

Fiscal Year 2018

BUDGET

Maplewood Richmond Heights School District



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for Approval

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BUDGET MESSAGE

OVERVIEW

The mission of the Maplewood Richmond Heights School District is to inspire and prepare students as leaders, scholars, stewards, and citizens for a diverse and changing world.

Central to our mission is the statement that we will inspire and prepare students as leaders, scholars, stewards and citizens. We call these four concepts “the cornerstones” of our district.

Scholarship: Academic rigor is at the heart of what we do in all our schools. In 2011, MRH had the biggest increase in test scores out of over 50 school districts in our region.

Leadership: Leadership courses, student government, off-site training, principals’ advisory groups...just a few of the many ways MRH students gain valuable leadership skills that they can use long after they’ve graduated.

Stewardship: We believe we are one human family on this planet and it is our responsibility to care for and nurture our collective home. We put this belief into practice in all aspects of the schools, from the classroom to the lunch room.

Citizenship: At MRH, we are creating global citizens, students who will grow into adults with strong values and understandings in the areas of social justice, systems thinking, and cultural awareness.

At MRH, we value...

Highly Qualified Teachers: We have one of the highest percentages of National Board Certified Teachers in the county.

Personalized Service: Our Home Visit program builds quality relationships with parents while small class sizes help students succeed.

Academic Rigor: Test scores keep increasing across the district and the high school has nearly doubled the number of college prep courses being offered.

Technology for 21st Century Learning: We were the first public school district in the county with one-to-one laptops at the secondary level.

Diversity: We implement professional development in social justice and culturally responsive teaching.

Outstanding Facilities: Almost every learning space in the entire district has been renovated since 2002 or is entirely new. The final areas to be updated will be complete by the fall of 2017.

The Fiscal Year 2018 budget reflects the MRH mission, the four cornerstones and shared values.

The Board of Education set forth the following budget directive at the December 15, 2016 Board of Education Meeting.

- Build the District’s budget conservatively using the following guidelines:
 - A high awareness of Federal, State, County and local financial conditions and their potential impact on the District.
 - The utilization of the “zero-base” budgeting method, reassessing District needs based on current goals, requirements and conditions.
 - An awareness of the impact of increased student enrollment on revenues and expenditures.
 - The creation of several scenarios describing possible responses to changing economic conditions.
 - The maintenance of reserves with a target of 17%.
- Continue to support professional development and curriculum initiatives.
 - Utilize existing technology instead of new instructional materials where appropriate.
 - Viewing the professional development budget as a “fixed” component of the District budget.
 - Targeting resources that focus on current curriculum initiatives addressing overall achievement and reduction of the achievement gap while preparing for students for college or a career, including improved resources for guided reading, ESL, and differentiated instruction.
 - Adhering to the District’s CSIP (Comprehensive School Improvement Plan) goals.
 - Establish and implement programs for which the goal will be that all students who have attended MRH schools for a period of two years will score at the proficient level or above on state standardized testing.
- Recognition of additional expenses associated with the transition of 2nd Grade to the ECC including staffing, materials, and supplies.
 - The inclusion of recommendations growing out of the work from Communications Forum and Compensation Benefits Task Force (CBTF) during 2017-2018 academic year.
 - Recognition of a need to build sufficient contingencies into the budget to address potential maintenance issues with aging facilities and the technology infrastructure.
 - A recognition of the potential loss of supplemental funding received during 2017 – 2018 school year.
 - Riverview Gardens Tuition
 - Title I and Title II
 - E-Rate
- Recognition of increases in Joe’s Place house repairs.

MRH utilizes the zero base budgeting model to create the annual budget. Each building principal and department head presents their budget to our Central Office Administrative Team for review. Those draft budgets are scrutinized and then edited and submitted to the Central Office for final internal approval. Annual personnel budgets are based on projected enrollment numbers and educational need for the coming academic year and adjusted accordingly from year to year. Draft district budgets are reviewed by the District Finance Committee and the Board of Education in budget workshops and then submitted to the Board of Education for final approval.

REVENUES

The Maplewood Richmond Heights School District utilizes a conservative approach to its budget projections for revenues. Projections are based upon data from the Missouri Department of Elementary and Secondary Education, State of Missouri budget appropriations, St. Louis County's Collector of Revenue's Office and from historical district data.

Local tax revenues for FY18 are projected to increase by \$1,070,000 based upon the preliminary assessed valuation figures provided by the Collector of Revenue. This includes \$276,000 for debt service and \$794,000 for operations. The preliminary 2017 net assessed valuation reflects a \$24 million or 8.7% increase. Within that increase is \$8.4 million of new construction that translates into approximately \$473,000 of new revenue. The District will also realize increased tax revenue as the growth exceeds the 2.1% Consumer Price Index (CPI) which was provided by the Missouri State Auditor's Office. Therefore an additional \$597,000 of revenue will be provided through assessment growth.

The School District Trust Fund which distributes a 1-cent statewide sales tax released \$774.3 million to school district through April 2017. This a 3.2% increase from the amounts distributed last year at this same period. It is likely the state will be able to fully distribute the \$800 million appropriated for the current school year. The statewide estimated sales tax revenue for FY18 is projected to be 2% higher and the district weighted average daily attendance (WADA), which is the student factor upon which the money is distributed, is expected to increase by 1.9%. The combination of these two factors leads to a projected \$45,000 increase in sales tax revenue.

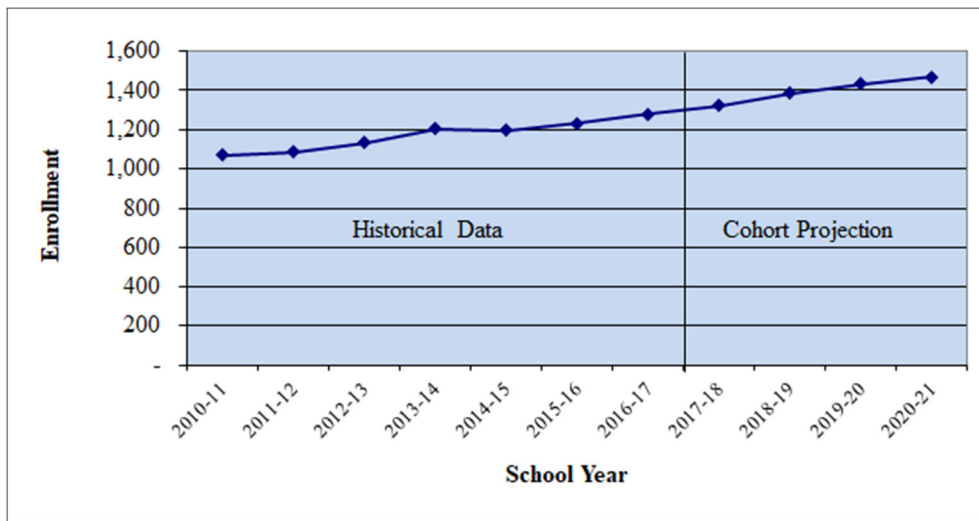
The Basic Formula provides school funding to the District by way of a per student formulary. Since MRH is considered a "hold harmless" district, it receives funding near its 2005-06 per Weighted Average Daily Attendance funding. For FY18, the funding amount per Weighted ADA is expected to be \$1,219.69 and projected Weighted ADA of 1,197.66 resulting in a total funding of \$1,461,000. It is also likely the District will receive some additional funding when the current year's formula is recalculated due to the expected rise in student ADA.

EXPENDITURES

One of the primary factors affecting overall expenditures in the Fiscal 2018 Budget is the increased enrollment trend that is occurring throughout the District.

Cohort sizes at grades K-1, since 2014, range consistently between 110-130 students. The District continues to think strategically about how best to deal with these growth trends. The Early Childhood Center is currently being expanded and renovated to accommodate the addition of the 2nd grade in 2017-18. This will open up additional classroom space at the Elementary school to accommodate the increased cohort sizes as they move through the grade levels.

Enrollment Projection



In response to the rise in enrollment and the expansion of the Early Childhood Center, the FY18 budget reflects an increase of 5 teachers, a pre-school teacher's aide, a part-time custodian and a part-time cook. Included in the staffing increase is the addition of an HR Specialist to support Human Resources and the Business Office.

In the spring of 2017, the Board of Education voted unanimously to pursue \$2.5 million in additional funding in the form of Certificates of Participation. This will allow the District to complete renovations to the Early Childhood Center, resurface the high school track, begin theatre upgrades and improve surveillance. The principal and interest payments on the certificates required an additional \$280,000 be budgeted in FY18.

The District's medical insurance premiums are expected to increase 9% for the next several years as this year's claims ratio is exceeding 200% while the normal ratio has been around 80%. Additional costs have been added to the Employee Benefits category to reflect this expected increase.

The accounting method to track student activity balances for each of the schools is being modified based upon the aspects of the financial software the District utilizes. Each activity account will begin each year with its starting balance as an individual fund balance and continue to use separate revenue and expenditures throughout the year. The combined estimated revenue and expenditures will be budgeted in district-wide control accounts and not by individual account. This will cause a variance throughout the document at the school/department level due the comparison of the two fiscal years having different accounting methods.

Another change is the creation of a separate account for tracking overtime pay. Currently, most overtime pay is charged back to the individual's salary account removing any ability to provide financial reporting. The new overtime account will allow for better tracking of additional costs incurred by the District and assist to monitor the regular salary accounts.

The Board of Education and administration continue to ensure efficiency and conservative spending through comprehensive reviews of staffing, programming, and other expenditures in the District.

FINANCIAL OUTLOOK

The Board of Education and Administration will continue to monitor expenditures, budget conservatively, and implement strategic budget reductions, as needed, to ensure they are effectively maintaining the District's mission to "inspire and prepare students as leaders, scholars, stewards and citizens for a diverse and changing world." Maintaining an adequate operating fund balance is an absolute requirement, to ensure the continued financial health of the District.

These practices were further confirmed by Standard and Poor's as they recently reviewed the District's finances as they assigned an AA-/Stable rating to the District's refunding bonds. They indicated that "The stable outlook reflects our expectation that the district will maintain, at least, strong finances, which supports its strong reserves on a modified cash basis. It also reflects the district's overall good financial management practices and policies, sustained by its budget administration and monitoring framework, which allows officials to plan for and make budget adjustments when necessary. In our view, the district's very strong wealth, in conjunction with its access to regional employment centers in the St. Louis metropolitan area also provide credit stability".

BUDGET SUMMARY

BUILDING BUDGETS

EARLY CHILDHOOD CENTER

Increases to the ECC are for the costs associated to adding the 2nd grade and expanded pre-school. These costs are also being partially absorbed in the curriculum and professional development budgets.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$1,414,740	\$1,477,377	\$1,752,532	\$2,251,657	\$2,835,089	\$ 583,432	25.9%
Benefits	384,342	397,863	433,273	634,468	831,445	196,977	31.0%
Purchased Service	1,799	1,799	81,904	73,847	101,175	27,328	37.0%
Supplies	70,519	95,295	91,118	93,396	106,622	13,226	14.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$1,871,400</u>	<u>\$1,972,334</u>	<u>\$2,358,827</u>	<u>\$3,053,368</u>	<u>\$3,874,331</u>	<u>\$ 820,963</u>	26.9%

ELEMENTARY

Elementary salaries and benefits have decreased from FY17 due to moving the 2nd grade to the Early Childhood Center. Supplies show a decrease due to the reduction of Title I funding and slight reduction in textbook expenditures. The greatest variance in the supply budget item is related to the change in how student activities accounts are managed.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$1,778,562	\$1,934,811	\$2,181,072	\$2,528,420	\$2,461,094	\$ (67,326)	-2.7%
Benefits	493,978	526,115	636,448	707,034	696,965	(10,069)	-1.4%
Purchased Service	5,915	4,404	192,009	165,975	187,097	21,122	12.7%
Supplies	111,730	129,538	118,438	150,914	82,304	(68,610)	-45.5%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$2,390,185</u>	<u>\$2,594,868</u>	<u>\$3,127,967</u>	<u>\$3,552,344</u>	<u>\$3,427,460</u>	<u>\$ (124,884)</u>	-3.5%

MIDDLE SCHOOL

The Middle School budget increase can be attributed to an increase in purchased services and increase in staffing related to the step increase for teachers. Benefits are reduced due to an overestimation in FY17.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 888,256	\$ 924,781	\$ 848,159	\$1,010,700	\$1,047,405	\$ 36,705	3.6%
Benefits	237,650	238,678	221,245	310,628	287,007	(23,621)	-7.6%
Purchased Service	77,499	83,004	121,866	129,210	144,110	14,900	11.5%
Supplies	22,785	42,183	34,077	40,672	43,096	2,424	6.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$1,226,189</u>	<u>\$1,288,647</u>	<u>\$1,225,348</u>	<u>\$1,491,210</u>	<u>\$1,521,618</u>	<u>\$ 30,408</u>	2.0%

HIGH SCHOOL

The greatest variance in the supply budget item is related to the change in how student activities accounts are managed. There is a slight reduction in purchased services.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$1,919,432	\$2,068,189	\$2,269,173	\$2,298,418	\$2,357,899	\$ 59,482	2.6%
Benefits	500,411	450,297	552,292	613,386	617,651	4,265	0.7%
Purchased Service	20,897	34,750	93,658	90,563	79,060	(11,503)	-12.7%
Supplies	139,463	134,544	108,661	144,746	72,100	(72,646)	-50.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$2,580,203</u>	<u>\$2,687,780</u>	<u>\$3,023,784</u>	<u>\$3,147,113</u>	<u>\$3,126,710</u>	<u>\$ (20,403)</u>	-0.6%

STUDENT SUCCESS CENTER

Changes to this budget are minimal and expected to be on par with the previous year (FY17).

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 307,493	\$ 393,027	\$ 265,316	\$ 299,900	\$ 310,746	\$ 10,846	3.6%
Benefits	74,120	95,780	71,182	87,912	84,450	(3,462)	-3.9%
Purchased Service	3,935	2,673	4,352	19,350	12,300	(7,050)	-36.4%
Supplies	7,517	10,281	5,404	16,725	14,900	(1,825)	-10.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 393,065</u>	<u>\$ 501,761</u>	<u>\$ 346,253</u>	<u>\$ 423,887</u>	<u>\$ 422,396</u>	<u>\$ (1,491)</u>	-0.4%

DEPARTMENT/PROGRAM BUDGETS

ATHLETICS

The most notable change to this budget is the decrease in benefits for FY18. The FY17 benefits budgets were overestimated and corrected for FY18.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 177,454	\$ 178,511	\$ 80,569	\$ 102,300	\$ 103,425	\$ 1,125	1.1%
Benefits	31,846	33,370	15,926	38,700	18,224	(20,476)	-52.9%
Purchased Service	53,389	52,320	51,139	54,842	57,892	3,050	5.6%
Supplies	21,988	33,415	9,608	11,440	12,900	1,460	12.8%
Capital Outlay	-	-	1,949	9,508	8,500	(1,008)	-10.6%
	<u>\$ 284,678</u>	<u>\$ 297,616</u>	<u>\$ 159,190</u>	<u>\$ 216,790</u>	<u>\$ 200,941</u>	<u>\$ (15,849)</u>	<u>-7.3%</u>

ASSESSMENT

Overall the assessment budget is decreased by 4.5% for FY18 due to a reduction in services.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 778	\$ 56,293	\$ 56,293	\$ 70,000	\$ 72,548	\$ 2,548	3.6%
Benefits	60	15,192	13,986	18,280	18,399	119	0.7%
Purchased Service	10,086	16,000	16,371	16,750	2,100	(14,650)	-87.5%
Supplies	46,581	43,250	18,411	54,352	59,183	4,831	8.9%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 57,504</u>	<u>\$ 130,735</u>	<u>\$ 105,061</u>	<u>\$ 159,382</u>	<u>\$ 152,230</u>	<u>\$ (7,152)</u>	<u>-4.5%</u>

BOARD OF EDUCATION

No changes to this budget for FY18

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	-	-	0.0%
Purchased Service	20,887	21,893	18,611	23,875	23,875	-	0.0%
Supplies	757	119	433	1,500	1,500	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 21,644</u>	<u>\$ 22,013</u>	<u>\$ 19,044</u>	<u>\$ 25,375</u>	<u>\$ 25,375</u>	<u>\$ -</u>	<u>0.0%</u>

COMMUNICATIONS

Salaries and benefits are slightly higher due to the percentage increase applied for FY18. Supplies are also higher but remain comparable to those of the previous year (FY17).

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 113,498	\$ 112,019	\$ 101,032	\$ 116,200	\$ 120,467	\$ 4,267	3.7%
Benefits	29,213	27,907	24,022	29,880	30,201	321	1.1%
Purchased Service	48,769	38,177	54,680	50,365	48,740	(1,625)	-3.2%
Supplies	16,537	13,178	12,106	12,900	15,350	2,450	19.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 208,017</u>	<u>\$ 191,280</u>	<u>\$ 191,840</u>	<u>\$ 209,345</u>	<u>\$ 214,758</u>	<u>\$ 5,413</u>	2.6%

CURRICULUM

Variances in this budget reflect an increase in new texts related to new courses being offered throughout the District as well as supplies to support the reconfiguration of grade level loops and moving the 2nd grade to the Early Childhood Center.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 75,968	\$ 61,231	\$ 27,851	\$ 52,000	\$ 39,500	\$ (12,500)	-24.0%
Benefits	11,518	9,053	4,528	8,294	6,301	(1,993)	-24.0%
Purchased Service	23,268	121,729	-	30,000	26,000	(4,000)	-13.3%
Supplies	27,591	26,194	26,447	37,200	59,050	21,850	58.7%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 138,345</u>	<u>\$ 218,207</u>	<u>\$ 58,826</u>	<u>\$ 127,494</u>	<u>\$ 130,851</u>	<u>\$ 3,357</u>	2.6%

SUPERINTENDENT

Variances in this budget are related to expected salary increases for support staff and administrator salaries.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 211,140	\$ 217,474	\$ 217,474	\$ 227,300	\$ 235,237	\$ 7,937	3.5%
Benefits	63,751	63,655	63,224	49,115	49,220	105	0.2%
Purchased Service	56,634	53,215	45,684	62,020	64,720	2,700	4.4%
Supplies	5,167	3,693	1,576	4,225	4,225	-	0.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 336,693</u>	<u>\$ 338,037</u>	<u>\$ 327,958</u>	<u>\$ 342,660</u>	<u>\$ 353,402</u>	<u>\$ 10,742</u>	3.1%

ASSISTANT SUPERINTENDENT

The increase is due to the addition of a support staff member and staff training services.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 225,716	\$ 232,487	\$ 232,487	\$ 243,100	\$ 278,699	\$ 35,599	14.6%
Benefits	57,806	57,309	56,658	57,713	68,030	10,317	17.9%
Purchased Service	4,670	2,307	3,254	55,512	70,524	15,012	27.0%
Supplies	457	222	-	2,800	3,200	400	14.3%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 288,649</u>	<u>\$ 292,325</u>	<u>\$ 292,399</u>	<u>\$ 359,125</u>	<u>\$ 420,453</u>	<u>\$ 61,328</u>	17.1%

PERSONNEL

The reduction to this budget is related to the need for less teacher mentors and staff tuition reimbursement.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 213,961	\$ 207,719	\$ -	\$ 12,000	\$ 6,000	\$ (6,000)	-50.0%
Benefits	78,602	30,541	-	2,000	1,821	(179)	-9.0%
Purchased Service	88,169	63,541	55,786	39,000	34,500	(4,500)	-11.5%
Supplies	3,677	3,035	696	1,800	2,000	200	11.1%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 384,408</u>	<u>\$ 304,837</u>	<u>\$ 56,482</u>	<u>\$ 54,800</u>	<u>\$ 44,321</u>	<u>\$ (10,479)</u>	-19.1%

PROFESSIONAL DEVELOPMENT

Increases to this budget are due to an increase to staff training costs related to moving the 2nd grade to the Early Childhood Center and the reconfiguration of the grade level loops at the Early Childhood Center and Elementary.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 4,551	\$ 7,006	\$ -	\$ 35,000	\$ 27,180	\$ (7,820)	-22.3%
Benefits	707	936	-	7,000	5,199	(1,801)	-25.7%
Purchased Service	178,624	262	9,343	163,500	188,300	24,800	15.2%
Supplies	2,262	-	-	12,000	12,500	500	4.2%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 186,144</u>	<u>\$ 8,203</u>	<u>\$ 9,343</u>	<u>\$ 217,500</u>	<u>\$ 233,179</u>	<u>\$ 15,679</u>	7.2%

TECHNOLOGY

Capital Outlay expenditures are up due to the equipping of the ECC with technology, theatre technology upgrades and security system installation and upgrades throughout the District.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 450,444	\$ 463,940	\$ 408,722	\$ 360,400	\$ 374,514	\$ 14,114	3.9%
Benefits	119,800	118,308	102,589	91,758	93,517	1,759	1.9%
Purchased Service	386,898	294,577	301,482	306,381	279,904	(26,477)	-8.6%
Supplies	37,162	50,338	39,981	191,934	172,000	(19,934)	-10.4%
Capital Outlay	190,904	246,892	327,543	237,218	389,500	152,282	64.2%
	<u>\$1,185,208</u>	<u>\$1,174,055</u>	<u>\$1,180,316</u>	<u>\$1,187,691</u>	<u>\$1,309,435</u>	<u>\$ 121,744</u>	10.3%

BUILDINGS AND GROUNDS

Increases in salaries and benefit are due to the percentage increase to support staff salaries for FY18. The capital expenditures budget reflects a decrease from the previous year, however all remaining bond issue funds budgeted and not expended in FY17 will be rolled into the FY18 budget after the close of the current fiscal year.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 901,602	\$ 877,486	\$ 883,102	\$ 908,250	\$ 941,074	\$ 32,824	3.6%
Benefits	266,321	216,192	246,233	255,853	287,203	31,350	12.3%
Purchased Service	164,328	199,143	231,337	272,528	303,635	31,107	11.4%
Supplies	138,046	236,369	187,250	184,050	193,250	9,200	5.0%
Capital Outlay	168,521	387,586	121,489	5,331,814	3,490,712	(1,841,102)	-34.5%
	<u>\$1,638,817</u>	<u>\$1,916,777</u>	<u>\$1,669,410</u>	<u>\$6,952,495</u>	<u>\$5,215,874</u>	<u>\$(1,736,621)</u>	-25.0%

UTILITIES

The District is planning for a slight increase in utilities costs for FY18 due to increases to the cost of energy.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Benefits	-	-	-	-	-	-	0.0%
Purchased Service	67,267	66,217	75,738	85,551	93,626	8,075	9.4%
Supplies	393,237	350,831	359,297	414,645	456,110	41,465	10.0%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 460,504</u>	<u>\$ 417,049</u>	<u>\$ 435,036</u>	<u>\$ 500,196</u>	<u>\$ 549,736</u>	<u>\$ 49,540</u>	9.9%

BUSINESS OFFICE

Salary variance is due to the reclassification of a department personnel. Reductions in supplies are the change in how student activities accounts are managed. Each student activities account will now maintain a fund balance rather than a budget balance. A control account will be created for budgetary purposes.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 205,991	\$ 155,520	\$ 213,525	\$ 218,600	\$ 186,476	\$ (32,124)	-14.7%
Benefits	160,546	127,750	135,418	152,810	153,043	233	0.2%
Purchased Service	188,460	289,121	48,784	226,089	223,100	(2,989)	-1.3%
Supplies	74,538	43,489	33,479	40,300	5,000	(35,300)	-87.6%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 629,534</u>	<u>\$ 615,881</u>	<u>\$ 431,205</u>	<u>\$ 637,799</u>	<u>\$ 567,619</u>	<u>\$ (70,180)</u>	<u>-11.0%</u>

TRANSPORTATION

The slight reduction to salaries for this account is attributed to the redistribution of FTE between departments (Buildings and Grounds/Transportation).

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$ 167,201	\$ 170,733	\$ 160,383	\$ 168,100	\$ 164,443	\$ (3,657)	-2.2%
Benefits	49,372	46,799	44,856	45,640	50,743	5,103	11.2%
Purchased Service	126,046	179,332	251,650	152,782	148,750	(4,032)	-2.6%
Supplies	35,835	28,486	30,549	33,700	42,400	8,700	25.8%
Capital Outlay	-	-	-	-	-	-	0.0%
	<u>\$ 378,454</u>	<u>\$ 425,350</u>	<u>\$ 487,438</u>	<u>\$ 400,222</u>	<u>\$ 406,336</u>	<u>\$ 6,114</u>	<u>1.5%</u>

CONSTRUCTION (BOND ISSUE & COPS)

The overall project budget for the renovation and expansion of the ECC is \$9.4 Million. That dollar amount is a combination of funds from the 2015 Bond Issue, operating budget from FY15, and the 2017 Certificates of Participation and the expenditures are distributed across FY17 and FY18.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Capital Outlay	\$ -	\$ -	\$ 320,734	\$5,100,000	\$3,395,712	\$(1,704,288)	-33.4%
Long & Short Term Debt	-	-	\$ 88,850	\$ 76,500	\$ -	(76,500)	-100.0%
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 409,584</u>	<u>\$5,176,500</u>	<u>\$3,395,712</u>	<u>\$(1,780,788)</u>	<u>-34.4%</u>

FUND BALANCES SUMMARY by FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
GENERAL FUND							
Beginning Fund Balance	\$ 2,115,440	\$ 3,023,958	\$ 2,615,218	\$ 3,099,615	\$ 4,089,784	\$ 990,169	
Plus: Revenues	\$ 9,865,057	\$ 8,802,491	\$ 14,534,441	\$ 16,227,700	\$ 16,989,000	\$ 761,300	4.7%
Less: Expenditures	7,188,861	7,387,752	7,042,202	7,850,978	8,204,119	353,141	4.5%
Surplus/(Deficit)	\$ 2,676,197	\$ 1,414,740	\$ 7,492,239	\$ 8,376,722	\$ 8,784,881	\$ 408,159	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers Out	\$ (1,767,679)	\$ (1,823,479)	\$ (7,007,842)	\$ (7,386,554)	\$ (8,631,665)		
Ending Fund Balance	\$ 3,023,958	\$ 2,615,218	\$ 3,099,615	\$ 4,089,784	\$ 4,243,000	\$ 153,216	
TEACHERS FUND							
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Plus: Revenues	\$ 8,272,423	\$ 8,544,823	\$ 3,028,874	\$ 3,176,800	\$ 3,070,000	\$ (106,800)	-3.4%
Less: Expenditures	9,567,893	9,890,057	9,566,716	10,557,718	11,199,683	641,965	6.1%
Surplus/(Deficit)	\$ (1,295,471)	\$ (1,345,234)	\$ (6,537,842)	\$ (7,380,918)	\$ (8,129,683)	\$ (748,765)	
Transfers In	\$ 1,295,471	\$ 1,345,234	\$ 6,537,842	\$ 7,380,918	\$ 8,129,683		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DEBT SERVICE FUND							
Beginning Fund Balance	\$ 2,824,434	\$ 2,644,069	\$ 2,878,074	\$ 3,460,029	\$ 3,893,284	\$ 433,255	
Plus: Revenues	\$ 3,072,378	\$ 3,518,520	\$ 12,891,289	\$ 9,120,000	\$ 4,245,000	\$ (4,875,000)	-53.5%
Less: Expenditures	3,252,743	3,284,514	12,309,334	8,686,745	3,182,810	(5,503,935)	-63.4%
Surplus/(Deficit)	\$ (180,365)	\$ 234,006	\$ 581,955	\$ 433,255	\$ 1,062,190	\$ 628,935	
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 2,644,069	\$ 2,878,074	\$ 3,460,029	\$ 3,893,284	\$ 4,955,474	\$ 1,062,190	
CAPITAL PROJECTS FUND							
Beginning Fund Balance	\$ 1,191,766	\$ 1,260,059	\$ 48,464	\$ 6,205,721	\$ 3,389,712	\$ (2,816,009)	
Plus: Revenues	\$ 2,076	\$ -	\$ 6,588,678	\$ 2,881,300	\$ 304,000	\$ (2,577,300)	-89.4%
Less: Expenditures	405,992	1,689,840	901,420	5,702,946	4,195,694	(1,507,252)	-26.4%
Surplus/(Deficit)	\$ (403,916)	\$ (1,689,840)	\$ 5,687,257	\$ (2,821,646)	\$ (3,891,694)	\$ (1,070,048)	
Transfers In	\$ 472,208	\$ 478,245	\$ 470,000	\$ 5,636	\$ 501,982		
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 1,260,059	\$ 48,464	\$ 6,205,721	\$ 3,389,712	\$ -	\$ (3,389,712)	

OPERATING FUNDS SUMMARY - PROJECTIONS

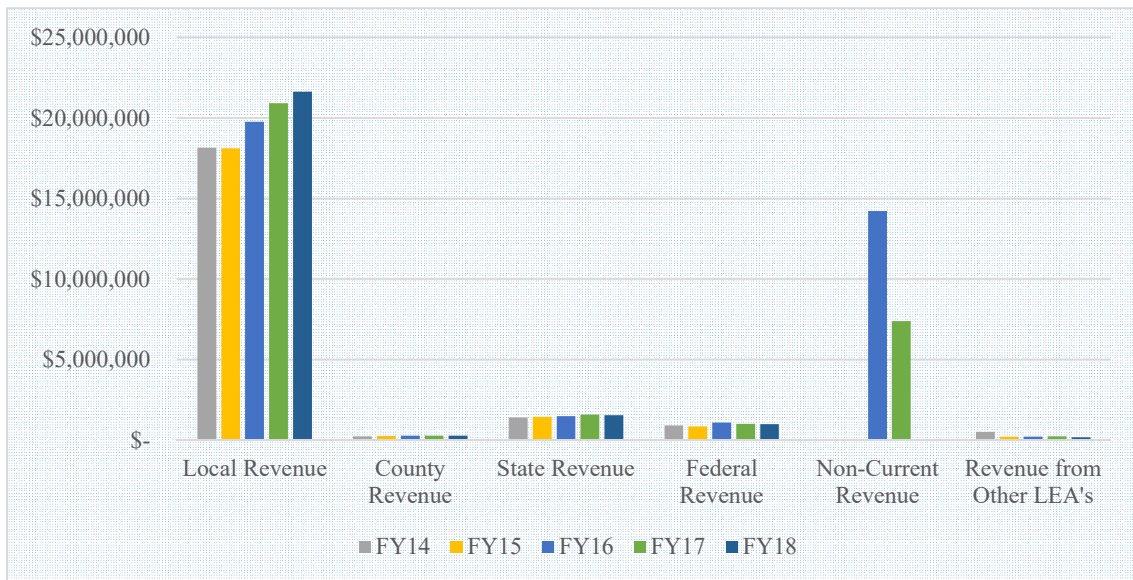
	ACTUALS			BUDGET		PROJECTION		
	2014	2015	2016	2017	2018	2019	2020	2021
Revenues Sources								
Local Revenue	\$15,394,090	\$ 14,916,794	\$ 15,048,940	\$ 16,597,600	\$ 17,375,000	\$17,375,000	\$17,375,000	\$17,375,000
County Revenue	165,745	166,352	177,357	211,000	211,000	211,000	211,000	211,000
State Revenue	1,402,873	1,452,110	1,276,095	1,589,900	1,551,000	1,551,000	1,551,000	1,551,000
Federal Revenue	676,062	605,829	843,596	766,000	752,000	752,000	752,000	752,000
Non-Current Revenue	-	-	116	-	-	-	-	-
Revenue from Other LEA's	498,709	206,230	217,210	240,000	170,000	170,000	170,000	170,000
Total Revenues	\$18,137,480	\$ 17,347,315	\$ 17,563,315	\$ 19,404,500	\$ 20,059,000	20,059,000	\$20,059,000	\$20,059,000
Expenditure Category								
Salaries	\$10,703,561	\$ 11,139,214	\$ 10,492,703	\$ 11,327,455	\$ 11,971,894	\$12,271,000	\$12,578,000	\$12,892,000
Benefits	2,956,546	2,846,178	2,804,553	3,223,431	3,406,431	3,543,000	3,685,000	3,796,000
Purchased Services	1,671,128	1,709,226	1,920,520	2,091,410	2,147,412	2,147,000	2,147,000	2,147,000
Supplies	1,425,519	1,583,191	1,389,878	1,764,799	1,876,065	1,876,000	1,876,000	1,876,000
Capital Outlay	-	-	-	-	-	-	-	-
Long & Short Term Debt	-	-	1,265	1,600	2,000	2,000	2,000	2,000
Total Expenditures	\$16,756,754	\$ 17,277,809	\$ 16,608,918	\$ 18,408,695	\$ 19,403,802	\$19,839,000	\$20,288,000	\$20,713,000
Surplus/(Deficit)	\$ 1,380,726	\$ 69,505	\$ 954,397	\$ 995,805	\$ 655,198	\$ 220,000	\$ (229,000)	\$ (654,000)
Beginning Fund Balance, July1	\$ 2,115,440	\$ 3,023,958	\$ 2,615,218	\$ 3,099,615	\$ 4,089,784	\$ 4,243,000	\$ 3,963,000	\$ 3,234,000
Transfers to: Capital Projects Fund	\$ (472,208)	\$ (478,245)	\$ (470,000)	\$ (5,636)	\$ (501,982)	\$ (500,000)	\$ (500,000)	\$ (500,000)
Ending Fund Balance, June 30	\$ 3,023,958	\$ 2,615,218	\$ 3,099,615	\$ 4,089,784	\$ 4,243,000	\$ 3,963,000	\$ 3,234,000	\$ 2,080,000
Fund Balance as Percent of Expenditures:	18.0%	15.1%	18.7%	22.2%	21.9%	20.0%	15.9%	10.0%

REVENUES BY SOURCE

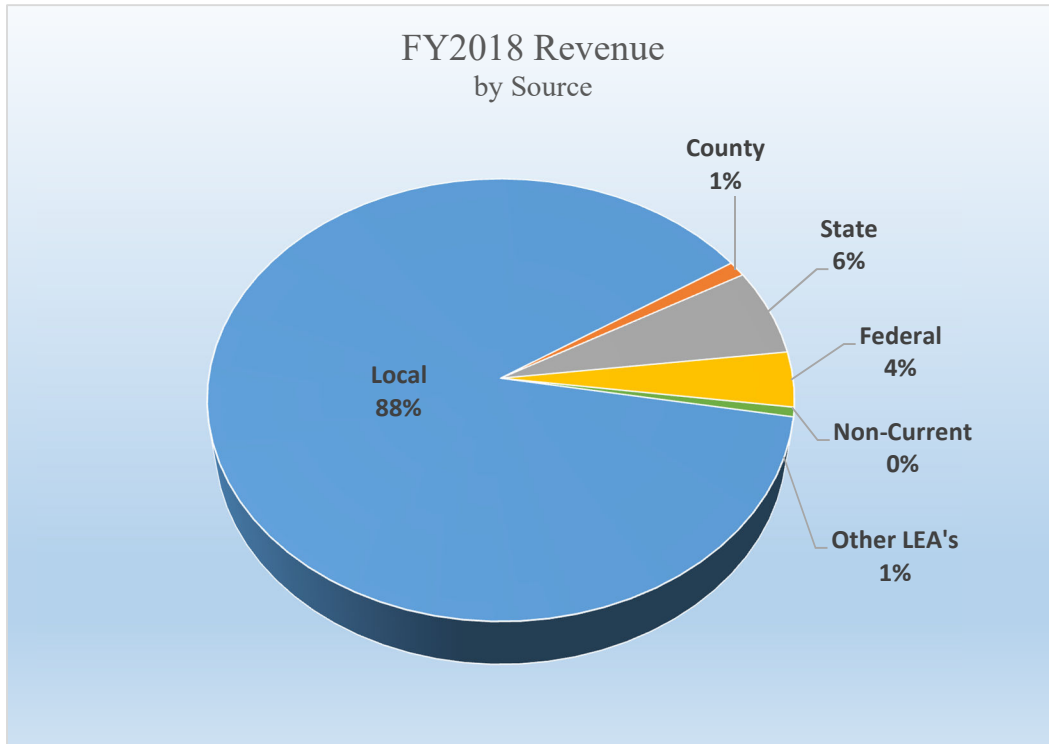
Total Revenues for FY2018 are projected to be \$24.6 million. The chart and graphs below shows the distribution of the prior year actual, current budget and projected budget by revenue source.

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Revenues Sources							
Local Revenue	\$18,161,368	\$18,117,033	\$19,769,280	\$20,912,600	\$21,624,000	\$ 711,400	3.4%
County Revenue	235,840	247,840	271,851	272,300	272,000	(300)	-0.1%
State Revenue	1,402,873	1,452,110	1,476,095	1,589,900	1,551,000	(38,900)	-2.4%
Federal Revenue	911,068	842,622	1,080,899	1,006,000	990,000	(16,000)	-1.6%
Non-Current Revenue	2,076	-	14,227,946	7,385,000	1,000	(7,384,000)	-100.0%
Revenue from Other LEA's	498,709	206,230	217,210	240,000	170,000	(70,000)	-29.2%
Total Revenues	\$21,211,934	\$20,865,834	\$37,043,282	\$31,405,800	\$24,608,000	\$(6,797,800)	-21.6%

The spikes in Non-Current Revenue sources are from transactions related to funding from the issuance of bonds and certificates as well as the refunding issues.

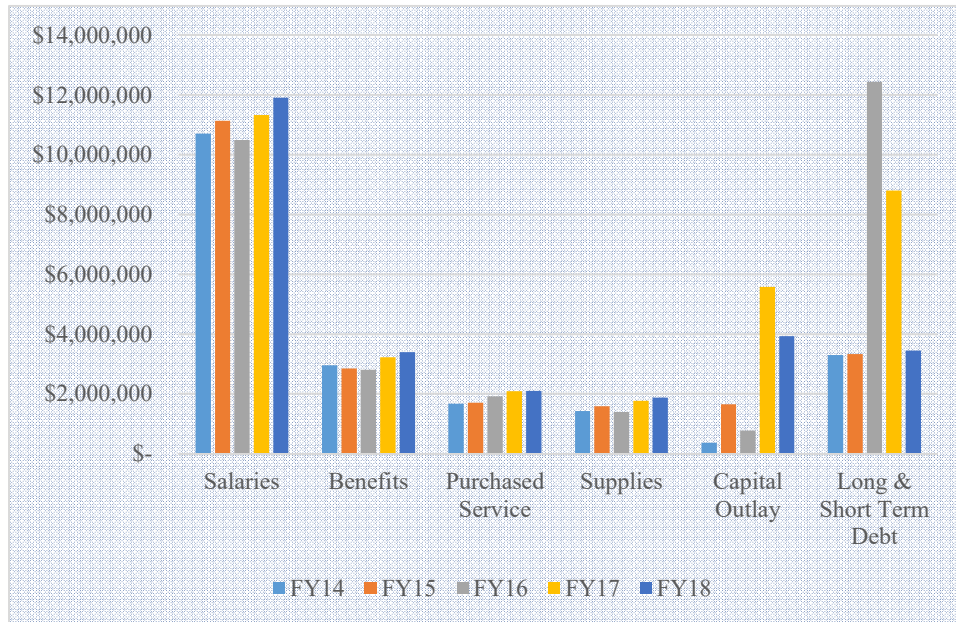


The District relies heavily upon local property taxes to support its operation as evidenced by the pie chart below which indicates that 88% of all revenue are derived from local sources.

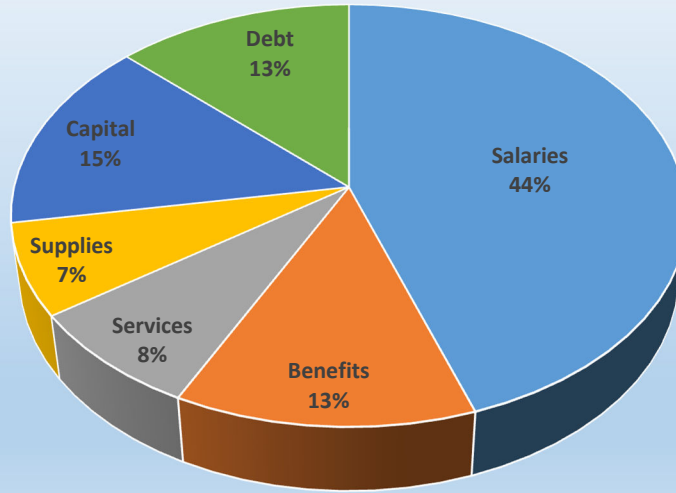


EXPENDITURES BY OBJECT

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Expenditures by Object							
Salaries	\$10,703,561	\$11,139,214	\$10,492,703	\$11,327,455	\$11,971,894	\$ 644,439	5.7%
Benefits	2,956,546	2,846,178	2,804,553	3,223,431	3,406,431	183,000	5.7%
Purchased Service	1,671,128	1,709,226	1,920,520	2,091,410	2,147,412	56,002	2.7%
Supplies	1,425,519	1,583,191	1,389,878	1,764,799	1,876,065	111,266	6.3%
Capital Outlay	364,036	1,647,434	771,714	5,584,540	3,935,712	(1,648,828)	-29.5%
Long & Short Term Debt	3,294,699	3,326,920	12,440,305	8,806,751	3,444,792	(5,361,959)	-60.9%
	<u>\$20,415,489</u>	<u>\$22,252,163</u>	<u>\$29,819,673</u>	<u>\$32,798,386</u>	<u>\$26,782,306</u>	<u>\$(6,016,080)</u>	<u>-18.3%</u>



FY18 Expenditures
by Object



BUDGET SUMMARY BY FUND

	General Funds			Teachers Fund	Debt Service Fund	Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity			Capital Projects	Bond Issue	COPS	
Revenues Sources									
Local Revenue	\$ 15,445,000	\$ 150,000	\$ 185,000	\$ 1,595,000	\$ 3,950,000	\$ 293,000	\$ 4,000	\$ 2,000	\$ 21,624,000
County Revenue	199,000	-	-	12,000	57,000	4,000	-	-	272,000
State Revenue	571,000	5,000	-	975,000	-	-	-	-	1,551,000
Federal Revenue	28,000	386,000	-	338,000	238,000	-	-	-	990,000
Non-Current Revenue	-	-	-	-	-	1,000	-	-	1,000
Revenue from Other LEA's	20,000	-	-	150,000	-	-	-	-	170,000
Total Revenues	<u>\$ 16,263,000</u>	<u>\$ 541,000</u>	<u>\$ 185,000</u>	<u>\$ 3,070,000</u>	<u>\$ 4,245,000</u>	<u>\$ 298,000</u>	<u>\$ 4,000</u>	<u>\$ 2,000</u>	<u>\$ 24,608,000</u>
Expenditure Programs									
Elementary	\$ 319,221	\$ -	\$ -	\$ 3,725,555	\$ -	\$ -	\$ -	\$ 100,000	\$ 4,144,776
Middle School	189,531	-	-	861,675	-	-	-	-	1,051,206
High School	202,626	-	-	2,457,276	-	-	-	-	2,659,902
Summer School	7,500	-	-	74,889	-	-	-	-	82,389
Gifted	6,995	-	-	188,940	-	-	-	-	195,935
Special Education	2,500	-	-	3,000	-	-	-	-	5,500
Supplemental Instruction	179,557	-	-	689,454	-	-	-	-	869,011
Bilingual	1,500	-	-	114,256	-	-	-	-	115,756
Career Education Programs	2,700	-	-	-	-	-	-	-	2,700
Co-Curricular Activities	-	-	185,000	56,798	-	-	-	-	241,798
Athletics	54,260	-	-	121,649	-	8,500	-	-	184,409
Contracted Educational Services	30,000	-	-	-	-	-	-	-	30,000
Subtotal - Instruction	<u>\$ 996,390</u>	<u>\$ -</u>	<u>\$ 185,000</u>	<u>\$ 8,293,492</u>	<u>\$ -</u>	<u>\$ 8,500</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 9,583,382</u>
Attendance & Social Work Services	\$ 130,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,851
Guidance Services	189,797	-	-	571,498	-	-	-	-	761,295
Health Services	183,823	-	-	-	-	1,000	-	-	184,823
Support Services - Instructional Staff	349,399	-	-	86,001	-	-	-	-	435,400
Educational Media Services	22,500	-	-	171,769	-	-	-	-	194,269
Board of Education Services	179,375	-	-	-	-	-	-	-	179,375
Executive Administration Services	116,057	-	-	386,817	-	-	-	-	502,874
Administrative Technology Services	-	-	-	-	-	-	-	-	-
Building Level Administration	344,945	-	-	1,024,129	-	-	-	-	1,369,074
Fiscal Services	431,619	-	-	-	-	-	-	-	431,619
Operation & Maintenance of Plan	2,333,413	-	-	-	-	245,000	-	-	2,578,413

	General Funds			Teachers Fund	Debt Service Fund	Capital Projects Funds			All Funds
	Incidental	Food Service	Student Activity			Capital Projects	Bond Issue	COPS	
Pupil Transportation	407,563	-	-	-	-	-	-	-	407,563
Food Service	-	719,547	-	-	-	46,000	-	-	765,547
Support Services - Central Office	1,089,567	-	-	123,783	-	239,500	-	-	1,452,850
Subtotal - Support Services	\$ 5,778,909	\$ 719,547	\$ -	\$ 2,363,997	\$ -	\$ 531,500	\$ -	\$ -	\$ 9,393,953
Early Childhood Programs	\$ 310,662	\$ -	\$ -	\$ 542,194	\$ -	\$ -	\$ -	\$ -	\$ 852,856
Non-Public School Pupil Services	2,825	-	-	-	-	-	-	-	2,825
Custody & Care of Childen Services	208,286	-	-	-	-	-	-	-	208,286
Other Community Services	500	-	-	-	-	-	-	-	500
Subtotal - Community Services	\$ 522,273	\$ -	\$ -	\$ 542,194	\$ -	\$ -	\$ -	\$ -	\$ 1,064,467
Facilities and Construction Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 893,212	\$ 2,402,500	\$ 3,295,712
Principal	\$ -	\$ -	\$ -	\$ -	\$ 2,197,005	\$ 240,000	\$ -	\$ -	\$ 2,437,005
Interest	2,000	-	-	-	978,805	19,482	-	-	1,000,287
Other Debt Related Fees	-	-	-	-	7,000	500	-	-	7,500
Total - Debt Services	\$ 2,000	\$ -	\$ -	\$ -	\$ 3,182,810	\$ 259,982	\$ -	\$ -	\$ 3,444,792
Total - Expenditures	<u>\$ 7,299,572</u>	<u>\$ 719,547</u>	<u>\$ 185,000</u>	<u>\$ 11,199,683</u>	<u>\$ 3,182,810</u>	<u>\$ 799,982</u>	<u>\$ 893,212</u>	<u>\$ 2,502,500</u>	<u>\$ 26,782,306</u>
Beginning Fund Balance	<u>\$ 3,808,498</u>	<u>\$ -</u>	<u>\$ 281,286</u>	<u>\$ -</u>	<u>\$ 3,893,284</u>	<u>\$ -</u>	<u>\$ 889,212</u>	<u>\$ 2,500,500</u>	<u>\$ 11,372,779</u>
Surplus/(Deficit)	\$ 8,963,428	\$ (178,547)	\$ -	\$ (8,129,683)	\$ 1,062,190	\$ (501,982)	\$ (889,212)	\$ (2,500,500)	\$ (2,174,306)
Transfers In/Out	\$ (8,810,212)	\$ 178,547		\$ 8,129,683		\$ 501,982			\$ -
Ending Fund Balance	<u>\$ 3,961,714</u>	<u>\$ -</u>	<u>\$ 281,286</u>	<u>\$ -</u>	<u>\$ 4,955,474</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,198,473</u>

ESTIMATED REVENUES

REVENUE ASSUMPTIONS AND TRENDS

Local property taxes, sales taxes and the state foundation formula accounts for **89%** of all operating fund revenue. Because of this, the more time and effort is spent examining and projecting the components of these three revenue sources.

Local Property Taxes

Property tax revenue is calculated by multiplying a tax rate to a property value and applying a projected collection percentage to that amount. However, there are multiple classifications of property and different tax rates are applied to each of these classifications for separate tax purposes.

All taxable property within the District is assessed biannually by the St. Louis County Assessor. Missouri law requires that real property be assessed at the following percentages of true value:

Residential real property.....	19%
Agricultural real property.....	12%
Commercial and all other real property.....	32%

On January 1 in every odd-numbered year, each county assessor must adjust the assessed valuation of all real property located within the county in accordance with a two-year assessment and equalization plan approved by the State Tax Commission.

The assessment ratio for personal property is generally 33% of true value. However, various subclasses of personal property are assessed at lower ratios.

Under Missouri law, tax abatement and tax increment financing districts are available for redevelopers. Tax abatement exempts business from property taxes for a period of time that usually does not exceed ten years. Tax increment financing (TIF) districts have their taxes frozen at the current levels and deprive the school district any increases that would have resulted from reassessment until the obligations are either repaid or for up to twenty-three years.

The table below shows the assessed valuation of property in the District as of December 31 of the tax year as received from the St. Louis County Assessor along with the preliminary 2018 assessment valuations:

Fiscal Year	Real Estate		Personal Property		Less TIF	Assessed Valuation	Percent Change
	Residential	Commercial	Regular	Manufacturing			
2013	\$166,707,080	\$74,867,910	\$28,609,040	\$ 2,722,150	\$(12,273,450)	\$260,632,730	0.1%
2014	161,213,900	74,291,170	29,085,970	2,904,270	(12,252,720)	255,242,590	-2.1%
2015	160,984,630	76,689,110	31,151,080	2,764,030	(7,770,170)	263,818,680	3.4%
2016	166,054,170	86,794,040	31,074,380	2,887,730	(10,845,900)	275,964,420	4.6%
2017	165,753,280	91,285,840	31,326,210	3,539,160	(17,181,400)	274,723,090	-0.4%
2018	181,964,900	101,974,190	31,326,210	3,539,160	(20,115,670)	298,688,790	8.7%

Based upon the assessed valuation, tax rates are calculated for each classification of property including the tax rates for operating and for debt service purposes. Since the county will be reassessing property, the change in assessed valuation is projected to provide additional funding of 2.1% which is the increase in the Consumer Price Index (CPI). The District is limited in revenue growth by the lower of 5%, the CPI, or actual growth.

Besides assessment growth, each year the District may obtain additional revenue from new construction which is property that is added to the tax rolls for that year. Revenue from new construction will fluctuate greatly as economic conditions and growth opportunities will vary and are normally not reoccurring. Below is the last five years of actual new construction valuations and the projected increase for fiscal year 2018.

Fiscal Year	Real Estate		Personal Property	Total
	Residential	Commercial		
2013	\$ 67,730	\$ 3,309,520	\$ -	\$3,377,250
2014	137,900	864,000	633,740	1,635,640
2015	159,500	9,922,000	1,896,360	11,977,860
2016	73,400	1,216,000	193,730	1,483,130
2017	188,000	6,620,800	956,890	7,765,690
2018	236,300	8,192,000	101,650	8,529,950

The following table shows tax rates by category with the projected tax rate based upon the projected assessment. The total adjusted tax rate is a calculation of all three property tax rates and is used for state funding purposes. The rate include both operating and debt service rates.

Fiscal Year	Real Estate		Personal Property	Debt Service	Total Adjusted Tax Rate	Percent Change
	Residential	Commercial				
2013	\$ 4.2565	\$ 4.3164	\$4.9158	\$1.0600	\$5.4145	0.8%
2014	\$ 4.3500	\$ 4.3500	\$4.9158	\$1.0600	\$5.4804	1.2%
2015	\$ 4.3500	\$ 4.3500	\$4.1958	\$1.2000	\$5.5500	1.3%
2016	\$ 4.2369	\$ 3.8536	\$4.9158	\$1.3500	\$5.5657	0.3%
2017	\$ 4.8556	\$ 4.4790	\$5.5041	\$1.3500	\$6.1848	11.1%
2018	\$ 4.6618	\$ 4.6846	\$5.5041	\$1.3500	\$6.1164	-1.1%

Below are the tax rates by Fund which is used to allocate revenue to each fund:

	Incidental	Teachers	Debt Service	Capital Projects
Unadjusted Tax Levy				
FY17	\$4.7348	\$0.0000	\$1.3500	\$0.1000
FY18	\$4.6664	\$0.0000	\$1.3500	\$0.1000
Adjusted Tax Levy				
FY17	\$4.7348	\$0.0000	\$1.3500	\$0.1000
FY18	\$4.6664	\$0.0000	\$1.3500	\$0.1000

Actual collection rates as well as trend information is used to project the budgeted rate to be applied to the individual property tax categories. The collection rates are broken down for current and delinquent tax receipts. The combined actual and projected collection rates (adjusted for county collection fees) for all categories of property are:

Property Tax Collection Rates			
Fiscal Year	Current Rate	Delinquent Rate	Total Rate
2013	94.66%	5.06%	99.72%
2014	94.81%	6.47%	101.28%
2015	97.13%	2.84%	99.97%
2016	97.02%	2.43%	99.45%
2017	97.25%	2.16%	99.41%
2018	96.49%	2.12%	98.61%

Based upon the variables indicated above, property tax revenue is calculated. The object codes used to record the receipt of local property taxes includes accounts 5111, 5112 and 5115. The actual and budgeted local property tax revenue is:

Fiscal Year	Property Tax Revenue	Percent Change
2013	\$15,164,580	2.3%
2014	15,307,791	0.9%
2015	15,832,712	3.4%
2016	16,429,690	3.8%
2017	18,134,000	10.4%
2018	19,318,000	6.5%

Sales Taxes

Sales tax revenue is generated through a 1-cent state-wide sales tax that was approved by the voters in 1982. Even though it is collected and distributed by the state, it is considered a local revenue source. The revenue is distributed under the provisions of the revised state aid formula using the prior year's weighted average daily attendance (WADA). The following table shows the amounts of sales tax revenue received for the actual and budgeted fiscal years:

Fiscal Year	WADA	Revenue Per WADA	Sales Tax Revenue	Percent Change
2012	1,035	\$834	\$ 863,775	7.8%
2013	1,065	833	886,603	2.6%
2014	1,100	885	973,311	9.8%
2015	1,114	921	1,026,516	5.5%
2016	1,118	948	1,059,442	3.2%
2017	1,175	977	1,148,000	8.4%
2018	1,197	997	1,193,000	3.9%

State Foundation Formula

The current state foundations formula was passed by the Missouri General Assembly in 2005 as was intended to transition the state away from a local tax rate based formula to a one that is primarily student-needs based. This formula was phased in over a seven-year period that started with the 2006-07 fiscal year. During this phase-in period, state aid for each school district was based upon a percentage of both the old and new formulas.

Maplewood Richmond Heights is designated as a “hold harmless” school district for the purposes of state aid. A clause in the formula indicates that no school will receive less funding per pupil in the current year than it received in the 2005-06 school year.

The District’s funding is determined by first multiplying the District’s weighted average daily attendance (WADA) by the average daily attendance (ADA) hold harmless funding dollar amount. This figure is adjusted by a “dollar value modifier,” which is an index of the relative purchasing power of dollar, calculated as one plus 15% of the difference of the regional wage ratio minus one. The product was adjusted by a proration factor based upon state funding, but was later eliminated which allows hold harmless district to be unaffected by shortfalls in state funding.

Note that the formula WADA is calculated differently than the one used for distribution of sales tax revenue. This WADA is based upon the greater of the current or the prior two year’s regular school years average daily attendance. Additional weight assigned for students who qualify for free and reduced lunch and those who possess limited English language proficiency plus the current year’s summer school average daily attendance.

Prior year recalculations of the formula are performed to ensure districts are paid upon the correct WADA. Based upon the results of this recalculation, a district will receive an adjustment to their current year funding.

A portion of the state aid received under the formula is from the “Classroom Trust Fund”. This is a fund established by the state treasury that contains a portion of the state’s gambling revenues. This money is distributed to school districts on the basis of average daily attendance. It is important to note that these funds are not in addition to the amount of the state aid calculation but a sub-category to account for educational gaming revenue.

Below is a summary of the adjusted formula calculations and next year's projection:

Fiscal Year	Weighted ADA	Per ADA Hold Harmless Funding	Dollar Value Modifier	Modified Per ADA Funding	Proration Factor	State Aid	Percent Change
2011	1,022.23	1,114.89	1.104	1,230.84	96.98%	\$1,220,200	
2012	1,042.45	1,114.89	1.104	1,230.84	94.15%	\$1,208,035	-1.0%
2013	1,067.95	1,114.89	1.092	1,217.46	92.58%	\$1,203,763	-0.4%
2014	1,096.85	1,114.89	1.089	1,214.12	93.28%	\$1,242,248	3.2%
2015	1,118.11	1,114.89	1.091	1,216.35	96.87%	\$1,317,439	6.1%
2016	1,117.64	1,114.89	1.092	1,217.46	n/a	\$1,360,679	3.3%
2017	1,172.67	1,114.89	1.095	1,220.81	n/a	\$1,432,000	5.2%
2018	1,197.66	1,114.89	1.094	1,219.69	n/a	\$1,461,000	2.0%

REVENUE BY OBJECT

ALL FUNDS

	2014	2015	2016	2017	2018	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
5111 Current Taxes	\$ 13,262,547	\$ 14,176,645	\$ 14,648,577	\$ 16,286,000	\$ 17,356,000	\$ 1,070,000	6.6%
5112 Delinquent Taxes	904,537	501,830	529,424	462,000	486,000	24,000	5.2%
5113 School District Trust Fund (Sales Tax)	973,311	1,026,516	1,059,442	1,148,000	1,193,000	45,000	3.9%
5114 Financial Institution Tax	31,812	14,127	11,358	31,000	31,000	-	0.0%
5115 M & M Surcharge	1,140,706	1,154,236	1,251,688	1,386,000	1,476,000	90,000	6.5%
5116 In Lieu Of Tax	730,126	4,018	-	1,000	-	(1,000)	-100.0%
5122 Summer School Tuition (K-12)	-	-	-	-	-	-	0.0%
5121 Regular Day School Tuition (K-12)	490,320	-	-	-	-	-	0.0%
5131 Transportation Fees	180	1,515	360	1,000	1,000	-	0.0%
5141 Interest Income	48,101	48,275	794,338	63,600	34,000	(29,600)	-46.5%
5143 Premium on Bonds Sold	-	-	256,793	341,000	-	(341,000)	-100.0%
5151 Food Service - Sales to Students	106,403	90,179	100,549	105,000	115,000	10,000	9.5%
5165 Food Service - Non-Program	19,976	28,338	40,698	45,000	35,000	(10,000)	-22.2%
5166 Food Service - Catering	-	-	3,110	10,000	-	(10,000)	-100.0%
5171 Admissions - Student Activity	-	-	-	-	-	-	0.0%
5174 Student Activity Revenues	180,113	166,207	280,092	185,000	185,000	-	0.0%
5181 Child Care Fees - Patrons	252,520	841,221	676,439	677,000	667,000	(10,000)	-1.5%
5191 Rentals	18,084	41,110	26,648	27,000	25,000	(2,000)	-7.4%
5192 Gifts & Donations	-	-	-	4,000	-	(4,000)	-100.0%
5195 Prior Period Adjustment	-	-	5,540	2,000	12,000	10,000	500.0%
5198 Miscellaneous Local Revenue	2,632	22,815	84,223	138,000	8,000	(130,000)	-94.2%
Subtotal - Local Revenue	\$ 18,161,368	\$ 18,117,033	\$ 19,769,280	\$ 20,912,600	\$ 21,624,000	\$ 711,400	3.4%
5211 Fines and Fees	\$ 22,269	\$ 12,607	\$ 11,705	\$ 12,000	\$ 12,000	\$ -	0.0%
5221 State Assessed Railroad & Utility Taxes	213,571	235,233	260,146	260,300	260,000	(300)	-0.1%
Subtotal - County Revenue	\$ 235,840	\$ 247,840	\$ 271,851	\$ 272,300	\$ 272,000	\$ (300)	-0.1%
5311 Basic Formula - State Monies	\$ 834,703	\$ 910,895	\$ 928,416	\$ 1,040,000	\$ 973,000	\$ (67,000)	-6.4%
5312 Transportation	41,482	37,215	37,424	45,000	45,000	-	0.0%
5319 Basic Formula - Classroom Trust Fund	441,352	419,669	426,410	461,000	488,000	27,000	5.9%
5324 Educational & Screening Program (PAT)	21,597	20,051	21,060	24,500	25,000	500	2.0%
5332 Career Education	1,800	1,800	1,800	1,800	2,000	200	11.1%
5333 Food Service	3,824	4,040	3,952	5,000	5,000	-	0.0%
5369 Public Placement/Excess Cost	7,720	8,115	8,245	7,000	7,000	-	0.0%
5382 Missouri Preschool Project	36,125	37,661	-	-	-	-	0.0%
5390 Homeless Trans-Bus Passes	14,135	12,665	-	-	-	-	0.0%
5397 Other State Revenue	135	-	48,789	5,600	6,000	400	7.1%
Subtotal - State Revenue	\$ 1,402,873	\$ 1,452,110	\$ 1,476,095	\$ 1,589,900	\$ 1,551,000	\$ (38,900)	-2.4%
5412 Medicaid	\$ 31,229	\$ 26,849	\$ 26,470	\$ 25,000	\$ 25,000	\$ -	0.0%
5427 Perkins Basic Grant, Career Education	3,213	3,289	-	3,000	3,000	-	0.0%
5437 IDEA Grants	7,500	-	13,798	1,500	-	(1,500)	-100.0%
5438 Collaborative Work Initiative Grant	-	-	-	7,500	-	(7,500)	-100.0%
5445 School Lunch Program	222,937	202,491	265,147	230,000	230,000	-	0.0%
5446 School Brkfast Program	155,253	129,064	149,271	131,000	131,000	-	0.0%
5448 After-School Snack Program	19,005	19,485	24,765	25,000	25,000	-	0.0%
5451 Title I, ESEA	176,050	156,599	202,142	185,000	175,000	(10,000)	-5.4%
5465 Title II, ESEA	60,876	61,100	59,606	65,000	70,000	5,000	7.7%
5481 Dept. of Food Service Programs	-	6,952	-	-	-	-	0.0%
5483 Head Start	-	-	102,398	93,000	93,000	-	0.0%
5497 Other Federal Revenue	235,005	236,793	237,303	240,000	238,000	(2,000)	-0.8%
Subtotal - Federal Revenue	\$ 911,068	\$ 842,622	\$ 1,080,899	\$ 1,006,000	\$ 990,000	\$ (16,000)	-1.6%
5611 Sale of Bonds	\$ -	\$ -	\$ 6,100,000	\$ 2,450,000	\$ -	\$ (2,450,000)	-100.0%
5631 Net Insurance Recovery	2,076	-	7,830	5,000	-	(5,000)	-100.0%
5651 Sale of Other Property	-	-	116	5,000	1,000	(4,000)	-80.0%
5692 Refunding Bonds	-	-	8,120,000	4,925,000	-	(4,925,000)	-100.0%
Subtotal - Non-Current Revenue	\$ 2,076	\$ -	\$ 14,227,946	\$ 7,385,000	\$ 1,000	\$ (7,384,000)	-100.0%
5811 Tuition From Other LEAs	\$ -	\$ -	\$ 206,229	\$ 220,000	\$ 150,000	\$ (70,000)	-31.8%
5841 Transportation From Other LEAs	498,709	206,230	10,981	20,000	20,000	-	0.0%
Subtotal - Revenue from Other LEA's	\$ 498,709	\$ 206,230	\$ 217,210	\$ 240,000	\$ 170,000	\$ (70,000)	-29.2%
TOTAL	\$ 21,211,934	\$ 20,865,834	\$ 37,043,282	\$ 31,405,800	\$ 24,608,000	\$ (6,797,800)	-21.6%

GENERAL FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
5111 Current Taxes	\$ 5,423,453	\$ 5,666,827	\$ 11,095,551	\$ 12,468,000	\$ 13,241,000	\$ 773,000	6.2%
5112 Delinquent Taxes	370,752	200,596	409,669	353,000	371,000	18,000	5.1%
5113 School District Trust Fund (Sales Tax)	-	-	-	-	-	-	0.0%
5114 Financial Institution Tax	31,812	14,127	11,358	31,000	31,000	-	0.0%
5115 M & M Surcharge	1,140,706	1,154,236	1,251,688	1,386,000	1,476,000	90,000	6.5%
5116 In Lieu Of Tax	730,126	4,018	-	1,000	-	(1,000)	-100.0%
5131 Transportation Fees	180	1,515	360	1,000	1,000	-	0.0%
5141 Interest Income	23,144	21,603	13,956	15,600	15,000	(600)	-3.8%
5151 Food Service - Sales to Students	106,403	90,179	100,549	105,000	115,000	10,000	9.5%
5165 Food Service - Non-Program	19,976	28,338	40,698	45,000	35,000	(10,000)	-22.2%
5166 Food Service - Catering	-	-	3,110	10,000	-	(10,000)	-100.0%
5174 Student Activity Revenues	180,113	166,207	280,092	185,000	185,000	-	0.0%
5181 Child Care Fees - Patrons	252,520	240,009	248,632	275,000	265,000	(10,000)	-3.6%
5191 Rentals	18,084	41,110	26,648	27,000	25,000	(2,000)	-7.4%
5192 Gifts & Donations	-	-	-	4,000	-	(4,000)	-100.0%
5195 Prior Period Adjustment	-	-	4,474	2,000	12,000	10,000	500.0%
5198 Miscellaneous Local Revenue	2,632	22,815	73,502	138,000	8,000	(130,000)	-94.2%
Subtotal - Local Revenue	\$ 8,299,902	\$ 7,651,581	\$ 13,560,288	\$ 15,046,600	\$ 15,780,000	\$ 733,400	4.9%
5221 State Assessed Railroad & Utility Taxes	\$ 71,738	\$ 76,872	\$ 165,652	\$ 199,000	\$ 199,000	\$ -	0.0%
Subtotal - County Revenue	\$ 71,738	\$ 76,872	\$ 165,652	\$ 199,000	\$ 199,000	\$ -	0.0%
5312 Transportation	\$ 41,482	\$ 37,215	\$ 37,424	\$ 45,000	\$ 45,000	\$ -	0.0%
5319 Basic Formula - Classroom Trust Fund	441,352	419,669	226,410	461,000	488,000	27,000	5.9%
5324 Educational & Screening Program (PAT)	10,798	10,025	21,060	24,500	25,000	500	2.0%
5333 Food Service	3,824	4,040	3,952	5,000	5,000	-	0.0%
5369 Public Placement/Excess Cost	7,720	8,115	8,245	7,000	7,000	-	0.0%
5382 Missouri Preschool Project	36,125	-	-	-	-	-	0.0%
5390 Homeless Trans-Bus Passes	14,135	615	-	-	-	-	0.0%
5397 Other State Revenue	135	-	28,362	5,600	6,000	400	7.1%
Subtotal - State Revenue	\$ 555,572	\$ 479,679	\$ 325,453	\$ 548,100	\$ 576,000	\$ 27,900	5.1%
5412 Medicaid	31,229	26,849	26,470	25,000	25,000	\$ -	0.0%
5427 Perkins Basic Grant, Career Education	3,213	3,289	-	3,000	3,000	-	0.0%
5437 IDEA Grants	7,500	-	6,298	-	-	-	0.0%
5445 School Lunch Program	222,937	202,491	265,147	230,000	230,000	-	0.0%
5446 School Brkfast Program	155,253	129,064	149,271	131,000	131,000	-	0.0%
5448 After-School Snack Program	19,005	19,485	24,765	25,000	25,000	-	0.0%
5481 Dept. of Food Service Programs	-	6,952	-	-	-	-	0.0%
5497 Other Federal Revenue	-	-	-	-	-	-	0.0%
Subtotal - Federal Revenue	\$ 439,137	\$ 388,130	\$ 471,950	\$ 414,000	\$ 414,000	\$ -	0.0%
5651 Sale of Other Property	-	-	116	-	-	-	0.0%
Subtotal - Non-Current Revenue	\$ -	\$ -	\$ 116	\$ -	\$ -	\$ -	0.0%
5841 Transportation From Other LEAs	\$ 498,709	\$ 206,230	\$ 10,981	\$ 20,000	\$ 20,000	\$ -	0.0%
Subtotal - Revenue from Other LEA's	\$ 498,709	\$ 206,230	\$ 10,981	\$ 20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$ 9,865,057	\$ 8,802,491	\$ 14,534,441	\$ 16,227,700	\$ 16,989,000	\$ 761,300	4.7%

TEACHERS FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
5111 Current Taxes	\$ 5,273,852	\$ 5,444,598	\$ -	\$ -	\$ -	\$ -	0.0%
5112 Delinquent Taxes	356,703	192,730	-	-	-	-	0.0%
5113 School District Trust Fund (Sales Tax)	973,311	1,026,516	1,059,442	1,148,000	1,193,000	45,000	3.9%
5121 Regular Day School Tuition (K-12)	490,320	-	-	-	-	-	0.0%
5141 Interest Income	3	157	337	1,000	-	(1,000)	-100.0%
5181 Child Care Fees - Patrons	-	601,212	427,807	402,000	402,000	-	0.0%
5195 Prior Period Adjustment	-	-	1,066	-	-	-	0.0%
5198 Miscellaneous Local Revenue	-	-	-	-	-	-	0.0%
Subtotal - Local Revenue	\$ 7,094,188	\$ 7,265,213	\$ 1,488,652	\$ 1,551,000	\$ 1,595,000	\$ 44,000	2.8%
5211 Fines and Fees	22,269	12,607	11,705	12,000	12,000	\$ -	0.0%
5221 State Assessed Railroad & Utility Taxes	71,738	76,872	-	-	-	-	0.0%
Subtotal - County Revenue	\$ 94,007	\$ 89,480	\$ 11,705	\$ 12,000	\$ 12,000	\$ -	0.0%
5311 Basic Formula - State Monies	834,703	910,895	928,416	1,040,000	973,000	\$ (67,000)	-6.4%
5324 Educational & Screening Program (PAT)	10,798	10,025	-	-	-	-	0.0%
5332 Career Education	1,800	1,800	1,800	1,800	2,000	200	11.1%
5382 Missouri Preschool Project	-	37,661	-	-	-	-	0.0%
5390 Homeless Trans-Bus Passes	-	12,050	-	-	-	-	0.0%
5397 Other State Revenue	-	-	20,426	-	-	-	0.0%
Subtotal - State Revenue	\$ 847,301	\$ 972,431	\$ 950,642	\$ 1,041,800	\$ 975,000	\$ (66,800)	-6.4%
5437 IDEA Grants	\$ -	\$ -	\$ 7,500	\$ 1,500	\$ -	\$ (1,500)	-100.0%
5438 Collaborative Work Initiative Grant	-	-	-	7,500	-	(7,500)	-100.0%
5451 Title I, ESEA	176,050	156,599	202,142	185,000	175,000	(10,000)	-5.4%
5465 Title II, ESEA	60,876	61,100	59,606	65,000	70,000	5,000	7.7%
5483 Head Start	-	-	102,398	93,000	93,000	-	0.0%
5497 Other Federal Revenue	-	-	-	-	-	-	0.0%
Subtotal - Federal Revenue	\$ 236,926	\$ 217,699	\$ 371,646	\$ 352,000	\$ 338,000	\$ (14,000)	-4.0%
5811 Tuition From Other LEAs	\$ -	\$ -	\$ 206,229	\$ 220,000	\$ 150,000	\$ (70,000)	-31.8%
5841 Transportation From Other LEAs	-	-	-	-	-	-	0.0%
Subtotal - Revenue from Other LEA's	\$ -	\$ -	\$ 206,229	\$ 220,000	\$ 150,000	\$ (70,000)	-31.8%
TOTAL	<u>\$ 8,272,423</u>	<u>\$ 8,544,823</u>	<u>\$ 3,028,874</u>	<u>\$ 3,176,800</u>	<u>\$ 3,070,000</u>	<u>\$ (106,800)</u>	<u>-3.4%</u>

DEBT SERVICE FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
5111 Current Taxes	\$ 2,565,242	\$ 3,065,221	\$ 3,553,026	\$ 3,555,000	\$ 3,831,000	\$ 276,000	7.8%
5112 Delinquent Taxes	177,082	108,504	119,755	101,000	107,000	6,000	5.9%
5141 Interest Income	24,954	26,515	756,031	28,000	12,000	(16,000)	-57.1%
5143 Premium on Bonds Sold	-	-	-	214,000	-	(214,000)	-100.0%
5198 Miscellaneous Local Revenue	-	-	10,680	-	-	-	0.0%
Subtotal - Local Revenue	\$ 2,767,278	\$ 3,200,239	\$ 4,439,493	\$ 3,898,000	\$ 3,950,000	\$ 52,000	1.3%
5221 State Assessed Railroad & Utility Taxes	\$ 70,095	\$ 81,488	\$ 94,493	\$ 57,000	\$ 57,000	\$ -	0.0%
Subtotal - County Revenue	\$ 70,095	\$ 81,488	\$ 94,493	\$ 57,000	\$ 57,000	\$ -	0.0%
5497 Other Federal Revenue	\$ 235,005	\$ 236,793	\$ 237,303	\$ 240,000	\$ 238,000	\$ (2,000)	-0.8%
Subtotal - Federal Revenue	\$ 235,005	\$ 236,793	\$ 237,303	\$ 240,000	\$ 238,000	\$ (2,000)	-0.8%
5692 Refunding Bonds	\$ -	\$ -	\$ 8,120,000	\$ 4,925,000	\$ -	\$ (4,925,000)	-100.0%
Subtotal - Non-Current Revenue	\$ -	\$ -	\$ 8,120,000	\$ 4,925,000	\$ -	\$ (4,925,000)	-100.0%
TOTAL	\$ 3,072,378	\$ 3,518,520	\$ 12,891,289	\$ 9,120,000	\$ 4,245,000	\$ (4,875,000)	-53.5%

CAPITAL PROJECTS FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
5111 Current Taxes	\$ -	\$ -	\$ -	\$ 263,000	\$ 284,000	\$ 21,000	8.0%
5112 Delinquent Taxes	-	-	-	8,000	8,000	-	0.0%
5141 Interest Income	-	-	24,014	19,000	7,000	(12,000)	-63.2%
5143 Premium on Bonds Sold	-	-	256,793	127,000	-	(127,000)	-100.0%
5198 Miscellaneous Local Revenue	-	-	40	-	-	-	0.0%
Subtotal - Local Revenue	\$ -	\$ -	\$ 280,848	\$ 417,000	\$ 299,000	\$ (118,000)	-28.3%
5221 State Assessed Railroad & Utility Taxes	\$ -	\$ -	\$ -	\$ 4,300	\$ 4,000	\$ (300)	-7.0%
Subtotal - County Revenue	\$ -	\$ -	\$ -	\$ 4,300	\$ 4,000	\$ (300)	-7.0%
5319 Basic Formula - Classroom Trust Fund	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	0.0%
5397 Other State Revenue	-	-	-	-	-	-	0.0%
Subtotal - State Revenue	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	0.0%
5611 Sale of Bonds	-	-	6,100,000	2,450,000	-	\$ (2,450,000)	-100.0%
5631 Net Insurance Recovery	2,076	-	7,830	5,000	-	(5,000)	-100.0%
5651 Sale of Other Property	-	-	-	5,000	1,000	(4,000)	-80.0%
5692 Refunding Bonds	-	-	-	-	-	-	0.0%
Subtotal - Non-Current Revenue	\$ 2,076	\$ -	\$ 6,107,830	\$ 2,460,000	\$ 1,000	\$ (2,459,000)	-100.0%
TOTAL	\$ 2,076	\$ -	\$ 6,588,678	\$ 2,881,300	\$ 304,000	\$ (2,577,300)	-89.4%

EXPENDITURES BY OBJECT

ALL FUNDS

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6111 Certificated Salaries	\$ 7,062,973	\$ 7,549,950	\$ 7,174,402	\$ 7,660,138	\$ 8,143,394	\$ 483,256	6.3%
6121 Certificated Part-Time Salaries	267,468	304,083	54,042	-	98,809	98,809	
6131 Supplemental Pay	289,636	260,677	228,186	416,519	359,505	(57,014)	-13.7%
6141 Certificated Unused Leave/Severance Pay	-	-	10,550	-	-	-	0.0%
6151 Classified Salaries	3,023,055	2,978,999	3,020,834	3,152,798	2,880,212	(272,586)	-8.6%
6161 Classified Salaries - Part-Time	60,429	45,505	4,690	98,000	402,224	304,224	310.4%
6171 Classified Unused Leave/Severance Pay	-	-	-	-	-	-	0.0%
6181 Overtime Pay	-	-	-	-	87,750	87,750	
Subtotal - Salaries	\$10,703,561	\$11,139,214	\$10,492,703	\$11,327,455	\$11,971,894	\$ 644,439	5.7%
6211 Teacher Retirement	\$ 1,140,661	\$ 1,216,944	\$ 1,159,391	\$ 1,287,319	\$ 1,389,434	\$ 102,115	7.9%
6221 Non-Teacher Retirement	246,207	227,354	225,831	244,711	250,196	5,485	2.2%
6231 OASDI	212,947	212,138	192,251	195,739	236,169	40,430	20.7%
6232 Medicare	151,606	152,615	147,804	168,988	172,384	3,396	2.0%
6241 Employee Insurance	1,093,356	945,021	991,145	1,225,674	1,257,248	31,574	2.6%
6261 Workers' Compensation Insurance	86,884	66,715	80,555	80,000	80,000	-	0.0%
6271 Unemployment Compensation	24,885	25,391	7,577	21,000	21,000	-	0.0%
Subtotal - Benefits	\$ 2,956,546	\$ 2,846,178	\$ 2,804,553	\$ 3,223,431	\$ 3,406,431	\$ 183,000	5.7%
6311 Instructional Services	\$ 46,581	\$ 50,587	\$ 352,741	\$ 382,515	\$ 395,972	\$ 13,457	3.5%
6312 Program Improvement Services	141,861	77,611	77,827	81,247	48,350	(32,897)	-40.5%
6313 Pupil Services	-	-	-	-	-	-	0.0%
6314 Staff Services	14,542	8,938	2,302	2,150	2,150	-	0.0%
6315 Audit Services	13,331	13,500	14,000	15,000	15,000	-	0.0%
6316 Technology Related Services	14,649	79,608	6,923	22,250	23,325	1,075	4.8%
6317 Legal Services	9,545	10,113	13,107	20,000	20,000	-	0.0%
6318 Election Services	7,213	8,468	3,035	5,300	8,000	2,700	50.9%
6319 Other Professional Services	174,196	164,521	296,357	332,367	385,653	53,286	16.0%
6330 Roof Repairs	5,428	3,625	9,726	12,000	12,000	-	0.0%
6331 Cleaning Services	22,435	27,515	18,163	46,078	47,460	1,382	3.0%
6332 Repairs & Maintenance	139,364	96,956	118,141	136,000	123,500	(12,500)	-9.2%
6333 Rental - Land & Building	-	10,494	-	-	-	-	0.0%
6334 Rental - Equipment	180,847	235,355	237,762	134,750	129,000	(5,750)	-4.3%
6335 Water & Sewer	41,606	49,664	47,227	57,805	63,105	5,300	9.2%
6336 Trash Removal	20,926	23,105	25,595	24,146	26,561	2,415	10.0%
6337 Technology Repairs & Maintenance	4,735	1,370	2,916	3,600	3,960	360	10.0%
6338 Rental - Technology	145	-	-	1,000	1,000	-	0.0%
6339 Other Property Services	9,013	686	6,721	10,000	10,000	-	0.0%
6341 Contracted Pupil Transportation	-	-	49,438	38,000	40,000	2,000	5.3%
6342 Other Non-Route Transportation	-	-	499	13,167	17,477	4,310	32.7%
6343 Travel	86,043	86,281	49,813	130,500	139,725	9,225	7.1%
6344 Retreat	3,080	4,779	1,057	750	500	(250)	-33.3%
6351 Property Insurance	53,891	72,891	75,259	80,000	84,800	4,800	6.0%
6352 Liability Insurance	45,269	61,228	77,848	84,483	82,000	(2,483)	-2.9%
6353 Fidelity Bond Premiums	8,692	11,752	-	11,652	12,000	348	3.0%
6355 Transportation Vehicle Insurance	2,481	3,231	3,231	3,332	3,500	168	5.0%
6356 Athletic Accident Insurance	8,598	9,259	8,512	9,000	9,000	-	0.0%
6359 Judgments & Settlements	-	-	-	-	-	-	0.0%
6360 Leadership Development	3,890	18,265	-	-	-	-	0.0%
6361 Communication	-	-	-	-	-	-	0.0%
6362 Advertising	1,520	1,794	1,916	2,000	2,000	-	0.0%

ALL FUNDS

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6363 Printing and Binding	8,343	13,922	17,418	12,500	11,900	(600)	-4.8%
6364 Telephone	87,876	69,678	111,767	107,437	111,965	4,528	4.2%
6366 Mailing Services	5,989	9,066	-	-	-	-	0.0%
6371 Dues And Memberships	329,152	251,433	208,296	211,386	213,294	1,908	0.9%
6372 Athletic League Fees	2,034	2,936	9,641	-	700	700	
6373 Athletic Playoff Fees	600	2,878	40	-	2,000	2,000	
6374 Athletic Tournament Fees	4,685	13,889	7,862	7,760	6,960	(800)	-10.3%
6391 Other Purchased Services	167,770	203,940	64,169	71,855	68,975	(2,880)	-4.0%
6392 Other Services	1,904	5,312	534	2,880	8,580	5,700	197.9%
6393 Contracted Labor Services	2,894	4,574	381	2,000	2,000	-	0.0%
6398 Other Expenses	-	-	297	16,500	15,000	(1,500)	-9.1%
Subtotal - Purchased Services	\$ 1,671,128	\$ 1,709,226	\$ 1,920,520	\$ 2,091,410	\$ 2,147,412	\$ 56,002	2.7%
6411 General Supplies	\$ 204,758	\$ 288,447	\$ 418,830	\$ 680,644	\$ 685,313	\$ 4,669	0.7%
6412 Supplies - Technology Related	21,035	14,259	-	18,741	30,000	11,259	60.1%
6413 Supplies	85,744	101,982	48,476	32,525	38,625	6,100	18.8%
6414 Meeting Supplies	9,728	8,913	631	1,000	-	(1,000)	-100.0%
6415 Custodial Supplies	147,429	147,275	141,413	141,146	107,000	(34,146)	-24.2%
6416 Miscellaneous Supplies	35,880	34,669	35,350	35,800	44,500	8,700	24.3%
6417 Athletic Apparel	3,733	4,511	6,581	8,340	12,300	3,960	47.5%
6418 Athletic Equipment	19,720	29,996	-	-	-	-	0.0%
6419 Contingency (Supplies)	16,607	16,934	2,257	3,500	4,000	500	14.3%
6421 Instructional Materials	49,735	44,865	-	-	-	-	0.0%
6430 Professional Publications	27,591	23,535	26,367	-	53,550	53,550	
6431 Textbooks	75,270	84,111	36,886	75,569	82,567	6,998	9.3%
6432 Supplies	-	400	-	-	-	-	0.0%
6433 Art Supplies	16,323	15,381	-	-	-	-	0.0%
6434 Music Supplies	8,399	13,368	-	-	-	-	0.0%
6435 Physical Education Supplies	3,384	6,693	312	-	-	-	0.0%
6436 Counseling Supplies	2,148	1,000	-	-	-	-	0.0%
6437 Special School District Supplies	2,954	2,345	-	-	-	-	0.0%
6438 Athletic Student Awards	8,478	5,239	1,292	-	-	-	0.0%
6439 Commencement Costs	1,124	4,260	275	-	-	-	0.0%
6441 Library Books	19,993	27,957	18,244	19,489	21,000	1,511	7.8%
6471 Food Supplies	236,787	278,187	273,813	300,000	300,000	-	0.0%
6480 Heating	90,256	69,373	41,017	69,300	76,230	6,930	10.0%
6481 Electric	303,126	331,467	318,281	345,345	379,880	34,535	10.0%
6486 Gasoline/Diesel	35,317	28,022	19,855	32,500	40,500	8,000	24.6%
6491 Other Supplies & Materials	-	-	-	900	600	(300)	-33.3%
Subtotal - Supplies	\$ 1,425,519	\$ 1,583,191	\$ 1,389,878	\$ 1,764,799	\$ 1,876,065	\$ 111,266	6.3%
6511 Land	\$ -	\$ 1,012,956	\$ -	\$ -	\$ -	\$ -	0.0%
6521 Buildings	-	-	320,734	5,242,000	3,295,712	(1,946,288)	-37.1%
6527 Construction Projects	-	-	13,950	-	-	-	0.0%
6531 Improvements Other Than Building	-	-	-	-	100,000	100,000	
6541 Regular Equipment	364,036	634,478	437,030	338,035	435,500	97,465	28.8%
Subtotal - Capital Outlay	\$ 364,036	\$ 1,647,434	\$ 771,714	\$ 5,584,540	\$ 3,935,712	\$ (1,648,828)	-29.5%

ALL FUNDS

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6611 Principal - General Obligation Bonds	\$ 1,278,426	\$ 1,321,157	\$10,315,000	\$ 7,147,100	\$ 2,197,005	\$ (4,950,095)	-69.3%
6612 Principal - Short Term Loans	-	-	-	-	-	-	0.0%
6613 Principal - Lease Purchase Agreements	20,000	-	-	20,000	240,000	220,000	1100.0%
6621 Interest - General Obligation Bonds	1,967,385	1,999,012	1,983,548	1,410,800	978,805	(431,995)	-30.6%
6622 Interest - Short Term Loans	-	-	1,265	1,600	2,000	400	25.0%
6623 Interest - Lease Purchase Agreements	21,956	-	-	21,406	19,482	(1,924)	-9.0%
6631 Fees - General Obligation Bonds	6,933	6,751	103,892	128,845	7,000	(121,845)	-94.6%
6632 Fees - Short Term Loans	-	-	36,600	-	-	-	0.0%
6633 Fees - Lease Purchase Agreements	-	-	-	77,000	500	(76,500)	-99.4%
Subtotal - Long & Short Term Debt	\$ 3,294,699	\$ 3,326,920	\$12,440,305	\$ 8,806,751	\$ 3,444,792	\$ (5,361,959)	-60.9%
TOTAL	\$20,415,489	\$22,252,163	\$29,819,673	\$32,798,386	\$26,782,306	\$ (6,016,080)	-18.3%

GENERAL FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6111 Certificated Salaries	\$ -	\$ 76,385	\$ -	\$ -	\$ -	\$ -	0.0%
6121 Certificated Part-Time Salaries	-	-	-	-	-	-	0.0%
6131 Supplemental Pay	-	99,335	62,872	-	-	-	0.0%
6141 Certificated Unused Leave/Severance Pay	-	-	1,265	-	-	-	0.0%
6151 Classified Salaries	3,023,055	2,978,999	3,020,047	3,152,798	2,880,212	(272,586)	-8.6%
6161 Classified Salaries - Part-Time	60,429	45,505	4,690	98,000	402,224	304,224	310.4%
6171 Classified Unused Leave/Severance Pay	-	-	-	-	-	-	0.0%
6181 Overtime Pay	-	-	-	-	87,750	87,750	
Subtotal - Salaries	\$ 3,083,484	\$ 3,200,225	\$ 3,088,874	\$ 3,250,798	\$ 3,370,186	\$ 119,388	3.7%
6211 Teacher Retirement	\$ 4,316	\$ 21,955	\$ 8,246	\$ -	\$ 6,169	\$ 6,169	
6221 Non-Teacher Retirement	239,152	221,748	221,310	244,458	249,363	4,905	2.0%
6231 OASDI	186,948	184,063	184,582	195,278	208,957	13,679	7.0%
6232 Medicare	43,782	44,836	43,271	45,200	48,874	3,674	8.1%
6241 Employee Insurance	422,763	340,555	351,542	410,199	453,093	42,894	10.5%
6261 Workers' Compensation Insurance	86,884	66,715	80,555	80,000	80,000	-	0.0%
6271 Unemployment Compensation	24,885	25,391	7,577	21,000	21,000	-	0.0%
Subtotal - Benefits	\$ 1,008,730	\$ 905,263	\$ 897,082	\$ 996,135	\$ 1,067,456	\$ 71,321	7.2%
6311 Instructional Services	\$ 46,581	\$ 40,435	\$ 97,324	\$ 128,750	\$ 136,972	\$ 8,222	6.4%
6312 Program Improvement Services	141,861	77,611	77,827	81,247	48,350	(32,897)	-40.5%
6313 Pupil Services	-	-	-	-	-	-	0.0%
6314 Staff Services	14,542	8,938	2,302	2,150	2,150	-	0.0%
6315 Audit Services	13,331	13,500	14,000	15,000	15,000	-	0.0%
6316 Technology Related Services	14,649	79,608	6,923	22,250	23,325	1,075	4.8%
6317 Legal Services	9,545	10,113	13,107	20,000	20,000	-	0.0%
6318 Election Services	7,213	8,468	3,035	5,300	8,000	2,700	50.9%
6319 Other Professional Services	174,196	164,521	296,357	332,367	385,653	53,286	16.0%
6330 Roof Repairs	5,428	3,625	9,726	12,000	12,000	-	0.0%
6331 Cleaning Services	22,435	27,515	18,163	46,078	47,460	1,382	3.0%
6332 Repairs & Maintenance	139,364	96,956	118,141	136,000	123,500	(12,500)	-9.2%
6333 Rental - Land & Building	-	10,494	-	-	-	-	0.0%
6334 Rental - Equipment	180,847	235,355	237,762	134,750	129,000	(5,750)	-4.3%
6335 Water & Sewer	41,606	49,664	47,227	57,805	63,105	5,300	9.2%
6336 Trash Removal	20,926	23,105	25,595	24,146	26,561	2,415	10.0%
6337 Technology Repairs & Maintenance	4,735	1,370	2,916	3,600	3,960	360	10.0%

GENERAL FUND

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6338 Rental - Technology	145	-	-	1,000	1,000	-	0.0%
6339 Other Property Services	9,013	686	6,721	10,000	10,000	-	0.0%
6341 Contracted Pupil Transportation	-	-	49,438	38,000	40,000	2,000	5.3%
6342 Other Non-Route Transportation	-	-	499	13,167	17,477	4,310	32.7%
6343 Travel	86,043	86,281	49,813	130,500	139,725	9,225	7.1%
6344 Retreat	3,080	4,779	1,057	750	500	(250)	-33.3%
6351 Property Insurance	53,891	72,891	75,259	80,000	84,800	4,800	6.0%
6352 Liability Insurance	45,269	61,228	77,848	84,483	82,000	(2,483)	-2.9%
6353 Fidelity Bond Premiums	8,692	11,752	-	11,652	12,000	348	3.0%
6355 Transportation Vehicle Insurance	2,481	3,231	3,231	3,332	3,500	168	5.0%
6356 Athletic Accident Insurance	8,598	9,259	8,512	9,000	9,000	-	0.0%
6359 Judgments & Settlements	-	-	-	-	-	-	0.0%
6360 Leadership Development	3,890	18,265	-	-	-	-	0.0%
6361 Communication	-	-	-	-	-	-	0.0%
6362 Advertising	1,520	1,794	1,916	2,000	2,000	-	0.0%
6363 Printing and Binding	8,343	13,922	17,418	12,500	11,900	(600)	-4.8%
6364 Telephone	87,876	69,678	111,767	107,437	111,965	4,528	4.2%
6366 Mailing Services	5,989	9,066	-	-	-	-	0.0%
6371 Dues And Memberships	329,152	251,433	208,296	211,386	213,294	1,908	0.9%
6372 Athletic League Fees	2,034	2,936	9,641	-	700	700	
6373 Athletic Playoff Fees	600	2,878	40	-	2,000	2,000	
6374 Athletic Tournament Fees	4,685	13,889	7,862	7,760	6,960	(800)	-10.3%
6390 Bso Sale Of Prop/Re Fees	-	-	-	-	-	-	0.0%
6391 Other Purchased Services	167,770	203,940	64,169	71,855	68,975	(2,880)	-4.0%
6392 Other Services	1,904	5,312	534	2,880	8,580	5,700	197.9%
6393 Contracted Labor Services	2,894	4,574	381	2,000	2,000	-	0.0%
6398 Other Expenses	-	-	297	16,500	15,000	(1,500)	-9.1%
Subtotal - Purchased Services	\$ 1,671,128	\$ 1,699,073	\$ 1,665,103	\$ 1,837,645	\$ 1,888,412	\$ 50,767	2.8%
6411 General Supplies	\$ 204,758	\$ 288,447	\$ 418,830	\$ 680,644	\$ 685,313	\$ 4,669	0.7%
6412 Supplies - Technology Related	21,035	14,259	-	18,741	30,000	11,259	60.1%
6413 Supplies	85,744	101,982	48,476	32,525	38,625	6,100	18.8%
6414 Meeting Supplies	9,728	8,913	631	1,000	-	(1,000)	-100.0%
6415 Custodial Supplies	147,429	147,275	141,413	141,146	107,000	(34,146)	-24.2%
6416 Miscellaneous Supplies	35,880	34,669	35,350	35,800	44,500	8,700	24.3%
6417 Athletic Apparel	3,733	4,511	6,581	8,340	12,300	3,960	47.5%
6418 Athletic Equipment	19,720	29,996	-	-	-	-	0.0%
6419 Contingency (Supplies)	16,607	16,934	2,257	3,500	4,000	500	14.3%
6421 Instructional Materials	49,735	44,865	-	-	-	-	0.0%
6430 Professional Publications	27,591	23,535	26,367	-	53,550	53,550	
6431 Textbooks	75,270	84,111	36,886	75,569	82,567	6,998	9.3%
6432 Supplies	-	400	-	-	-	-	0.0%
6433 Art Supplies	16,323	15,381	-	-	-	-	0.0%
6434 Music Supplies	8,399	13,368	-	-	-	-	0.0%
6435 Physical Education Supplies	3,384	6,693	312	-	-	-	0.0%
6436 Counseling Supplies	2,148	1,000	-	-	-	-	0.0%
6437 Special School District Supplies	2,954	2,345	-	-	-	-	0.0%
6438 Athletic Student Awards	8,478	5,239	1,292	-	-	-	0.0%
6439 Commencement Costs	1,124	4,260	275	-	-	-	0.0%
6441 Library Books	19,993	27,957	18,244	19,489	21,000	1,511	7.8%
6471 Food Supplies	236,787	278,187	273,813	300,000	300,000	-	0.0%
6480 Heating	90,256	69,373	41,017	69,300	76,230	6,930	10.0%
6481 Electric	303,126	331,467	318,281	345,345	379,880	34,535	10.0%
6486 Gasoline/Diesel	35,317	28,022	19,855	32,500	40,500	8,000	24.6%
6491 Other Supplies & Materials	-	-	-	900	600	(300)	-33.3%
Subtotal - Supplies	\$ 1,425,519	\$ 1,583,191	\$ 1,389,878	\$ 1,764,799	\$ 1,876,065	\$ 111,266	6.3%
6622 Interest - Short Term Loans	\$ -	\$ -	\$ 1,265	\$ 1,600	\$ 2,000	\$ 400	25.0%
Subtotal - Long & Short Term Debt	\$ -	\$ -	\$ 1,265	\$ 1,600	\$ 2,000	\$ 400	25.0%
TOTAL	<u>\$ 7,188,861</u>	<u>\$ 7,387,752</u>	<u>\$ 7,042,202</u>	<u>\$ 7,850,978</u>	<u>\$ 8,204,119</u>	<u>\$ 353,141</u>	4.5%

TEACHERS FUND

	2015 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6111 Certificated Salaries	\$ 7,062,973	\$ 7,473,565	\$ 7,174,402	\$ 7,660,138	\$ 8,143,394	\$ 483,256	6.3%
6121 Certificated Part-Time Salaries	267,468	304,083	54,042	-	98,809	98,809	
6131 Supplemental Pay	289,636	161,342	165,314	416,519	359,505	(57,014)	-13.7%
6141 Certificated Unused Leave/Severance Pay	-	-	9,285	-	-	-	0.0%
6151 Classified Salaries	-	-	786	-	-	-	0.0%
Subtotal - Salaries	\$ 7,620,077	\$ 7,938,989	\$ 7,403,829	\$ 8,076,657	\$ 8,601,708	\$ 525,051	6.5%
6211 Teacher Retirement	\$ 1,136,345	\$ 1,194,989	\$ 1,151,145	\$ 1,287,319	\$ 1,383,265	\$ 95,946	7.5%
6221 Non-Teacher Retirement	7,055	5,606	4,521	253	833	580	228.7%
6231 OASDI	25,999	28,075	7,669	461	27,212	26,751	5806.2%
6232 Medicare	107,824	107,778	104,533	123,788	123,510	(278)	-0.2%
6241 Employee Insurance	670,592	604,467	639,603	815,475	804,155	(11,320)	-1.4%
Subtotal - Benefits	\$ 1,947,816	\$ 1,940,915	\$ 1,907,471	\$ 2,227,296	\$ 2,338,975	\$ 111,679	5.0%
6311 Instructional Services	\$ -	\$ 10,153	\$ 255,417	\$ 253,765	\$ 259,000	\$ 5,235	2.1%
Subtotal - Purchased Services	\$ -	\$ 10,153	\$ 255,417	\$ 253,765	\$ 259,000	\$ 5,235	2.1%
TOTAL	\$ 9,567,893	\$ 9,890,057	\$ 9,566,716	\$ 10,557,718	\$ 11,199,683	\$ 641,965	6.1%

DEBT SERVICE FUND

	2015 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6611 Principal - General Obligation Bonds	\$ 1,278,426	\$ 1,301,157	\$ 10,295,000	\$ 7,147,100	\$ 2,197,005	\$ (4,950,095)	-69.3%
6621 Interest - General Obligation Bonds	1,967,385	1,977,606	1,962,692	1,410,800	978,805	(431,995)	-30.6%
6631 Fees - General Obligation Bonds	6,933	5,751	51,642	128,845	7,000	(121,845)	-94.6%
Subtotal - Long & Short Term Debt	\$ 3,252,743	\$ 3,284,514	\$ 12,309,334	\$ 8,686,745	\$ 3,182,810	\$ (5,503,935)	-63.4%
TOTAL	\$ 3,252,743	\$ 3,284,514	\$ 12,309,334	\$ 8,686,745	\$ 3,182,810	\$ (5,503,935)	-63.4%

CAPITAL PROJECTS FUND

	2015 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6511 Land	\$ -	\$ 1,012,956	\$ -	\$ -	\$ -	\$ -	0.0%
6521 Buildings	-	-	320,734	5,242,000	3,295,712	(1,946,288)	-37.1%
6527 Construction Projects	-	-	13,950	-	-	-	0.0%
6531 Improvements Other Than Building	-	-	-	-	100,000	100,000	
6541 Regular Equipment	364,036	634,478	437,030	338,035	435,500	97,465	28.8%
6542 Instructional Equipment	-	-	-	-	-	-	0.0%
6543 Technology Equipment	-	-	-	4,504	104,500	99,996	2220.1%
Subtotal - Capital Outlay	\$ 364,036	\$ 1,647,434	\$ 771,714	\$ 5,584,540	\$ 3,935,712	\$ (1,648,828)	-29.5%
6611 Principal - General Obligation Bonds	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	0.0%
6613 Principal - Lease Purchase Agreements	20,000	-	-	20,000	240,000	220,000	1100.0%
6621 Interest - General Obligation Bonds	-	21,406	20,856	-	-	-	0.0%
6623 Interest - Lease Purchase Agreements	21,956	-	-	21,406	19,482	(1,924)	-9.0%
6631 Fees - General Obligation Bonds	-	1,000	52,250	-	-	-	0.0%
6632 Fees - Short Term Loans	-	-	36,600	-	-	-	0.0%
6633 Fees - Lease Purchase Agreements	-	-	-	77,000	500	(76,500)	-99.4%
Subtotal - Long & Short Term Debt	\$ 41,956	\$ 42,406	\$ 129,706	\$ 118,406	\$ 259,982	\$ 141,576	119.6%
TOTAL	\$ 405,992	\$ 1,689,840	\$ 901,420	\$ 5,702,946	\$ 4,195,694	\$ (1,507,252)	-26.4%

EXPENDITURES BY FUNCTION

ALL FUNDS

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
1111 Elementary	\$ 3,387,313	\$ 3,722,488	\$ 3,654,922	\$ 4,056,761	\$ 4,144,776	\$ 88,015	2.2%
1131 Middle School	999,448	994,764	904,085	1,112,159	1,051,206	(60,953)	-5.5%
1151 High School	2,466,943	2,643,516	2,459,465	2,675,112	2,659,902	(15,210)	-0.6%
1191 Summer School	71,401	82,761	63,456	69,324	82,389	13,065	18.8%
1211 Gifted and Talented	168,024	171,834	175,040	187,412	195,935	8,523	4.5%
1221 Alternative Education	-	-	-	4,065	5,500	1,435	35.3%
1241 Behavior Disorder	4,184	-	-	-	-	-	0.0%
1251 Supplemental Instruction	162,815	171,520	228,841	156,571	869,011	712,440	455.0%
1271 Bilingual	35,386	64,273	26,664	121,603	115,756	(5,847)	-4.8%
1321 Career Education	-	-	-	2,701	2,700	(1)	0.0%
1411 Student Activities	146,749	164,776	189,214	185,000	241,798	56,798	30.7%
1421 Student Athletics	284,678	297,616	159,190	202,508	184,409	(18,099)	-8.9%
1910 Tuition to Other District	42,062	40,435	-	-	-	-	0.0%
1931 Tuition for Special Education	-	10,153	25,159	32,000	-	(32,000)	-100.0%
1941 Contracted Educational Services	4,519	-	3,474	30,000	30,000	-	0.0%
Subtotal - Instruction	\$ 7,773,523	\$ 8,364,135	\$ 7,889,510	\$ 8,835,216	\$ 9,583,382	\$ 748,166	8.5%
2112 Attendance Services	-	-	-	-	-	-	0.0%
2113 Social Work Services	\$ 1,355	\$ 38	\$ 56,593	\$ 59,330	\$ 56,035	\$ (3,295)	-5.6%
2114 Pupil Accounting Services	-	-	-	72,615	74,816	2,201	3.0%
2122 Guidance Services	837,976	830,502	727,796	626,379	609,065	(17,314)	-2.8%
2123 Appraisal Services	-	-	-	159,382	152,230	(7,152)	-4.5%
2124 Information Services	-	285	-	-	-	-	0.0%
2125 Record Maintenance Services	-	-	-	-	-	-	0.0%
2132 Medical Services	166,965	154,332	-	-	-	-	0.0%
2134 Nursing Services	-	-	144,290	181,283	184,823	3,540	2.0%
2211 Improvement of Instruction Services	-	-	14,140	100	-	(100)	-100.0%
2212 Instruction & Curriculum Services	168,938	248,033	53,101	161,134	165,501	4,367	2.7%
2213 Instructional Staff Training Services	81,528	57,350	183,294	239,637	259,899	20,262	8.5%
2214 Professional Development	191,536	8,977	9,343	10,000	10,000	-	0.0%
2222 School Library Services	48,475	97,150	119,127	179,559	194,269	14,710	8.2%
2311 Board of Education	76,109	148,007	130,582	176,210	179,375	3,165	1.8%
2321 Office of Superintendent Services	319,935	319,456	316,891	325,060	325,402	342	0.1%
2325 Office of Asst. Superintendent Services	307,945	302,637	292,399	171,905	177,472	5,567	3.2%
2411 Office of Principal Services	1,282,252	1,336,477	1,339,355	1,282,383	1,369,074	86,691	6.8%
2511 Business Support Services	114,131	134,119	-	-	-	-	0.0%
2521 Fiscal Services	408,109	323,565	387,992	437,464	431,619	(5,845)	-1.3%
2541 Operation of Plant Services	1,315,544	1,281,680	1,332,770	349,540	370,268	20,728	5.9%
2542 Care and Upkeep of Buildings Services	676,012	923,314	567,872	1,604,533	1,705,099	100,566	6.3%
2543 Care and Upkeep of Grounds Services	26,991	(2,749)	32,464	286,798	309,068	22,270	7.8%
2544 Care and Upkeep of Equipment Services	61,672	54,017	100,649	124,978	132,210	7,232	5.8%
2545 Vehicle Servicing & Maintenance Services	9,856	5,988	8,511	12,400	13,400	1,000	8.1%
2546 Security Services	19,102	19,657	32,470	28,190	48,368	20,178	71.6%
2549 Other Operation & Maintenance	-	57,908	-	-	-	-	0.0%
2551 Contracted Transportation Services	-	-	43,131	13,167	14,627	1,460	11.1%
2552 District Operated Transportation Services	368,598	419,362	429,490	349,822	352,936	3,114	0.9%
2555 Payments to Other District for Transportation	-	-	6,806	38,000	40,000	2,000	5.3%
2558 Non-Allowable Transportation Expense	-	-	-	-	-	-	0.0%
2561 Food Services	-	-	-	62,288	64,161	1,873	3.0%
2562 Food Preparation and Dispensing Services	574,696	633,352	625,960	631,405	701,386	69,981	11.1%
2621 Planning, Research, and Evaluation Services	-	-	-	5,000	6,000	1,000	20.0%
2633 Public Information Services	208,017	191,280	191,840	209,145	214,758	5,613	2.7%
2641 Staff Services	72,558	22,175	9,271	148,708	190,757	42,049	28.3%
2644 Non-Instructional Staff Training	-	-	-	32,000	23,900	(8,100)	-25.3%
2661 Data Processing Services	1,185,208	1,174,055	1,183,286	1,054,743	1,017,435	(37,308)	-3.5%
Subtotal - Support Services	\$ 8,523,510	\$ 8,740,965	\$ 8,339,420	\$ 9,033,158	\$ 9,393,953	\$ 360,795	4.0%

ALL FUNDS

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
3511 Early Childhood Programs	66,632	70,371	73,362	77,192	71,031	(6,161)	-8.0%
3512 Early Childhood Instruction	571,572	556,664	549,727	735,111	781,825	46,714	6.4%
3711 Non-Public Schools Services	585	-	-	1,633	2,825	1,192	72.9%
3812 Afterschool Program	183,968	179,152	192,664	208,824	208,286	(538)	-0.3%
3912 Parent Involvement	1,000	1,000	-	500	500	-	0.0%
Subtotal - Community Services	\$ 823,756	\$ 807,187	\$ 815,753	\$ 1,023,260	\$ 1,064,467	\$ 41,207	4.0%
4021 Land Acquisition & Development Services	-	-	-	-	100,000	100,000	
4030 Architecture and Engineering Services	-	-	-	-	-	-	0.0%
4051 Construction and Improvement Services	-	1,012,956	334,684	5,100,000	3,195,712	(1,904,288)	-37.3%
Subtotal - Construction Services	\$ -	\$ 1,012,956	\$ 334,684	\$ 5,100,000	\$ 3,295,712	\$ (1,804,288)	-35.4%
5111 Principal - Bond Indebtedness	\$ 1,278,426	\$ 1,321,157	\$ 10,315,000	\$ 7,147,100	\$ 2,197,005	\$ (4,950,095)	-69.3%
5120 Principal - Short Term Loan	-	-	-	-	-	-	0.0%
5131 Principal - Lease Purchase Agreements	20,000	-	-	20,000	240,000	220,000	1100.0%
5211 Interest - Bond Indebtedness	1,967,385	1,999,012	1,983,548	1,410,800	978,805	(431,995)	-30.6%
5221 Interest - Short Term Loan	-	-	1,265	1,600	2,000	400	25.0%
5231 Interest - Lease Purchase Agreements	21,956	-	-	21,406	19,482	(1,924)	-9.0%
5311 Fees - Bonded Indebtedness	6,933	6,751	140,492	128,845	7,000	(121,845)	-94.6%
5331 Fees - Lease Purchase Agreements	-	-	-	77,000	500	(76,500)	-99.4%
Subtotal - Long & Short Term Debt	\$ 3,294,699	\$ 3,326,920	\$ 12,440,305	\$ 8,806,751	\$ 3,444,792	\$ (5,361,959)	-60.9%
TOTAL	<u>\$20,415,489</u>	<u>\$22,252,163</u>	<u>\$29,819,673</u>	<u>\$32,798,386</u>	<u>\$26,782,306</u>	<u>\$ (6,016,080)</u>	-18.3%

BUILDING/DEPARTMENT BUDGETS

SUMMARY

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
District-Wide	-	10,153	654,997	750	185,000	184,250	24566.7%
High School	2,580,203	2,687,780	3,023,784	3,147,113	3,126,710	(20,403)	-0.6%
Middle School	1,226,189	1,288,647	1,225,348	1,491,210	1,521,618	30,408	2.0%
Elementary School	2,390,185	2,594,868	3,127,967	3,552,344	3,427,460	(124,884)	-3.5%
Early Childhood Center	1,871,400	1,972,334	2,358,827	3,053,368	3,874,331	820,963	26.9%
Student Success Center	393,065	501,761	346,253	423,887	422,396	(1,491)	-0.4%
Gifted Program	168,024	171,834	100,004	2,500	3,000	500	20.0%
English-Second Language	35,386	64,273	26,664	1,000	1,500	500	50.0%
Summer School	71,401	82,761	62,817	-	-	-	0.0%
Guidance Services	570,302	489,801	42,035	4,450	3,600	(850)	-19.1%
Student Services	184,585	188,312	114,190	122,785	126,139	3,354	2.7%
Social Work	865	-	-	-	-	-	0.0%
Nursing Services	166,965	154,332	-	-	-	-	0.0%
Parents As Teachers	66,632	70,371	47,257	-	-	-	0.0%
Parents Day Out	34,048	38,535	9,915	19,067	-	(19,067)	-100.0%
Childcare	149,920	140,617	100,421	-	-	-	0.0%
Athletics	284,678	297,616	159,190	216,790	200,941	(15,849)	-7.3%
Assessment	57,504	130,735	105,061	159,382	152,230	(7,152)	-4.5%
Board of Education	21,644	22,013	19,044	25,375	25,375	-	0.0%
Communications	208,017	191,280	191,840	209,345	214,758	5,413	2.6%
Curriculum Development	138,345	218,207	58,826	127,494	130,851	3,357	2.6%
Federal Grants	248,582	260,664	-	500	250	(250)	-50.0%
Perkins Grant	3,213	6,579	-	-	-	-	0.0%
Superintendent	336,693	338,037	327,958	342,660	353,402	10,742	3.1%
Asst. Superintendent	288,649	292,325	292,399	359,125	420,453	61,328	17.1%
Personnel	384,408	304,837	56,482	54,800	44,321	(10,479)	-19.1%
Professional Development	186,144	8,203	9,343	217,500	233,179	15,679	7.2%
Technology	1,185,208	1,174,055	1,180,316	1,187,691	1,309,435	121,744	10.3%
Seed To Table	127,422	124,806	56,009	11,000	8,500	(2,500)	-22.7%
Home Visits	26,075	21,692	18,574	60,294	26,953	(33,341)	-55.3%
Debt Service	3,294,699	3,326,920	12,439,040	8,806,751	3,444,792	(5,361,959)	-60.9%
Bond Issue Activity	-	1,012,956	-	-	-	-	0.0%
Buildings And Grounds	1,638,817	1,916,777	1,669,410	6,952,495	5,215,874	(1,736,621)	-25.0%
Utilities	460,504	417,049	435,036	500,196	549,736	49,540	9.9%
Business Office	629,534	615,881	431,205	637,799	567,619	(70,180)	-11.0%
Copier	33,030	56,451	16,064	16,800	20,000	3,200	19.0%
Food Service	574,696	633,352	625,960	693,693	765,547	71,854	10.4%
Transportation	378,454	425,350	487,438	400,222	406,336	6,114	1.5%
	<u>20,415,489</u>	<u>22,252,163</u>	<u>29,819,673</u>	<u>32,798,386</u>	<u>26,782,306</u>	<u>(6,016,080)</u>	<u>-18.3%</u>

DETAIL – BY FUNCTION BY OBJECT

District-Wide	2014	2015	2016	2017	2018	Increase/	Percent
	Actuals	Actuals	Actuals	Budget	Budget	(Decrease)	Change
<u>1151 - High School</u>							
6311 - Instructional Services	-	-	2,947	-	-	-	0.0%
6334 - Rental - Equipment	-	-	139	-	-	-	0.0%
6111 - Certificated Salaries	-	-	23,419	-	-	-	0.0%
6211 - Teacher Retirement	-	-	3,773	-	-	-	0.0%
6232 - Medicare	-	-	338	-	-	-	0.0%
6241 - Employee Insurance	-	-	2,620	-	-	-	0.0%
<u>1411 - Student Activities</u>							
6411 - General Supplies	-	-	332	(17,250)	185,000	202,250	-1172.5%
<u>1931 - Tuition for Special Education</u>							
6311 - Instructional Services	-	10,153	25,159	17,000	-	(17,000)	-100.0%
<u>2113 - Social Work Services</u>							
6151 - Classified Salaries	-	-	44,558	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	3,414	-	-	-	0.0%
6231 - OASDI	-	-	2,763	-	-	-	0.0%
6232 - Medicare	-	-	646	-	-	-	0.0%
6241 - Employee Insurance	-	-	5,212	-	-	-	0.0%
<u>2134 - Nursing Services</u>							
6312 - Program Improvement Services	-	-	2,232	-	-	-	0.0%
6411 - General Supplies	-	-	4,017	-	-	-	0.0%
<u>2213 - Instructional Staff Training Services</u>							
6131 - Supplemental Pay	-	-	18,750	-	-	-	0.0%
6211 - Teacher Retirement	-	-	2,634	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	8	-	-	-	0.0%
6231 - OASDI	-	-	73	-	-	-	0.0%
6232 - Medicare	-	-	271	-	-	-	0.0%
6312 - Program Improvement Services	-	-	37,345	-	-	-	0.0%
6319 - Other Professional Services	-	-	32,647	-	-	-	0.0%
6343 - Travel	-	-	22,397	-	-	-	0.0%
6371 - Dues And Memberships	-	-	9,500	-	-	-	0.0%
6391 - Other Purchased Services	-	-	6,515	-	-	-	0.0%
6411 - General Supplies	-	-	5,944	-	-	-	0.0%
<u>2311 - Board of Education</u>							
6352 - Liability Insurance	-	-	75,348	-	-	-	0.0%
<u>3512 - Early Childhood Instruction</u>							
6311 - Instructional Services	-	-	-	1,000	-	(1,000)	-100.0%
<u>4051 - Construction and Improvement Services</u>							
6521 - Buildings	-	-	320,734	-	-	-	0.0%
<u>5221 - Interest - Short Term Loan</u>							
6622 - Interest - Short Term Loans	-	-	1,265	-	-	-	0.0%
<u>5311 - Fees - Bonded Indebtedness</u>							
6631 - Fees - General Obligation Bonds	-	-	-	-	-	-	0.0%
Total - District-Wide	-	10,153	654,997	750	185,000	184,250	24566.7%

High School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1151 - High School</u>							
6111 - Certificated Salaries	1,476,844	1,609,678	1,543,219	1,592,000	1,649,472	57,472	3.6%
6131 - Supplemental Pay	58,681	52,421	55,111	67,000	6,600	(60,400)	-90.1%
6211 - Teacher Retirement	240,940	260,668	249,564	255,000	262,336	7,336	2.9%
6231 - OASDI	1,144	-	175	-	2,912	2,912	
6232 - Medicare	20,649	22,677	21,860	23,080	23,088	8	0.0%
6241 - Employee Insurance	142,752	70,045	125,174	166,667	141,198	(25,469)	-15.3%
6311 - Instructional Services	-	-	45,222	39,100	44,000	4,900	12.5%
6319 - Other Professional Services	-	-	20,601	6,725	5,800	(925)	-13.7%
6334 - Rental - Equipment	6,571	2,432	9,984	5,700	-	(5,700)	-100.0%
6344 - Retreat	1,000	2,093	77	-	-	-	0.0%
6360 - Leadership Development	3,890	18,265	-	-	-	-	0.0%
6391 - Other Purchased Services	9,436	11,960	12	3,000	-	(3,000)	-100.0%
6411 - General Supplies	-	-	35,031	46,980	40,600	(6,380)	-13.6%
6419 - Contingency (Supplies)	2,284	2,802	-	-	-	-	0.0%
6421 - Instructional Materials	20,367	2,975	-	-	-	-	0.0%
6431 - Textbooks	25,192	36,581	3,820	9,163	7,500	(1,663)	-18.1%
6433 - Art Supplies	3,983	4,038	-	-	-	-	0.0%
6434 - Music Supplies	4,707	700	-	-	-	-	0.0%
6436 - Counseling Supplies	1,885	-	-	-	-	-	0.0%
6437 - Special School District Supplies	2,954	2,345	-	-	-	-	0.0%
6438 - Athletic Student Awards	932	-	-	-	-	-	0.0%
6439 - Commencement Costs	1,124	4,260	275	-	-	-	0.0%
<u>1191 - Summer School</u>							
6131 - Supplemental Pay	-	-	-	21,063	21,344	282	1.3%
6211 - Teacher Retirement	-	-	-	3,054	3,959	905	29.6%
6232 - Medicare	-	-	-	305	309	4	1.2%
6311 - Instructional Services	-	-	-	-	2,000	2,000	
6319 - Other Professional Services	-	-	-	-	1,500	1,500	
6411 - General Supplies	-	-	640	-	5,000	5,000	
<u>1211 - Gifted and Talented</u>							
6111 - Certificated Salaries	-	-	-	33,500	36,029	2,529	7.5%
6211 - Teacher Retirement	-	-	-	5,300	5,656	356	6.7%
6232 - Medicare	-	-	-	500	522	22	4.4%
6241 - Employee Insurance	-	-	-	2,900	2,982	82	2.8%
<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	-	-	-	40,260	20,587	(19,673)	-48.9%
6211 - Teacher Retirement	-	-	-	6,700	3,417	(3,283)	-49.0%
6232 - Medicare	-	-	-	590	299	(291)	-49.3%
6241 - Employee Insurance	-	-	-	5,915	2,970	(2,945)	-49.8%
<u>1321 - Career Education</u>							
6319 - Other Professional Services	-	-	-	1,049	500	(549)	-52.3%
6411 - General Supplies	-	-	-	1,652	2,200	548	33.2%
<u>1411 - Student Activities</u>							
6131 - Supplemental Pay	-	-	1,500	-	49,100	49,100	
6211 - Teacher Retirement	-	-	218	-	7,044	7,044	
6232 - Medicare	-	-	22	-	654	654	
6411 - General Supplies	51,503	55,262	52,528	72,850	-	(72,850)	-100.0%
6421 - Instructional Materials	545	-	-	-	-	-	0.0%

High School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2114 - Pupil Accounting Services</u>							
6151 - Classified Salaries	-	-	-	57,700	59,530	1,830	3.2%
6181 - Overtime Pay	-	-	-	-	250	250	
6221 - Non-Teacher Retirement	-	-	-	4,375	4,509	134	3.1%
6231 - OASDI	-	-	-	3,600	3,707	107	3.0%
6232 - Medicare	-	-	-	840	867	27	3.2%
6241 - Employee Insurance	-	-	-	6,100	5,953	(147)	-2.4%
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	-	179,380	109,500	113,604	4,104	3.7%
6131 - Supplemental Pay	-	-	-	-	6,000	6,000	
6141 - Certificated Unused Leave/Severance Pay	-	-	9,285	-	-	-	0.0%
6211 - Teacher Retirement	-	-	27,707	17,700	19,150	1,450	8.2%
6232 - Medicare	-	-	2,626	1,600	1,734	134	8.4%
6241 - Employee Insurance	-	-	11,805	12,110	11,899	(211)	-1.7%
6319 - Other Professional Services	-	-	1,141	5,400	3,675	(1,725)	-31.9%
6334 - Rental - Equipment	-	-	42	3,100	-	(3,100)	-100.0%
6411 - General Supplies	-	-	-	1,000	1,300	300	30.0%
<u>2134 - Nursing Services</u>							
6151 - Classified Salaries	-	-	40,399	41,870	43,394	1,524	3.6%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	3,128	3,280	3,385	105	3.2%
6231 - OASDI	-	-	2,505	2,600	2,690	90	3.5%
6232 - Medicare	-	-	586	610	629	19	3.1%
6241 - Employee Insurance	-	-	5,241	5,950	5,937	(13)	-0.2%
6311 - Instructional Services	-	-	2,091	4,000	1,000	(3,000)	-75.0%
<u>2211 - Improvement of Instruction Services</u>							
6312 - Program Improvement Services	-	-	500	-	-	-	0.0%
6319 - Other Professional Services	-	-	10,636	-	-	-	0.0%
6411 - General Supplies	-	-	2,063	100	-	(100)	-100.0%
<u>2212 - Instruction & Curriculum Services</u>							
6319 - Other Professional Services	-	-	-	6,040	7,050	1,010	16.7%
<u>2222 - School Library Services</u>							
6111 - Certificated Salaries	21,648	26,805	26,805	28,025	29,295	1,270	4.5%
6131 - Supplemental Pay	-	-	-	-	4,000	4,000	
6211 - Teacher Retirement	3,594	4,328	4,264	4,500	5,313	813	18.1%
6231 - OASDI	(210)	-	-	-	-	-	0.0%
6232 - Medicare	299	388	349	410	483	73	17.8%
6241 - Employee Insurance	3,151	3,075	2,627	2,900	2,976	76	2.6%
6411 - General Supplies	-	-	1,516	1,500	1,500	-	0.0%
6441 - Library Books	12,586	13,009	10,804	10,500	12,000	1,500	14.3%
<u>2411 - Office of Principal Services</u>							
6111 - Certificated Salaries	302,637	311,717	336,403	265,400	275,014	9,614	3.6%
6151 - Classified Salaries	59,623	67,568	77,072	42,100	43,430	1,330	3.2%
6181 - Overtime Pay	-	-	-	-	250	250	
6211 - Teacher Retirement	46,454	47,557	51,335	41,300	42,036	736	1.8%
6221 - Non-Teacher Retirement	4,857	5,358	5,920	3,300	3,404	104	3.2%
6231 - OASDI	3,687	3,791	4,258	2,610	2,709	99	3.8%
6232 - Medicare	5,089	5,242	5,700	4,460	4,621	161	3.6%
6241 - Employee Insurance	28,005	27,168	27,230	25,130	38,303	13,173	52.4%
6311 - Instructional Services	-	-	-	6,000	2,000	(4,000)	-66.7%
6364 - Telephone	-	-	2,853	4,900	4,000	(900)	-18.4%
6411 - General Supplies	8,716	9,873	1,983	1,000	2,000	1,000	100.0%
6412 - Supplies - Technology Related	2,685	2,698	-	-	-	-	0.0%
<u>2551 - Contracted Transportation Services</u>							
6342 - Other Non-Route Transportation	-	-	499	5,550	7,535	1,985	35.8%
Total - High School	2,580,203	2,687,780	3,023,784	3,147,113	3,126,710	(20,403)	-0.6%

Middle School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1131 - Middle School</u>							
6111 - Certificated Salaries	672,883	671,214	589,798	691,000	642,530	(48,470)	-7.0%
6131 - Supplemental Pay	10,624	11,681	12,478	12,500	9,900	(2,600)	-20.8%
6211 - Teacher Retirement	106,826	107,804	95,246	114,752	104,698	(10,054)	-8.8%
6231 - OASDI	946	87	127	-	2,770	2,770	
6232 - Medicare	9,833	9,641	8,520	10,002	9,229	(773)	-7.7%
6241 - Employee Insurance	68,894	61,293	55,804	103,125	67,548	(35,577)	-34.5%
6311 - Instructional Services	-	-	36,375	34,600	35,000	400	1.2%
6319 - Other Professional Services	-	-	81,210	87,710	98,335	10,625	12.1%
6332 - Repairs & Maintenance	-	-	285	-	-	-	0.0%
6334 - Rental - Equipment	18,206	75	2,688	3,350	5,000	1,650	49.3%
6342 - Other Non-Route Transportation	-	-	-	-	2,850	2,850	
6344 - Retreat	551	834	-	-	-	-	0.0%
6391 - Other Purchased Services	54,354	78,447	125	-	-	-	0.0%
6392 - Other Services	4,389	2,937	-	-	-	-	0.0%
6411 - General Supplies	1,613	666	16,605	24,975	26,250	1,275	5.1%
6419 - Contingency (Supplies)	2,727	3,337	-	-	-	-	0.0%
6421 - Instructional Materials	249	654	-	-	-	-	0.0%
6431 - Textbooks	10,346	8,652	3,201	-	14,046	14,046	
6433 - Art Supplies	772	576	-	-	-	-	0.0%
6434 - Music Supplies	1,533	4,744	-	-	-	-	0.0%
6435 - Physical Education Supplies	575	3,102	-	-	-	-	0.0%
<u>1191 - Summer School</u>							
6131 - Supplemental Pay	-	-	-	9,375	9,375	-	0.0%
6211 - Teacher Retirement	-	-	-	1,060	3,087	2,027	191.1%
6231 - OASDI	-	-	-	128	-	(128)	-100.0%
6232 - Medicare	-	-	-	136	136	0	0.0%
<u>1211 - Gifted and Talented</u>							
6111 - Certificated Salaries	-	-	26,672	33,500	36,029	2,529	7.5%
6211 - Teacher Retirement	-	-	4,181	5,300	5,656	356	6.7%
6232 - Medicare	-	-	387	500	523	23	4.6%
6241 - Employee Insurance	-	-	2,190	2,900	2,982	82	2.8%
6411 - General Supplies	-	-	495	1,397	1,000	(397)	-28.4%
<u>1251 - Supplemental Instruction</u>							
6111 - Certificated Salaries	-	-	-	-	64,023	64,023	
6211 - Teacher Retirement	-	-	-	-	10,147	10,147	
6232 - Medicare	-	-	-	-	928	928	
6241 - Employee Insurance	-	-	-	-	5,956	5,956	
<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	-	-	-	-	8,235	8,235	
6211 - Teacher Retirement	-	-	-	-	1,367	1,367	
6232 - Medicare	-	-	-	-	119	119	
6241 - Employee Insurance	-	-	-	-	1,188	1,188	
<u>1411 - Student Activities</u>							
6391 - Other Purchased Services	-	711	-	-	-	-	0.0%
6411 - General Supplies	699	13,125	11,067	11,700	-	(11,700)	-100.0%
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	-	23,856	54,500	56,883	2,383	4.4%
6211 - Teacher Retirement	-	-	3,803	8,800	9,112	312	3.5%
6232 - Medicare	-	-	405	790	825	35	4.4%
6241 - Employee Insurance	-	-	2,349	6,100	5,950	(150)	-2.5%

Middle School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2134 - Nursing Services</u>							
6311 - Instructional Services	-	-	-	-	1,000	1,000	
<u>2222 - School Library Services</u>							
6111 - Certificated Salaries	-	26,805	26,805	28,025	29,295	1,270	4.5%
6131 - Supplemental Pay	-	-	-	-	2,700	2,700	
6211 - Teacher Retirement	-	4,328	4,264	4,500	5,257	757	16.8%
6232 - Medicare	-	388	349	410	464	54	13.2%
6241 - Employee Insurance	-	3,075	2,627	2,900	2,976	76	2.6%
<u>2411 - Office of Principal Services</u>							
6111 - Certificated Salaries	168,000	177,000	130,769	142,500	147,687	5,187	3.6%
6151 - Classified Salaries	36,749	38,082	37,783	39,300	40,498	1,198	3.0%
6181 - Overtime Pay	-	-	-	-	250	250	
6211 - Teacher Retirement	25,947	27,237	20,098	22,550	22,711	161	0.7%
6221 - Non-Teacher Retirement	2,927	2,983	2,950	3,100	3,203	103	3.3%
6231 - OASDI	2,272	2,338	2,304	2,435	2,527	92	3.8%
6232 - Medicare	2,960	3,036	2,424	2,640	2,733	93	3.5%
6241 - Employee Insurance	17,045	16,469	13,216	18,500	14,915	(3,585)	-19.4%
6311 - Instructional Services	-	-	-	2,000	1,000	(1,000)	-50.0%
6364 - Telephone	-	-	1,183	1,025	925	(100)	-9.8%
6411 - General Supplies	3,278	5,123	2,710	2,600	1,800	(800)	-30.8%
6412 - Supplies - Technology Related	991	1,616	-	-	-	-	0.0%
6418 - Athletic Equipment	-	587	-	-	-	-	0.0%
<u>2551 - Contracted Transportation Services</u>							
6342 - Other Non-Route Transportation	-	-	-	525	-	(525)	-100.0%
Total - Middle School	1,226,189	1,288,647	1,225,348	1,491,210	1,521,618	30,408	2.0%

Elementary School

<u>1111 - Elementary</u>							
6111 - Certificated Salaries	1,522,216	1,669,322	1,616,206	1,694,362	1,418,083	(276,279)	-16.3%
6121 - Certificated Part-Time Salaries	-	-	-	-	25,000	25,000	
6131 - Supplemental Pay	5,313	6,913	5,225	9,000	8,400	(600)	-6.7%
6151 - Classified Salaries	-	-	8,100	24,838	-	(24,838)	-100.0%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	242,839	262,995	299,287	269,352	235,127	(34,225)	-12.7%
6221 - Non-Teacher Retirement	-	9	-	2,093	-	(2,093)	-100.0%
6231 - OASDI	1,472	3,065	603	1,542	15,064	13,522	876.9%
6232 - Medicare	21,832	23,765	22,975	25,147	21,047	(4,100)	-16.3%
6241 - Employee Insurance	162,591	171,988	170,504	201,436	169,391	(32,045)	-15.9%
6311 - Instructional Services	-	-	171,785	142,500	170,472	27,972	19.6%
6319 - Other Professional Services	-	-	2,584	1,000	500	(500)	-50.0%
6334 - Rental - Equipment	-	-	7,995	7,100	-	(7,100)	-100.0%
6343 - Travel	-	(1)	-	-	-	-	0.0%
6344 - Retreat	297	1,405	-	-	-	-	0.0%
6391 - Other Purchased Services	5,617	3,000	-	-	-	-	0.0%
6411 - General Supplies	-	-	26,058	45,699	54,826	9,127	20.0%
6419 - Contingency (Supplies)	3,930	3,844	-	-	-	-	0.0%
6421 - Instructional Materials	11,728	25,570	-	-	-	-	0.0%
6431 - Textbooks	25,668	21,255	15,582	19,146	14,046	(5,100)	-26.6%
6432 - Supplies	-	400	-	-	-	-	0.0%
6433 - Art Supplies	9,403	8,646	-	-	-	-	0.0%
6434 - Music Supplies	1,850	2,166	-	-	-	-	0.0%
6435 - Physical Education Supplies	1,199	1,995	312	-	-	-	0.0%
6436 - Counseling Supplies	263	1,000	-	-	-	-	0.0%

Elementary School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1191 - Summer School</u>							
6131 - Supplemental Pay	-	-	-	29,281	29,281	(0)	0.0%
6211 - Teacher Retirement	-	-	-	3,469	5,974	2,505	72.2%
6221 - Non-Teacher Retirement	-	-	-	253	-	(253)	-100.0%
6231 - OASDI	-	-	-	333	-	(333)	-100.0%
6232 - Medicare	-	-	-	423	424	1	0.1%
6241 - Employee Insurance	-	-	-	11	-	(11)	-100.0%
6411 - General Supplies	-	-	-	432	-	(432)	-100.0%
<u>1211 - Gifted and Talented</u>							
6111 - Certificated Salaries	-	-	30,604	76,800	63,287	(13,513)	-17.6%
6211 - Teacher Retirement	-	-	4,752	12,050	9,868	(2,182)	-18.1%
6232 - Medicare	-	-	441	1,125	918	(207)	-18.4%
6241 - Employee Insurance	-	-	2,193	6,300	4,776	(1,524)	-24.2%
6411 - General Supplies	-	-	3,123	2,840	2,995	155	5.5%
<u>1251 - Supplemental Instruction</u>							
6111 - Certificated Salaries	-	-	56,106	70,500	188,644	118,144	167.6%
6121 - Certificated Part-Time Salaries	-	-	-	-	53,809	53,809	
6151 - Classified Salaries	-	-	39,746	50	47,984	47,934	95868.0%
6181 - Overtime Pay	-	-	-	-	500	500	
6211 - Teacher Retirement	-	-	12,097	13,925	39,477	25,552	183.5%
6221 - Non-Teacher Retirement	-	-	670	-	4,141	4,141	
6231 - OASDI	-	-	1,917	-	3,006	3,006	
6232 - Medicare	-	-	1,256	1,650	4,219	2,569	155.7%
6241 - Employee Insurance	-	-	14,197	7,350	29,705	22,355	304.1%
6311 - Instructional Services	-	-	-	3,250	-	(3,250)	-100.0%
6319 - Other Professional Services	-	-	5,822	-	4,000	4,000	
6411 - General Supplies	-	-	-	7,650	595	(7,055)	-92.2%
<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	-	-	-	51,949	45,630	(6,319)	-12.2%
6211 - Teacher Retirement	-	-	-	8,407	7,480	(927)	-11.0%
6232 - Medicare	-	-	-	755	662	(93)	-12.3%
6241 - Employee Insurance	-	-	-	6,027	5,940	(87)	-1.4%
<u>1411 - Student Activities</u>							
6411 - General Supplies	34,650	31,671	52,798	62,200	-	(62,200)	-100.0%
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	-	87,740	132,200	134,748	2,548	1.9%
6151 - Classified Salaries	-	-	11,911	-	-	-	0.0%
6211 - Teacher Retirement	-	-	13,476	21,000	21,266	266	1.3%
6221 - Non-Teacher Retirement	-	-	995	-	-	-	0.0%
6231 - OASDI	-	-	730	-	-	-	0.0%
6232 - Medicare	-	-	1,254	1,920	1,954	34	1.8%
6241 - Employee Insurance	-	-	7,850	12,400	12,242	(158)	-1.3%
6411 - General Supplies	-	-	103	500	800	300	60.0%
<u>2134 - Nursing Services</u>							
6151 - Classified Salaries	-	-	41,816	42,350	43,879	1,529	3.6%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	3,226	3,311	3,418	107	3.2%
6231 - OASDI	-	-	2,592	2,625	2,721	96	3.7%
6232 - Medicare	-	-	606	620	636	16	2.6%
6241 - Employee Insurance	-	-	5,243	5,950	5,938	(12)	-0.2%
6311 - Instructional Services	-	-	3,386	3,000	2,000	(1,000)	-33.3%

Elementary School

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2211 - Improvement of Instruction Services</u>							
6411 - General Supplies	-	-	941	-	-	-	0.0%
<u>2213 - Instructional Staff Training Services</u>							
6411 - General Supplies	-	-	-	1,873	-	(1,873)	-100.0%
<u>2222 - School Library Services</u>							
6111 - Certificated Salaries	-	-	25,042	68,800	70,878	2,078	3.0%
6211 - Teacher Retirement	-	-	3,914	10,900	11,141	241	2.2%
6232 - Medicare	-	-	350	1,000	1,028	28	2.8%
6241 - Employee Insurance	-	-	1,972	6,200	5,963	(237)	-3.8%
6441 - Library Books	5,166	12,686	5,579	7,489	6,000	(1,489)	-19.9%
<u>2411 - Office of Principal Services</u>							
6111 - Certificated Salaries	178,190	183,536	183,536	190,220	194,339	4,119	2.2%
6151 - Classified Salaries	72,844	75,041	75,041	77,770	80,431	2,661	3.4%
6181 - Overtime Pay	-	-	-	-	500	500	
6211 - Teacher Retirement	27,552	28,185	28,128	29,500	29,907	407	1.4%
6221 - Non-Teacher Retirement	5,804	5,891	5,859	6,145	6,368	223	3.6%
6231 - OASDI	4,436	4,569	4,570	4,850	5,018	168	3.5%
6232 - Medicare	3,622	3,731	3,730	3,950	3,991	41	1.0%
6241 - Employee Insurance	23,830	21,918	21,060	24,750	23,842	(908)	-3.7%
6311 - Instructional Services	-	-	-	2,000	2,000	-	0.0%
6364 - Telephone	-	-	438	2,000	2,000	-	0.0%
6411 - General Supplies	16,199	17,096	13,944	2,960	2,917	(43)	-1.5%
6412 - Supplies - Technology Related	1,673	2,621	-	-	-	-	0.0%
6418 - Athletic Equipment	-	587	-	-	-	-	0.0%
<u>2621 - Planning, Research, and Evaluation Services</u>							
6311 - Instructional Services	-	-	-	5,000	6,000	1,000	20.0%
<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	-	-	-	60,300	-	(60,300)	-100.0%
6161 - Classified Salaries - Part-Time	-	-	-	-	55,701	55,701	
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	-	4,230	51	(4,179)	-98.8%
6231 - OASDI	-	-	-	3,750	3,454	(296)	-7.9%
6232 - Medicare	-	-	-	875	808	(67)	-7.7%
6241 - Employee Insurance	-	-	-	1,410	-	(1,410)	-100.0%
6319 - Other Professional Services	-	-	-	125	125	-	0.0%
6411 - General Supplies	-	-	-	125	125	-	0.0%
Total - Elementary School	2,390,185	2,594,868	3,127,967	3,552,344	3,427,460	(124,884)	-3.5%

Early Childhood Center

1111 - Elementary

6111 - Certificated Salaries	764,087	821,995	923,656	1,006,687	1,281,039	274,352	27.3%
6131 - Supplemental Pay	5,708	2,360	325	5,000	4,200	(800)	-16.0%
6151 - Classified Salaries	29,539	39,720	55,466	137,888	43,984	(93,904)	-68.1%
6181 - Overtime Pay	-	-	-	-	500	500	
6211 - Teacher Retirement	122,091	132,069	108,000	161,285	214,463	53,178	33.0%
6221 - Non-Teacher Retirement	2,200	3,196	4,415	11,049	2,087	(8,962)	-81.1%
6231 - OASDI	2,072	2,481	3,404	8,551	8,253	(298)	-3.5%
6232 - Medicare	11,413	12,024	14,023	15,691	19,282	3,591	22.9%
6241 - Employee Insurance	76,495	83,436	101,593	132,438	168,937	36,499	27.6%
6311 - Instructional Services	-	-	-	5,000	27,000	22,000	440.0%

Early Childhood Center

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6319 - Other Professional Services	-	-	-	1,900	2,250	350	18.4%
6334 - Rental - Equipment	-	-	6,694	4,200	8,000	3,800	90.5%
6391 - Other Purchased Services	1,799	1,799	-	-	-	-	0.0%
6411 - General Supplies	-	-	21,463	31,005	29,400	(1,605)	-5.2%
6419 - Contingency (Supplies)	5,285	5,152	-	-	-	-	0.0%
6421 - Instructional Materials	16,373	13,337	-	-	-	-	0.0%
6431 - Textbooks	9,473	15,161	14,283	11,760	42,475	30,715	261.2%
6433 - Art Supplies	2,164	2,121	-	-	-	-	0.0%
6434 - Music Supplies	310	5,758	-	-	-	-	0.0%
6435 - Physical Education Supplies	1,609	1,595	-	-	-	-	0.0%
<u>1211 - Gifted and Talented</u>							
6111 - Certificated Salaries	-	-	-	-	15,822	15,822	
6211 - Teacher Retirement	-	-	-	-	2,467	2,467	
6232 - Medicare	-	-	-	-	229	229	
6241 - Employee Insurance	-	-	-	-	1,194	1,194	
<u>1251 - Supplemental Instruction</u>							
6111 - Certificated Salaries	-	-	28,803	30,500	239,606	209,106	685.6%
6151 - Classified Salaries	-	-	-	-	77,667	77,667	
6181 - Overtime Pay	-	-	-	-	500	500	
6211 - Teacher Retirement	-	-	4,554	5,180	38,198	33,018	637.4%
6221 - Non-Teacher Retirement	-	-	316	-	6,178	6,178	
6231 - OASDI	-	-	232	-	4,846	4,846	
6232 - Medicare	-	-	470	870	4,608	3,738	429.7%
6241 - Employee Insurance	-	-	3,498	4,030	35,678	31,648	785.3%
6311 - Instructional Services	-	-	-	4,500	-	(4,500)	-100.0%
6319 - Other Professional Services	-	-	12,993	-	4,000	4,000	
6411 - General Supplies	-	-	16,015	7,116	596	(6,520)	-91.6%
<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	-	-	-	-	12,352	12,352	
6211 - Teacher Retirement	-	-	-	-	2,050	2,050	
6232 - Medicare	-	-	-	-	179	179	
6241 - Employee Insurance	-	-	-	-	1,781	1,781	
<u>1411 - Student Activities</u>							
6411 - General Supplies	21,375	33,347	18,769	20,000	-	(20,000)	-100.0%
<u>2113 - Social Work Services</u>							
6151 - Classified Salaries	-	-	-	46,200	43,394	(2,806)	-6.1%
6221 - Non-Teacher Retirement	-	-	-	3,580	3,385	(195)	-5.4%
6231 - OASDI	-	-	-	2,875	2,690	(185)	-6.4%
6232 - Medicare	-	-	-	675	629	(46)	-6.8%
6241 - Employee Insurance	-	-	-	6,000	5,937	(63)	-1.1%
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	-	44,290	43,200	44,355	1,155	2.7%
6211 - Teacher Retirement	-	-	6,961	7,150	7,295	145	2.0%
6232 - Medicare	-	-	635	630	643	13	2.1%
6241 - Employee Insurance	-	-	3,867	6,000	5,938	(62)	-1.0%

Early Childhood Center

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2134 - Nursing Services</u>							
6151 - Classified Salaries	-	-	21,250	44,047	45,650	1,603	3.6%
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	1,636	3,430	3,540	110	3.2%
6231 - OASDI	-	-	1,007	2,750	2,830	80	2.9%
6232 - Medicare	-	-	235	640	662	22	3.4%
6241 - Employee Insurance	-	-	2,624	6,000	6,264	264	4.4%
6311 - Instructional Services	-	-	472	1,000	2,000	1,000	100.0%
<u>2213 - Instructional Staff Training Services</u>							
6319 - Other Professional Services	-	-	-	1,425	-	(1,425)	-100.0%
6343 - Travel	-	-	-	825	-	(825)	-100.0%
<u>2222 - School Library Services</u>							
6441 - Library Books	2,240	2,262	1,861	1,500	3,000	1,500	100.0%
<u>2411 - Office of Principal Services</u>							
6111 - Certificated Salaries	121,688	125,339	125,339	201,410	208,732	7,322	3.6%
6151 - Classified Salaries	53,789	58,580	89,691	39,100	67,304	28,204	72.1%
6181 - Overtime Pay	-	-	-	-	500	500	
6211 - Teacher Retirement	18,792	18,969	18,932	31,100	31,994	894	2.9%
6221 - Non-Teacher Retirement	3,842	4,648	7,149	3,086	5,467	2,381	77.2%
6231 - OASDI	3,206	3,300	4,714	2,430	4,204	1,774	73.0%
6232 - Medicare	2,493	2,561	2,888	3,495	4,009	514	14.7%
6241 - Employee Insurance	14,053	14,832	19,845	18,950	24,495	5,545	29.3%
6311 - Instructional Services	-	-	-	2,500	1,000	(1,500)	-60.0%
6364 - Telephone	-	-	894	1,272	1,700	428	33.6%
6411 - General Supplies	6,290	7,825	7,405	2,045	12,340	10,295	503.4%
6412 - Supplies - Technology Related	1,441	1,217	-	-	-	-	0.0%
6418 - Athletic Equipment	-	587	-	-	-	-	0.0%
<u>2542 - Care and Upkeep of Buildings Services</u>							
6151 - Classified Salaries	-	-	-	24,900	25,626	726	2.9%
6221 - Non-Teacher Retirement	-	-	-	2,098	2,166	68	3.2%
6231 - OASDI	-	-	-	1,540	1,589	49	3.2%
6232 - Medicare	-	-	-	360	372	12	3.3%
6241 - Employee Insurance	-	-	-	5,760	5,922	162	2.8%
<u>3511 - Early Childhood Programs</u>							
6131 - Supplemental Pay	-	-	1,600	-	-	-	0.0%
6151 - Classified Salaries	-	-	18,477	60,800	-	(60,800)	-100.0%
6161 - Classified Salaries - Part-Time	-	-	-	-	58,742	58,742	
6211 - Teacher Retirement	-	-	1,941	-	3,659	3,659	
6221 - Non-Teacher Retirement	-	-	-	4,167	2,250	(1,917)	-46.0%
6231 - OASDI	-	-	1,245	3,780	3,642	(138)	-3.7%
6232 - Medicare	-	-	291	900	852	(48)	-5.3%
6411 - General Supplies	-	-	2,550	7,545	1,886	(5,659)	-75.0%
<u>3512 - Early Childhood Instruction</u>							
6111 - Certificated Salaries	255,149	247,664	255,104	364,100	378,697	14,597	4.0%
6121 - Certificated Part-Time Salaries	16,185	27,747	-	-	20,000	20,000	
6131 - Supplemental Pay	-	-	713	-	-	-	0.0%
6151 - Classified Salaries	168,595	153,972	129,950	160,000	149,529	(10,471)	-6.5%
6161 - Classified Salaries - Part-Time	-	-	-	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	-	750	750	
6211 - Teacher Retirement	39,966	39,724	40,728	59,000	69,281	10,281	17.4%
6221 - Non-Teacher Retirement	13,486	12,344	10,219	13,061	13,365	304	2.3%
6231 - OASDI	11,677	10,950	7,714	10,000	10,288	288	2.9%
6232 - Medicare	6,292	6,128	5,477	7,650	7,960	310	4.1%

Early Childhood Center

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6241 - Employee Insurance	56,264	51,203	44,657	72,900	74,055	1,155	1.6%
6311 - Instructional Services	-	-	47,132	40,000	45,000	5,000	12.5%
6319 - Other Professional Services	-	-	100	100	100	-	0.0%
6371 - Dues And Memberships	-	-	763	-	-	-	0.0%
6411 - General Supplies	39	6,932	7,171	7,300	10,300	3,000	41.1%
6431 - Textbooks	3,918	-	-	-	-	-	0.0%
<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	-	-	57,869	87,825	28,990	(58,835)	-67.0%
6161 - Classified Salaries - Part-Time	-	-	-	-	87,150	87,150	-
6181 - Overtime Pay	-	-	-	-	-	-	0.0%
6211 - Teacher Retirement	-	-	53	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	2,322	6,192	3,299	(2,893)	-46.7%
6231 - OASDI	-	-	3,477	5,450	7,201	1,751	32.1%
6232 - Medicare	-	-	813	1,275	1,684	409	32.1%
6241 - Employee Insurance	-	-	3,337	2,450	3,448	998	40.7%
6311 - Instructional Services	-	-	12,093	9,500	10,000	500	5.3%
6371 - Dues And Memberships	-	-	763	1,500	-	(1,500)	-100.0%
6411 - General Supplies	-	-	1,602	5,000	6,500	1,500	30.0%
6319 - Other Professional Services	-	-	-	125	125	-	0.0%
6411 - General Supplies	-	-	-	125	125	-	0.0%
Total - Early Childhood Center	1,871,400	1,972,334	2,358,827	3,053,368	3,874,331	820,963	26.9%

Student Success Center

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1151 - High School</u>							
6111 - Certificated Salaries	257,950	333,418	215,367	237,000	247,609	10,609	4.5%
6121 - Certificated Part-Time Salaries	-	8,580	-	-	-	-	0.0%
6131 - Supplemental Pay	-	-	-	10,000	10,000	-	0.0%
6151 - Classified Salaries	49,543	51,029	49,949	52,900	52,887	(13)	0.0%
6181 - Overtime Pay	-	-	-	-	250	250	
6211 - Teacher Retirement	39,926	50,947	34,344	40,150	42,537	2,387	5.9%
6221 - Non-Teacher Retirement	3,793	3,870	3,759	4,042	4,053	11	0.3%
6231 - OASDI	2,692	8,186	2,774	3,300	3,295	(5)	-0.2%
6232 - Medicare	4,358	742	3,744	4,370	4,506	136	3.1%
6241 - Employee Insurance	23,350	32,035	26,561	36,050	30,059	(5,991)	-16.6%
6311 - Instructional Services	-	-	486	11,500	8,000	(3,500)	-30.4%
6319 - Other Professional Services	-	2,673	3,866	6,350	4,300	(2,050)	-32.3%
6334 - Rental - Equipment	-	-	-	1,500	-	(1,500)	-100.0%
6391 - Other Purchased Services	3,935	-	-	-	-	-	0.0%
6411 - General Supplies	-	10,281	5,404	16,725	14,900	(1,825)	-10.9%
6413 - Supplies	7,517	-	-	-	-	-	0.0%
Total - Student Success Center	393,065	501,761	346,253	423,887	422,396	(1,491)	-0.4%

Gifted Program

<u>1211 - Gifted and Talented</u>							
6111 - Certificated Salaries	133,457	137,461	80,186	-	-	-	0.0%
6211 - Teacher Retirement	21,018	21,492	12,508	-	-	-	0.0%
6232 - Medicare	1,930	1,988	1,159	-	-	-	0.0%
6241 - Employee Insurance	11,620	10,893	6,151	-	-	-	0.0%
6431 - Textbooks	-	-	-	2,500	3,000	500	20.0%
Total - Gifted Program	168,024	171,834	100,004	2,500	3,000	500	20.0%

English-Second Language

<u>1271 - Bilingual</u>							
6111 - Certificated Salaries	27,234	47,735	19,136	-	-	-	0.0%
6211 - Teacher Retirement	4,429	7,852	3,340	-	-	-	0.0%
6232 - Medicare	390	685	275	-	-	-	0.0%
6241 - Employee Insurance	3,333	6,455	3,913	-	-	-	0.0%
6431 - Textbooks	-	1,546	-	1,000	1,500	500	50.0%
Total - English-Second Language	35,386	64,273	26,664	1,000	1,500	500	50.0%

Summer School

<u>1191 - Summer School</u>							
6121 - Certificated Part-Time Salaries	62,099	69,566	50,346	-	-	-	0.0%
6151 - Classified Salaries	-	3,159	-	-	-	-	0.0%
6211 - Teacher Retirement	7,604	7,001	8,119	-	-	-	0.0%
6221 - Non-Teacher Retirement	199	465	168	-	-	-	0.0%
6231 - OASDI	599	1,515	3,095	-	-	-	0.0%
6232 - Medicare	900	1,055	794	-	-	-	0.0%
6241 - Employee Insurance	-	-	(677)	-	-	-	0.0%
6311 - Instructional Services	-	-	972	-	-	-	0.0%
Total - Summer School	71,401	82,761	62,817	-	-	-	0.0%

Guidance Services

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	385,549	334,901	-	-	-	-	0.0%
6151 - Classified Salaries	54,226	55,695	30,130	-	-	-	0.0%
6211 - Teacher Retirement	60,903	52,461	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	4,125	4,193	2,262	-	-	-	0.0%
6231 - OASDI	2,903	2,999	1,713	-	-	-	0.0%
6232 - Medicare	5,997	5,321	401	-	-	-	0.0%
6241 - Employee Insurance	40,808	32,697	2,871	-	-	-	0.0%
6316 - Technology Related Services	789	333	-	1,200	600	(600)	-50.0%
6391 - Other Purchased Services	14,723	817	4,005	3,000	3,000	-	0.0%
6413 - Supplies	278	384	654	250	-	(250)	-100.0%
Total - Guidance Services	570,302	489,801	42,035	4,450	3,600	(850)	-19.1%

Student Services

2113 - Social Work Services

6392 - Other Services	372	-	-	-	-	-	0.0%
6419 - Contingency (Supplies)	118	38	-	-	-	-	0.0%

2122 - Guidance Services

6151 - Classified Salaries	144,757	149,226	92,757	94,800	98,240	3,440	3.6%
6221 - Non-Teacher Retirement	11,100	11,346	6,870	7,000	7,147	147	2.1%
6231 - OASDI	8,989	9,266	5,754	5,900	6,091	191	3.2%
6232 - Medicare	2,102	2,167	1,346	1,375	1,424	49	3.6%
6241 - Employee Insurance	17,147	16,268	7,463	6,460	5,987	(473)	-7.3%

2134 - Nursing Services

6319 - Other Professional Services	-	-	-	3,000	3,000	-	0.0%
6411 - General Supplies	-	-	-	3,250	3,250	-	0.0%
6541 - Regular Equipment	-	-	-	1,000	1,000	-	0.0%

Total - Student Services	184,585	188,312	114,190	122,785	126,139	3,354	2.7%
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Social Work

2113 - Social Work Services

6392 - Other Services	865	-	-	-	-	-	0.0%
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Nursing Services

2132 - Medical Services

6151 - Classified Salaries	119,074	114,940	-	-	-	-	0.0%
6161 - Classified Salaries - Part-Time	9,526	694	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	9,246	8,956	-	-	-	-	0.0%
6231 - OASDI	7,333	6,675	-	-	-	-	0.0%
6232 - Medicare	1,715	1,561	-	-	-	-	0.0%
6241 - Employee Insurance	14,803	15,730	-	-	-	-	0.0%
6312 - Program Improvement Services	2,340	2,590	-	-	-	-	0.0%
6413 - Supplies	2,818	3,185	-	-	-	-	0.0%
6541 - Regular Equipment	110	-	-	-	-	-	0.0%

Total - Nursing Services	166,965	154,332	-	-	-	-	0.0%
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Parents As Teachers

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>3511 - Early Childhood Programs</u>							
6151 - Classified Salaries	56,908	58,616	40,901	-	-	-	0.0%
6211 - Teacher Retirement	3,070	3,162	1,449	-	-	-	0.0%
6221 - Non-Teacher Retirement	1,726	1,778	1,778	-	-	-	0.0%
6231 - OASDI	3,528	3,634	2,536	-	-	-	0.0%
6232 - Medicare	825	850	593	-	-	-	0.0%
6412 - Supplies - Technology Related	102	2	-	-	-	-	0.0%
6421 - Instructional Materials	473	2,328	-	-	-	-	0.0%
Total - Parents As Teachers	66,632	70,371	47,257	-	-	-	0.0%

Parents Day Out

<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	-	-	5,843	16,210	-	(16,210)	-100.0%
6161 - Classified Salaries - Part-Time	29,675	33,498	2,327	-	-	-	0.0%
6221 - Non-Teacher Retirement	1,431	1,558	516	1,112	-	(1,112)	-100.0%
6231 - OASDI	1,840	2,077	525	1,005	-	(1,005)	-100.0%
6232 - Medicare	430	486	123	240	-	(240)	-100.0%
6411 - General Supplies	-	-	581	500	-	(500)	-100.0%
6431 - Textbooks	672	917	-	-	-	-	0.0%
Total - Parents Day Out	34,048	38,535	9,915	19,067	-	(19,067)	-100.0%

Childcare

<u>3812 - Afterschool Program</u>							
6151 - Classified Salaries	129,244	123,229	86,596	-	-	-	0.0%
6221 - Non-Teacher Retirement	1,782	2,057	1,569	-	-	-	0.0%
6231 - OASDI	7,942	7,556	5,307	-	-	-	0.0%
6232 - Medicare	1,857	1,767	1,241	-	-	-	0.0%
6241 - Employee Insurance	2,143	2,491	2,770	-	-	-	0.0%
6393 - Contracted Labor Services	1,411	838	188	-	-	-	0.0%
6411 - General Supplies	-	-	2,750	-	-	-	0.0%
6413 - Supplies	5,541	2,678	-	-	-	-	0.0%
Total - Childcare	149,920	140,617	100,421	-	-	-	0.0%

Athletics

<u>1421 - Student Athletics</u>							
6111 - Certificated Salaries	74,160	76,385	-	-	-	-	0.0%
6121 - Certificated Part-Time Salaries	-	-	3,696	-	-	-	0.0%
6131 - Supplemental Pay	99,512	99,335	73,728	102,300	103,425	1,125	1.1%
6151 - Classified Salaries	3,782	2,791	3,146	-	-	-	0.0%
6211 - Teacher Retirement	18,415	19,202	5,198	29,800	16,725	(13,075)	-43.9%
6221 - Non-Teacher Retirement	1,303	1,794	1,944	-	-	-	0.0%
6231 - OASDI	3,490	3,249	2,954	-	-	-	0.0%
6232 - Medicare	2,566	2,583	1,151	8,900	1,499	(7,401)	-83.2%
6241 - Employee Insurance	6,072	6,542	4,679	-	-	-	0.0%
6312 - Program Improvement Services	950	5,535	4,500	-	-	-	0.0%
6319 - Other Professional Services	25,641	8,701	6,461	4,500	4,500	-	0.0%
6334 - Rental - Equipment	5,889	3,386	8,126	-	-	-	0.0%
6343 - Travel	1,701	1,393	-	2,000	2,000	-	0.0%
6356 - Athletic Accident Insurance	8,598	9,259	8,512	9,000	9,000	-	0.0%
6372 - Athletic League Fees	2,034	2,936	9,641	-	700	700	
6373 - Athletic Playoff Fees	600	2,878	40	-	2,000	2,000	

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Athletics							
6374 - Athletic Tournament Fees	4,685	13,889	7,862	7,760	6,960	(800)	-10.3%
6391 - Other Purchased Services	3,293	5,192	5,998	800	1,200	400	50.0%
6392 - Other Services	-	(850)	-	-	-	-	0.0%
6398 - Other Expenses	-	-	-	16,500	15,000	(1,500)	-9.1%
6411 - General Supplies	-	-	1,872	6,200	4,000	(2,200)	-35.5%
6413 - Supplies	33	1,914	1,399	-	-	-	0.0%
6417 - Athletic Apparel	1,706	1,198	5,045	4,340	8,300	3,960	91.2%
6418 - Athletic Equipment	19,720	28,235	-	-	-	-	0.0%
6438 - Athletic Student Awards	529	2,068	1,292	-	-	-	0.0%
6491 - Other Supplies & Materials	-	-	-	900	600	(300)	-33.3%
6541 - Regular Equipment	-	-	1,949	9,508	8,500	(1,008)	-10.6%
<u>2546 - Security Services</u>							
6319 - Other Professional Services	-	-	-	7,190	9,440	2,250	31.3%
6342 - Other Non-Route Transportation	-	-	-	7,092	7,092	-	0.0%
Total - Athletics	<u>284,678</u>	<u>297,616</u>	<u>159,190</u>	<u>216,790</u>	<u>200,941</u>	<u>(15,849)</u>	<u>-7.3%</u>

Assessment

<u>2122 - Guidance Services</u>							
6111 - Certificated Salaries	-	56,293	56,293	-	-	-	0.0%
6151 - Classified Salaries	778	-	-	-	-	-	0.0%
6211 - Teacher Retirement	-	8,943	8,794	-	-	-	0.0%
6231 - OASDI	48	-	-	-	-	-	0.0%
6232 - Medicare	11	815	795	-	-	-	0.0%
6241 - Employee Insurance	-	5,434	4,397	-	-	-	0.0%
6312 - Program Improvement Services	8,599	16,000	16,000	-	-	-	0.0%
6391 - Other Purchased Services	1,487	-	371	-	-	-	0.0%
6413 - Supplies	44,931	41,568	18,276	-	-	-	0.0%
6416 - Miscellaneous Supplies	1,650	1,682	135	-	-	-	0.0%
<u>2123 - Appraisal Services</u>							
6111 - Certificated Salaries	-	-	-	70,000	72,548	2,548	3.6%
6211 - Teacher Retirement	-	-	-	11,050	11,383	333	3.0%
6232 - Medicare	-	-	-	1,020	1,052	32	3.1%
6241 - Employee Insurance	-	-	-	6,210	5,964	(246)	-4.0%
6312 - Program Improvement Services	-	-	-	16,000	-	(16,000)	-100.0%
6391 - Other Purchased Services	-	-	-	750	2,100	1,350	180.0%
6411 - General Supplies	-	-	-	54,352	59,183	4,831	8.9%
Total - Assessment	<u>57,504</u>	<u>130,735</u>	<u>105,061</u>	<u>159,382</u>	<u>152,230</u>	<u>(7,152)</u>	<u>-4.5%</u>

Board of Education

<u>2311 - Board of Education</u>							
6316 - Technology Related Services	2,660	2,660	-	-	-	-	0.0%
6343 - Travel	5,561	4,276	4,050	6,000	6,000	-	0.0%
6371 - Dues And Memberships	9,255	11,797	11,193	13,875	13,875	-	0.0%
6391 - Other Purchased Services	3,411	3,161	3,367	4,000	4,000	-	0.0%
6411 - General Supplies	-	-	-	1,500	1,500	-	0.0%
6414 - Meeting Supplies	450	109	433	-	-	-	0.0%
6416 - Miscellaneous Supplies	307	11	-	-	-	-	0.0%
Total - Board of Education	<u>21,644</u>	<u>22,013</u>	<u>19,044</u>	<u>25,375</u>	<u>25,375</u>	<u>-</u>	<u>0.0%</u>

Communications

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1411 - Student Activities</u>							
6411 - General Supplies	-	-	-	200	-	(200)	-100.0%
<u>2633 - Public Information Services</u>							
6151 - Classified Salaries	113,498	112,019	101,032	116,200	120,217	4,017	3.5%
6181 - Overtime Pay	-	-	-	-	250	250	
6211 - Teacher Retirement	524	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	8,349	8,428	7,529	8,800	9,080	280	3.2%
6231 - OASDI	6,777	6,913	6,225	7,200	7,469	269	3.7%
6232 - Medicare	1,637	1,617	1,456	1,700	1,747	47	2.8%
6241 - Employee Insurance	11,926	10,949	8,812	12,180	11,905	(275)	-2.3%
6314 - Staff Services	7,047	7,605	30	-	-	-	0.0%
6319 - Other Professional Services	-	-	11,275	9,700	9,200	(500)	-5.2%
6343 - Travel	-	84	-	2,625	725	(1,900)	-72.4%
6363 - Printing and Binding	8,343	13,637	17,418	12,500	11,900	(600)	-4.8%
6364 - Telephone	-	-	14,355	7,640	8,740	1,100	14.4%
6366 - Mailing Services	5,989	9,066	-	-	-	-	0.0%
6371 - Dues And Memberships	1,213	1,194	1,907	1,895	1,975	80	4.2%
6391 - Other Purchased Services	26,176	6,591	9,694	16,005	16,200	195	1.2%
6411 - General Supplies	-	-	12,106	12,700	15,350	2,650	20.9%
6413 - Supplies	2,260	2,331	-	-	-	-	0.0%
6414 - Meeting Supplies	7,259	7,675	-	-	-	-	0.0%
6438 - Athletic Student Awards	7,018	3,171	-	-	-	-	0.0%
Total - Communications	208,017	191,280	191,840	209,345	214,758	5,413	2.6%

Curriculum Development

1111 - Elementary

6430 - Professional Publications	-	113	-	-	-	-	0.0%
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2122 - Guidance Services

6131 - Supplemental Pay	-	-	5,000	-	-	-	0.0%
6221 - Non-Teacher Retirement	-	-	343	-	-	-	0.0%
6231 - OASDI	-	-	310	-	-	-	0.0%
6232 - Medicare	-	-	73	-	-	-	0.0%

2212 - Instruction & Curriculum Services

6131 - Supplemental Pay	75,968	61,231	22,851	52,000	39,500	(12,500)	-24.0%
6211 - Teacher Retirement	8,972	7,371	3,250	7,540	5,728	(1,812)	-24.0%
6221 - Non-Teacher Retirement	635	431	21	-	-	-	0.0%
6231 - OASDI	824	420	37	-	-	-	0.0%
6232 - Medicare	1,087	831	331	754	573	(181)	-24.0%
6241 - Employee Insurance	-	-	164	-	-	-	0.0%
6312 - Program Improvement Services	14,968	2,800	-	18,000	17,000	(1,000)	-5.6%
6319 - Other Professional Services	-	49,313	-	-	-	-	0.0%
6343 - Travel	-	21,302	-	-	-	-	0.0%
6371 - Dues And Memberships	-	42,170	-	-	-	-	0.0%
6391 - Other Purchased Services	8,300	6,145	-	12,000	9,000	(3,000)	-25.0%
6411 - General Supplies	-	2,659	-	-	-	-	0.0%
6413 - Supplies	-	-	-	5,200	-	(5,200)	-100.0%
6416 - Miscellaneous Supplies	-	-	80	-	5,500	5,500	
6430 - Professional Publications	27,591	23,422	26,367	-	53,550	53,550	
6431 - Textbooks	-	-	-	32,000	-	(32,000)	-100.0%
Total - Curriculum Development	138,345	218,207	58,826	127,494	130,851	3,357	2.6%

Federal Grants

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1111 - Elementary</u>							
6111 - Certificated Salaries	48,243	44,783	-	-	-	-	0.0%
6211 - Teacher Retirement	2,933	7,291	-	-	-	-	0.0%
6232 - Medicare	262	651	-	-	-	-	0.0%
6241 - Employee Insurance	2,151	5,479	-	-	-	-	0.0%
<u>1251 - Supplemental Instruction</u>							
6111 - Certificated Salaries	94,457	73,743	-	-	-	-	0.0%
6151 - Classified Salaries	3,751	11,985	-	-	-	-	0.0%
6211 - Teacher Retirement	15,582	14,160	-	-	-	-	0.0%
6231 - OASDI	231	-	-	-	-	-	0.0%
6232 - Medicare	1,438	1,503	-	-	-	-	0.0%
6241 - Employee Insurance	9,647	10,852	-	-	-	-	0.0%
6312 - Program Improvement Services	26,780	27,600	-	-	-	-	0.0%
6391 - Other Purchased Services	10,019	8,104	-	-	-	-	0.0%
6413 - Supplies	909	23,571	-	-	-	-	0.0%
<u>2122 - Guidance Services</u>							
6391 - Other Purchased Services	-	-	-	250	125	(125)	-50.0%
6411 - General Supplies	-	-	-	250	125	(125)	-50.0%
6312 - Program Improvement Services	23,484	12,093	-	-	-	-	0.0%
6343 - Travel	6,700	16,374	-	-	-	-	0.0%
6413 - Supplies	409	1,427	-	-	-	-	0.0%
6414 - Meeting Supplies	-	45	-	-	-	-	0.0%
<u>3711 - Non-Public Schools Services</u>							
6391 - Other Purchased Services	585	-	-	-	-	-	0.0%
<u>3912 - Parent Involvement</u>							
6391 - Other Purchased Services	1,000	1,000	-	-	-	-	0.0%
Total - Federal Grants	248,582	260,664	-	500	250	(250)	-50.0%

Perkins Grant

<u>1151 - High School</u>							
6131 - Supplemental Pay	2,200	962	-	-	-	-	0.0%
6314 - Staff Services	271	-	-	-	-	-	0.0%
6413 - Supplies	742	5,332	-	-	-	-	0.0%
<u>2124 - Information Services</u>							
6363 - Printing and Binding	-	285	-	-	-	-	0.0%
Total - Perkins Grant	3,213	6,579	-	-	-	-	0.0%

Superintendent

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2311 - Board of Education</u>							
6317 - Legal Services	9,545	10,113	13,107	20,000	20,000	-	0.0%
6318 - Election Services	7,213	8,468	3,035	5,300	8,000	2,700	50.9%
<u>2321 - Office of Superintendent Services</u>							
6111 - Certificated Salaries	164,800	169,744	169,744	177,800	183,923	6,123	3.4%
6151 - Classified Salaries	46,340	47,730	47,730	49,500	51,064	1,564	3.2%
6181 - Overtime Pay	-	-	-	-	250	250	
6211 - Teacher Retirement	24,753	25,399	25,371	25,700	26,373	673	2.6%
6221 - Non-Teacher Retirement	3,584	3,646	3,633	3,805	3,928	123	3.2%
6231 - OASDI	2,873	2,947	2,936	3,070	3,182	112	3.6%
6232 - Medicare	3,275	3,325	3,315	3,320	3,411	91	2.7%
6241 - Employee Insurance	29,266	28,338	27,970	13,220	12,326	(894)	-6.8%
6314 - Staff Services	5,025	1,334	2,272	1,150	1,150	-	0.0%
6319 - Other Professional Services	10,147	11,566	17,298	11,600	11,600	-	0.0%
6343 - Travel	20,638	17,022	8,450	18,900	19,400	500	2.6%
6371 - Dues And Memberships	1,326	1,734	1,079	3,190	2,690	(500)	-15.7%
6392 - Other Services	2,740	2,978	444	1,880	1,880	-	0.0%
6413 - Supplies	2,141	1,888	1,342	1,725	1,725	-	0.0%
6414 - Meeting Supplies	2,019	955	198	-	-	-	0.0%
6419 - Contingency (Supplies)	1,007	851	35	2,500	2,500	-	0.0%
Total - Superintendent	336,693	338,037	327,958	342,660	353,402	10,742	3.1%

Asst. Superintendent

<u>1221 - Alternative Education</u>							
6311 - Instructional Services	-	-	-	4,065	5,500	1,435	35.3%
<u>2212 - Instruction & Curriculum Services</u>							
6319 - Other Professional Services	-	-	-	27,600	27,600	-	0.0%
<u>2213 - Instructional Staff Training Services</u>							
6312 - Program Improvement Services	-	-	-	15,213	-	(15,213)	-100.0%
6319 - Other Professional Services	-	-	-	-	26,599	26,599	
6411 - General Supplies	-	-	-	800	1,200	400	50.0%
<u>2325 - Office of Asst. Superintendent Services</u>							
6111 - Certificated Salaries	123,600	127,308	127,308	134,000	138,745	4,745	3.5%
6151 - Classified Salaries	102,116	105,179	105,179	-	-	-	0.0%
6211 - Teacher Retirement	18,779	19,246	19,217	20,125	20,692	567	2.8%
6221 - Non-Teacher Retirement	7,816	7,935	7,932	-	-	-	0.0%
6231 - OASDI	6,301	6,515	6,478	-	-	-	0.0%
6232 - Medicare	3,296	3,400	3,390	1,950	2,012	62	3.2%
6241 - Employee Insurance	21,613	20,212	19,640	6,830	6,023	(807)	-11.8%
6311 - Instructional Services	-	-	551	-	1,000	1,000	
6314 - Staff Services	29	-	-	1,000	1,000	-	0.0%
6343 - Travel	3,480	1,073	1,872	4,000	4,000	-	0.0%
6371 - Dues And Memberships	930	865	772	1,000	1,000	-	0.0%
6391 - Other Purchased Services	232	369	59	1,000	1,000	-	0.0%
6414 - Meeting Supplies	-	130	-	1,000	-	(1,000)	-100.0%
6416 - Miscellaneous Supplies	457	93	-	1,000	2,000	1,000	100.0%

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
Asst. Superintendent							
<u>2641 - Staff Services</u>							
6151 - Classified Salaries	-	-	-	109,100	139,454	30,354	27.8%
6181 - Overtime Pay	-	-	-	-	500	500	
6221 - Non-Teacher Retirement	-	-	-	8,308	10,825	2,517	30.3%
6231 - OASDI	-	-	-	6,800	8,677	1,877	27.6%
6232 - Medicare	-	-	-	1,590	2,030	440	27.7%
6241 - Employee Insurance	-	-	-	12,110	17,771	5,661	46.7%
<u>3711 - Non-Public Schools Services</u>							
6312 - Program Improvement Services	-	-	-	1,633	-	(1,633)	-100.0%
6319 - Other Professional Services	-	-	-	-	2,825	2,825	
Total - Asst. Superintendent	288,649	292,325	292,399	359,125	420,453	61,328	17.1%

Personnel

1111 - Elementary

6121 - Certificated Part-Time Salaries	122,588	158,376	-	-	-	-	0.0%
6211 - Teacher Retirement	910	240	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	108	389	-	-	-	-	0.0%
6231 - OASDI	7,717	9,717	-	-	-	-	0.0%
6232 - Medicare	1,892	2,297	-	-	-	-	0.0%

1131 - Middle School

6121 - Certificated Part-Time Salaries	25,470	19,787	-	-	-	-	0.0%
6211 - Teacher Retirement	144	152	-	-	-	-	0.0%
6231 - OASDI	1,526	1,140	-	-	-	-	0.0%
6232 - Medicare	369	382	-	-	-	-	0.0%
6241 - Employee Insurance	1	-	-	-	-	-	0.0%

1151 - High School

6121 - Certificated Part-Time Salaries	37,240	20,026	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	90	-	-	-	-	-	0.0%
6231 - OASDI	2,752	1,393	-	-	-	-	0.0%
6232 - Medicare	644	326	-	-	-	-	0.0%

1241 - Behavior Disorder

6121 - Certificated Part-Time Salaries	3,887	-	-	-	-	-	0.0%
6231 - OASDI	241	-	-	-	-	-	0.0%
6232 - Medicare	56	-	-	-	-	-	0.0%

2213 - Instructional Staff Training Services

6131 - Supplemental Pay	-	-	-	12,000	6,000	(6,000)	-50.0%
6211 - Teacher Retirement	-	-	-	1,740	1,734	(6)	-0.3%
6232 - Medicare	-	-	-	260	87	(173)	-66.5%
6319 - Other Professional Services	81,528	57,350	47,211	30,000	25,000	(5,000)	-16.7%

2214 - Professional Development

6131 - Supplemental Pay	4,650	-	-	-	-	-	0.0%
6211 - Teacher Retirement	674	691	-	-	-	-	0.0%
6231 - OASDI	-	13	-	-	-	-	0.0%
6232 - Medicare	67	71	-	-	-	-	0.0%

2325 - Office of Asst. Superintendent Services

6161 - Classified Salaries - Part-Time	17,604	9,530	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	345	53	-	-	-	-	0.0%
6231 - OASDI	1,091	591	-	-	-	-	0.0%
6232 - Medicare	255	138	-	-	-	-	0.0%

Personnel2641 - Staff Services

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
6161 - Classified Salaries - Part-Time	2,522	-	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	15,490	-	-	-	-	-	0.0%
6231 - OASDI	1,117	-	-	-	-	-	0.0%
6232 - Medicare	261	-	-	-	-	-	0.0%
6241 - Employee Insurance	42,850	12,948	-	-	-	-	0.0%
6311 - Instructional Services	-	-	596	-	-	-	0.0%
6316 - Technology Related Services	2,206	1,619	2,963	2,500	3,000	500	20.0%
6319 - Other Professional Services	-	-	-	1,000	1,000	-	0.0%
6362 - Advertising	1,520	1,794	1,916	2,000	2,000	-	0.0%
6391 - Other Purchased Services	2,914	2,778	3,100	3,500	3,500	-	0.0%
6416 - Miscellaneous Supplies	3,677	3,035	696	1,800	2,000	200	11.1%
Total - Personnel	384,408	304,837	56,482	54,800	44,321	(10,479)	-19.1%

Professional Development2213 - Instructional Staff Training Services

6131 - Supplemental Pay	-	-	-	35,000	27,180	(7,820)	-22.3%
6211 - Teacher Retirement	-	-	-	6,490	4,805	(1,685)	-26.0%
6232 - Medicare	-	-	-	510	394	(116)	-22.7%
6312 - Program Improvement Services	-	-	-	20,000	27,850	7,850	39.3%
6319 - Other Professional Services	-	-	-	35,000	45,700	10,700	30.6%
6343 - Travel	-	-	-	46,000	59,850	13,850	30.1%
6371 - Dues And Memberships	-	-	-	8,500	8,000	(500)	-5.9%
6391 - Other Purchased Services	-	-	-	12,000	13,000	1,000	8.3%
6411 - General Supplies	-	-	-	12,000	12,500	500	4.2%

2214 - Professional Development

6131 - Supplemental Pay	4,551	7,006	-	-	-	-	0.0%
6211 - Teacher Retirement	546	750	-	-	-	-	0.0%
6221 - Non-Teacher Retirement	45	27	-	-	-	-	0.0%
6231 - OASDI	50	69	-	-	-	-	0.0%
6232 - Medicare	66	89	-	-	-	-	0.0%
6312 - Program Improvement Services	45,540	-	-	-	-	-	0.0%
6314 - Staff Services	2,170	-	-	-	-	-	0.0%
6319 - Other Professional Services	39,256	262	9,343	-	-	-	0.0%
6343 - Travel	36,305	-	-	10,000	10,000	-	0.0%
6371 - Dues And Memberships	45,520	-	-	-	-	-	0.0%
6391 - Other Purchased Services	9,833	-	-	-	-	-	0.0%
6413 - Supplies	838	-	-	-	-	-	0.0%
6416 - Miscellaneous Supplies	1,424	-	-	-	-	-	0.0%

2644 - Non-Instructional Staff Training

6319 - Other Professional Services	-	-	-	25,000	12,600	(12,400)	-49.6%
6343 - Travel	-	-	-	7,000	11,300	4,300	61.4%
Total - Professional Development	186,144	8,203	9,343	217,500	233,179	15,679	7.2%

Technology

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1111 - Elementary</u>							
6411 - General Supplies	-	-	-	76,592	54,500	(22,092)	-28.8%
6543 - Technology Equipment	-	-	-	-	100,000	100,000	
<u>1131 - Middle School</u>							
6411 - General Supplies	-	-	-	27,145	32,000	4,855	17.9%
6411 - General Supplies	-	-	-	33,310	53,000	19,690	59.1%
<u>2661 - Data Processing Services</u>							
6111 - Certificated Salaries	269,680	277,104	222,817	92,400	95,674	3,274	3.5%
6151 - Classified Salaries	179,662	185,052	185,052	258,000	266,090	8,090	3.1%
6161 - Classified Salaries - Part-Time	1,102	1,783	852	10,000	12,000	2,000	20.0%
6181 - Overtime Pay	-	-	-	-	750	750	
6211 - Teacher Retirement	33,813	34,465	25,884	14,350	14,737	387	2.7%
6221 - Non-Teacher Retirement	18,017	18,369	18,286	19,728	20,345	617	3.1%
6231 - OASDI	14,528	14,996	14,929	16,000	17,289	1,289	8.1%
6232 - Medicare	6,529	6,722	5,916	5,080	5,430	350	6.9%
6241 - Employee Insurance	46,914	43,756	37,573	36,600	35,716	(884)	-2.4%
6312 - Program Improvement Services	-	2,093	-	9,300	2,500	(6,800)	-73.1%
6332 - Repairs & Maintenance	29,288	16,529	30,388	25,000	5,000	(20,000)	-80.0%
6343 - Travel	9,340	23,936	6,327	20,250	12,250	(8,000)	-39.5%
6364 - Telephone	87,876	69,678	90,333	84,100	88,100	4,000	4.8%
6371 - Dues And Memberships	260,395	182,342	174,434	167,731	172,054	4,323	2.6%
6412 - Supplies - Technology Related	-	-	-	18,741	30,000	11,259	60.1%
6415 - Custodial Supplies	37,162	50,338	39,981	36,146	-	(36,146)	-100.0%
6541 - Regular Equipment	190,904	246,892	327,543	232,713	235,000	2,287	1.0%
6543 - Technology Equipment	-	-	-	4,504	4,500	(4)	-0.1%
<u>3512 - Early Childhood Instruction</u>							
6411 - General Supplies	-	-	-	-	2,500	2,500	
<u>4051 - Construction and Improvement Services</u>							
6521 - Buildings	-	-	-	-	50,000	50,000	
Total - Technology	1,185,208	1,174,055	1,180,316	1,187,691	1,309,435	121,744	10.3%

Seed To Table

<u>1111 - Elementary</u>							
6151 - Classified Salaries	87,172	89,832	40,398	-	-	-	0.0%
6221 - Non-Teacher Retirement	7,185	7,214	3,128	-	-	-	0.0%
6231 - OASDI	5,325	5,505	2,505	-	-	-	0.0%
6232 - Medicare	1,245	1,287	586	-	-	-	0.0%
6241 - Employee Insurance	17,647	15,409	5,241	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	1,500	1,500	-	0.0%
6391 - Other Purchased Services	-	-	409	-	-	-	0.0%
6411 - General Supplies	-	(706)	411	3,000	3,000	-	0.0%
6413 - Supplies	4,376	3,363	1,708	-	-	-	0.0%
<u>1131 - Middle School</u>							
6319 - Other Professional Services	-	-	60	500	1,000	500	100.0%
6391 - Other Purchased Services	(20)	279	61	-	-	-	0.0%
6411 - General Supplies	-	-	82	2,500	2,000	(500)	-20.0%
6413 - Supplies	2,920	1,190	1,419	-	-	-	0.0%
<u>1151 - High School</u>							
6319 - Other Professional Services	-	-	-	2,000	500	(1,500)	-75.0%
6334 - Rental - Equipment	-	312	-	-	-	-	0.0%
6391 - Other Purchased Services	987	1,122	-	-	-	-	0.0%
6411 - General Supplies	-	-	-	1,500	500	(1,000)	-66.7%
<u>2411 - Office of Principal Services</u>							
6111 - Certificated Salaries	500	-	-	-	-	-	0.0%
6211 - Teacher Retirement	48	-	-	-	-	-	0.0%
6231 - OASDI	31	-	-	-	-	-	0.0%
6232 - Medicare	7	-	-	-	-	-	0.0%
Total - Seed To Table	127,422	124,806	56,009	11,000	8,500	(2,500)	-22.7%

Home Visits

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2122 - Guidance Services</u>							
6131 - Supplemental Pay	22,430	18,770	16,050	52,000	22,500	(29,500)	-56.7%
6211 - Tea`	2,617	2,254	2,007	7,540	4,127	(3,413)	-45.3%
6221 - Non-Teacher Retirement	216	164	126	-	-	-	0.0%
6231 - OASDI	314	230	159	-	-	-	0.0%
6232 - Medicare	328	272	233	754	326	(428)	-56.8%
6241 - Employee Insurance	170	2	-	-	-	-	0.0%
Total - Home Visits	<u>26,075</u>	<u>21,692</u>	<u>18,574</u>	<u>60,294</u>	<u>26,953</u>	<u>(33,341)</u>	<u>-55.3%</u>

Debt Service

<u>5111 - Principal - Bond Indebtedness</u>							
6611 - Principal - General Obligation Bonds	1,278,426	1,321,157	10,315,000	7,147,100	2,197,005	(4,950,095)	-69.3%
<u>5131 - Principal - Lease Purchase Agreements</u>							
6613 - Principal - Lease Purchase Agreements	20,000	-	-	20,000	240,000	220,000	1100.0%
<u>5211 - Interest - Bond Indebtedness</u>							
6621 - Interest - General Obligation Bonds	1,967,385	1,999,012	1,983,548	1,410,800	978,805	(431,995)	-30.6%
<u>5221 - Interest - Short Term Loan</u>							
6622 - Interest - Short Term Loans	-	-	-	1,600	2,000	400	25.0%
<u>5231 - Interest - Lease Purchase Agreements</u>							
6623 - Interest - Lease Purchase Agreements	21,956	-	-	21,406	19,482	(1,924)	-9.0%
<u>5311 - Fees - Bonded Indebtedness</u>							
6631 - Fees - General Obligation Bonds	6,933	6,751	103,892	128,845	7,000	(121,845)	-94.6%
<u>5331 - Fees - Lease Purchase Agreements</u>							
6633 - Fees - Lease Purchase Agreements	-	-	-	77,000	500	(76,500)	-99.4%
Total - Debt Service	<u>3,294,699</u>	<u>3,326,920</u>	<u>12,402,440</u>	<u>8,806,751</u>	<u>3,444,792</u>	<u>(5,361,959)</u>	<u>-60.9%</u>

Bond Issue Activity

<u>4051 - Construction and Improvement Services</u>							
6511 - Land	-	1,012,956	-	-	-	-	0.0%
<u>5311 - Fees - Bonded Indebtedness</u>							
6632 - Fees - Short Term Loans	-	-	-	-	-	-	0.0%
Total - Bond Issue Activity	<u>-</u>	<u>1,012,956</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>

Buildings And Grounds

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>1411 - Student Activities</u>							
6411 - General Supplies	-	-	24,271	500	-	(500)	-100.0%
<u>2541 - Operation of Plant Services</u>							
6131 - Supplemental Pay	-	-	14,857	-	-	-	0.0%
6151 - Classified Salaries	901,602	877,486	866,735	110,100	101,478	(8,622)	-7.8%
6161 - Classified Salaries - Part-Time	-	-	1,510	-	-	-	0.0%
6181 - Overtime Pay	-	-	-	-	250	250	0.0%
6221 - Non-Teacher Retirement	70,008	67,827	67,454	7,500	7,794	294	3.9%
6231 - OASDI	54,426	52,816	52,769	6,100	6,308	208	3.4%
6232 - Medicare	12,729	12,352	12,341	1,435	1,475	40	2.8%
6241 - Employee Insurance	129,158	83,197	113,668	12,055	12,213	158	1.3%
6312 - Program Improvement Services	19,200	8,761	8,250	1,000	1,000	-	0.0%
6319 - Other Professional Services	(1,605)	15,000	-	250	250	-	0.0%
6330 - Roof Repairs	5,428	3,625	9,726	12,000	12,000	-	0.0%
6332 - Repairs & Maintenance	-	-	-	5,000	4,000	(1,000)	-20.0%
6333 - Rental - Land & Building	-	10,494	-	-	-	-	0.0%
6335 - Water & Sewer	-	-	-	-	-	-	0.0%
6343 - Travel	-	-	638	700	1,000	300	42.9%
6344 - Retreat	1,232	447	980	750	500	(250)	-33.3%
6351 - Property Insurance	-	-	75,259	80,000	84,800	4,800	6.0%
6392 - Other Services	(6,461)	246	90	1,000	6,700	5,700	570.0%
6393 - Contracted Labor Services	165	1,363	-	2,000	2,000	-	0.0%
6411 - General Supplies	-	-	-	500	1,000	500	100.0%
6413 - Supplies	9,512	12,688	12,984	24,150	35,000	10,850	44.9%
6415 - Custodial Supplies	79,846	71,863	77,975	65,000	72,000	7,000	10.8%
6416 - Miscellaneous Supplies	14,839	14,605	13,804	15,000	15,000	-	0.0%
6417 - Athletic Apparel	2,026	3,314	1,536	4,000	4,000	-	0.0%
6419 - Contingency (Supplies)	1,109	909	2,194	1,000	1,500	500	50.0%
6481 - Electric	145	50,009	-	-	-	-	0.0%
6541 - Regular Equipment	22,187	(5,322)	-	-	-	-	0.0%
<u>2542 - Care and Upkeep of Buildings Services</u>							
6151 - Classified Salaries	-	-	-	512,550	466,875	(45,675)	-8.9%
6161 - Classified Salaries - Part-Time	-	-	-	63,000	76,402	13,402	21.3%
6181 - Overtime Pay	-	-	-	-	53,000	53,000	0.0%
6221 - Non-Teacher Retirement	-	-	-	42,135	48,148	6,013	14.3%
6231 - OASDI	-	-	-	31,790	36,970	5,180	16.3%
6232 - Medicare	-	-	-	6,690	8,646	1,956	29.2%
6241 - Employee Insurance	-	-	-	86,950	90,722	3,772	4.3%
6316 - Technology Related Services	3,176	2,886	2,313	11,750	12,925	1,175	10.0%
6332 - Repairs & Maintenance	60,579	41,831	27,206	45,000	50,000	5,000	11.1%
6335 - Water & Sewer	-	7,922	-	-	-	-	0.0%
6338 - Rental - Technology	145	-	-	1,000	1,000	-	0.0%
6391 - Other Purchased Services	1,844	32,896	4,785	-	-	-	0.0%
6415 - Custodial Supplies	30,421	25,074	23,457	40,000	35,000	(5,000)	-12.5%
6521 - Buildings	-	-	-	142,000	100,000	(42,000)	-29.6%
6541 - Regular Equipment	119,343	395,657	75,075	86,814	140,000	53,186	61.3%
<u>2543 - Care and Upkeep of Grounds Services</u>							
6151 - Classified Salaries	-	-	-	222,600	230,131	7,531	3.4%
6221 - Non-Teacher Retirement	-	-	-	17,118	17,623	505	3.0%
6231 - OASDI	-	-	-	13,850	14,268	418	3.0%
6232 - Medicare	-	-	-	3,230	3,337	107	3.3%
6241 - Employee Insurance	-	-	-	27,000	38,709	11,709	43.4%
6541 - Regular Equipment	26,991	(2,749)	32,464	3,000	5,000	2,000	66.7%

Buildings And Grounds

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2544 - Care and Upkeep of Equipment Services</u>							
6331 - Cleaning Services	22,435	27,515	18,163	46,078	47,460	1,382	3.0%
6332 - Repairs & Maintenance	30,076	25,816	44,737	35,000	45,000	10,000	28.6%
6339 - Other Property Services	9,013	686	6,721	10,000	10,000	-	0.0%
6411 - General Supplies	-	-	31,001	33,900	29,750	(4,150)	-12.2%
6419 - Contingency (Supplies)	148	-	27	-	-	-	0.0%
<u>2546 - Security Services</u>							
6161 - Classified Salaries - Part-Time	-	-	-	-	12,938	12,938	
6231 - OASDI	-	-	-	-	802	802	
6232 - Medicare	-	-	-	-	188	188	
6319 - Other Professional Services	19,102	19,657	32,470	21,000	25,000	4,000	19.0%
<u>2549 - Other Operation & Maintenance</u>							
6411 - General Supplies	-	57,908	-	-	-	-	0.0%
<u>4021 - Land Acquisition & Development Services</u>							
6531 - Improvements Other Than Building	-	-	-	-	100,000	100,000	
<u>4051 - Construction and Improvement Services</u>							
6521 - Buildings	-	-	-	5,100,000	3,145,712	(1,954,288)	-38.3%
6527 - Construction Projects	-	-	13,950	-	-	-	0.0%
Total - Buildings And Grounds	1,638,817	1,916,777	1,669,410	6,952,495	5,215,874	(1,736,621)	-25.0%

Utilities

<u>2542 - Care and Upkeep of Buildings Services</u>							
6335 - Water & Sewer	41,606	41,743	47,227	57,805	63,105	5,300	9.2%
6336 - Trash Removal	20,926	23,105	25,595	24,146	26,561	2,415	10.0%
6337 - Technology Repairs & Maintenance	4,735	1,370	2,916	3,600	3,960	360	10.0%
6480 - Heating	90,256	69,373	41,017	69,300	76,230	6,930	10.0%
6481 - Electric	302,981	281,458	318,281	345,345	379,880	34,535	10.0%
Total - Utilities	460,504	417,049	435,036	500,196	549,736	49,540	9.9%

Business Office

<u>1411 - Student Activities</u>							
6411 - General Supplies	37,976	30,659	27,710	34,800	-	(34,800)	-100.0%
6490 - Sa-Expense	-	-	-	-	-	-	0.0%
<u>1910 - Tuition to Other District</u>							
6311 - Instructional Services	42,062	40,435	-	-	-	-	0.0%
<u>1931 - Tuition for Special Education</u>							
6311 - Instructional Services	-	-	-	15,000	-	(15,000)	-100.0%
<u>1941 - Contracted Educational Services</u>							
6311 - Instructional Services	4,519	-	3,474	30,000	30,000	-	0.0%
<u>2311 - Board of Education</u>							
6315 - Audit Services	13,331	13,500	14,000	15,000	15,000	-	0.0%
6316 - Technology Related Services	5,572	72,000	1,361	6,000	6,000	-	0.0%
6352 - Liability Insurance	-	-	-	81,883	82,000	117	0.1%
6353 - Fidelity Bond Premiums	8,692	11,752	-	11,652	12,000	348	3.0%
6371 - Dues And Memberships	10,113	10,162	4,687	11,000	11,000	-	0.0%

Business Office

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2511 - Business Support Services</u>							
6351 - Property Insurance	53,891	72,891	-	-	-	-	0.0%
6352 - Liability Insurance	45,269	61,228	-	-	-	-	0.0%
<u>2521 - Fiscal Services</u>							
6151 - Classified Salaries	205,991	155,520	213,525	218,600	185,976	(32,624)	-14.9%
6181 - Overtime Pay	-	-	-	-	500	500	
6221 - Non-Teacher Retirement	15,347	11,539	15,723	16,275	14,016	(2,259)	-13.9%
6231 - OASDI	12,561	9,149	12,715	13,600	11,562	(2,038)	-15.0%
6232 - Medicare	2,938	2,140	2,974	3,185	2,704	(481)	-15.1%
6241 - Employee Insurance	17,931	12,816	15,873	18,750	23,761	5,011	26.7%
6261 - Workers' Compensation Insurance	86,884	66,715	80,555	80,000	80,000	-	0.0%
6271 - Unemployment Compensation	24,885	25,391	7,577	21,000	21,000	-	0.0%
6312 - Program Improvement Services	-	-	9,000	-	-	-	0.0%
6319 - Other Professional Services	-	-	-	34,000	45,500	11,500	33.8%
6343 - Travel	2,318	823	5,356	11,000	11,000	-	0.0%
6364 - Telephone	-	-	1,710	6,500	6,500	-	0.0%
6371 - Dues And Memberships	401	1,170	3,199	2,054	2,100	46	2.2%
6391 - Other Purchased Services	974	2,788	5,507	2,000	2,000	-	0.0%
6393 - Contracted Labor Services	1,318	2,373	193	-	-	-	0.0%
6398 - Other Expenses	-	-	297	-	-	-	0.0%
6411 - General Supplies	22,418	6,725	5,769	5,500	5,000	(500)	-9.1%
6412 - Supplies - Technology Related	14,144	6,105	-	-	-	-	0.0%
Total - Business Office	629,534	615,881	431,205	637,799	567,619	(70,180)	-11.0%

Copier

<u>1111 - Elementary</u>							
6334 - Rental - Equipment	10,722	21,708	-	-	-	-	0.0%
<u>1131 - Middle School</u>							
6334 - Rental - Equipment	3,717	6,091	-	-	-	-	0.0%
<u>1151 - High School</u>							
6334 - Rental - Equipment	3,619	8,342	-	-	-	-	0.0%
<u>2321 - Office of Superintendent Services</u>							
6334 - Rental - Equipment	-	-	5,075	7,700	-	(7,700)	-100.0%
<u>2511 - Business Support Services</u>							
6334 - Rental - Equipment	14,971	-	-	-	-	-	0.0%
<u>2521 - Fiscal Services</u>							
6334 - Rental - Equipment	-	20,311	8,018	5,000	20,000	15,000	300.0%
<u>2661 - Data Processing Services</u>							
6334 - Rental - Equipment	-	-	470	1,500	-	(1,500)	-100.0%
6352 - Liability Insurance	-	-	2,500	2,600	-	(2,600)	-100.0%
Total - Copier	33,030	56,451	16,064	16,800	20,000	3,200	19.0%

Food Service

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Budget	2018 Budget	Increase/ (Decrease)	Percent Change
<u>2561 - Food Services</u>							
6151 - Classified Salaries	-	-	-	48,800	50,484	1,684	3.5%
6221 - Non-Teacher Retirement	-	-	-	3,753	3,871	118	3.1%
6231 - OASDI	-	-	-	3,025	3,130	105	3.5%
6232 - Medicare	-	-	-	710	732	22	3.1%
6241 - Employee Insurance	-	-	-	6,000	5,944	(56)	-0.9%
<u>2562 - Food Preparation and Dispensing Services</u>							
6141 - Certificated Unused Leave/Severance Pay	-	-	1,265	-	-	-	0.0%
6151 - Classified Salaries	236,271	231,815	242,350	213,300	136,583	(76,717)	-36.0%
6161 - Classified Salaries - Part-Time	-	-	-	-	99,291	99,291	
6181 - Overtime Pay	-	-	-	-	3,000	3,000	
6221 - Non-Teacher Retirement	18,059	17,745	18,156	16,995	20,340	3,345	19.7%
6231 - OASDI	14,061	13,718	14,533	13,250	14,810	1,560	11.8%
6232 - Medicare	3,289	3,209	3,399	3,140	3,467	327	10.4%
6241 - Employee Insurance	27,949	27,025	24,922	34,700	29,616	(5,084)	-14.7%
6312 - Program Improvement Services	-	139	-	100	-	(100)	-100.0%
6319 - Other Professional Services	128	-	642	579	579	-	0.0%
6332 - Repairs & Maintenance	13,574	9,943	9,545	11,500	12,000	500	4.3%
6334 - Rental - Equipment	-	-	-	100	-	(100)	-100.0%
6343 - Travel	-	-	564	1,000	2,000	1,000	100.0%
6371 - Dues And Memberships	-	-	-	641	600	(41)	-6.4%
6391 - Other Purchased Services	6,552	36,327	16,136	13,100	13,100	-	0.0%
6416 - Miscellaneous Supplies	13,526	15,244	20,635	18,000	20,000	2,000	11.1%
6471 - Food Supplies	236,787	278,187	273,813	300,000	300,000	-	0.0%
6541 - Regular Equipment	4,501	-	-	5,000	46,000	41,000	820.0%
Total - Food Service	574,696	633,352	625,960	693,693	765,547	71,854	10.4%
Transportation							
<u>2545 - Vehicle Servicing & Maintenance Services</u>							
6332 - Repairs & Maintenance	5,847	2,812	5,519	7,500	7,500	-	0.0%
6413 - Supplies	60	363	202	400	400	-	0.0%
6486 - Gasoline/Diesel	3,949	2,813	2,790	4,500	5,500	1,000	22.2%
<u>2551 - Contracted Transportation Services</u>							
6341 - Contracted Pupil Transportation	-	-	42,632	-	-	-	0.0%
<u>2552 - District Operated Transportation Services</u>							
6151 - Classified Salaries	167,201	170,733	160,383	143,100	139,443	(3,657)	-2.6%
6161 - Classified Salaries - Part-Time	-	-	-	25,000	-	(25,000)	-100.0%
6181 - Overtime Pay	-	-	-	-	25,000	25,000	
6221 - Non-Teacher Retirement	13,092	13,143	12,407	11,390	12,810	1,420	12.5%
6231 - OASDI	10,133	10,265	9,588	9,000	10,195	1,195	13.3%
6232 - Medicare	2,370	2,401	2,242	2,250	2,385	135	6.0%
6241 - Employee Insurance	23,776	20,990	20,620	23,000	25,353	2,353	10.2%
6316 - Technology Related Services	246	110	286	800	800	-	0.0%
6332 - Repairs & Maintenance	-	25	461	7,000	-	(7,000)	-100.0%
6334 - Rental - Equipment	117,152	172,699	188,529	95,500	96,000	500	0.5%
6343 - Travel	-	-	159	200	200	-	0.0%
6355 - Transportation Vehicle Insurance	2,481	3,231	3,231	3,332	3,500	168	5.0%
6391 - Other Purchased Services	319	455	4,027	450	750	300	66.7%
6413 - Supplies	458	101	10,492	800	1,500	700	87.5%
6486 - Gasoline/Diesel	31,368	25,209	17,065	28,000	35,000	7,000	25.0%
<u>2555 - Payments to Other District for Transportation</u>							
6341 - Contracted Pupil Transportation	-	-	6,806	38,000	40,000	2,000	5.3%
Total - Transportation	378,454	425,350	487,438	400,222	406,336	6,114	1.5%
TOTAL	20,415,489	22,252,163	29,783,073	32,798,386	26,782,306	(6,016,080)	-18.3%

POSITIONS

	<u>2016-17</u>	<u>2017-18</u>	<u>Increase/ Decrease</u>
High School			
Apprenticeship Coordinator	1.0	1.0	-
Art Teacher	0.8	0.8	-
Assistant Principal	1.5	1.5	-
Business Education Teacher	1.0	1.0	-
Business Technology Teacher	1.0	1.0	-
Cornerstone Teacher	0.9	0.9	-
Drama Teacher	0.8	0.8	-
ELL Teacher	0.5	0.5	-
English Language Arts Teacher	3.6	3.6	-
Foreign Language Teacher	1.6	2.0	0.4
Gifted Teacher	0.5	0.5	-
Guidance Counselor	2.0	2.0	-
High School Principal	1.0	1.0	-
Instructional Technology Specialist	0.5	0.5	-
Librarian	0.5	0.5	-
Math Teacher	3.0	3.0	-
Music Teacher	1.6	1.6	-
Nurse	1.0	1.0	-
PE Teacher	2.0	2.0	-
Registrar	1.0	1.0	-
Science Teacher	4.0	4.0	-
Secretary	1.0	1.0	-
Social Studies Teacher	3.0	3.0	-
	<u>33.8</u>	<u>34.2</u>	<u>0.4</u>
Middle School			
Art Teacher	0.2	0.2	-
Assistant Principal	0.5	0.5	-
Cornerstone Teacher	0.1	0.1	-
Drama Teacher	0.2	0.2	-
ELL Teacher	0.2	0.2	-
English/Language Arts Teacher	2.0	2.0	-
Gifted Teacher	0.5	0.5	-
Guidance Counselor	1.0	1.0	-
Instructional Technology Specialist	0.5	0.5	-
Librarian	0.5	0.5	-
Math Teacher	2.0	2.0	-

	<u>2016-17</u>	<u>2017-18</u>	<u>Increase/ Decrease</u>
Middle School			
Middle School Principal	1.0	1.0	-
Music Teacher	0.4	0.4	-
PE Teacher	1.5	1.5	-
Reading Specialist	1.0	1.0	-
Science Teacher	2.0	2.0	-
Secretary	1.0	1.0	-
Social Studies Teacher	2.0	2.0	-
	<u>16.6</u>	<u>16.6</u>	<u>-</u>

Elementary School

Art Teacher	1.0	1.0	-
Assistant Principal	1.0	1.0	-
Discover Club	3.0	3.0	-
Elementary Principal	1.0	1.0	-
Elementary Teacher	28.0	22.0	(6.0)
ELL Teacher	1.0	1.0	-
Gifted Teacher	0.8	0.8	-
Guidance Counselor	2.0	2.0	-
Interventionist Assistant	1.0	1.0	-
Librarian	1.0	1.0	-
Literacy Coach	0.5	0.5	-
Math Coach	0.5	0.5	-
Music Teacher	1.0	1.0	-
Nurse	1.0	1.0	-
PE Teacher	2.0	2.0	-
Reading Specialist	1.0	1.0	-
Secretary	2.0	2.0	-
Seed to Table Teacher	-	0.5	0.5
Supplemental Math Teacher	2.0	2.0	-
Teacher Assistant	1.0	1.0	-
Technology Teacher	0.5	0.5	-
	<u>51.3</u>	<u>45.8</u>	<u>(5.5)</u>

Early Childhood Center

Art Teacher	1.0	1.0	-
Assistant Principal	1.0	1.0	-
Discover Club	4.5	4.5	-
Early Childhood Principal	1.0	1.0	-
Elementary Teacher	11.0	18.0	7.0
ELL Teacher	0.3	0.3	-
Gifted Teacher	0.2	0.2	-
Guidance Counselor	1.0	1.0	-
Interventionist Assistant	2.0	2.0	-

	<u>2016-17</u>	<u>2017-18</u>	<u>Increase/ Decrease</u>
Early Childhood Center			
Literacy Coach	0.5	0.5	-
Math Coach	0.5	0.5	-
Music Teacher	1.0	1.0	-
Nurse	1.0	1.0	-
PAT Educator	1.3	1.3	-
PE Teacher	1.0	1.5	0.5
Preschool Aide	5.0	6.0	1.0
Preschool Teacher	7.0	7.5	0.5
Reading Specialist	1.0	2.0	1.0
Secretary	2.0	2.0	-
Seed to Table Teacher	1.0	1.0	-
Social Emotional Teacher	-	1.0	1.0
Social Worker	1.0	1.0	-
Teacher Assistant	2.0	2.0	-
Technology Teacher	0.5	0.5	-
	<u>46.8</u>	<u>57.8</u>	<u>11.0</u>

Student Success Center

Intervention Teacher	1.0	1.0	-
Missouri Options Teacher	0.4	0.4	-
Student Success Aide	1.0	1.0	-
Student Success Teacher	3.0	3.0	-
	<u>5.4</u>	<u>5.4</u>	<u>-</u>

Administrative Center

Accounting Manager	1.0	1.0	-
Administrative Assistant	2.0	2.0	-
AP/AR Accountant	1.0	1.0	-
Assessment Coordinator	1.0	1.0	-
Assistant Superintendent	1.0	1.0	-
Communication Specialist	1.0	1.0	-
Data Specialist	2.0	2.0	-
Director of Communications	1.0	1.0	-
Director of Student Services	1.0	1.0	-
Director of Technology & Business	1.0	1.0	-
HR Specialist	1.0	2.0	1.0
IT Manager	1.0	1.0	-
Payroll Specialist	1.0	1.0	-
Superintendent	1.0	1.0	-
Technology Support Specialist	2.0	2.0	-
	<u>18.0</u>	<u>19.0</u>	<u>1.0</u>

	<u>2016-17</u>	<u>2017-18</u>	<u>Increase/ Decrease</u>
Building & Grounds			
Administrative Assistant	1.0	1.0	-
Building & Grounds Director	1.0	1.0	-
Bus Driver/Courier	0.8	0.8	-
Bus Driver/Custodian	2.0	2.0	-
Bus Driver/Maintenance	0.5	0.5	-
Crossing Guard	0.5	0.5	-
Custodian	9.6	10.1	0.5
Grounds & Maintenance	2.6	2.6	-
Head Custodian	3.0	3.0	-
Maintenance	2.0	2.0	-
Seeds to Table Gardener	0.8	0.8	-
	<u>23.8</u>	<u>24.3</u>	<u>0.5</u>
Transportation			
Bus Driver/Courier	0.3	0.3	-
Bus Driver/Custodian	2.0	2.0	-
Bus Driver/Maintenance	0.5	0.5	-
Head Bus Driver	1.0	1.0	-
	<u>3.8</u>	<u>3.8</u>	<u>-</u>
Food Service			
Chef	1.0	1.0	-
Chef's Assistant	1.0	1.0	-
Cook's Assistant	4.8	5.2	0.4
Dishwasher	0.5	0.5	-
Food Service Manager	2.0	2.0	-
Head Cook	1.0	1.0	-
	<u>10.3</u>	<u>10.7</u>	<u>0.4</u>
TOTAL	<u>209.7</u>	<u>217.5</u>	<u>7.8</u>

DEBT

DEBT SUMMARY

GENERAL OBLIGATION BONDS

Date of Issue	Description	Original Par Amount	Principal Outstanding
December 15, 2004	Qualified Zone Academy Bonds, Series 2004A	\$ 1,500,000	\$ 308,020
July 3, 2007	General Obligation Refunding & Improvement Bonds, Series 2007	14,875,784	285,784
June 30, 2010	General Obligation Refunding Bonds, Series 2010A	2,315,000	770,000
June 30, 2010	Taxable General Obligation BABs, Series 2010B	3,315,000	3,315,000
June 30, 2010	Taxable General Obligation QSCB, Series 2010C	3,370,000	3,370,000
September 28, 2011	General Obligation Refunding Bonds, Series 2011	6,999,981	5,824,981
January 30, 2013	Taxable General Obligation Refunding Bonds, Series 2013	3,010,000	1,640,000
July 1, 2015	General Obligation Bonds, Series 2015	6,100,000	6,100,000
March 3, 2016	General Obligation Refunding Bonds, Series 2016	8,120,000	8,120,000
March 1, 2017	General Obligation Refunding Bonds, Series 2017	4,925,000	4,925,000
	Subtotal	<u>\$ 54,530,765</u>	<u>\$ 34,658,786</u>

LEASE PARTICIPATION CERTIFICATES

Date of Issue	Description	Original Par Amount	Principal Outstanding
May 18, 2010	Lease Participation Certificates, Series 2011	\$ 520,000	\$ 400,000
June 7, 2017	Lease Participation Certificates, Series 2017	<u>2,450,000</u>	<u>2,450,000</u>
	Subtotal	<u>\$ 2,970,000</u>	<u>\$ 2,850,000</u>

DEBT SUMMARY

General Obligation Bonds

Fiscal Year			
Ending			
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	2,197,005.00	978,804.26	3,175,809.26
2019	2,401,986.40	1,344,422.86	3,746,409.26
2020	2,892,005.00	843,304.26	3,735,309.26
2021	3,077,005.00	763,191.76	3,840,196.76
2022	1,900,784.25	1,583,207.51	3,483,991.76
2023	2,855,000.00	625,541.76	3,480,541.76
2024	2,955,000.00	539,016.76	3,494,016.76
2025	3,025,000.00	450,366.76	3,475,366.76
2026	3,130,000.00	380,231.76	3,510,231.76
2027	3,200,000.00	318,742.26	3,518,742.26
2028	2,260,000.00	254,603.76	2,514,603.76
2029	2,330,000.00	174,263.76	2,504,263.76
2030	2,435,000.00	89,825.00	2,524,825.00
	<u>\$ 34,658,785.65</u>	<u>\$ 8,345,522.47</u>	<u>\$ 43,004,308.12</u>

DEBT SUMMARY

Lease Participation Certificates

Fiscal Year Ending June 30	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	235,000.00	84,760.15	319,760.15
2019	240,000.00	88,506.26	328,506.26
2020	250,000.00	81,081.26	331,081.26
2021	255,000.00	73,300.00	328,300.00
2022	265,000.00	65,368.76	330,368.76
2023	275,000.00	56,950.00	331,950.00
2024	285,000.00	48,231.26	333,231.26
2025	290,000.00	39,212.50	329,212.50
2026	300,000.00	29,950.00	329,950.00
2027	310,000.00	20,387.50	330,387.50
2028	35,000.00	7,612.50	42,612.50
2029	35,000.00	5,775.00	40,775.00
2030	35,000.00	3,937.50	38,937.50
2031	40,000.00	2,100.00	42,100.00
	<u>\$2,850,000.00</u>	<u>\$607,172.69</u>	<u>\$3,457,172.69</u>

STUDENT ENROLLMENT PROJECTIONS

COHORT SURVIVAL RATIO METHOD

(Includes Non-Resident Students)

Grade	Historical							Projection			
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
K	115	117	122	123	123	124	120	125	125	125	125
1	96 102%	104 90%	111 95%	112 92%	115 93%	117 95%	130 105%	115 96%	120 96%	120 96%	120 96%
2	81 99%	89 93%	101 97%	115 104%	103 92%	113 98%	109 93%	125 97%	111 97%	116 97%	116 97%
3	91 101%	78 96%	93 104%	96 95%	107 93%	109 106%	121 107%	109 100%	126 100%	111 100%	116 100%
4	75 97%	85 93%	78 100%	98 105%	94 98%	106 99%	106 97%	119 99%	108 99%	124 99%	109 99%
5	52 88%	75 100%	84 99%	80 103%	93 95%	94 100%	101 95%	103 97%	116 97%	105 97%	120 97%
6	81 99%	61 117%	68 91%	88 105%	82 103%	94 101%	96 102%	103 102%	106 102%	119 102%	108 102%
7	72 103%	73 90%	59 97%	79 116%	96 109%	79 96%	100 106%	98 103%	106 103%	109 103%	122 103%
8	78 103%	73 101%	79 108%	63 107%	81 103%	92 96%	82 104%	103 103%	101 103%	109 103%	112 103%
9	84 114%	87 112%	74 101%	86 109%	62 98%	80 99%	90 98%	86 104%	107 104%	105 104%	114 104%
10	80 108%	84 100%	94 108%	79 107%	74 86%	64 103%	79 99%	91 102%	87 102%	109 102%	107 102%
11	80 99%	78 98%	90 107%	95 101%	81 103%	76 103%	66 103%	80 102%	93 102%	89 102%	111 102%
12	87 97%	84 105%	81 104%	89 99%	87 92%	82 101%	79 104%	66 100%	80 100%	93 100%	89 100%
Total	1,072	1,088	1,134	1,203	1,198	1,230	1,279	1,323	1,386	1,434	1,469