,339,401	\$ 2,284,681
10	5446	FOOD SERVICE - BREAKFAST	\$ 773,000	\$ 773,000	\$ 811,815	\$ 805,192
10	5449	FOOD SERVICE - FRUITS & VEG	\$ -	\$ -	\$ 52,640	\$ 63,248
10	5451	TITLE I ESEA	\$ 2,310,201	\$ 2,000,000	\$ 1,764,863	\$ 1,572,254
10	5462	TITLE III-LEP	\$ 35,848	\$ 35,848	\$ 56,000	\$ 44,710
10	5465	TITLE IIA REVENUE	\$ -	\$ 310,201	\$ 323,926	\$ 317,539
10	5472	SCHOOL AGE COMM GR/EARLY	\$ -	\$ -	\$ -	\$ 750
10	5481	DEPT OF HEALTH FOOD SERVICE	\$ 290,000	\$ 290,000	\$ 295,950	\$ 263,042
10	5497	OTHER FEDERAL REV	\$ 2,200	\$ 2,200	\$ 1,000	\$ -
20	5497	OTHER FEDERAL REV	\$ 1,100	\$ 1,100	\$ -	\$ -
		TOTAL FEDERAL REVENUE	\$ 9,090,975	\$ 9,090,975	\$ 9,005,698	\$ 8,337,136
30	5613	REFINANCE BONDS-2014 CROS	\$ -	\$ -	\$ -	\$ 9,320,000
40	5631	INSURANCE PROCEEDS	\$ 8,770	\$ 8,770	\$ -	\$ -
10	5651	SALE OF PROPERTY	\$ 192	\$ 192	\$ -	\$ -
40	5651	SALE OF PROPERTY	\$ 50	\$ 50	\$ 3,768	\$ 31,926
30	5692	REFINANCE BONDS-2015 REFUNDING	\$ -	\$ 5,235,000	\$ -	\$ -
20	5811	OTHER LEA'S TUITION SP ED	\$ 68,621	\$ 68,621	\$ 49,511	\$ 56,435
20	5821	VOC AREA SCHOOL TUITION	\$ 178,214	\$ 178,214	\$ 169,499	\$ 176,569
		TOTAL OTHER REVENUE	\$ 255,847	\$ 5,490,847	\$ 222,777	\$ 9,584,929
		GRAND TOTAL REVENUE	\$ 93,954,247	\$ 99,844,865	\$ 92,558,026	\$ 98,327,360

EXPENDITURES

Operating Expenditures 2016-17

General & Teacher's Funds



Fct	Description	Fund 1	Fund 2	Fund 3	Fund 4	Total
1110	Elementary	\$ 933,583	\$ 14,776,223	\$ -	\$ 40,000	\$ 15,749,806
1130	Middle/Junior High	\$ 445,963	\$ 6,639,795	\$ -	\$ -	\$ 7,085,758
1150	Senior High	\$ 659,453	\$ 7,801,324	\$ -	\$ 45,366	\$ 8,506,143
1191	Summer School (Regular)	\$ 248,895	\$ 616,137	\$ -	\$ -	\$ 865,032
1192	Juvenile Program	\$ 330,869	\$ 1,266,585	\$ -	\$ 5,000	\$ 1,602,454
1210	Gifted	\$ 7,290	\$ 231,041	\$ -	\$ -	\$ 238,331
1221	Special Education and Related Services	\$ 3,955,859	\$ 5,351,275	\$ -	\$ 10,000	\$ 9,317,134
1224	Proportionate Share Services	\$ 146,700	\$ 49,985	\$ -	\$ -	\$ 196,685
1250	Supplemental Instruction	\$ 63,463	\$ 1,428,256	\$ -	\$ -	\$ 1,491,719
1271	Bilingual	\$ 109,235	\$ 322,472	\$ -	\$ -	\$ 431,707
1280	Early Childhood Special Education	\$ 452,753	\$ 1,099,093	\$ -	\$ -	\$ 1,551,846
1300	Vocational Instruction	\$ 337,875	\$ 1,834,689	\$ -	\$ 167,569	\$ 2,340,133
1400	Student Activities (Fund 60x)	\$ 546,819	\$ 1,016,905	\$ -	\$ 36,904	\$ 1,600,628
1911	Tuition To Other Districts within the State	\$ -	\$ 202,000	\$ -	\$ -	\$ 202,000
1999	Total Instruction (K - 12 Only)	\$ 8,238,757	\$ 42,635,780	\$ -	\$ 304,839	\$ 51,179,376
SUPPORT SERVICES						
2110	Attendance	\$ 120,982	\$ -	\$ -	\$ -	\$ 120,982
2120	Guidance	\$ 236,305	\$ 2,035,706	\$ -	\$ -	\$ 2,272,011
2130	-90 Health, Psych Speech And Audio	\$ 847,807	\$ -	\$ -	\$ -	\$ 847,807
2210	Improvement Of Instruction	\$ 865,420	\$ 1,053,207	\$ -	\$ -	\$ 1,918,627
2214	Professional Development	\$ 150,000	\$ 90,077	\$ -	\$ -	\$ 240,077
2220	-90 Media Services (Library)	\$ 3,192,719	\$ 1,343,945	\$ -	\$ 487,335	\$ 5,023,999
2310	Board Of Education Services	\$ 809,933	\$ -	\$ -	\$ -	\$ 809,933
2320	- 2330 Executive Administration	\$ 2,542,914	\$ 900,463	\$ -	\$ -	\$ 3,443,377
2400	Building Level Administration	\$ 1,325,857	\$ 3,112,004	\$ -	\$ -	\$ 4,437,861
2540	Operation Of Plant	\$ 7,457,116	\$ -	\$ -	\$ 60,000	\$ 7,517,116
2546	Security Services	\$ 318,474	\$ -	\$ -	\$ 30,000	\$ 348,474
2551	Pupil Transportation Contracted	\$ 3,103,043	\$ 132,477	\$ -	\$ -	\$ 3,235,520
2553	Handicapped Transportation Contracted	\$ 346,226	\$ 12,517	\$ -	\$ -	\$ 358,743
2559	Early Childhood Special Education Transportation Services	\$ 242,856	\$ -	\$ -	\$ -	\$ 242,856
2561	Food Services	\$ 5,250,790	\$ -	\$ -	\$ 100,000	\$ 5,350,790
2998	Total Support Services	\$ 26,810,442	\$ 8,680,396	\$ -	\$ 677,335	\$ 36,168,173
2999	Total Instruction & Support	\$ 35,049,199	\$ 51,316,176	\$ -	\$ 982,174	\$ 87,347,549
1610	Adult Basic Education	\$ 16,277	\$ -	\$ -	\$ -	\$ 16,277
1620	- 1690 Adult Continuing Education	\$ 83,031	\$ 304,255	\$ -	\$ -	\$ 387,286
3000	Community Services	\$ 411,144	\$ 969,598	\$ -	\$ 30,000	\$ 1,410,742
4000	Facilities Acquisition And Constr	\$ -	\$ -	\$ -	\$ 1,218,238	\$ 1,218,238
5100	Principal & Interest	\$ -	\$ -	\$ 3,900,569	\$ 151,213	\$ 4,051,782
9998	Subtotal Non-instructional /Support	\$ 510,452	\$ 1,273,853	\$ 3,900,569	\$ 1,399,451	\$ 7,084,325
9999	Grand Total	\$ 35,559,651	\$ 52,590,029	\$ 3,900,569	\$ 2,381,625	\$ 94,431,874

OBJ	DESCRIPTION	Fund 1	Fund 2	Fund 3	Fund 4	Total
6100	Salaries	\$ 13,514,211	\$ 40,890,510	\$ -	\$ -	\$ 54,404,721
6199	Salaries - Subtotal	\$ 13,514,211	\$ 40,890,510	\$ -	\$ -	\$ 54,404,721
6211	Teacher Retirement	\$ 71,938	\$ 6,395,424	\$ -	\$ -	\$ 6,467,362
6221	Non-teacher Retirement	\$ 950,174	\$ 23,788	\$ -	\$ -	\$ 973,962
6231	OASDI	\$ 791,098	\$ 60,282	\$ -	\$ -	\$ 851,380
6232	Medicare	\$ 192,364	\$ 566,745	\$ -	\$ -	\$ 759,109
6240	- 6270 Employee Insurance	\$ 2,327,000	\$ 4,298,800	\$ -	\$ -	\$ 6,625,800
6290	Other Benefits	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
6299	Employee Benefits - Subtotal	\$ 4,377,574	\$ 11,345,039	\$ -	\$ -	\$ 15,722,613
6311	Tuition	\$ 1,095,140	\$ 152,480	\$ -	\$ -	\$ 1,247,620
6312	-14 Professional Services	\$ 122,658	\$ 202,000	\$ -	\$ -	\$ 324,658
6315	Audit Services	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
6316	, 18 & 19 Technical Services	\$ 264,200	\$ -	\$ -	\$ -	\$ 264,200
6317	Legal Services	\$ 266,000	\$ -	\$ -	\$ -	\$ 266,000
6330	-39 Property Services	\$ 824,900	\$ -	\$ -	\$ -	\$ 824,900
6341	Contracted Transportation To And From School	\$ 3,265,032	\$ -	\$ -	\$ -	\$ 3,265,032
6342	Other Contracted Pupil Transportation (Non Route)	\$ 49,060	\$ -	\$ -	\$ -	\$ 49,060
6343	-49 Travel	\$ 485,000	\$ -	\$ -	\$ -	\$ 485,000
6351	Property Insurance	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000
6352	Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6353	Fidelity Premium	\$ 500	\$ -	\$ -	\$ -	\$ 500
6359	Judgements Against LEA	\$ 470	\$ -	\$ -	\$ -	\$ 470
6360	-90 Other Purchased Services & Prior Year Adj	\$ 800,349	\$ -	\$ -	\$ -	\$ 800,349
6399	Purchased Services - Subtotal	\$ 7,518,309	\$ 354,480	\$ -	\$ -	\$ 7,872,789
6410	General Supplies	\$ 4,180,529	\$ -	\$ -	\$ -	\$ 4,180,529
6430	Regular Textbook	\$ 21,930	\$ -	\$ -	\$ -	\$ 21,930
6440	Library Books	\$ 189,000	\$ -	\$ -	\$ -	\$ 189,000
6450	Periodicals	\$ 690,186	\$ -	\$ -	\$ -	\$ 690,186
6460	Warehouse Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
6471	Food Service Food Only	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,500,000
6480	Energy Supplies/Service	\$ 2,141,727	\$ -	\$ -	\$ -	\$ 2,141,727
6490	Other Supplies	\$ 426,184	\$ -	\$ -	\$ -	\$ 426,184
6499	Supplies - Subtotal	\$ 10,149,556	\$ -	\$ -	\$ -	\$ 10,149,556
6510	Land	\$ -	\$ -	\$ -	\$ -	\$ -
6520	Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
6530	Improvement To Sites	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
6541	Equipment - General	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000
6542	Equipment - Instructional Apparatus	\$ -	\$ -	\$ -	\$ 770,412	\$ 770,412
6551	Vehicles (Except School Buses)	\$ -	\$ -	\$ -	\$ -	\$ -
6552	School Buses	\$ -	\$ -	\$ -	\$ -	\$ -
6553	School Buses – Purchased with Specific Funds	\$ -	\$ -	\$ -	\$ -	\$ -
6590	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
6599	Capital Outlay - Subtotal	\$ -	\$ -	\$ -	\$ 2,230,412	\$ 2,230,412
6610	Principal	\$ -	\$ -	\$ 1,925,000	\$ 127,838	\$ 2,052,838
6620	Interest	\$ -	\$ -	\$ 1,970,569	\$ 23,375	\$ 1,993,944
6630	Other (Fin, Fees, Etc)	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000
6699	Other Objects - Subtotal	\$ -	\$ -	\$ 3,900,569	\$ 151,213	\$ 4,051,782
9999	Grand Total	\$ 35,559,650	\$ 52,590,029	\$ 3,900,569	\$ 2,381,625	\$ 94,431,873

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1111	6112	CERTIFIED SALARY	\$ 11,313,521	\$ 11,440,000	\$ 11,484,035	\$ 11,321,803
1111	6117	NON-CONTRACT PAY	\$ 18,159	\$ 18,159	\$ 13,631	\$ 11,773
1111	6121	DISTRICT EMPLOYEE SUBS	\$ 5,000	\$ 5,000	\$ 445	\$ -
1111	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 312,577
1111	6141	CERT SICK LEAVE PAYOUT	\$ 78,041	\$ 78,041	\$ 44,841	\$ 27,240
1111	6151	INSTRUCTIONAL AIDES	\$ -	\$ -	\$ -	\$ 5,927
1111	6157	PARA/AIDE SALARY	\$ 50,882	\$ 50,000	\$ 49,675	\$ 585
1111	6161	SUPPORT STAFF OVERTIME	\$ 2,000	\$ 2,000	\$ 1,103	\$ -
1111	6162	SUPPORT STAFF HOURLY PAY	\$ 19,847	\$ 19,847	\$ 19,088	\$ 16,086
1111	6211	PSRS	\$ 1,839,000	\$ 1,857,000	\$ 1,859,548	\$ 1,827,484
1111	6221	PEERS	\$ 4,500	\$ 4,500	\$ 2,873	\$ 582
1111	6231	SOCIAL SECURITY	\$ 5,502	\$ 5,502	\$ 4,489	\$ 20,930
1111	6232	MEDICARE	\$ 158,000	\$ 160,362	\$ 159,799	\$ 160,296
1111	6241	HEALTH INSURANCE	\$ 1,369,000	\$ 1,394,000	\$ 1,346,476	\$ 1,272,299
1111	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 8,760	\$ -
1111	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 20,504	\$ -
1111	6311	SUB SERVICES/FELLOWS	\$ 414,654	\$ 414,654	\$ 526,122	\$ -
1111	6312	PURCHASED SERVICES	\$ -	\$ -	\$ 6,990	\$ -
1111	6343	TRAVEL/PD	\$ 1,500	\$ 1,500	\$ 1,465	\$ -
1111	6391	OTHER PURCHASED SERVICES	\$ -	\$ -	\$ 16,133	\$ -
1111	6411	SUPPLIES	\$ 430,200	\$ 470,200	\$ 411,700	\$ 415,804
1111	6418	BOARD STORES	\$ -	\$ -	\$ 23,847	\$ 23,735
1111	6542	EQUIPMENT	\$ 40,000	\$ -	\$ 18,947	\$ -
		TOTAL ELEMENTARY	\$ 15,749,806	\$ 15,920,765	\$ 16,020,472	\$ 15,417,122
			-1.1%	-0.6%	3.9%	
1131	6112	CERTIFIED SALARY	\$ 5,043,709	\$ 4,794,103	\$ 4,825,414	\$ 4,993,347
1131	6117	NON-CONTRACT PAY	\$ 2,026	\$ 2,026	\$ 2,283	\$ 3,262
1131	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 623	\$ -
1131	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 140,151
1131	6141	TRANSPORTATION SALARY	\$ 15,200	\$ 15,200	\$ 12,739	\$ 35,465
1131	6157	PARA/AIDE SALARY	\$ 81,485	\$ 80,073	\$ 71,160	\$ 75,803
1131	6161	SUPPORT STAFF OVERTIME	\$ 3,938	\$ 3,938	\$ 3,720	\$ 2,682
1131	6211	PSRS	\$ 820,000	\$ 800,000	\$ 782,753	\$ 803,005
1131	6221	PEERS	\$ 6,700	\$ 6,700	\$ 6,218	\$ 5,977
1131	6231	SOCIAL SECURITY	\$ 4,875	\$ 4,875	\$ 4,278	\$ 15,203
1131	6232	MEDICARE	\$ 69,618	\$ 68,648	\$ 65,714	\$ 70,458
1131	6241	HEALTH INSURANCE	\$ 576,000	\$ 576,000	\$ 591,823	\$ 571,679
1131	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 4,480	\$ -
1131	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 8,874	\$ -
1131	6311	SUB SERVICES/FELLOWS	\$ 269,907	\$ 269,907	\$ 177,860	\$ -
1131	6312	PLTW	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
1131	6411	SUPPLIES	\$ 180,800	\$ 160,264	\$ 156,142	\$ 182,390
1131	6418	BOARD STORES	\$ 10,000	\$ 10,000	\$ 11,803	\$ 10,791
1131	6542	EQUIPMENT	\$ -	\$ 20,536	\$ -	\$ -
		TOTAL MIDDLE SCHOOLS	\$ 7,085,758	\$ 6,813,770	\$ 6,727,382	\$ 6,910,211
			4.0%	1.3%	-2.6%	
1151	6112	CERTIFIED SALARY	\$ 5,867,442	\$ 6,100,000	\$ 6,242,796	\$ 6,717,767
1151	6117	NON-CONTRACT PAY	\$ 6,523	\$ 6,523	\$ 13,695	\$ 18,214
1151	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 20,275	\$ -
1151	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 119,831
1151	6141	CERT SICK LEAVE PAYOUT	\$ 40,127	\$ 40,127	\$ 25,432	\$ 35,325
1151	6151	INSTRUCTIONAL AIDES	\$ -	\$ -	\$ -	\$ 38,276
1151	6157	PARA/AIDE SALARY	\$ 84,870	\$ 83,399	\$ 62,602	\$ 71,929
1151	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 86	\$ 784
1151	6162	SUPPORT STAFF HOURLY PAY	\$ -	\$ -	\$ -	\$ 258

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1151	6171	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 165
1151	6211	PSRS	\$ 1,012,740	\$ 1,000,240	\$ 1,009,459	\$ 1,077,501
1151	6221	PEERS	\$ 4,000	\$ 4,000	\$ 3,004	\$ 2,868
1151	6231	SOCIAL SECURITY	\$ 7,703	\$ 7,703	\$ 6,144	\$ 21,055
1151	6232	MEDICARE	\$ 88,597	\$ 87,676	\$ 85,587	\$ 93,665
1151	6241	HEALTH INSURANCE	\$ 767,000	\$ 773,000	\$ 721,313	\$ 724,089
1151	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 5,520	\$ -
1151	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 11,659	\$ -
1151	6311	SUB SERVICES/FELLOWS	\$ 281,110	\$ 281,110	\$ 300,970	\$ 76,240
1151	6411	SUPPLIES	\$ 264,134	\$ 264,134	\$ 266,386	\$ 239,924
1151	6412	SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,579	\$ 1,732
1151	6418	BOARD STORES	\$ 13,100	\$ 13,100	\$ 9,490	\$ 9,842
1151	6431	TEXTBOOK	\$ 21,930	\$ 21,930	\$ 11,778	\$ 32,867
1151	6542	EQUIPMENT	\$ 45,366	\$ 45,366	\$ 25,735	\$ 45,227
		TOTAL HIGH SCHOOL	\$ 8,506,142	\$ 8,729,808	\$ 8,823,511	\$ 9,327,560
			-2.6%	-1.1%	-5.4%	
1191	6132	SUMMER SCHOOL PAY	\$ 746,801	\$ 574,458	\$ 629,687	\$ 446,088
1191	6211	PSRS	\$ 81,520	\$ 62,708	\$ 65,923	\$ 49,660
1191	6221	PEERS	\$ 7,547	\$ 5,805	\$ 5,569	\$ 2,497
1191	6231	SOCIAL SECURITY	\$ 13,235	\$ 10,181	\$ 13,496	\$ 7,470
1191	6232	MEDICARE	\$ 10,829	\$ 8,330	\$ 9,131	\$ 6,469
1191	6343	TRAVEL/PD	\$ 1,200	\$ 1,200	\$ 1,197	\$ -
1191	6391	OTHER PURCHASED SERVICES	\$ -	\$ 1,200	\$ -	\$ -
1191	6411	SUPPLIES	\$ 3,900	\$ 2,700	\$ 6,283	\$ 8,463
		TOTAL SUMMER SCHOOL	\$ 865,032	\$ 666,582	\$ 731,286	\$ 520,646
			29.8%	-8.8%	40.5%	
1192	6111	ADMIN SALARY	\$ 101,156	\$ 99,302	\$ 97,423	\$ -
1192	6112	CERTIFIED SALARY	\$ 923,553	\$ 700,000	\$ 645,610	\$ 749,360
1192	6117	NON-CONTRACT PAY	\$ 676	\$ 676	\$ 675	\$ -
1192	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ -	\$ -
1192	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 23,381
1192	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 9,602
1192	6157	PARA/AIDE SALARY	\$ 103,160	\$ 62,065	\$ 52,216	\$ 63,938
1192	6158	SOCIAL WORKER SALARY	\$ 111,247	\$ 108,490	\$ 102,423	\$ 98,543
1192	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 302	\$ 101
1192	6211	PSRS	\$ 145,605	\$ 129,605	\$ 123,398	\$ 123,726
1192	6221	PEERS	\$ 13,726	\$ 9,825	\$ 8,901	\$ 9,983
1192	6231	SOCIAL SECURITY	\$ 12,485	\$ 9,972	\$ 8,801	\$ 10,466
1192	6232	MEDICARE	\$ 16,084	\$ 13,996	\$ 12,785	\$ 13,592
1192	6241	HEALTH INSURANCE	\$ 129,000	\$ 103,000	\$ 98,625	\$ 103,989
1192	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 800	\$ -
1192	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 1,697	\$ -
1192	6311	SUB SERVICES	\$ 8,762	\$ 8,762	\$ 29,304	\$ -
1192	6411	SUPPLIES	\$ 30,000	\$ 30,000	\$ 24,258	\$ 18,585
1192	6418	BOARD STORES	\$ 2,000	\$ 2,000	\$ 1,274	\$ 242
1192	6542	EQUIPMENT	\$ 5,000	\$ 5,000	\$ 4,165	\$ -
		TOTAL AT RISK	\$ 1,602,454	\$ 1,282,693	\$ 1,212,655	\$ 1,225,508
			24.9%	5.8%	-1.0%	
1211	6112	CERTIFIED SALARY	\$ 174,250	\$ 171,182	\$ 168,012	\$ 163,571
1211	6117	NON-CONTRACT PAY	\$ 7,275	\$ 7,275	\$ 7,125	\$ 10,800
1211	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ -	\$ -
1211	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 2,025
1211	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ 2,557	\$ -
1211	6211	PSRS	\$ 28,228	\$ 28,228	\$ 28,034	\$ 27,894

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1211	6231	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 126
1211	6232	MEDICARE	\$ 2,288	\$ 2,288	\$ 2,440	\$ 2,410
1211	6241	HEALTH INSURANCE	\$ 19,000	\$ 19,000	\$ 18,138	\$ 17,520
1211	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 400	\$ -
1211	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 287	\$ -
1211	6311	SUB SERVICES	\$ 5,790	\$ 5,790	\$ 2,876	\$ -
1211	6411	SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,162	\$ 1,436
		TOTAL GIFTED	\$ 238,331	\$ 235,263	\$ 231,030	\$ 225,781
			1.3%	1.8%	2.3%	
1224	6112	CERTIFIED SALARY	\$ -	\$ -	\$ 1,584	\$ -
1224	6117	NON-CONTRACT PAY	\$ 45,985	\$ 45,985	\$ 48,223	\$ -
1224	6159	PT/OT SALARY	\$ 21,000	\$ 21,000	\$ 15,723	\$ -
1224	6211	PSRS	\$ 3,000	\$ 3,000	\$ 3,535	\$ -
1224	6221	PEERS	\$ 1,500	\$ 1,500	\$ 1,211	\$ -
1224	6231	SOCIAL SECURITY	\$ 1,400	\$ 1,400	\$ 2,450	\$ -
1224	6232	MEDICARE	\$ 1,000	\$ 1,000	\$ 893	\$ -
1224	6241	HEALTH INSURANCE	\$ 2,800	\$ 2,800	\$ 2,105	\$ -
1224	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 34	\$ -
1224	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 32	\$ -
1224	6311	SUB SERVICES	\$ -	\$ -	\$ -	\$ -
1224	6332	IDEA NON-PUBLIC PURCH SER	\$ 120,000	\$ 120,000	\$ 115,405	\$ -
		TOTAL PROPORTIONATE SHARE	\$ 196,685	\$ 196,685	\$ 191,194	\$ -
			0.0%	2.9%		
1231	6112	CERTIFIED SALARY	\$ 2,805,864	\$ 2,650,000	\$ 2,661,257	\$ 3,486,977
1231	6114	HOMEBOUND SALARY	\$ 34,747	\$ 34,747	\$ 26,720	\$ 3,066
1231	6117	NON-CONTRACT PAY	\$ 17,831	\$ 17,831	\$ 11,728	\$ -
1231	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 90	\$ -
1231	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 121,189
1231	6141	CERT SICK LEAVE PAYOUT	\$ 23,809	\$ 23,809	\$ 46,344	\$ 48,921
1231	6157	PARA/AIDE SALARY	\$ 1,984,386	\$ 1,950,000	\$ 1,892,503	\$ 1,090,303
1231	6159	PT/OT SALARY	\$ 525,150	\$ 525,150	\$ 430,069	\$ 342,111
1231	6161	SUPPORT STAFF OVERTIME	\$ 25,000	\$ 25,000	\$ 29,879	\$ 10,649
1231	6162	SUPPORT STAFF HOURLY PAY	\$ 6,834	\$ 6,834	\$ 20,463	\$ 5,166
1231	6163	SUPPORT STAFF SUBS	\$ -	\$ -	\$ 23	\$ -
1231	6171	SUPPORT SICK LEAVE PAYOUT	\$ 5,665	\$ 5,665	\$ 488	\$ 2,411
1231	6211	PSRS	\$ 474,000	\$ 449,000	\$ 468,591	\$ 553,170
1231	6221	PEERS	\$ 171,000	\$ 169,070	\$ 144,522	\$ 95,068
1231	6231	SOCIAL SECURITY	\$ 163,924	\$ 161,502	\$ 152,174	\$ 99,710
1231	6232	MEDICARE	\$ 75,000	\$ 72,222	\$ 70,105	\$ 68,180
1231	6241	HEALTH INSURANCE	\$ 787,000	\$ 775,000	\$ 738,332	\$ 638,450
1231	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 4,926	\$ -
1231	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 8,811	\$ -
1231	6311	SUB SERVICES	\$ 144,647	\$ 144,647	\$ 155,899	\$ -
1231	6343	TRAVEL/PD	\$ 5,000	\$ 5,000	\$ 2,240	\$ 5,968
1231	6391	OTHER PURCHASED SERVICES	\$ 120,000	\$ 120,000	\$ 17,169	\$ 27,506
1231	6411	SUPPLIES	\$ 15,220	\$ 15,220	\$ 4,341	\$ 355
1231	6491	MOFE PROF DEV	\$ -	\$ -	\$ 18,135	\$ -
1231	6542	EQUIPMENT	\$ 10,000	\$ 11,870	\$ 22,959	\$ 9,523
		TOTAL MAINT OF FISCAL EFFORT	\$ 7,395,077	\$ 7,162,567	\$ 6,927,768	\$ 6,608,722
			3.2%	3.4%	4.8%	
1251	6112	CERTIFIED SALARY	\$ 1,104,448	\$ 820,000	\$ 1,006,315	\$ 1,004,074
1251	6115	PARENT INVOLVE SALARY	\$ -	\$ -	\$ 9,884	\$ 12,157
1251	6117	NON-CONTRACT PAY	\$ -	\$ -	\$ 5,620	\$ -
1251	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ -	\$ -

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1251	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 24,821
1251	6141	CERT SICK LEAVE PAYOUT	\$ 6,862	\$ 6,862	\$ 8,434	\$ 10,011
1251	6152	NURSE SALARY	\$ -	\$ -	\$ 11,021	\$ 11,750
1251	6157	PARA/AIDE SALARY	\$ -	\$ -	\$ 96,563	\$ 111,785
1251	6158	SOCIAL WORKER SALARY	\$ -	\$ -	\$ 67,454	\$ 43,025
1251	6161	SUPPORT STAFF OVERTIME	\$ 478	\$ 478	\$ 1,920	\$ 2,182
1251	6211	PSRS	\$ 176,146	\$ 132,146	\$ 163,750	\$ 168,501
1251	6221	PEERS	\$ -	\$ -	\$ 14,043	\$ 9,842
1251	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 10,713	\$ 11,571
1251	6232	MEDICARE	\$ 15,100	\$ 11,133	\$ 16,716	\$ 16,779
1251	6241	HEALTH INSURANCE	\$ 125,700	\$ 100,700	\$ 142,252	\$ 142,912
1251	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 874	\$ -
1251	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 2,078	\$ -
1251	6311	SUB SERVICES	\$ 5,500	\$ 5,500	\$ 24,030	\$ -
1251	6312	TITLE IIA PURCH SERV	\$ 15,829	\$ 15,829	\$ 9,746	\$ 8,656
1251	6391	OTHER PURCHASED SERVICES	\$ 19,716	\$ 19,716	\$ 25,700	\$ 26,968
1251	6411	SUPPLIES	\$ 7,270	\$ 86,786	\$ 13,047	\$ 9,838
1251	6413	SUPPLIES	\$ -	\$ -	\$ -	\$ 3,826
1251	6414	SUPPLIES	\$ 5,000	\$ 6,000	\$ 4,652	\$ 4,976
1251	6415	SUPPLIES	\$ 6,000	\$ 6,000	\$ 5,924	\$ 4,811
1251	6416	SUPPLIES	\$ 1,000	\$ 1,000	\$ 702	\$ 1,089
1251	6417	SUPPLIES	\$ 670	\$ 670	\$ 566	\$ 731
1251	6418	BOARD STORES	\$ 2,000	\$ 2,000	\$ 1,648	\$ 1,999
1251	6419	SUPPLIES	\$ -	\$ -	\$ 664	\$ 43
1251	6542	EQUIPMENT	\$ -	\$ 10,050	\$ -	\$ 2,484
		TOTAL FEDERAL PROGRAMS	\$ 1,491,719	\$ 1,224,870	\$ 1,644,316	\$ 1,634,829
			21.8%	-25.5%	0.6%	
1271	6112	CERTIFIED SALARY	\$ 253,413	\$ 248,951	\$ 244,340	\$ 235,013
1271	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 23	\$ -
1271	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 8,677
1271	6157	PARA/AIDE SALARY	\$ 88,323	\$ 86,792	\$ 79,181	\$ 81,148
1271	6211	PSRS	\$ 40,000	\$ 40,000	\$ 38,877	\$ 37,594
1271	6221	PEERS	\$ -	\$ -	\$ 29	\$ 3
1271	6231	SOCIAL SECURITY	\$ 5,300	\$ 5,300	\$ 4,907	\$ 5,539
1271	6232	MEDICARE	\$ 4,784	\$ 4,784	\$ 4,579	\$ 4,628
1271	6241	HEALTH INSURANCE	\$ 25,000	\$ 25,000	\$ 24,027	\$ 23,520
1271	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 200	\$ -
1271	6251	LONG TERM DISABILITY	\$ 500	\$ 500	\$ 428	\$ -
1271	6311	SUB SERVICES	\$ 10,887	\$ 10,887	\$ 1,979	\$ -
1271	6343	TRAVEL/PD	\$ 500	\$ 500	\$ 246	\$ 624
1271	6391	OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 1,110	\$ 1,091
1271	6411	SUPPLIES	\$ 2,000	\$ 2,000	\$ 1,742	\$ 1,101
		TOTAL ELL	\$ 431,707	\$ 425,714	\$ 401,666	\$ 398,937
			1.4%	6.0%	0.7%	
1281	6112	CERTIFIED SALARY	\$ 822,318	\$ 807,838	\$ 790,820	\$ 769,622
1281	6117	NON-CONTRACT PAY	\$ 1,275	\$ 1,275	\$ -	\$ -
1281	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 300	\$ -
1281	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 21,894
1281	6132	SUMMER SCHOOL PAY	\$ 59,486	\$ 45,759	\$ 31,523	\$ 30,485
1281	6151	INSTRUCTIONAL AIDES	\$ 24,868	\$ 24,472	\$ 23,982	\$ 23,420
1281	6152	NURSE SALARY	\$ 13,468	\$ 13,200	\$ 13,189	\$ 11,750
1281	6153	CUSTODIAL/MAINT SALARY	\$ 13,164	\$ 12,907	\$ 11,579	\$ 15,152
1281	6157	PARA/AIDE SALARY	\$ 122,116	\$ 120,000	\$ 129,016	\$ 126,569
1281	6159	PT/OT SALARY	\$ 60,000	\$ 60,000	\$ 103,095	\$ 98,391
1281	6161	SUPPORT STAFF OVERTIME	\$ 1,216	\$ 1,216	\$ 963	\$ 1,463

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1281	6162	SUPPORT STAFF HOURLY PAY	\$ -	\$ -	\$ 6,093	\$ -
1281	6163	SUPPORT STAFF SUBS	\$ 853	\$ 853	\$ 684	\$ -
1281	6171	SUPPORT SICK LEAVE PAYOUT	\$ 986	\$ 986	\$ -	\$ 1
1281	6211	PSRS	\$ 133,909	\$ 132,069	\$ 132,911	\$ 127,166
1281	6221	PEERS	\$ 20,500	\$ 19,365	\$ 21,168	\$ 20,425
1281	6231	SOCIAL SECURITY	\$ 14,296	\$ 14,296	\$ 18,073	\$ 19,366
1281	6232	MEDICARE	\$ 15,576	\$ 14,879	\$ 15,078	\$ 14,978
1281	6241	HEALTH INSURANCE	\$ 158,000	\$ 158,000	\$ 148,973	\$ 138,810
1281	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 480	\$ -
1281	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 1,869	\$ -
1281	6311	SUB SERVICES	\$ 19,170	\$ 19,170	\$ 19,470	\$ -
1281	6343	TRAVEL/PD	\$ 2,000	\$ 2,000	\$ 3,163	\$ 6,205
1281	6344	PD/TRAVEL	\$ 2,100	\$ 2,100	\$ -	\$ -
1281	6391	OTHER PURCHASED SERVICES	\$ 35,245	\$ 35,245	\$ 36,951	\$ 38,741
1281	6411	SUPPLIES	\$ 25,600	\$ 25,600	\$ 23,304	\$ 16,395
1281	6412	SUPPLIES	\$ 5,700	\$ 5,700	\$ -	\$ -
1281	6542	EQUIPMENT	\$ -	\$ 8,305	\$ -	\$ -
	TOTAL ECSE		\$ 1,551,846	\$ 1,525,235	\$ 1,532,684	\$ 1,480,833
			1.7%	-0.5%	3.5%	
1291	6112	CERTIFIED SALARY	\$ 1,321,100	\$ 1,297,837	\$ 1,316,647	\$ 420,999
1291	6117	NON-CONTRACT PAY	\$ -	\$ -	\$ -	\$ 51,258
1291	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 113	\$ -
1291	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 2,663
1291	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ 5,792	\$ -
1291	6152	NURSE SALARY	\$ -	\$ -	\$ 238	\$ -
1291	6157	PARA/AIDE SALARY	\$ 21,257	\$ 20,889	\$ 20,311	\$ 788,281
1291	6159	PT/OT SALARY	\$ -	\$ -	\$ -	\$ 16,576
1291	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 178	\$ 12,143
1291	6171	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ 1,310	\$ -
1291	6211	PSRS	\$ 218,500	\$ 215,000	\$ 213,953	\$ 108,395
1291	6221	PEERS	\$ -	\$ -	\$ (1,184)	\$ 43,753
1291	6231	SOCIAL SECURITY	\$ 1,226	\$ 1,226	\$ 1,795	\$ 51,463
1291	6232	MEDICARE	\$ 18,278	\$ 17,772	\$ 18,027	\$ 19,520
1291	6241	HEALTH INSURANCE	\$ 158,100	\$ 158,100	\$ 147,559	\$ 161,295
1291	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 1,842	\$ -
1291	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 2,361	\$ -
1291	6311	SUB SERVICES	\$ 24,896	\$ 24,896	\$ 21,034	\$ -
1291	6332	IDEA NON-PUBLIC PURCH SER	\$ -	\$ -	\$ -	\$ 92,247
1291	6333	IDEA SCREENING/EVALS-LIFESONG	\$ 6,500	\$ 6,500	\$ 6,066	\$ 3,055
1291	6343	TRAVEL/PD	\$ 5,200	\$ 5,200	\$ 2,175	\$ 1,189
1291	6391	OTHER PURCHASED SERVICES	\$ 50,000	\$ 50,000	\$ 48,104	\$ 43,712
1291	6411	SUPPLIES	\$ 80,500	\$ 80,500	\$ 85,849	\$ 104,187
1291	6491	IDEA PROFESSIONAL DEVELOPMENT	\$ 16,500	\$ 16,500	\$ -	\$ 15,366
	TOTAL IDEA		\$ 1,922,057	\$ 1,894,420	\$ 1,892,168	\$ 1,936,102
			1.5%	0.1%	-2.3%	
1311	6112	CERTIFIED SALARY	\$ 1,435,093	\$ 1,409,823	\$ 1,296,165	\$ 1,352,125
1311	6117	NON-CONTRACT PAY	\$ -	\$ -	\$ 650	\$ -
1311	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 405	\$ -
1311	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 28,670
1311	6141	CERT SICK LEAVE PAYOUT	\$ 2,560	\$ 2,560	\$ 1,740	\$ 15,301
1311	6151	INSTRUCTIONAL AIDES	\$ -	\$ -	\$ -	\$ 6,769
1311	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ -	\$ 881
1311	6162	SUPPORT STAFF HOURLY PAY	\$ -	\$ -	\$ 30	\$ -
1311	6211	PSRS	\$ 228,500	\$ 225,000	\$ 205,007	\$ 213,882
1311	6221	PEERS	\$ -	\$ -	\$ -	\$ 215

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1311	6231	SOCIAL SECURITY	\$ 236	\$ 236	\$ 834	\$ 3,143
1311	6232	MEDICARE	\$ 19,800	\$ 19,300	\$ 17,740	\$ 19,045
1311	6241	HEALTH INSURANCE	\$ 148,500	\$ 148,500	\$ 136,194	\$ 138,699
1311	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 1,420	\$ -
1311	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 2,297	\$ -
1311	6311	SUB SERVICES	\$ 41,750	\$ 41,750	\$ 24,428	\$ -
1311	6312	PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -
1311	6321	PERKINS PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ 12,693
1311	6339	BUILDING TRADES HOUSE	\$ -	\$ -	\$ -	\$ 1,439
1311	6344	PD/TRAVEL	\$ 8,500	\$ 7,692	\$ 8,080	\$ -
1311	6391	OTHER PURCHASED SERVICES	\$ 11,000	\$ 7,308	\$ 25,569	\$ -
1311	6410	SUPPLIES	\$ -	\$ -	\$ -	\$ 5,783
1311	6411	SUPPLIES	\$ 273,825	\$ 370,856	\$ 161,758	\$ 95,402
1311	6412	SUPPLIES	\$ -	\$ -	\$ -	\$ 15,223
1311	6418	BOARD STORES	\$ 2,800	\$ 2,800	\$ 2,814	\$ 2,604
1311	6442	GRANT SUPPLIES	\$ -	\$ -	\$ 206,572	\$ 15,514
1311	6542	EQUIPMENT	\$ 167,569	\$ 1,017,449	\$ 85,201	\$ 106,467
		TOTAL VOCATIONAL	\$ 2,340,133	\$ 3,253,274	\$ 2,176,905	\$ 2,033,854
			-28.1%	49.4%	7.0%	
1411	6111	ADMIN SALARY	\$ 254,668	\$ 250,000	\$ 242,750	\$ -
1411	6131	ACTIVITY SALARY	\$ 607,001	\$ 597,000	\$ 21,387	\$ -
1411	6151	ACTIVITY STIPENDS	\$ 220,460	\$ 216,952	\$ 284,057	\$ 50,363
1411	6211	PSRS	\$ 135,717	\$ 135,717	\$ 125,856	\$ 4,868
1411	6221	PEERS	\$ 3,574	\$ 3,574	\$ 2,975	\$ 573
1411	6231	SOCIAL SECURITY	\$ 12,137	\$ 12,137	\$ 11,198	\$ 1,360
1411	6232	MEDICARE	\$ 15,220	\$ 15,220	\$ 14,641	\$ 688
1411	6241	HEALTH INSURANCE	\$ 15,000	\$ 15,000	\$ 17,229	\$ 4
1411	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 220	\$ -
1411	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 394	\$ -
1411	6391	OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 44,012	\$ 10,466
1411	6393	ENTRY FEES	\$ -	\$ -	\$ 2,107	\$ 3,377
1411	6410	SUPPLIES	\$ -	\$ -	\$ -	\$ 218,715
1411	6411	SUPPLIES	\$ 298,947	\$ 298,947	\$ 196,852	\$ -
1411	6542	EQUIPMENT	\$ 36,904	\$ 36,904	\$ 21,898	\$ -
		TOTAL ACTIVITIES	\$ 1,600,628	\$ 1,582,451	\$ 985,577	\$ 290,415
			1.1%	60.6%	239.4%	
1611	6112	CERTIFIED SALARY	\$ -	\$ -	\$ -	\$ 33,228
1611	6133	ADULT ED PAY	\$ 14,677	\$ 14,677	\$ 22,508	\$ 20,291
1611	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 40,497
1611	6211	PSRS	\$ -	\$ -	\$ -	\$ 954
1611	6221	PEERS	\$ -	\$ -	\$ -	\$ 364
1611	6231	SOCIAL SECURITY	\$ 1,500	\$ 1,500	\$ 1,395	\$ 1,482
1611	6232	MEDICARE	\$ 100	\$ 100	\$ 326	\$ 1,357
1611	6241	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 470
1611	6411	SUPPLIES	\$ -	\$ -	\$ -	\$ 1,815
1611	6412	SUPPLIES	\$ -	\$ -	\$ -	\$ 8,667
1611	6414	SUPPLIES	\$ -	\$ -	\$ -	\$ 1,017
		TOTAL ADULT ED	\$ 16,277	\$ 16,277	\$ 24,230	\$ 110,142
			0.0%	-32.8%	-78.0%	
1661	6112	CERTIFIED SALARY	\$ 261,162	\$ 256,563	\$ 239,219	\$ 236,778
1661	6151	INSTRUCTIONAL AIDES	\$ 35,947	\$ 35,374	\$ 34,665	\$ 33,830
1661	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 9	\$ 40
1661	6211	PSRS	\$ 16,888	\$ 16,888	\$ 16,383	\$ 16,081
1661	6221	PEERS	\$ 3,050	\$ 3,050	\$ 2,790	\$ 2,736

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
1661	6231	SOCIAL SECURITY	\$ 11,906	\$ 11,906	\$ 10,930	\$ 10,095
1661	6232	MEDICARE	\$ 4,376	\$ 4,376	\$ 3,917	\$ 3,873
1661	6241	HEALTH INSURANCE	\$ 18,600	\$ 18,600	\$ 17,745	\$ 17,760
1661	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 240	\$ -
1661	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 229	\$ -
1661	6333	AEL RENT	\$ 12,000	\$ 12,000	\$ 13,000	\$ -
1661	6335	AEL WATER	\$ 300	\$ 300	\$ 320	\$ -
1661	6336	SEWER	\$ 100	\$ 100	\$ 114	\$ -
1661	6391	OTHER PURCHASED SERVICES	\$ 9,817	\$ 9,817	\$ 12,032	\$ 13,741
1661	6411	SUPPLIES	\$ 7,300	\$ 7,300	\$ 10,470	\$ 3,029
1661	6414	SUPPLIES	\$ 1,000	\$ 1,000	\$ 9,345	\$ -
1661	6481	ELECTRICITY	\$ 1,540	\$ 1,400	\$ 1,428	\$ -
1661	6482	NATURAL GAS	\$ 3,300	\$ 3,000	\$ 2,825	\$ -
		TOTAL AEL	\$ 387,286	\$ 381,674	\$ 375,661	\$ 337,962
			1.5%	1.6%	11.2%	
1691	6112	CERTIFIED SALARY	\$ -	\$ -	\$ -	\$ 36,067
1691	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 5,304
1691	6211	PSRS	\$ -	\$ -	\$ -	\$ 2,080
1691	6232	MEDICARE	\$ -	\$ -	\$ -	\$ 591
1691	6241	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 940
1691	6411	SUPPLIES	\$ -	\$ -	\$ -	\$ 870
		TOTAL DENTAL/LPN	\$ -	\$ -	\$ -	\$ 45,852
					-100.0%	
1911	6312	TUITION	\$ 202,000	\$ 202,000	\$ 142,356	\$ 213,342
		TOTAL TUITION	\$ 202,000	\$ 202,000	\$ 142,356	\$ 213,342
			0.0%	41.9%	-33.3%	
2113	6158	SOCIAL WORKER SALARY	\$ 90,532	\$ 88,288	\$ 18,308	\$ -
2113	6221	PEERS	\$ 6,900	\$ 6,900	\$ 1,423	\$ -
2113	6231	SOCIAL SECURITY	\$ 5,300	\$ 5,300	\$ 1,083	\$ -
2113	6232	MEDICARE	\$ 1,250	\$ 1,250	\$ 253	\$ -
2113	6241	HEALTH INSURANCE	\$ 12,000	\$ 12,000	\$ 2,477	\$ -
2113	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 32	\$ -
2113	6391	OTHER PURCHASED SERVICES	\$ 2,500	\$ 2,500	\$ -	\$ -
2113	6411	SUPPLIES	\$ 2,500	\$ 2,500	\$ -	\$ -
		TOTAL GUIDANCE	\$ 120,982	\$ 118,738	\$ 23,578	\$ -
			1.9%	403.6%		
2121	6112	CERTIFIED SALARY	\$ 1,588,908	\$ 1,560,930	\$ 1,557,737	\$ 1,490,335
2121	6117	NON-CONTRACT PAY	\$ -	\$ -	\$ 520	\$ -
2121	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ -	\$ -
2121	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 1,201
2121	6141	CERT SICK LEAVE PAYOUT	\$ 9,798	\$ 9,798	\$ -	\$ 49,391
2121	6151	GUIDANCE SUPPORT	\$ 167,669	\$ 165,000	\$ 95,721	\$ 95,304
2121	6161	SUPPORT STAFF OVERTIME	\$ 4,000	\$ 4,000	\$ 464	\$ 390
2121	6163	SUPPORT STAFF SUBS	\$ -	\$ -	\$ 192	\$ -
2121	6211	PSRS	\$ 253,000	\$ 250,000	\$ 249,115	\$ 238,714
2121	6221	PEERS	\$ 7,636	\$ 7,715	\$ 8,220	\$ 7,703
2121	6231	SOCIAL SECURITY	\$ 8,500	\$ 8,500	\$ 5,395	\$ 5,334
2121	6232	MEDICARE	\$ 27,000	\$ 26,369	\$ 23,024	\$ 22,653
2121	6241	HEALTH INSURANCE	\$ 199,000	\$ 199,000	\$ 184,692	\$ 171,620
2121	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 2,160	\$ -
2121	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 2,899	\$ -
2121	6311	SUB SERVICES	\$ 1,000	\$ 1,000	\$ -	\$ -
2121	6411	SUPPLIES	\$ 5,500	\$ 5,500	\$ 5,086	\$ 5,125
		TOTAL HEALTH SERVICES	\$ 2,272,011	\$ 2,237,812	\$ 2,135,224	\$ 2,087,770
			1.5%	4.8%	2.3%	

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
2131	6152	NURSE SALARY	\$ 590,120	\$ 578,388	\$ 551,460	\$ 518,606
2131	6161	SUPPORT STAFF OVERTIME	\$ 2,816	\$ 2,816	\$ 2,527	\$ 535
2131	6171	SUPPORT SICK LEAVE PAYOUT	\$ 585	\$ 585	\$ 1,237	\$ 1,317
2131	6221	PEERS	\$ 46,000	\$ 44,500	\$ 42,134	\$ 38,583
2131	6231	SOCIAL SECURITY	\$ 34,686	\$ 34,686	\$ 31,810	\$ 30,832
2131	6232	MEDICARE	\$ 14,000	\$ 13,423	\$ 7,439	\$ 7,211
2131	6241	HEALTH INSURANCE	\$ 83,000	\$ 83,000	\$ 73,845	\$ 60,620
2131	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ -	\$ -
2131	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 960	\$ -
2131	6317	PHYSICALS/DRUG TESTS	\$ 1,000	\$ 1,000	\$ 769	\$ -
2131	6318	DENTAL & EYE PROGRAM	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
2131	6343	TRAVEL/PD	\$ 500	\$ 500	\$ 416	\$ -
2131	6391	OTHER PURCHASED SERVICES	\$ 53,100	\$ 53,100	\$ 54,374	\$ 40,654
2131	6411	SUPPLIES	\$ 15,000	\$ 15,000	\$ 16,336	\$ 13,674
2131	6413	SUPPLIES	\$ 4,500	\$ 4,500	\$ 3,579	\$ 3,898
		TOTAL STRATEGIC PLAN	\$ 847,807	\$ 833,998	\$ 789,384	\$ 718,429
			1.7%	5.7%	9.9%	
2211	6112	CERTIFIED SALARY	\$ 2,489	\$ 2,445	\$ 2,400	\$ 9,250
2211	6141	CERT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ 1,485
2211	6151	SUPPORT SALARY	\$ -	\$ -	\$ -	\$ 13,815
2211	6211	PSRS	\$ 500	\$ 500	\$ 348	\$ 1,528
2211	6221	PEERS	\$ -	\$ -	\$ -	\$ 1,021
2211	6231	SOCIAL SECURITY	\$ -	\$ -	\$ -	\$ 745
2211	6232	MEDICARE	\$ -	\$ -	\$ 35	\$ 309
2211	6241	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 1,501
2211	6312	PROFESSIONAL SERVICES	\$ 8,000	\$ 8,000	\$ 7,951	\$ -
2211	6314	DATA CENTER PURCH SERV	\$ 15,329	\$ 15,329	\$ 788	\$ 13,248
2211	6315	DISTRICT WIDE PROF DEV	\$ -	\$ -	\$ -	\$ 80,287
2211	6316	MENTOR PURCH SERV	\$ -	\$ -	\$ -	\$ 4,613
2211	6343	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 95,389
2211	6344	PD/TRAVEL	\$ -	\$ -	\$ -	\$ 213,162
2211	6411	SUPPLIES	\$ 12,021	\$ 12,021	\$ 26,440	\$ 24,385
2211	6412	SUPPLIES	\$ -	\$ -	\$ -	\$ 9,817
2211	6414	SUPPLIES	\$ -	\$ -	\$ 3,897	\$ 2,107
2211	6416	SUPPLIES	\$ -	\$ -	\$ -	\$ 3,456
2211	6417	SUPPLIES	\$ -	\$ -	\$ -	\$ 223
2211	6495	MATERIALS/EQUIPMENT	\$ -	\$ -	\$ -	\$ 114,339
		TOTAL DATA CENTER/IMPROVEMENT	\$ 38,339	\$ 38,295	\$ 41,859	\$ 590,681
			0.1%	-8.5%	-92.9%	
2212	6117	NON-CONTRACT PAY	\$ 82,000	\$ 82,000	\$ 82,303	\$ -
2212	6156	TECH SUPPORT SALARY	\$ -	\$ -	\$ -	\$ 659,400
2212	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ -	\$ 4,323
2212	6211	PSRS	\$ 3,500	\$ 3,500	\$ 11,225	\$ 9,722
2212	6221	PEERS	\$ -	\$ -	\$ 204	\$ 45,282
2212	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 239	\$ 35,542
2212	6232	MEDICARE	\$ -	\$ -	\$ 1,194	\$ 9,173
2212	6241	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 65,734
2212	6312	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 101,153
2212	6331	COPY MACHINE SERVICE	\$ -	\$ -	\$ -	\$ 164,269
2212	6361	COMPUTER-COMMUNICATIONS	\$ -	\$ -	\$ -	\$ 170,957
2212	6412	SUPPLIES	\$ -	\$ -	\$ -	\$ 859,241
2212	6452	SOFTWARE	\$ -	\$ -	\$ -	\$ 329,564
2212	6542	EQUIPMENT	\$ -	\$ -	\$ -	\$ 283,845
		TOTAL PD & INSTR-OLD TECH CODE	\$ 85,500	\$ 85,500	\$ 95,165	\$ 2,738,202
			0.0%	-10.2%	-96.5%	

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
2213	6111	ADMIN SALARY	\$ -	\$ -	\$ -	\$ -
2213	6112	CERTIFIED SALARY	\$ 747,795	\$ 120,589	\$ 68,098	\$ -
2213	6117	NON-CONTRACT PAY	\$ 3,800	\$ 3,800	\$ 34,020	\$ -
2213	6141	CERT SICK LEAVE PAYOUT	\$ 5,523	\$ 5,523	\$ 11,458	\$ -
2213	6171	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
2213	6211	PSRS	\$ 120,000	\$ 20,000	\$ 15,564	\$ -
2213	6221	PEERS	\$ -	\$ -	\$ -	\$ -
2213	6231	SOCIAL SECURITY	\$ 4,400	\$ 4,400	\$ 2,756	\$ -
2213	6232	MEDICARE	\$ 9,000	\$ -	\$ 2,921	\$ -
2213	6241	HEALTH INSURANCE	\$ 77,000	\$ 10,000	\$ 6,501	\$ -
2213	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 117	\$ -
2213	6311	SUB SERVICES	\$ -	\$ -	\$ 201	\$ -
2213	6312	PROFESSIONAL SERVICES	\$ 25,000	\$ 31,300	\$ 62,671	\$ -
2213	6314	CHARACTERPLUS/IMPROV SERV	\$ 4,000	\$ 18,300	\$ 26,238	\$ -
2213	6316	MENTOR PURCH SERV	\$ 1,700	\$ 1,700	\$ 2,448	\$ -
2213	6343	TRAVEL/PD	\$ 110,000	\$ 110,000	\$ 110,064	\$ -
2213	6344	PD/TRAVEL	\$ 261,200	\$ 331,977	\$ 195,415	\$ -
2213	6411	SUPPLIES	\$ 105,174	\$ 105,174	\$ 100,262	\$ -
2213	6412	SUPPLIES	\$ 54,434	\$ 54,434	\$ 24,250	\$ -
2213	6414	SUPPLIES	\$ -	\$ -	\$ 260	\$ -
2213	6416	SUPPLIES	\$ 4,078	\$ 4,078	\$ 6,987	\$ -
2213	6417	SUPPLIES	\$ 2,000	\$ 2,000	\$ 1,349	\$ -
2213	6492	POSTAGE	\$ 80,000	\$ 80,000	\$ 74,430	\$ -
2213	6495	MATERIALS/EQUIPMENT	\$ 179,684	\$ 139,784	\$ 63,190	\$ -
2213	6542	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
		TOTAL DISTRICT WIDE PD/SUPPORT	\$ 1,794,788	\$ 1,043,059	\$ 809,200	\$ -
			72.1%	28.9%		
2214	6112	CERTIFIED SALARY	\$ -	\$ -	\$ 26,293	\$ 69,175
2214	6117	NON-CONTRACT PAY	\$ 83,040	\$ 83,040	\$ 60,133	\$ -
2214	6211	PSRS	\$ 6,335	\$ 6,335	\$ 11,515	\$ 10,492
2214	6221	PEERS	\$ -	\$ -	\$ 45	\$ 3
2214	6231	SOCIAL SECURITY	\$ -	\$ -	\$ 534	\$ 101
2214	6232	MEDICARE	\$ 702	\$ 702	\$ 1,254	\$ 965
2214	6343	TRAVEL/PD	\$ 25,000	\$ 25,000	\$ 21,721	\$ 51,058
2214	6391	OTHER PURCHASED SERVICES	\$ 1,000	\$ 1,000	\$ 600	\$ -
2214	6412	SUPPLIES	\$ 124,000	\$ 124,000	\$ 87,274	\$ 80,650
		TOTAL 1% PDC	\$ 240,077	\$ 240,077	\$ 209,369	\$ 212,444
			0.0%	14.7%	-1.4%	
2221	6112	CERTIFIED SALARY	\$ 946,669	\$ 930,000	\$ 932,276	\$ 919,021
2221	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ -	\$ -
2221	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 2,033
2221	6141	CERT SICK LEAVE PAYOUT	\$ 4,576	\$ 4,576	\$ -	\$ 12,801
2221	6155	LIBRARY CLERK SALARY	\$ 153,000	\$ 150,000	\$ 145,236	\$ 140,142
2221	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 971	\$ 240
2221	6171	SUPPORT SICK LEAVE PAYOUT	\$ 3,223	\$ 3,223	\$ 4,183	\$ -
2221	6211	PSRS	\$ 150,000	\$ 147,191	\$ 148,104	\$ 146,086
2221	6221	PEERS	\$ 12,152	\$ 12,152	\$ 11,681	\$ 11,245
2221	6231	SOCIAL SECURITY	\$ 8,429	\$ 8,429	\$ 9,093	\$ 8,614
2221	6232	MEDICARE	\$ 16,030	\$ 15,265	\$ 15,214	\$ 14,946
2221	6241	HEALTH INSURANCE	\$ 120,000	\$ 120,000	\$ 114,010	\$ 111,237
2221	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 2,120	\$ -
2221	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 1,888	\$ -
2221	6311	SUB SERVICES	\$ 12,547	\$ 12,547	\$ 4,150	\$ -
2221	6441	LIBRARY MATERIALS	\$ -	\$ 130,000	\$ 130,071	\$ 130,006
2221	6442	LIBRARY MATERIALS	\$ -	\$ 45,500	\$ 44,284	\$ 43,311

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
2221	6443	LIBRARY CENTRAL PURCHASE SUPPLIES	\$ 189,000	\$ 13,500	\$ 22,093	\$ 13,432
		TOTAL LIBRARAY MEDIA	\$ 1,615,626	\$ 1,592,383	\$ 1,585,375	\$ 1,553,112
			1.5%	0.4%	2.1%	
2225	6111	ADMIN SALARY	\$ -	\$ -	\$ 206	\$ -
2225	6112	CERTIFIED SALARY	\$ 121,500	\$ 119,361	\$ 116,945	\$ -
2225	6156	TECH SUPPORT SALARY	\$ 709,350	\$ 700,000	\$ 632,607	\$ -
2225	6161	SUPPORT STAFF OVERTIME	\$ 9,665	\$ 9,665	\$ 6,711	\$ -
2225	6162	SUPPORT STAFF HOURLY PAY	\$ 11,443	\$ 11,443	\$ 9,256	\$ -
2225	6171	SUPPORT SICK LEAVE PAYOUT	\$ 5,405	\$ 5,405	\$ -	\$ -
2225	6211	PSRS	\$ -	\$ -	\$ 18,582	\$ -
2225	6221	PEERS	\$ 53,500	\$ 53,500	\$ 48,379	\$ -
2225	6231	SOCIAL SECURITY	\$ 44,000	\$ 42,700	\$ 38,212	\$ -
2225	6232	MEDICARE	\$ 11,700	\$ 11,700	\$ 10,598	\$ -
2225	6241	HEALTH INSURANCE	\$ 90,500	\$ 90,500	\$ 77,202	\$ -
2225	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 1,160	\$ -
2225	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 1,275	\$ -
2225	6312	PROFESSIONAL SERVICES	\$ 43,000	\$ 30,000	\$ 28,805	\$ -
2225	6331	COPY MACHINE SERVICE	\$ 166,000	\$ 180,000	\$ 177,208	\$ -
2225	6343	TRAVEL/PD	\$ 10,000	\$ 10,000	\$ 6,106	\$ -
2225	6361	COMPUTER-COMMUNICATIONS	\$ 200,000	\$ 200,000	\$ 193,583	\$ -
2225	6412	SUPPLIES	\$ 759,665	\$ 778,521	\$ 858,771	\$ -
2225	6452	SOFTWARE	\$ 685,310	\$ 550,442	\$ 387,887	\$ -
2225	6541	EQUIPMENT	\$ 130,000	\$ 130,000	\$ 43,099	\$ -
2225	6542	EQUIPMENT	\$ 357,335	\$ 335,517	\$ 51,658	\$ -
		TOTAL TECH SUPPORT	\$ 3,408,373	\$ 3,258,754	\$ 2,708,251	\$ -
			4.6%	20.3%		
2311	6151	BOE SUPPORT PAY	\$ 13,433	\$ 13,219	\$ 12,954	\$ -
2311	6171	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
2311	6211	PSRS	\$ -	\$ -	\$ -	\$ -
2311	6221	PEERS	\$ 1,000	\$ 1,000	\$ 992	\$ -
2311	6231	SOCIAL SECURITY	\$ 700	\$ 700	\$ 639	\$ -
2311	6232	MEDICARE	\$ -	\$ -	\$ 150	\$ -
2311	6241	HEALTH INSURANCE	\$ 1,500	\$ 1,500	\$ 11,499	\$ 66,723
2311	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ -	\$ 43,780
2311	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 110	\$ 85,461
2311	6261	WORK COMP	\$ 275,000	\$ 287,500	\$ 1,660	\$ 302,375
2311	6271	DISABILITY	\$ 45,000	\$ 45,000	\$ 16,620	\$ 26,590
2311	6312	PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ 17,078	\$ -
2311	6315	AUDIT	\$ 25,000	\$ 25,000	\$ 29,230	\$ 22,740
2311	6317	LEGAL SERVICES	\$ 265,000	\$ 365,000	\$ 266,400	\$ -
2311	6318	SCHOOL ELECTIONS	\$ 50,000	\$ -	\$ 33,323	\$ 28,741
2311	6319	GENERAL ARCHITECT SERVICES	\$ 15,000	\$ 15,000	\$ 9,494	\$ -
2311	6320	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ 22,915
2311	6343	TRAVEL/PD	\$ 13,300	\$ 13,300	\$ 13,704	\$ 15,355
2311	6353	TREASURER BOND	\$ 500	\$ 500	\$ 295	\$ 342
2311	6362	PUBLIC NOTICE	\$ 4,000	\$ 4,000	\$ 3,081	\$ 2,330
2311	6371	BOARD OF ED DUES & MEMBERSHIP	\$ 14,500	\$ 14,500	\$ 38,298	\$ 500
2311	6391	OTHER PURCHASED SERVICES	\$ 16,200	\$ 16,200	\$ 4,595	\$ 39,012
2311	6392	PROFESSIONAL SERVICES	\$ 10,000	\$ 10,000	\$ 9,214	\$ -
2311	6410	SUPPLIES	\$ -	\$ -	\$ -	\$ 581
2311	6411	SUPPLIES	\$ 11,500	\$ 11,500	\$ 344	\$ 9,828
2311	6412	SUPPLIES	\$ 35,000	\$ 35,000	\$ 79,254	\$ 26,811
2311	6418	BOARD STORES	\$ 3,300	\$ 3,300	\$ 1,075	\$ -
2311	6499	MISC SUPPLIES	\$ -	\$ -	\$ 1,986	\$ -
		TOTAL BOARD OF EDUCATION	\$ 809,933	\$ 872,219	\$ 551,994	\$ 694,084

Function	Object	Description	FY17 Budget -7.1%	FY16 Budget 58.0%	FY15 Actual -20.5%	FY14 Actual
2321	6111	ADMIN SALARY	\$ 1,594,596	\$ 1,585,000	\$ 1,622,715	\$ 1,402,795
2321	6141	CERT SICK LEAVE PAYOUT	\$ 45,718	\$ 45,718	\$ 27,074	\$ 7,272
2321	6151	SECRETARIAL SUPPORT PAY	\$ 1,049,269	\$ 1,032,568	\$ 981,582	\$ 1,006,715
2321	6161	SUPPORT STAFF OVERTIME	\$ 15,176	\$ 15,176	\$ 11,329	\$ 13,492
2321	6162	SUPPORT STAFF HOURLY PAY	\$ 32,758	\$ 32,758	\$ 32,593	\$ 444
2321	6171	SUPPORT SICK LEAVE PAYOUT	\$ 19,496	\$ 19,496	\$ 7,292	\$ 19,079
2321	6211	PSRS	\$ 106,000	\$ 104,004	\$ 127,234	\$ 122,584
2321	6221	PEERS	\$ 145,000	\$ 142,164	\$ 135,405	\$ 118,322
2321	6231	SOCIAL SECURITY	\$ 113,000	\$ 112,000	\$ 104,557	\$ 97,358
2321	6232	MEDICARE	\$ 35,894	\$ 35,744	\$ 35,149	\$ 31,491
2321	6241	HEALTH INSURANCE	\$ 195,000	\$ 195,000	\$ 204,190	\$ 200,232
2321	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 2,900	\$ -
2321	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 4,289	\$ -
2321	6343	TRAVEL/PD	\$ 16,000	\$ 16,000	\$ 15,920	\$ 17,666
2321	6359	SETTLEMENTS/JUDGMENTS AGAINST LEA	\$ 470	\$ 470	\$ -	\$ 8,142
2321	6391	OTHER PURCHASED SERVICES	\$ 11,000	\$ 11,000	\$ 690	\$ 11,399
2321	6398	PRIOR YEAR REVENUE REFUND	\$ -	\$ -	\$ 38,913	\$ -
2321	6411	SUPPLIES	\$ 14,000	\$ 14,000	\$ 13,852	\$ 12,432
2321	6414	SUPPLIES	\$ 50,000	\$ 88,300	\$ 133,079	\$ 104,608
		TOTAL DISTRICT ADMINISTRATION	\$ 3,443,377 -0.2%	\$ 3,449,398 -1.4%	\$ 3,498,763 10.2%	\$ 3,174,032
2411	6111	ADMIN SALARY	\$ 2,475,398	\$ 2,430,024	\$ 2,580,908	\$ 2,561,251
2411	6121	DISTRICT EMPLOYEE SUBS	\$ -	\$ -	\$ 12,900	\$ -
2411	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 11,207
2411	6141	CERT SICK LEAVE PAYOUT	\$ 6,000	\$ 6,000	\$ 36,134	\$ 16,592
2411	6151	SECRETARIAL SUPPORT PAY	\$ 924,719	\$ 910,000	\$ 885,408	\$ 892,483
2411	6161	SUPPORT STAFF OVERTIME	\$ 25,000	\$ 25,000	\$ 21,608	\$ 16,588
2411	6162	SUPPORT STAFF HOURLY PAY	\$ 88,305	\$ 88,305	\$ 87,529	\$ 57,805
2411	6163	SUPPORT STAFF SUBS	\$ 12,500	\$ 12,500	\$ 7,718	\$ -
2411	6171	SUPPORT SICK LEAVE PAYOUT	\$ 293	\$ 293	\$ 8,870	\$ 1,500
2411	6211	PSRS	\$ 405,606	\$ 398,606	\$ 378,484	\$ 418,966
2411	6221	PEERS	\$ 72,000	\$ 71,927	\$ 71,977	\$ 70,516
2411	6231	SOCIAL SECURITY	\$ 60,540	\$ 60,463	\$ 61,025	\$ 56,773
2411	6232	MEDICARE	\$ 51,000	\$ 49,913	\$ 50,916	\$ 51,374
2411	6241	HEALTH INSURANCE	\$ 311,000	\$ 311,000	\$ 320,146	\$ 332,740
2411	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 2,300	\$ -
2411	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 5,759	\$ -
2411	6311	SUB SERVICES	\$ -	\$ -	\$ 72,102	\$ -
2411	6411	SUPPLIES	\$ 5,500	\$ 5,500	\$ 4,621	\$ 4,312
		TOTAL BUILDING ADMINISTRATION	\$ 4,437,861 1.6%	\$ 4,369,531 -5.2%	\$ 4,608,405 2.6%	\$ 4,492,107
2541	6153	CUSTODIAL/MAINT SALARY	\$ 2,488,493	\$ 2,440,000	\$ 2,327,035	\$ 2,284,734
2541	6161	SUPPORT STAFF OVERTIME	\$ 110,000	\$ 110,000	\$ 100,921	\$ 67,333
2541	6162	SUPPORT STAFF HOURLY PAY	\$ 18,066	\$ 18,066	\$ 8,804	\$ 7,830
2541	6171	SUPPORT SICK LEAVE PAYOUT	\$ 6,595	\$ 6,595	\$ 7,834	\$ 3,892
2541	6211	PSRS	\$ -	\$ -	\$ 596	\$ 1,770
2541	6221	PEERS	\$ 207,000	\$ 204,053	\$ 196,805	\$ 190,510
2541	6231	SOCIAL SECURITY	\$ 160,000	\$ 156,398	\$ 145,458	\$ 141,095
2541	6232	MEDICARE	\$ 37,000	\$ 36,025	\$ 34,122	\$ 33,063
2541	6241	HEALTH INSURANCE	\$ 487,000	\$ 487,000	\$ 463,915	\$ 462,243
2541	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 1,040	\$ -
2541	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 4,305	\$ -
2541	6319	GENERAL ARCHITECT SERVICES	\$ -	\$ -	\$ -	\$ 89,064

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
2541	6332	PURCHASE SERVICES	\$ 25,000	\$ 25,000	\$ 20,136	\$ 25,636
2541	6333	LAWN SERVICE	\$ 100,000	\$ 100,000	\$ 100,005	\$ 108,860
2541	6335	WATER	\$ 105,000	\$ 105,000	\$ 92,856	\$ 101,115
2541	6336	SEWER	\$ 75,000	\$ 75,000	\$ 81,209	\$ 78,925
2541	6337	WASTE DISPOSAL	\$ 90,000	\$ 90,000	\$ 100,781	\$ 99,974
2541	6351	PROPERTY/LIABILITY INS	\$ 320,000	\$ 320,000	\$ 267,353	\$ 241,835
2541	6354	TRUCK & DRIVER T CAR INSU	\$ -	\$ -	\$ -	\$ 640
2541	6361	TELEPHONE	\$ 203,500	\$ 203,500	\$ 188,060	\$ 180,849
2541	6411	SUPPLIES	\$ 450,262	\$ 450,262	\$ 461,832	\$ 366,291
2541	6414	SUPPLIES	\$ 660,000	\$ 660,000	\$ 710,888	\$ 679,121
2541	6416	SUPPLIES	\$ 130,000	\$ 130,000	\$ 137,446	\$ 142,842
2541	6481	ELECTRICITY	\$ 1,560,900	\$ 1,419,000	\$ 1,344,545	\$ 1,270,140
2541	6482	NATURAL GAS	\$ 223,300	\$ 203,000	\$ 285,405	\$ 378,546
2541	6541	EQUIPMENT	\$ 30,000	\$ -	\$ -	\$ 101,447
2541	6542	EQUIPMENT	\$ 30,000	\$ 30,000	\$ 36,649	\$ 59,779
		TOTAL FACILITIES AND GROUNDS	\$ 7,517,116	\$ 7,268,899	\$ 7,118,000	\$ 7,117,534
			3.4%	2.1%	0.0%	
2546	6151	SAFETY SALARY	\$ 50,809	\$ 50,000	\$ -	\$ -
2546	6221	PEERS	\$ 3,842	\$ 3,842	\$ -	\$ -
2546	6231	SOCIAL SECURITY	\$ 3,100	\$ 3,100	\$ -	\$ -
2546	6232	MEDICARE	\$ 723	\$ 723	\$ -	\$ -
2546	6241	HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -
2546	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ -	\$ -
2546	6319	SRO	\$ 195,000	\$ 195,000	\$ 187,275	\$ -
2546	6391	OTHER PURCHASED SERVICES	\$ 35,000	\$ 35,000	\$ 28,318	\$ 17,150
2546	6411	SUPPLIES	\$ 30,000	\$ 30,000	\$ 27,109	\$ 4,388
2546	6531	SAFETY FACILITY IMPROVEMENTS	\$ -	\$ 1,554,375	\$ 153,872	\$ -
2546	6542	EQUIPMENT	\$ 30,000	\$ 5,753	\$ 384,966	\$ 26,778
		TOTAL SAFETY	\$ 348,474	\$ 1,877,793	\$ 781,541	\$ 48,316
			-81.4%	140.3%	1517.5%	
2551	6111	ADMIN SALARY	\$ 144,994	\$ 142,337	\$ -	\$ 140,000
2551	6150	TRANS SALARY	\$ -	\$ -	\$ -	\$ 44,224
2551	6151	SECRETARIAL SUPPORT PAY	\$ 17,783	\$ 17,500	\$ 17,078	\$ 16,735
2551	6221	PEERS	\$ 1,117	\$ 1,117	\$ 1,172	\$ 9,373
2551	6231	SOCIAL SECURITY	\$ 1,320	\$ 1,320	\$ 1,061	\$ 1,076
2551	6232	MEDICARE	\$ 250	\$ 250	\$ 248	\$ 252
2551	6241	HEALTH INSURANCE	\$ -	\$ -	\$ 34	\$ -
2551	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 30	\$ -
2551	6341	TRANSPORTATION SERVICE	\$ 3,265,032	\$ 3,154,620	\$ 2,821,939	\$ 2,546,122
2551	6342	TRANSPORTATION SERVICE	\$ 49,060	\$ 47,401	\$ 89,762	\$ 112,741
2551	6411	SUPPLIES	\$ -	\$ -	\$ 80	\$ 8,177
2551	6452	SOFTWARE	\$ 4,876	\$ 4,876	\$ 4,200	\$ 11,476
2551	6486	DIESEL FUEL	\$ 352,687	\$ 320,624	\$ 359,201	\$ 469,494
		TOTAL TRANSPORTATION	\$ 3,837,119	\$ 3,690,045	\$ 3,294,805	\$ 3,359,670
			4.0%	12.0%	-1.9%	
2562	6132	SUMMER SCHOOL PAY	\$ 54,536	\$ 41,949	\$ 47,557	\$ 46,608
2562	6151	SECRETARIAL SUPPORT PAY	\$ 208,316	\$ 205,000	\$ 197,474	\$ 197,412
2562	6153	NUTRITION SERVICE SALARY	\$ 1,481,000	\$ 1,455,000	\$ 1,458,075	\$ 1,473,348
2562	6161	SUPPORT STAFF OVERTIME	\$ 25,913	\$ 25,913	\$ 28,379	\$ 28,429
2562	6162	SUPPORT STAFF HOURLY PAY	\$ 98,289	\$ 98,289	\$ 90,768	\$ 79,386
2562	6171	SUPPORT SICK LEAVE PAYOUT	\$ 4,736	\$ 4,736	\$ 18,929	\$ 694
2562	6211	PSRS	\$ -	\$ -	\$ 1,716	\$ -
2562	6221	PEERS	\$ 142,000	\$ 139,385	\$ 137,445	\$ 138,993
2562	6231	SOCIAL SECURITY	\$ 115,000	\$ 111,842	\$ 109,789	\$ 109,064

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
2562	6232	MEDICARE	\$ 26,000	\$ 25,199	\$ 25,676	\$ 25,507
2562	6241	HEALTH INSURANCE	\$ 320,000	\$ 320,000	\$ 308,866	\$ 305,940
2562	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 3,020	\$ -
2562	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 2,963	\$ -
2562	6331	FOOD PURCHASED SERVICE	\$ 125,000	\$ 125,000	\$ 134,646	\$ 131,362
2562	6471	FOOD	\$ 2,500,000	\$ 2,450,000	\$ 2,520,998	\$ 2,379,666
2562	6472	NON-FOOD	\$ 150,000	\$ 150,000	\$ 136,072	\$ 134,966
2562	6541	EQUIPMENT	\$ 100,000	\$ 57,514	\$ 125,940	\$ 104,800
		TOTAL NUTRITION SERVICES	\$ 5,350,790	\$ 5,209,827	\$ 5,348,313	\$ 5,156,176
			2.7%	-2.6%	3.7%	
3111	6131	SUB TEACHER PAY	\$ -	\$ -	\$ -	\$ 342
3111	6151	MILLER CENTER SUPPORT PAY	\$ 82,310	\$ 81,000	\$ 68,889	\$ 107,940
3111	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 627	\$ 901
3111	6162	SUPPORT STAFF HOURLY PAY	\$ 10,000	\$ 10,000	\$ 11,968	\$ -
3111	6211	PSRS	\$ -	\$ -	\$ 2,726	\$ 14,191
3111	6221	PEERS	\$ 2,459	\$ 2,459	\$ 3,454	\$ 29,915
3111	6231	SOCIAL SECURITY	\$ 5,773	\$ 5,773	\$ 4,931	\$ 26,911
3111	6232	MEDICARE	\$ 1,318	\$ 1,318	\$ 1,153	\$ 6,687
3111	6241	HEALTH INSURANCE	\$ 12,000	\$ 12,000	\$ 10,940	\$ 79,380
3111	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 161	\$ -
3111	6343	TRAVEL/PD	\$ -	\$ -	\$ -	\$ 21,601
3111	6391	OTHER PURCHASED SERVICES	\$ 1,271	\$ 1,271	\$ 1,055	\$ 242,896
3111	6411	SUPPLIES	\$ 2,629	\$ 2,629	\$ 1,838	\$ 13,218
3111	6414	SUPPLIES	\$ -	\$ -	\$ -	\$ 25,672
3111	6542	EQUIPMENT	\$ 30,000	\$ 4,925	\$ 10,150	\$ -
		TOTAL COMMUNITY SERVICE/PAT	\$ 147,760	\$ 121,375	\$ 117,890	\$ 569,655
			21.7%	3.0%	-79.3%	
3511	6111	ADMIN SALARY	\$ -	\$ -	\$ -	\$ -
3511	6113	PAT SALARY	\$ 396,600	\$ 390,000	\$ 374,411	\$ 378,427
3511	6151	SECRETARIAL SUPPORT PAY	\$ 31,626	\$ 31,123	\$ 30,688	\$ -
3511	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ 965	\$ -
3511	6163	SUPPORT STAFF SUBS	\$ -	\$ -	\$ 292	\$ -
3511	6171	SUPPORT SICK LEAVE PAYOUT	\$ -	\$ -	\$ -	\$ -
3511	6211	PSRS	\$ 15,122	\$ 15,122	\$ 13,601	\$ -
3511	6221	PEERS	\$ 24,559	\$ 24,317	\$ 23,947	\$ -
3511	6231	SOCIAL SECURITY	\$ 23,007	\$ 23,007	\$ 21,430	\$ -
3511	6232	MEDICARE	\$ 5,892	\$ 5,892	\$ 5,423	\$ -
3511	6241	HEALTH INSURANCE	\$ 76,000	\$ 76,000	\$ 68,319	\$ -
3511	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 480	\$ -
3511	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 713	\$ -
3511	6311	SUB SERVICES	\$ -	\$ -	\$ -	\$ -
3511	6343	TRAVEL/PD	\$ 23,000	\$ 23,000	\$ 20,170	\$ -
3511	6411	SUPPLIES	\$ 12,000	\$ 12,000	\$ 11,414	\$ -
		TOTAL PAT	\$ 607,806	\$ 600,461	\$ 571,853	\$ 378,427
			1.2%	5.0%	51.1%	
3512	6112	CERTIFIED SALARY	\$ 335,915	\$ 330,000	\$ 69,936	\$ -
3512	6117	NON-CONTRACT PAY	\$ 6,800	\$ 6,800	\$ -	\$ -
3512	6141	CERT SICK LEAVE PAYOUT	\$ 1,073	\$ 1,073	\$ -	\$ -
3512	6157	PARA/AIDE SALARY	\$ 129,256	\$ 127,016	\$ 24,630	\$ -
3512	6161	SUPPORT STAFF OVERTIME	\$ -	\$ -	\$ -	\$ -
3512	6211	PSRS	\$ 51,546	\$ 51,546	\$ 11,089	\$ -
3512	6221	PEERS	\$ 12,700	\$ 12,700	\$ 2,070	\$ -
3512	6231	SOCIAL SECURITY	\$ 7,900	\$ 7,900	\$ 1,418	\$ -
3512	6232	MEDICARE	\$ 6,700	\$ 6,700	\$ 1,275	\$ -

Function	Object	Description	FY17 Budget	FY16 Budget	FY15 Actual	FY14 Actual
3512	6241	HEALTH INSURANCE	\$ 67,600	\$ 67,600	\$ 13,360	\$ -
3512	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 185	\$ -
3512	6311	SUB SERVICES	\$ 7,000	\$ 7,000	\$ -	\$ -
3512	6411	SUPPLIES	\$ 8,500	\$ 8,500	\$ -	\$ -
		TOTAL EARLY CHILDHOOD	\$ 634,990	\$ 626,835	\$ 123,962	\$ -
			1.3%	405.7%		
3912	6112	CERTIFIED SALARY	\$ 10,686	\$ 10,500	\$ 3,253	\$ -
3912	6211	PSRS	\$ 2,000	\$ 2,000	\$ 522	\$ -
3912	6232	MEDICARE	\$ -	\$ -	\$ 45	\$ -
3912	6241	HEALTH INSURANCE	\$ -	\$ -	\$ 352	\$ -
3912	6242	BOARD PAID H.S.A.	\$ -	\$ -	\$ 4	\$ -
3912	6251	LONG TERM DISABILITY	\$ -	\$ -	\$ 6	\$ -
3912	6391	OTHER PURCHASED SERVICES	\$ 500	\$ 500	\$ 796	\$ -
3912	6411	SUPPLIES	\$ 7,000	\$ 7,000	\$ 3,888	\$ -
		TOTAL PARENT INVOLVEMENT	\$ 20,186	\$ 20,000	\$ 8,866	\$ -
			0.9%	125.6%		
4051	6521	FACILTIY IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 25,016
4051	6531	FACILTIY IMPROVEMENTS	\$ 1,200,000	\$ 4,392,854	\$ 3,419,133	\$ 3,732,788
4051	6542	EQUIPMENT	\$ 18,238	\$ 18,238	\$ 6,285	\$ 1,198
		TOTAL FACILITY IMPROVEMENTS	\$ 1,218,238	\$ 4,411,092	\$ 3,425,418	\$ 3,759,003
			-72.4%	28.8%	-8.9%	
5111	6611	PRINCIPAL ON BONDS	\$ 1,925,000	\$ 1,800,000	\$ 1,700,000	\$ 1,500,000
5111	6612	PRINCIPAL ON DNR LOAN	\$ 127,838	\$ 123,109	\$ 118,556	\$ 37,041
5111	6621	INTEREST ON BONDS	\$ 1,970,569	\$ 2,247,919	\$ 2,202,067	\$ 1,996,258
5111	6622	INTEREST ON DNR LOAN	\$ 23,375	\$ 28,104	\$ 32,657	\$ 114,172
5111	6631	BOND FEES	\$ 5,000	\$ 83,954	\$ 2,200	\$ 101,490
		TOTAL GO/LEASE PURCHASE DEBT SERV	\$ 4,051,782	\$ 4,283,086	\$ 4,055,480	\$ 3,748,961
			-5.4%	5.6%	8.2%	
		GRAND TOTAL EXPENDITURES	\$ 94,431,873	\$ 97,763,225	\$ 91,943,554	\$ 89,116,420

BUDGET SUMMARY - ALL FUNDS

APPENDIX

Appendix - Table of Contents

A – 2016-17 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
2016-2017 SALARY SCHEDULE**

	BS	BS + 16	MA	MA + 16	MA + 32	Doctorate
1	\$ 35,500	\$ 37,635	\$ 39,770	\$ 41,905	\$ 44,040	\$ 46,890
2	\$ 36,229	\$ 38,364	\$ 40,499	\$ 42,634	\$ 44,769	\$ 47,619
3	\$ 36,958	\$ 39,093	\$ 41,228	\$ 43,363	\$ 45,498	\$ 48,348
4	\$ 37,687	\$ 39,822	\$ 41,957	\$ 44,092	\$ 46,227	\$ 49,077
5	\$ 38,416	\$ 40,551	\$ 42,686	\$ 44,821	\$ 46,956	\$ 49,806
6	\$ 39,145	\$ 41,280	\$ 43,415	\$ 45,550	\$ 47,685	\$ 50,535
7	\$ 39,874	\$ 42,009	\$ 44,144	\$ 46,279	\$ 48,414	\$ 51,264
8	\$ 40,603	\$ 42,738	\$ 44,873	\$ 47,008	\$ 49,143	\$ 51,993
9	\$ 41,332	\$ 43,467	\$ 45,602	\$ 47,737	\$ 49,872	\$ 52,722
10	\$ 42,061	\$ 44,196	\$ 46,331	\$ 48,466	\$ 50,601	\$ 53,451
11	\$ 42,790	\$ 44,925	\$ 47,060	\$ 49,195	\$ 51,330	\$ 54,180
12	\$ 43,519	\$ 45,654	\$ 47,789	\$ 49,924	\$ 52,059	\$ 54,909
13	\$ 44,248	\$ 46,383	\$ 48,518	\$ 50,653	\$ 52,788	\$ 55,638
14	\$ 44,977	\$ 47,112	\$ 49,247	\$ 51,382	\$ 53,517	\$ 56,367
15	\$ 45,706	\$ 47,841	\$ 49,976	\$ 52,111	\$ 54,246	\$ 57,096
16	\$ 46,435	\$ 48,570	\$ 50,705	\$ 52,840	\$ 54,975	\$ 57,825
17	\$ 47,164	\$ 49,299	\$ 51,434	\$ 53,569	\$ 55,704	\$ 58,554
18	\$ 47,893	\$ 50,028	\$ 52,163	\$ 54,298	\$ 56,433	\$ 59,283
19	\$ 48,622	\$ 50,757	\$ 52,892	\$ 55,027	\$ 57,162	\$ 60,012
20	\$ 49,351	\$ 51,486	\$ 53,621	\$ 55,756	\$ 57,891	\$ 60,741
21	\$ 50,080	\$ 52,215	\$ 54,350	\$ 56,485	\$ 58,620	\$ 61,470
22	\$ 50,809	\$ 52,944	\$ 55,079	\$ 57,214	\$ 59,349	\$ 62,199
23	\$ 51,538	\$ 53,673	\$ 55,808	\$ 57,943	\$ 60,078	\$ 62,928
24	\$ 52,267	\$ 54,402	\$ 56,537	\$ 58,672	\$ 60,807	\$ 63,657
25	\$ 52,996	\$ 55,131	\$ 57,266	\$ 59,401	\$ 61,536	\$ 64,386
26	\$ 53,725	\$ 55,860	\$ 57,995	\$ 60,130	\$ 62,265	\$ 65,115
27	\$ 54,454	\$ 56,589	\$ 58,724	\$ 60,859	\$ 62,994	\$ 65,844
28	\$ 55,183	\$ 57,318	\$ 59,453	\$ 61,588	\$ 63,723	\$ 66,573
29	\$ 55,912	\$ 58,047	\$ 60,182	\$ 62,317	\$ 64,452	\$ 67,302
30	\$ 56,641	\$ 58,776	\$ 60,911	\$ 63,046	\$ 65,181	\$ 68,031
31	\$ 57,370	\$ 59,505	\$ 61,640	\$ 63,775	\$ 65,910	\$ 68,760
32	\$ 58,099	\$ 60,234	\$ 62,369	\$ 64,504	\$ 66,639	\$ 69,489
33	\$ 58,828	\$ 60,963	\$ 63,098	\$ 65,233	\$ 67,368	\$ 70,218
34	\$ 59,557	\$ 61,692	\$ 63,827	\$ 65,962	\$ 68,097	\$ 70,947
35	\$ 60,286	\$ 62,421	\$ 64,556	\$ 66,691	\$ 68,826	\$ 71,676

APPENDIX B

JCPS R-IV BONDED DEBT SCHEDULE

Year	2007 *		2012		2014		2015		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	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		\$ 226,114					\$ 1,500,000	\$ 1,996,258	\$ 3,496,258
14/15	\$ 1,700,000	\$ 1,706,394		\$ 186,700		\$ 308,973			\$ 1,700,000	\$ 2,202,067	\$ 3,904,267
15/16	\$ 1,800,000	\$ 1,634,144		\$ 186,700		\$ 295,825			\$ 1,800,000	\$ 2,116,669	\$ 3,916,669
16/17	\$ 1,900,000	\$ 1,295,144		\$ 186,700		\$ 295,825	\$ 25,000	\$ 192,900	\$ 1,925,000	\$ 1,970,569	\$ 3,895,569
17/18	\$ 410,000	\$ 300,850		\$ 186,700	\$ 160,000	\$ 295,825	\$ 1,600,000	\$ 192,400	\$ 2,170,000	\$ 975,775	\$ 3,145,775
18/19	\$ 450,000	\$ 280,350		\$ 186,700	\$ 160,000	\$ 292,625	\$ 1,735,000	\$ 144,400	\$ 2,345,000	\$ 904,075	\$ 3,249,075
19/20	\$ 490,000	\$ 257,850		\$ 186,700	\$ 165,000	\$ 289,425	\$ 1,875,000	\$ 75,000	\$ 2,530,000	\$ 808,975	\$ 3,338,975
20/21	\$ 530,000	\$ 233,350		\$ 186,700	\$ 2,045,000	\$ 286,125			\$ 2,575,000	\$ 706,175	\$ 3,281,175
21/22	\$ 575,000	\$ 206,850		\$ 186,700	\$ 2,170,000	\$ 214,550			\$ 2,745,000	\$ 608,100	\$ 3,353,100
22/23	\$ 615,000	\$ 178,100		\$ 186,700	\$ 2,295,000	\$ 138,600			\$ 2,910,000	\$ 503,400	\$ 3,413,400
23/24	\$ 635,000	\$ 147,350		\$ 186,700	\$ 2,325,000	\$ 69,750			\$ 2,960,000	\$ 403,800	\$ 3,363,800
24/25	\$ 715,000	\$ 115,600	\$ 2,910,000	\$ 186,700					\$ 3,625,000	\$ 302,300	\$ 3,927,300
25/26	\$ 820,000	\$ 79,850	\$ 3,220,000	\$ 128,500					\$ 4,040,000	\$ 208,350	\$ 4,248,350
26/27	\$ 840,000	\$ 38,850	\$ 3,205,000	\$ 64,100					\$ 4,045,000	\$ 102,950	\$ 4,147,950
27/28	\$ -	\$ -							\$ -	\$ -	\$ -
Total	\$ 7,980,000	\$ 3,134,144	\$ 9,335,000	\$ 1,872,900	\$ 9,320,000	\$ 1,882,725	\$ 5,235,000	\$ 604,700	\$ 31,870,000	\$ 7,494,469	
Outstanding											
06/30/17	\$ 29,945,000										

JCPS LEASE PURCHASE REPAYMENT SCHEDULE

2001 DNR ENERGY LOAN

2006 DNR ENERGY LOAN

	2001 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

Appendix D

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	2015-16	Proj 2016-17
643	654	658	639	649	596	632	632	631	652	730	821	709	797	733	752	709	740
638	651	637	641	649	645	637	620	628	644	658	711	799	695	796	713	706	688
661	633	625	619	642	634	627	613	589	642	635	686	717	791	683	786	693	692
670	652	625	607	606	637	651	635	608	607	655	668	681	698	783	670	759	679
657	659	668	625	595	622	622	661	619	621	630	667	676	673	678	760	646	735
665	644	656	662	634	613	615	627	660	625	636	636	644	665	650	682	747	637
624	654	646	663	663	634	595	611	630	644	622	614	636	641	641	649	652	727
666	610	671	640	655	675	647	592	612	650	675	596	606	634	624	631	629	636
675	650	607	669	651	664	668	634	593	618	638	658	593	601	635	638	609	626
705	663	642	608	667	712	738	760	770	691	677	730	696	663	631	680	703	654
735	754	696	706	669	670	641	670	663	671	641	649	710	680	659	612	629	676
637	564	600	565	588	567	613	590	619	630	635	615	606	649	644	614	582	593
425	543	467	520	443	449	435	511	500	537	560	564	555	539	594	576	539	521
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	8,762	8,603	8,605
	-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%	-0.3%	

2016-17 Capital Improvements

Appendix E

Project	Amount
Lewis & Clark Track and Cafeteria Floor Replacement	\$ 800,000
West & JCHS Partial Roof Replacement	\$ 200,000
Mobile Classroom at Pioneer Trail	\$ 50,000
Moreau Heights Playground Fence	\$ 12,000
Misc Small Projects-Potential Projects Below	\$ 138,000
-Tuckpointing	
-Simonsen Exterior Doors	
-Dix Center HVAC	
-Cedar Hill Playground	
-Middle School Exterior Lighting	
-Simonsen Plaster Repair	
-Thomas Jefferson Cooling Tower Repairs	
-Misc Tile Floor Replacement	
-Remodel JCAC Room for New MS Alt. School Class	
-Remodel Cedar Hill Room for New Special Ed Classroom	
TOTAL	\$ 1,200,000

JCPS OPERATING BUDGET-2016-2017-PRELIMINARY-JUNE 2016

6/7/2016	ACTUAL		ACTUAL		ACTUAL		Budget		Budget		Projection-Re		Projection-Non Re		Projection-Re	
Revenue	2012-13		2013-14		2014-15		2015-16		2016-17		2017-18		2018-19		2018-19	
Current & Del Prop Tax	\$ 41,224,548	2%	\$ 40,509,798	-2%	\$ 41,176,020	2%	\$ 41,080,000	-0.2%	\$ 41,430,000	0.9%	\$ 42,465,750	2.5%	\$ 42,815,750	0.8%	\$ 43,886,144	2.5%
Prop C	\$ 7,188,728	1%	\$ 7,615,377	6%	\$ 8,064,185	6%	\$ 8,200,000	1.7%	\$ 8,280,000	1.0%	\$ 8,487,000	2.5%	\$ 8,699,175	2.5%	\$ 8,916,654	2.5%
Other Local	\$ 5,201,633	-2%	\$ 4,698,642	-10%	\$ 4,636,396	-1%	\$ 3,590,733	-23%	\$ 3,640,733	1.4%	\$ 3,690,733	1.4%	\$ 3,740,733	1.4%	\$ 3,790,733	1.3%
County	\$ 3,787,527	-8%	\$ 3,957,358	4%	\$ 4,476,544	13%	\$ 5,135,402	15%	\$ 4,735,402	-7.8%	\$ 4,735,402	0.0%	\$ 4,735,402	0.0%	\$ 4,735,402	0.0%
State Revenue	\$ 18,522,247	14%	\$ 17,850,779	-4%	\$ 19,618,156	10%	\$ 19,975,168	1.8%	\$ 19,639,023	-1.7%	\$ 20,539,023	4.6%	\$ 21,139,023	2.9%	\$ 21,739,023	2.8%
Federal Revenue	\$ 7,955,018	-2%	\$ 8,337,136	5%	\$ 8,988,532	8%	\$ 9,090,975	1.1%	\$ 9,090,975	0.0%	\$ 9,090,975	0.0%	\$ 9,090,975	0.0%	\$ 9,090,975	0.0%
Other	\$ 203,989	7%	\$ 233,004	14%	\$ 219,010	-6%	\$ 247,027	13%	\$ 247,027	0.0%	\$ 247,027	0.0%	\$ 247,027	0.0%	\$ 247,027	0.0%
Student Activity	\$ 1,148,832	0%	\$ 1,163,635	1%	\$ 1,241,661	7%	\$ 1,150,000	-7.4%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%
Total Revenues	\$ 84,083,690	3.00%	\$ 83,202,094	-1.0%	\$ 87,178,843	4.8%	\$ 87,319,305	0.2%	\$ 87,063,160	-0.3%	\$ 89,255,910	2.5%	\$ 90,468,085	1.4%	\$ 92,405,958	2.1%
% Change	3.00%		-1.05%		4.78%		0.16%		-0.29%		2.52%		1.36%		2.14%	
Expenditures																
Salaries	\$ 51,794,362	2%	\$ 51,504,374	-1%	\$ 51,976,839	1%	\$ 52,580,998	1.2%	\$ 54,404,721	3.5%	\$ 55,220,792	1.5%	\$ 56,049,104	1.5%	\$ 56,889,840	1.5%
Health Insurance	\$ 6,371,347	2%	\$ 6,287,059	-1%	\$ 6,145,386	-2%	\$ 6,252,400	1.7%	\$ 6,350,300	1.6%	\$ 6,350,800	0.0%	\$ 6,350,800	0.0%	\$ 6,350,800	0.0%
Other Benefits	\$ 8,548,478	2%	\$ 8,493,189	-1%	\$ 8,647,167	2%	\$ 9,079,238	5.0%	\$ 9,372,313	3.2%	\$ 9,512,898	1.5%	\$ 9,655,591	1.5%	\$ 9,800,425	1.5%
Purchased Services	\$ 5,396,910	5%	\$ 5,850,870	8%	\$ 7,595,607	30%	\$ 7,899,795	4.0%	\$ 7,872,789	-0.3%	\$ 7,977,789	1.3%	\$ 8,082,789	1.3%	\$ 8,187,789	1.3%
Supplies	\$ 8,255,512	10%	\$ 8,145,795	-1%	\$ 8,775,948	8%	\$ 8,036,028	-8.4%	\$ 8,007,829	-0.4%	\$ 8,007,829	0.0%	\$ 8,007,829	0.0%	\$ 8,007,829	0.0%
Utilities	\$ 1,940,566	8%	\$ 2,118,181	9%	\$ 1,993,695	-6%	\$ 1,947,024	-2.3%	\$ 2,141,727	10%	\$ 2,355,900	10%	\$ 2,591,490	10%	\$ 2,850,639	10%
Student Activity	\$ 1,198,452	-5%	\$ 1,117,522	-7%	\$ 1,220,624	9%	\$ 1,150,000	-5.8%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%	\$ 1,150,000	0.0%
Total Expenditures	\$ 82,307,175	2.90%	\$ 82,399,468	0.1%	\$ 85,134,642	3.3%	\$ 85,795,483	0.8%	\$ 88,149,679	2.7%	\$ 89,426,007	1.4%	\$ 90,737,603	1.5%	\$ 92,087,322	1.5%
% Change	2.90%		0.11%		3.32%		0.78%		2.74%		1.45%		1.47%		1.49%	
Transfer Out to Fund 4	\$ 2,500,000		\$ 1,500,000		\$ 2,600,000		\$ 2,100,000		\$ -		\$ -		\$ -		\$ -	
Ending Bal Oper Fund	\$ 21,275,455		\$ 20,578,081		\$ 20,022,282		\$ 19,446,104		\$ 18,359,585		\$ 18,189,488		\$ 17,919,970		\$ 18,238,606	
Fund Bal. %	25.8%		25.0%		23.5%		22.7%		20.8%		20.3%		19.7%		19.8%	
Chg in End Oper Bal	\$ (723,483)		\$ (697,374)		\$ (555,799)		\$ (576,178)		\$ (1,086,519)		\$ (170,097)		\$ (269,518)		\$ 318,636	
20% Fund Balance	\$ 16,461,435		\$ 16,479,894		\$ 17,026,928		\$ 17,159,097		\$ 17,629,936		\$ 17,885,201		\$ 18,147,521		\$ 18,417,464	
Student Activity Bal	\$ 339,640		\$ 385,752		\$ 406,790		\$ 406,790		\$ 406,790		\$ 406,790		\$ 406,790		\$ 406,790	
Fund 4 Balance	\$ 2,759,435		\$ 2,916,678		\$ 3,874,600		\$ 1,731,521		\$ 2,554,390		\$ 3,377,259		\$ 4,200,128		\$ 5,022,997	