

Cumberland County Schools Budget										
General Purpose School Fund										
Statement of Estimated Revenues									July 27, 2016	
For Fiscal Year Ending June 30, 2017										
Account No.	Description	Complete Actual 2012-13	Actual 2013-2014	Actual 2014-2015	Budgeted 2015-2016	Projected Actual 2015-2016	Proposed 2016-2017	Difference of 15-16 to 16-17		
40000	LOCAL TAXES								Need to add funds to 142 for cash flow	
40100	County Property Taxes									
40110	Current Property Taxes	7,949,825	8,487,446	8,619,096	8,564,634	8,640,495	8,716,268	151,634		
40120	Trustee's Collection Prior Year	179,864	174,655	172,971	173,000	188,472	188,473	15,473		
40130	Circuit/Clerk & Master	108,932	80,835	91,556	91,600	116,000	115,999	24,399		
40140	Interest & Penalty	83,491	69,444	79,199	79,200	87,713	94,248	15,048		
40150	Pickup Taxes		445					-		
40162	Payments in Lieu of Taxes - Utilities	1,002	-	273	280	-	-	(280)		
40200	COUNTY LOCAL OPTION TAXES							-		
40210	Local Option Sales Tax	7,782,011	7,886,129	8,186,370	8,362,486	8,705,416	8,831,338	468,852		
40270	Business Tax	5,473	4,326	4,240	4,300	4,691	4,690	390		
40275	Mixed Drink Tax		172,382	137,558	137,600	132,085	132,084	(5,516)		\$30,000 for local match, backpay not counted at local match
40280	Mineral Severance Tax							-		Jan 2017 will be last back payment of \$100,000
40290	Other County Local Option Taxes							-		
40300	STATUTORY LOCAL TAXES			-	-			-		
40340	Coal Severance Tax							-		
40350	Interstate Communications Taxes	4,562	6,144	4,885	4,900	4,842	4,900	-		
								-		
									April estimate BEP local match is \$17,983,000	
									May estimate BEP local match is \$17,968,000	
	TOTAL LOCAL TAXES	16,115,160	16,881,806	17,296,148	17,418,000	17,879,714	18,088,000	670,000	June estimate BEP local match is \$17,978,000	
									Final BEP Local Match is \$17,988,000	

		* Actual Audited Numbers								
43000	CHARGES FOR CURRENT SERVICES					Projected Actual 2015-2016	Proposed 2016-2017	Difference of 15-16 to 16-17		
	Employee Benefit Contributions							-		
43500	Education - Charges							-		
43512	Tuition - Other							-		
43517	Tuition - Other	114,571	108,451	139,637	115,000	140,542	160,000	45,000	CCQCP	
43570	Receipts from Individual Schools	105,586	35,151	81,021	70,000	83,966	82,000	12,000		
43990	Other Charges for Services				39,600	29,205	30,690	(8,910)	Dual Credit actual 15-16	
	Criminal Background Fees							-		
	TOTAL CHARGES FOR CURRENT SERVICES	220,157	143,602	220,658	224,600	253,713	272,690	48,090		
								-		
44100	OTHER LOCAL REVENUES	Actual	Actual	Actual	Proposed					
	RECURRING ITEMS	2012-13	2013-2014	2014-15	2015-16					
								-		
44120	Lease/Rentals	7,349	1,469	-				-		
44130	Sale of Materials/Supplies	4,660						-		
44145	Sale of Surplus Materials		3,356	7,851	9,000	3,565	5,000	(4,000)	Scrap Metal Recycling	
44146	E-Rate Funding				72,964	72,964	76,147	3,183	2016-2017 school year E-rate reimbursement for phone service only	
44160	Retirees' Insurance Payments	792	315	-	850	315	850	-		
44170	Miscellaneous Refunds	133,287	186,688	210,329	120,000	163,631	105,000	(15,000)	\$5,097 Reimbursement from CCSNP for Skyward recurring costs-Federal and CTE reimbursement-Trane reimbursement	
								-		
44500	NONRECURRING ITEMS							-		
44520	Insurance Recovery							-		
44530	Sale of Equipment	11,715						-		
44540	Sale of Property					21,650	21,650	21,650		
44550	Resale of Materials - T&I House	-	-	86,307	-	-	-	-		
44560	Damages Recovered From Individuals	2,027	782	401	750	148	250	(500)	Books/bus seats etc.	
44570	Contributions & Gifts	9,022	45,792	22,899	20,000	14,750	18,000	(2,000)	Shoe Fund donations	
44990	Other Local Revenues	50,681	150	1,169	14,400	12,155	14,400	-	District Solution bus advertising	
	TOTAL OTHER LOCAL REVENUES	219,533	238,552	328,956	237,964	289,178	241,297	3,333		

		Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
46000	STATE OF TENNESSEE	2012-13	2013-2014	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
46500	STATE EDUCATION FUNDS							-	
	On Behalf Contributions	245,014						-	
	Safe Schools							-	
46511	Basic Education Program	28,148,157	28,488,000	28,509,000	29,036,000	29,036,000	31,110,000	2,074,000	April BEP estimate \$30,957,000
	BEP ARRA							-	May BEP estimate \$30,931,000
									June BEP estimate \$31,117,000
46515	Early Childhood Education	1,078,095	1,086,074	1,078,095	1,078,095	1,078,095	1,078,095	-	Final BEP \$31,110,000
46530	Energy Efficient Schools Initiative							-	
46550	Driver Education							-	
46590	Other State Education	199,287	524,385	534,150	597,026	629,018	500,000	(97,026)	Salary Equity/Strategic compensation=subtract 7.65% Social Security and 9.04% Retirement=actual salaries of \$511,635. (\$100,000 strategic compensation)
46591	Coordinated School Health	-	-	-	100,000	100,000	100,000	-	
46592	Internet Connectivity	-	-	-	-	-	-	-	
46594	Family Resource Centers	-	-	-	33,300	29,584	30,000	(3,300)	
46981	Safe Schools	-	-	-	32,000	32,610	32,000	-	
46610	Career Ladder Program	287,893	251,471	235,935	208,800	211,436	212,000	3,200	Pass through
46612	Career Ladder-Extended Contract	51,200	40,420	40,420	-	-	-	-	no longer funded
46980	Other State Education			3,467		-	-	-	
46990	Other State Revenues	1,892	32,693	85,976			-	-	Erate moved to 44146
								-	
	TOTAL STATE OF TENNESSEE	30,011,538	30,423,043	30,487,043	31,085,221	31,116,743	33,062,095	1,976,874	

	Wood								
Account No.	EXPENDITURES	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
71100	REGULAR INSTRUCTION	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
116	Teachers	14,700,085	15,242,659	15,557,170	15,302,293	15,164,746	15,909,461	607,168	362 Teaching positions (\$15,082,461)+RTI2 at 9 elementaries 1/2 (\$189,000), RTI2 at 3 high schools 1/2 (\$63,000) (+\$400,000 for long term leave, \$10,000 classroom coverage expense, credit recovery \$6,000, Summer School 3rd grade \$17,000 . Strategic compensation of \$100,000 allocated by the state. <u>Addition of 1/2 RTI2 coordinator at each high school and 1 ESL Teacher \$42,000</u>
117	Career Ladder Program	189,105	173,300	155,200	156,000	130,425	132,000	(24,000)	Career Ladder is based on december payments of \$65,100
127	Career Ladder Ext. Contracts-flow thru	47,168	21,120	19,999	-	-	-	-	
	Salary Equity								
128	Homebound Teacher	39,270	41,115	42,378	44,144	44,144	44,342	198	1
163	Educational Assistants	840,630	852,079	862,058	909,840	846,226	875,776	(34,064)	59
189	other salaries and wages			173,907				-	
195	Certified Substitute Teachers	31,514	36,761	40,007	50,000	49,500	48,000	(2,000)	\$70 per day (moved funds to SPED and CTE page)
198	Non-Certified Substitutes	186,084	191,794	185,008	234,000	214,500	215,000	(19,000)	\$60 per day (moved funds to SPED and CTE page)
201	Social Security	1,184,433	1,228,570	1,256,963	1,277,265	1,214,760	1,317,680	40,415	7.65%
204	State Retirement	1,391,309	1,445,473	1,501,424	1,491,767	1,453,571	1,502,324	10,557	9.04 Cert 5.5 non cert
206	Life Insurance	28,954	29,516	28,716	35,182	28,727	35,750	568	
207	Medical Insurance	3,586,578	3,919,720	4,031,639	4,200,768	3,991,061	4,165,000	(35,768)	Actual 15-16 is \$3.97 mil with 6% increase is \$4,205,170, add RTI (3) and ESL
208	Dental Insurance	123,662	129,463	128,287	132,806	125,079	132,910	104	
336	Maintenance & Repair Services	44,508	34,950	59,355	60,000	49,119	-	(60,000)	Technology, Computer parts, wiring repairs, etc./wireless upgrade in 6 schools (moved to 72250)
399	Other Contracted Services	189,465	193,427	239,929	546,450	478,714	16,770	(529,680)	\$7,500, mental facility fees for students, 504 student therapy \$9,270, (technology contracted services moved to 72250)
429	Instructional Supplies	366,374	341,441	375,903	376,800	326,315	377,604	804	Handwriting program \$34,600, Record/plan book \$3,500, workbooks \$75,000 (BEP, art, Instr. Supplies , \$260,504 includes paper), \$4,000 district paper
430	Textbooks-electronic							-	
449	Textbooks-bound	76,817	69,574	419,058	683,141	705,708	310,000	(373,141)	CTE Implementation, \$10,000 replacement books
499	Other Supplies & Materials	47,350	70,950	50,936	66,905	56,403	58,063	(8,842)	Dual Credit \$30,690 (15-16 actual), <u>(\$24,373 HS Band, Choir, Music, Library suppl.), Kindergarten suppl.\$3,000</u>
535	Fee Waivers - Free/Red. Lunch Students	37	8,979	13,402	10,000	7,627	17,400	7,400	Caps, gowns, diplomas \$10,000 (Jostens), Unpaid Cafeteria Fees \$7400 \$1 per ADM with BEP funds
599	Other Charges -	-						-	
722	Regular Instruction Equipment	254,023	388,572	269,650	206,858	211,253	-	(206,858)	6yr lifecycle replacement Martin and Phoenix (moved to Technology 72250)
790	Other Equipment	93,968	2,176					-	
	TOTAL REGULAR INSTRUCTION	23,421,334	24,421,639	25,410,989	25,784,220	25,097,878	25,158,081	(626,139)	

	Wood								
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
	PROGRAM	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
116	Teachers	206,487	186,326	189,337	151,915	151,576	153,610	1,695	3.5 teachers, Harrelson, Mcneely, Rimmer, 1/2 smith
117	Career Ladder		-	-	-		-	-	
127	Extended Contract								
201	Social Security	15,438	13,982	14,221	11,621	11,427	11,751	130	7.65%
204	State Retirement	17,988	16,546	17,116	13,733	13,703	13,886	153	9.04% cert 9.93% support
206	Life Insurance	329	353	296	375	353	375	-	
207	Medical Insurance	38,470	47,536	41,537	40,646	39,878	42,237	1,591	6% increase
208	Dental Insurance	1,434	1,662	1,440	1,414	1,414	1,420	6	
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP
								-	
429	Instructional Supplies	1,500	1,500	1,500	1,000	1,000	1,000	-	BEP
499	Other Supplies and Materials	1,500	1,500	1,500	1,000	1,000	1,000	-	BEP
524	Staff Development							-	
535	Fee Waiver F& R Lunch Students							-	
790	Other Equipment	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP
								-	
	TOTAL ALTERNATIVE SCHOOL	285,146	271,405	268,947	223,705	222,351	227,280	3,575	

	Inman	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
71200	SPECIAL EDUCATION PROGRAM	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
116	Teachers	1,517,148	1,524,706	1,480,787	1,570,129	1,563,803	1,591,019	20,890	FTE 38-1 new
117	Career Ladder Program	20,600	20,000	16,500	18,000	13,000	13,000	(5,000)	
127	Career Ladder Extended Contracts	-	4,500	3,000	-	-	-	-	
128	Homebound Teachers	41,354	43,270	48,509	49,525	49,505	50,495	970	FTE 1 Tanner
163	Educational Assistants	104,493	122,916	144,426	111,252	134,076	128,466	17,214	FTE 9.5
171	Speech pathologists	114,510	121,649	137,160	134,626	109,623	103,803	(30,823)	FTE 2, Engebrecht, Ramsey
189	Other Salaries & Wages	66,894	72,126	68,343	40,101	40,705	41,697	1,596	FTE 2, Read, McClusky
195	Certified Substitute Teachers	1,258	242	267	1,000	1,085	2,000	1,000	\$60 per day
198	Non-Certified Substitutes	8,022	7,251	3,691	2,000	13,913	18,000	16,000	\$70 per day
201	Social Security	139,376	143,693	141,670	147,387	143,632	149,059	1,672	7.65%
204	State Retirement	158,542	165,358	168,653	175,243	172,572	169,675	(5,568)	9.04% cert 5.5% support
206	Life Insurance	3,397	3,332	3,557	3,740	3,389	4,160	420	
207	Medical Insurance	426,742	467,425	505,193	512,726	487,723	524,643	11,917	6%
208	Dental Insurance	15,146	15,747	16,251	16,800	15,161	16,800	-	
312	Contracts With Private Agencies							-	
336	Maintenance & Repair Services-	-	-	-	200	200	200	-	Copier repair and re-calibration of audiometers
399	Other contracted services			21,500					
429	Instructional Supplies & Materials	9,547	180	8,693	8,900	8,156	9,100	200	BEP money for teachers
								-	
499	Other Supplies & Materials	427	478	454	500	300	500	-	Non-instr. supplies (protocols, cleaning supplies, diaper wipes, etc.)
599	Other Charges	468	342	482	500	910	500	-	License renewal fees, misc. student needs, etc.
725	Special Education Equipment	4,661	1,377	408	2,000	2,000	2,000	-	Specialized Equip., wheelchairs, hearing systems, etc.
								-	
	TOTAL SPECIAL EDUCATION PROGRAM	2,632,585	2,714,592	2,769,544	2,794,630	2,759,753	2,825,117	30,487	

	King	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
71300	VOCATIONAL EDUCATION \CTE	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
116	Teachers	1,619,782	1,747,409	1,769,072	1,858,626	1,888,407	1,956,038	97,412	47.5 - 10 are middle school level
117	Career Ladder Program	7,000	7,000	7,000	7,000	7,000	7,000	-	
163	Educational Clerk	12,388	13,872	15,184	16,794	16,800	18,480	1,686	1-Rymer
195	Certified Substitute Teachers	504	1,260	840	1,500	2,730	2,240	740	\$70 per day
198	Non-certified Substitutes	4,136	6,665	7,385	7,500	22,500	17,520	10,020	\$60 per day
201	Social Security	123,240	134,025	134,346	144,694	144,567	149,035	4,341	7.65%
204	State Retirement	145,575	156,007	160,103	170,320	173,237	175,000	4,680	9.04% cert 5.5% support
206	Life Insurance	3,122	3,198	3,186	3,200	3,217	3,296	96	
207	Medical Insurance	349,094	413,317	395,680	413,829	403,820	429,885	16,056	
208	Dental Insurance	12,881	13,583	13,625	13,721	13,550	14,133	412	
336	Maintenance & Repair Services	7,402	8,760	7,987	11,000	7,860	11,550	550	Equipment, sewing machine, camera, saws
355	Travel	30,991	55,685	71,166	13,455	34,748	13,859	404	In County Travel
399	Other Contracted Services	30,893	30,986	19,978	39,000	36,382	40,950	1,950	Tennessee Technology Center, fees for state and national competitions
429	Instructional Supplies & Materials	38,035	37,303	34,343	40,000	35,121	42,000	2,000	BEP \$8800, CTE program consumables
448	T & I Construction Materials				-		21,650	21,650	
449	Textbooks - Not incl. in 71100	5,199	5,985	5,000	6,500	2,829	6,850	350	
499	Other Suppl. & Materials	2,973	2,881	2,245	3,800	2,042	3,950	150	Teacher supplies
599	Other Charges	990	1,113	371	1,200	780	3,800	2,600	Advisory meetings, student trips, competitions
706	Building Construction	69,671	16,990	7,581	41,000	39,230	36,000	(5,000)	Materials for T & I construction
730	Vocational Instruction Equipment	27,363	29,826	22,995	27,000	26,736	28,350	1,350	Computer, saws, sewing machines
	TOTAL VOCATIONAL								
	EDUCATION PROGRAM	2,491,239	2,685,865	2,678,087	2,820,139	2,861,556	2,981,586	161,447	

	Athletic Director/Isaacson	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
71400	Student Body Education Program	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
188	Bonus Payments								
189	other salaries and wages				337,150	329,275	349,900	12,750	County Wide AD, all supplements (approximately 270) for sports and extra curricular clubs \$332,600/\$25,800 for CTE clubs and organization supplements/moved CTE from <u>71100.116</u>
201	Social Security				25,792	22,768	26,767	975	7.65%
204	State Retirement				31,692	26,421	31,491	(201)	9.04% cert 9.93% support
206	Life Insurance							-	
207	Medical Insurance							-	
208	Dental Insurance							-	
399	Other Contracted Services							-	
429	Instructional Supplies & Materials							-	
499	Other Supplies & Materials				25,500	25,500	36,300	10,800	BEP\ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix, <u>savings from Middle School FB to be used to fund transportation \$4,900 and equipment amount \$5,900</u>
599	Other Charges				-	6,000	6,000	6,000	State and national Competitions \$6,000
790	Other Equipment							-	
	TOTAL STUDENT BODY EDUCATION PROGRAM	-	-	-	420,134	409,964	450,458	30,324	
	Wood								
72000	SUPPORT SERVICES								

	Taylor	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72110	ATTENDANCE	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Supervisor/Director	66,498	56,858	59,443	65,314	65,226	53,312	(12,002)	Taylor
117	Career Ladder Program	600	-	-	2,000	-	2,000	-	
127	Extended Contract	-	-	-	-	-	-	-	
201	Social Security	4,324	4,270	4,425	5,197	4,875	4,231	(966)	7.65%
204	State Retirement	4,898	5,049	5,374	6,141	5,897	5,000	(1,141)	9.04% cert 9.93% support
206	Life Insurance	75	75	75	94	102	75	(19)	
207	Medical Insurance	4,150	6,557	6,729	12,389	11,516	7,063	(5,326)	6% increase
208	Dental Insurance	410	315	314	393	432	315	(78)	
355	Travel	868	367	1,444	-	-	-	-	
499	Other Supplies & Materials	687	1,555	564	-	-	500	500	Attendance awards, transfer forms, etc.
524	Staff Development Training				-	-	5,130	5,130	Attendnace Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470
599	Other Charges				-	-	-	-	
704	Attendance Equipment							-	
	TOTAL ATTENDANCE	82,510	75,046	78,368	91,528	88,048	77,627	(13,901)	

	Polson Health Services/CSH	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72120	HEALTH SERVICES/CSH	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Director of CSH				84,219	83,100	47,711	(36,508)	CSH director/Polson
131	Medical Personnel	232,495	236,500	243,175	258,588	263,534	229,532	(29,056)	11 positions + 2 extra days for staff development and cpr, 8 hour days
169	Part time personnel	10,600	14,160	14,378	14,000	8,294	14,000	-	
189	Other Salaries and Wages				2,340	2,340	-	(2,340)	CSH Assistant from 72810
201	Social Security	18,247	18,841	19,107	20,853	23,896	21,515	662	7.65%
204	Retirement	20,289	22,427	22,869	27,068	30,099	20,100	(6,968)	5.5% support
206	Life Insurance	406	410	397	450	543	550	100	
207	Medical Insurance	69,213	76,214	79,021	84,210	93,175	93,629	9,419	
208	Dental Insurance	3,565	3,769	3,433	4,400	3,795	4,540	140	
355	Travel	38	-	125	1,330	2,442	250	(1,080)	
399	Other Contracted Services	7,460	12,902	10,873	12,000	13,481	13,000	1,000	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen
413	Medical Supplies	954	963	777	3,500	3,444	5,480	1,980	\$2000 equipment AED boxes, pads and batteries, \$1500 Band Aids, thermometers, probe covers etc./\$100 per school for
499	Other Suppl. & Materials - Office	1,618	2,416	1,977	-	-	-	-	
524	Staff Development	50	-	190	2,781	3,210	3,096	315	
599	Other Charges		-		7,660	7,591	-	(7,660)	
735	Health Equip.	1,456	1,086	895	1,500	1,070	1,500	-	Wheelchairs, cots, etc.
	TOTAL HEALTH SERVICES	366,391	389,688	397,217	524,899	540,014	454,903	(69,996)	\$100,000 Coordinated School Health Grant

	Wood	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72130	OTHER STUDENT SUPPORT	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
117	Career Ladder Program	3,000	3,000	4,800	4,800	4,800	4,800	-	
124	Psychological Personnel				40,204	40,204	41,410	1,206	Hull/grant
123	Guidance Personnel	645,901	676,587	659,640	700,076	728,674	751,389	51,313	15 positions-actual for 15-16 \$735,548, history is off due to 1.5 counselor salaries (Bridges, Hamby)pulled from 71100.116, half counselor was not shown in 15-16 budget line (Hamby)
127	Career ladder Extended Contract				-		0	-	
170	Security Coordinador				63,439	63,440	63,699	260	Magnuson
201	Social Security	48,037	50,261	45,459	61,852	58,062	65,889	4,038	7.65%
204	State Retirement	56,354	60,441	54,269	73,090	69,969	77,861	4,771	9.04% cert 9.93% support
206	Life Insurance	1,042	1,043	1,126	1,484	1,169	1,484	-	
207	Medical Insurance	151,589	149,279	163,862	179,220	169,750	186,173	6,953	6%
208	Dental Insurance	4,510	4,397	4,653	5,345	5,025	5,345	-	
309	Contracts With Other Govt. Agencies				-		0	-	4 Additional County and 1 additional city SRO Officers, Start up and first year equipment, training and salaries.
322	Evaluation & Testing	27,044	12,804	20,000	20,000	13,865	20,000	-	ACT
							0		
355	Travel	290	1,141	1,110	190	190	0	(190)	intra district only
499	Other Supplies & Materials	17,937	19,891	21,669	4,500	4,441	1,825	(2,675)	Security-office supplies, wx radios, SRO meeting supplies, subscriptions
524	In-Service/Staff Development	10	1,200	730	4,000	3,768	5,000	1,000	\$2000. for guidance, \$3000.. for security conferences
599	Other Charges	370	391	434	500	228		(500)	
								-	
								-	
	TOTAL OTHER STUDENT							-	
	SUPPORT	956,084	980,435	977,752	1,158,700	1,163,585	1,224,876	66,176	

	Wood	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72210	REGULAR INSTRUCTION	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
	PROGRAM								
105	Supervisor/Director	205,407	233,563	254,474	176,606	178,863	172,824	(3,782)	Wood \$88,851, 3rd-8th supervisor, 5% of (\$4,456)
116	Teachers			107,258	-		-	-	
117	Career Ladder Program	16,800	14,000	15,800	14,000	12,300	14,000	-	
127	Career Ladder Extended Contracts	-	1,980	1,863	-	-	-	-	
129	Librarians	469,172	476,964	480,225	490,782	490,783	500,259	9,477	10 full+1 at 120
138	Instr. Computer Personnel	188,958	186,982	199,492	210,498	211,610	-	(210,498)	Technology Staff 7 positions at 8 hrs daily (moved to 72250)
161	Secretary	37,719	38,928	30,726				-	
201	Social Security	62,458	71,029	79,687	68,229	64,963	52,562	(15,667)	7.65%
204	State Retirement	71,658	84,537	96,065	82,500	78,336	62,112	(20,388)	9.04% cert 9.93% support
206	Life Insurance	1,127	1,275	1,270	1,600	1,141	1,320	(280)	
207	Medical Insurance	155,322	189,702	196,148	192,688	174,091	156,947	(35,741)	6% increase
208	Dental Insurance	5,871	6,052	6,324	6,482	5,941	4,380	(2,102)	
308	Consultants - Speakers	-	1,120	-	-	-	-	-	
336	Maintenance & Repair Services		-		-		-	-	
355	Travel	14,690	20,090	17,150	10,115	9,002	8,000	(2,115)	
432	Library Books/Media - All Schools	109,875	109,800	110,595	118,368	115,809	119,424	1,056	\$16 per child
499	Other Supplies & Materials - Office				2,000	882	2,000	-	
524	Staff Development	14,008	8,955	7,987	9,900	9,843	81,000	71,100	
599	Other Charges							-	
								-	
	TOTAL REGULAR INSTRUCTION	1,353,065	1,444,977	1,605,064	1,383,768	1,353,564	1,174,828	(208,940)	

	Inman	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72220	SPECIAL EDUCATION PROGRAM	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Supervisor/Director	67,416	75,440	86,669	83,037	87,372	83,037	-	FTE 1, 12 months \$83,037
117	Career Ladder Program	3,000	3,000	3,000	3,000	3,000	3,000	-	
124	Psychological Personnel	92,740	140,427	142,847	146,215	150,542	143,991	(2,224)	3, Burkes, Hayes, Collier
127	Career Ladder Extended Contracts	-	-	-	-	-	-	-	
161	Secretary(s)	33,070	34,052	32,939	33,931	34,101	34,347	416	1 Wilson
162	Clerical Personnel	22,238	20,543	16,436	16,622	16,622	17,780	1,158	1 Wallace
189	Other Salaries and Wages				44,400	39,293	38,850	(5,550)	Holloway
201	Social Security	16,221	20,932	21,183	25,031	24,585	24,557	(474)	7.65%
204	State Retirement	19,776	25,129	25,922	26,015	28,078	29,558	3,543	9.04% cert 5.5% support
206	Life Insurance	429	365	372	440	401	496	56	
207	Medical Insurance	39,448	43,762	46,462	54,035	51,855	64,492	10,457	0
208	Dental Insurance	2,952	1,780	1,806	2,240	2,120	2,240	-	
308	Consultants	500	-	-	500	-	-	(500)	
336	Maintenance & Repair Services	800	441	630	1,200	687	1,200	-	Copier and Office Equipment Repair
355	Travel - All SPED personnel	1,594	786	3,436	390	4,054	5,000	4,610	
399	Other Contracted Services						-	-	
499	Other Supplies & Materials	975	739	1,409	800	847	800	-	Protocols for psychologists, non-instr. Supplies
524	In-Service/Staff Development								
599	Other Charges	455	237	75	500	399	500	-	
790	Other Equipment		243	500	500	500	500	-	
								-	
								-	
								-	
								-	
	TOTAL SPECIAL EDUCATION PROGRAM	301,614	367,876	383,686	438,857	444,456	450,348	11,491	

	King	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72230	VOCATIONAL EDUCATION	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
	PROGRAM								
105	Vocational Director	67,558	70,267	79,554	81,290	81,661	83,728	2,438	1 - 95%
117	Career Ladder		-	1,000	1,000	1,000	1,000	-	
162	Clerical Personnel	34,823	24,947	28,121	29,533	29,537	30,430	897	1-Garren \$28,953x2% (\$580)=\$29,533
201	Social Security	7,801	7,191	8,297	8,554	8,562	8,810	256	7.65%
204	State Retirement	9,297	8,539	10,074	10,372	10,406	10,683	311	9.04% cert 5.5% support
206	Life Insurance	86	111	111	134	111	138	4	
207	Medical Insurance	8,939	12,049	12,897	13,485	13,218	14,020	535	
208	Dental Insurance	537	576	602	647	629	667	20	
355	Travel	6,953	6,996	4,585	3,425	3,233	6,800	3,375	Teachers and students, Co OP
499	Other Supplies & Materials	110	735	500	650	298	690	40	Administrative office, postage, paper, etc.
						-			
524	In-Service/Staff Development	948	1,596	469	1,500	1,466	58,565	57,065	\$57,165 for students and staff travel to competitions
599	Other Charges	309	1,000	310	1,000	106	2,950	1,950	Meetings, Audit team expenses
	TOTAL VOCATIONAL PROGRAM	137,361	134,007	146,520	151,590	150,227	218,481	66,891	
	Other Programs								
	On Behalf Payments to OPEB								

Account No.	EXPENDITURES	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	Projected Actual 2015-2016	Proposed 2016-2017	Difference of 15-16 to 16-17	
	Farley								
72250	TECHNOLOGY								
105	Director				-	-	53,553	53,553	Farley
138	Computer Technical Personnel	-	-	-	-	-	214,978	214,978	7 positions
161	Secretary	-	-	-	-	-	25,480	25,480	Abston
					-	-		-	
201	Social Security	-	-	-	-	-	22,492	22,492	7.65%
204	State Retirement	-	-	-	-	-	16,171	16,171	5.5% non cert
206	Life Insurance	-	-	-	-	-	395	395	
207	Medical Insurance	-	-	-	-	-	62,417	62,417	6% increase
208	Dental Insurance	-	-	-	-	-	2,830	2,830	
320	Due and Memberships					-	270		TETA Dues
336	Maintenance & Repair Services	-	-	-	-	-	65,000	65,000	Technology, Computer parts, wiring repairs
350	Internet Connectivity					-	296,671		Internet services annual \$90,120, repayment \$206,551
399	Other Contracted Services	-	-	-	-	-	10,000	10,000	contracted services e-rate consultant \$10,000
470	Cabling					-	45,453		Wireless upgrade for 6 schools (we pay 20%) our cost is \$45,453
471	Software					-	310,450		Software licenses \$250,450, addition of HR and Inventory software \$60,000
524	Staff Development	-	-	-	-	-	3,000	3,000	Technology department conferences, lodging, food and mileage \$1,800 TETC
722	Regular Instruction Equipment	-	-	-	-	-	184,000	184,000	6yr lifecycle replacement Martin and Phoenix
	TOTAL TECHNOLOGY	-	-	-	-	-	1,313,159	1,313,159	

	Isaacson/Webb	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72310	BOARD OF EDUCATION	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
191	Board Fees - 9 Board Members	28,800	28,800	28,800	28,800	28,800	28,800	-	
201	Social Security	2,017	2,018	2,157	2,203	2,089	2,203	-	7.65%
204	State Retirement	918	904	1,119	2,860	1,192	1,584	(1,276)	9.04% Cert 5.5% support
206	Life Insurance				-			-	
207	Medical Insurance	288,044	243,064	300,000	305,000	303,378	352,800	47,800	Cert or Non Cert Retirees after 30 years of service until they reach 65
208	Dental Insurance	899	943	1,152	1,500	1,466	1,500	-	
210	Unemployment Compensation	27,659	57,424	15,670	35,000	18,184	32,000	(3,000)	
299	Other Fringe Benefits				-			-	
305	Audit Services - CPA	10,500	10,500	10,500	11,000	10,500	10,500	(500)	School Fund Audit
320	Dues & Memberships - TSBA	13,101	12,524	13,306	15,000	15,632	16,000	1,000	TSBA \$7,312, Online Policy, TSSA, TSSE \$4,500
331	Legal Services - Attorney	35,808	35,136	38,000	38,000	36,159	38,000	-	
355	Travel	11,557	6,675	15,500	7,055	12,515	15,500	8,445	
399	Other Contracted Services	27,142	5,227	8,400	7,000	6,505	8,500	1,500	Recorder \$7,000, Emeeting \$1,500
								-	
499	Other Supplies & Materials	4,159	4,942	5,793	500	496	500	-	Board Recognition 500
508	Premium on Corporate Surety Bonds	350	-	237	350	225	350	-	
510	Trustee's Commission	309,045	319,396	314,453	340,000	324,721	340,000	-	
513	Workman's Compensation	221,600	243,555	248,231	271,088	282,602	285,000	13,912	Workers Comp Insurance
599	Other Charges	957	992	973	3,300	3,164	3,000	(300)	Supplies for Board meetings \$750\meeting meals \$2250
								-	
	TOTAL BOARD OF EDUCATION	982,556	972,100	1,004,291	1,068,656	1,047,628	1,136,237	67,581	

	Graham/Webb	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72320	OFFICE OF THE SUPERINTENDENT	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
101	Director	98,280	115,000	115,000	115,000	115,000	105,000	(10,000)	Graham
117	Career Ladder	1,000	-		-		-	-	
161	Secretary(s)				30,021	51894	55,100	25,079	Webb-\$30,909, Hinch-\$24,191
189	Other Salaries and Wages	-							
201	Social Security	7,168	8,737	8,739	11,094	12004	12,248	1,154	7.65%
204	State Retirement	8,493	10,212	10,397	13,377	14430	12,523	(855)	9.04% Cert/5.5% non cert
206	Life Insurance	75	75	68	100	110	175	75	
207	Medical Insurance	6,066	9,578	10,707	17,190	22,613	25,600	8,410	
208	Dental Insurance	308	288	315	650	884	945	295	
320	Dues & Memberships	13,853	15,913	18,139	15,500	15,042	16,500	1,000	AdvancEd \$7,500, TOSS \$3,296, TSBA, TSSA, Chamber \$150, AASA \$441, AdvancEd accreditation reimbursement to schools \$3,600, AdvancEd e-prove software \$250
348	Postal Charges - Central Office	2,444	1,917	1,470	2,000	1,713	2,500	500	
355	Travel	5,634	5,476	4,069	1,900	1,734	2,500	600	
399	Other Contracted Services -	15,324	7,349	8,467	8,000	7,954	8,500	500	Copier maintenance
435	Office Supplies	3,546	4,950	5,239	1,500	1,552	2,000	500	
499	Other Supplies and Materials	3,201	4,179	4,241	3,000	2,802	3,000	-	Student appreciation \$250, bereavement \$250, superintendent trustee luncheon(1000x2), Student advisory council and Unsung Leader dinner 500.
533	TBI Fingerprinting								
599	Other Charges								
701	Administration Equipment	1,808	2,760	2,000	2,000	974	2,000	-	
								-	
	TOTAL OFFICE OF SUPERINTENDENT	167,200	186,434	188,851	221,332	248,706	248,590	27,258	

	Wood	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72410	OFFICE OF THE PRINCIPAL	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
104	Principals	807,992	860,063	850,094	852,377	860,785	876,944	24,567	12 positions
117	Career Ladder Program	4,000	4,000	2,000	2,000	2,000	2,000	-	
127	Career Ladder Extended Contracts	10,660	6,380	1,907	-			-	
139	Assistant Principals	740,100	767,188	761,359	774,004	786,836	795,000	20,996	11 FT positions (3-1/2time)
161	Secretaries	465,407	473,090	490,558	512,040	521,794	534,868	22,828	26 positions-Secretaries and Attendance Clerks
162	Clerical Personnel	204,434	215,616	223,986	214,192	210,457	214,965	773	12 positions - Bookkeepers
201	Social Security	167,499	174,544	174,605	180,128	177,658	185,419	5,291	7.65%
204	State Retirement	200,135	209,784	216,441	219,320	220,183	192,565	(26,755)	9.04% cert 5.5% support
206	Life Insurance	3,163	3,124	3,224	3,925	3,199	3,925	-	
207	Medical Insurance	464,479	491,277	505,576	517,969	520,472	538,067	20,098	6%
208	Dental Insurance	19,459	19,320	19,331	20,980	19,798	22,000	1,020	
355	Travel	4,992	7,877	11,730	4,496	-	-	(4,496)	
499	Other supplies and materials	4,492	5,912	6,237	6,500	7,699	6,732	232	Postage \$3732(.50 per student), BK accounting supplies \$3,000
524	Staff Development	5,995	4,594	4,983	5,500	9,896	12,000	6,500	
599	Other Charges		3,952					-	
								-	
								-	
	TOTAL OFFICE OF THE PRINCIPAL	3,102,807	3,246,721	3,272,031	3,313,431	3,340,777	3,384,485	71,054	

	Isaacson	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72510	Fiscal Service	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Directors				49,475	49,415	50,464	989	\$10,000 from Pre-K on 73400
127	Career Ladder Extended Contracts							-	
139	Assistants							-	
161	Secretaries							-	
162	Clerical Personnel						21,196	21,196	New Employee Inventory Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column M/260 day
201	Social Security				4,550	3,502	5,482	932	
204	State Retirement				5,906	4,907	3,941	(1,965)	
206	Life Insurance				45	44	90	45	
207	Medical Insurance				6,492	5,392	13,488	6,996	0
208	Dental Insurance				315	315	630	315	
320	Dues and Memberships				415	355	615	200	\$250 TASBO\AMEX \$55 X 3 each\ \$200 AD conference
355	Travel				-			-	
435	Office Supplies				500	542	500	-	\$100 for 1099 forms and \$100 for 1099 postage
499	Other supplies and materials				300	300	300	-	Copier
524	Staff Development				2,000	998	2,500	500	TASBO, AD Conference, Bookkeeper training, inventory training
599	Other Charges							-	
								-	
								-	
	TOTAL							-	
	FISCAL SERVICES				69,998	65,770	99,206	29,209	

	Thompson	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72520	Human Resources\Personnel	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Directors				79,507	72,883	50,000	(29,507)	HR Supervisor
117	Career Ladder				1,000	-	1,000	-	
139	Assistants				32,801	-		(32,801)	
161	Secretaries					32,802	33,800	33,800	Brown
162	Clerical Personnel							-	
201	Social Security				8,668	7,342	6,487	(2,181)	
204	State Retirement				10,535	9,846	6,469	(4,066)	
206	Life Insurance				134	104	90	(44)	
207	Medical Insurance				14,924	13,053	12,525	(2,399)	
208	Dental Insurance				629	602	630	1	
320	Dues and Memberships				250	-	250	-	
355	Travel				95	60	-	(95)	
435	Office Supplies				800	793	1,000	200	
499	Other supplies and materials				2,000	1,980	2,000	-	Service awards
524	Staff Development				3,000	2,637	3,250	250	Lead, TASBO, TSPA
599	Other Charges				5,000	4,613	3,000	(2,000)	Retirement Banquet \$500, Teacher of the Year \$2500, Teacher recognition
	TOTAL							-	
	Human Resources	-		-	159,343	146,715	120,502	(38,841)	

	Kington	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72610	OPERATION OF PLANT	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
166	Custodial Personnel	1,148,790	1,168,497	1,179,659	1,234,200	1,211,912	1,271,226	37,026	74
189	Other Salaries and Wages	14,476	6,468	9,529	15,000	12,656	25,000	10,000	Summer cleaning/painting
201	Social Security	88,482	89,105	89,416	95,564	92,406	97,249	1,685	7.65%
204	State Retirement	100,256	103,251	108,684	124,046	112,970	71,293	(52,753)	5.50%
206	Life Insurance	2,052	1,979	1,983	2,430	1,979	2,678	248	
207	Medical Insurance	349,257	369,346	383,932	396,244	378,127	412,385	16,141	
208	Dental Insurance	17,340	17,889	17,953	19,520	18,131	20,691	1,171	
307	Communication - Phone - All Schools	84,854	93,829	90,619	90,000	95,869	100,000	10,000	iPad Service
328	Janitorial Services	18,597	17,252	19,753	20,000	18,859	25,000	5,000	Dust mops and rugs
347	Pest Control	9,816	9,816	9,816	12,000	9,817	12,000	-	
351	Rentals								
359	Disposal	38,222	38,595	35,062	40,000	30,795	38,000	(2,000)	Dumpster and landfill fees
363	Landfill								
399	Other Contracted Services	77,720	79,856	82,696	85,000	84,735	132,000	47,000	Trane, Intercom, Security Systems
410	Custodial Supplies	135,153	137,299	138,812	145,000	141,043	150,000	5,000	Cleaners, wax, trash bags, toilet paper, shop towels, etc.
415	Electricity	1,475,797	1,523,891	1,487,967	1,510,000	1,407,650	1,600,000	90,000	
434	Natural Gas	216,171	253,914	211,568	265,000	175,954	265,000	-	
451	Uniforms	1,809	867	1,247	1,250	1,194	4,500	3,250	Trans uniforms, maint shirt
454	Water & Sewer	148,786	179,834	199,627	191,000	213,253	210,000	19,000	Study and watch trends.....trending high
502	Building & Contents Insurance	299,142	357,851	386,886	396,446	396,446	406,500	10,054	
524	In-Service/Staff Development	363	232	321	1,000	-	5,000	4,000	Electrician classes/licensing/HVAC license
						-		-	
699	Other Debt Service	364,320	364,320	364,319	364,400	364,320	364,320	(80)	Energy Efficient loan payments
720	Plant Operation Equipment	9,989	4,693	10,214	15,000	13,094	25,000	10,000	Buffers, scrubbers, vacuum cleaners, weed eaters
								-	
	TOTAL OPERATION OF PLANT	4,601,391	4,818,784	4,830,063	5,023,099	4,781,210	5,237,842	214,743	

	Kington	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72620	MAINTENANCE OF PLANT	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Supervisor/Director	46,620	24,326	21,724	24,253	36,503	46,621	22,368	Kington
161	Secretary	29,827	30,722	34,112	35,857	29,124	29,744	(6,113)	Hargrove
167	Maintenance Personnel	308,702	298,360	287,327	351,145	314,705	332,753	(18,392)	10
169	Part-time Personnel	550	9,154	12,775	22,440	12,543	25,000	2,560	3 part time
201	Social Security	28,680	27,256	26,713	33,178	29,332	33,210	32	7.65%
204	State Retirement	33,323	33,732	33,759	43,066	36,601	23,876	(19,189)	5.50%
206	Life Insurance	403	387	378	455	396	518	63	40
207	Medical Insurance	68,735	71,671	68,724	79,000	72,069	76,365	(2,635)	\$6,758
208	Dental Insurance	3,520	3,481	3,298	3,600	3,403	3,768	168	\$320
307	Communication (cell phones)	1,442	1,023	1,522	1,600	1,586	2,000	400	Cell service within maintenance department
334	Maintenance Agreement (Septic)	9,600	11,070	9,600	11,200	9,600	12,000	800	Septic inspections
335	Maintenance & Repair Services	166,158	249,526	246,424	250,000	250,000	371,250	121,250	All bids and repair see attached list
						-			\$409,000 moved to capital project fund
399	Other Contracted Services	40,237	38,677	39,780	40,000	38,229	60,000	20,000	
418	Equipment & Machinery Parts	19,944	25,758	22,353	30,000	27,793	55,000	25,000	1 new tractor
420	Lawn Care Supplies	8,755	12,150	13,102	15,000	10,703	15,000	-	Fertilizer, seed sand, etc.
459	Drainage and Septic materials	22,136	23,263	24,406	25,000	23,488	45,000	20,000	boiler and sewer pump replacement
468	Chemicals	1,258	2,232	2,547	3,000	2,781	4,000	1,000	
499	Other Supplies & Materials	62,933	57,390	59,976	60,000	59,543	85,000	25,000	LED lighting
524	In-Service/Staff Development				4,000	2,629	5,000	1,000	conferences
599	Other Charges	1,559	441	1,496	6,000	5,171	65,000	59,000	bleacher, boiler & elevator permits & insp.
712	HVAC Equipment	88,996	85,491	99,774	100,000	97,511	125,000	25,000	HVAC units, parts, supplies etc.
717	Maintenance Equipment	29,611			-		35,000	35,000	1 new vans or HD topped trucks
	TOTAL MAINTENANCE OF							-	
	PLANT	972,989	1,006,110	1,009,790	1,138,794	1,063,710	1,451,106	312,312	

	Reed	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
72710	TRANSPORTATION	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Supervisor/Director	46,620	47,553	20,805	24,253	35,824	51,998	27,745	Reed
142	Mechanics	112,718	118,490	124,505	117,489	106,009	110,000	(7,489)	3
187	Overtime								
146	Bus Drivers	861,679	842,942	895,125	932,280	920,655	924,120	(8,160)	75/SPED 8
162	Clerical Personnel	30,989	31,911	40,252	40,354	32,093	24,898	(15,456)	
164	Bus Attendant	15,014	10,435	10,314	20,818	17,743	27,280	6,462	SPED 3
189	Other Salaries & Wages	21,757	22,402	23,108	36,375	25,853	35,578	(797)	1.5
201	Social Security	84,731	79,620	80,831	89,625	83,738	90,285	660	7.65%
204	State Retirement	101,128	99,003	104,850	116,337	103,039	64,593	(51,744)	5.50%
206	Life Insurance	2,277	2,217	2,109	3,320	2,104	3,510	190	
207	Medical Insurance	427,517	455,926	446,781	530,000	435,426	539,000	9,000	
208	Dental Insurance	22,683	23,135	22,133	27,357	21,957	28,253	896	
307	Communications (cell phones)	326	36	-	600	509	600	-	
313	Contracts with Parents	190	-	-	1,000	-	1,000	-	
338	Maint/Repairs Vehicles	9,577	989	9,427	10,000	9,809	10,000	-	
355	Travel	182	-	845	456	339	450	(6)	
399	Other Contracted Services	18,360	24,938	29,493	37,000	33,317	37,000	-	extended life of buses per state law
418	Equipment & Machinery Parts	13,826	13,907	5,711	14,000	13,844	20,000	6,000	Hard Drive Camera Systems
				-	-			-	
425	Fuel	451,229	476,487	343,815	350,000	207,893	300,000	(50,000)	
433	Lubricants	17,497	19,585	17,166	18,000	12,294	18,000	-	
435	Office Supplies	1,058	1,531	1,195	1,200	1,200	1,200	-	
450	Tires & Tubes	41,796	39,604	37,077	40,000	30,358	35,000	(5,000)	
453	Vehicle Parts	78,171	85,818	120,154	120,000	119,716	120,000	-	
499	Other Supplies & Materials	6,684	9,111	9,424	10,000	10,000	10,000	-	Fire ext., cleaning supplies, appreciation, awards, items for in-service, coloring books for K, etc.
					-			-	
524	Staff Development/ Training	2,331	1,703	2,323	5,000	4,897	7,000	2,000	PD and CDL reimbursement
599	Other Charges	418	2,800	-	-	-	1,000	1,000	Uniforms
729	Transportation Equipment - Buses	430,717	495,279	180,040	250,000	257,502	635,000	385,000	6 regular buses and 1 SPED Bus
	TOTAL TRANSPORTATION	2,799,475	2,905,422	2,527,483	2,795,464	2,486,119	3,095,765	300,301	

Account No.		Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
		2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
72810	Central and Other								
103	Assistants	91,783	72,667	72,046	-			-	
105	Directors	55,318	63,911	65,490	60,156	58,460	-	(60,156)	
117	Career Ladder								
127	Career Ladder-Extended Contract								
138	Instructional Computer Personnel				57,723	58,879		(57,723)	
161	Secretary	36,734	39,077	408	39,336	23,876	-	(39,336)	
162	Clerical Personnel	36,407	37,420	66,912	-			-	
170	SRO		43,932	54,152	-			-	
189	Other Salaries and Wages	20,017	12,950	10,208	-			-	
201	Social Security	22,485	23,149	19,384	12,027	10,868	-	(12,027)	
204	State Retirement	27,474	27,029	20,209	12,947	13,412	-	(12,947)	
206	Life Insurance	270	273	302	194	159	-	(194)	
207	Medical Insurance	37,076	32,555	41,274	26,590	22,315	-	(26,590)	
208	Dental Insurance	1,861	2,042	1,849	942	890	-	(942)	
307	Communications							-	
310	Contracts with Private Agencies						-	-	
320	Dues and Memberships						-	-	
333	Licenses							-	
355	Travel	2,068	1,761	2,603	-			-	
399	Contracted Services	5,883	124	2,937	-		-	-	
499	Other Supplies and Materials	537	5,698	378	-			-	
524	Staff Development				13,500	9,039	-	(13,500)	
599	Other Charges - Fee Waivers			7,104	-			-	
722	Equipment				-			-	
	TOTAL CENTRAL AND OTHER	380,565	362,588	365,256	223,415	197,898	-	(223,415)	

Phillips\Isaacson									
73300	COMMUNITY SERVICES	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
		2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Director-Homeless & FRC	33,775	24,480	19,768	36,580	37,896	37,896	1,316	Family Resource Center/Homeless (both are grants,no expense to general programs)
130	Social Workers	36,659	37,896	39,034	-			-	
189	Other Salaries and Wages	77,302	70,000	100,443	107,100	107,100	110,000	2,900	CCQCP-Part time
201	Social Security	11,172	11,062	13,309	10,992	10,992	11,314	323	7.65%
204	Retirement	9,011	7,132	12,133	3,632	7,632	7,300	3,668	5.50%
206	Life Insurance	86	80	108	80	72	80	-	
207	Medical Insurance	14,179	13,156	19,946	15,630	13,658	16,237	607	\$10,111 from FRC
208	Dental Insurance	721	640	875	720	655	720	-	
355	Travel	2,062	1,807	1,911	570	1,501	1,500	930	FRC grant of \$1500
399	Other Contracted Services		-	233,828	-			-	
422	Food Supplies	1,937	3,000	2,909	3,000	2,545	3,000	-	Snacks for CCQCP
499	Other Supplies and Materials	5,667	5,518	2,979	3,000	2,667	3,000	-	Games, puzzles, crafts for CCQCP
535	Fee Waiver (Clothing, Shoes, school supplies)	6,717	11,379	11,766	20,000	15,500	18,000	(2,000)	Donation - Clothing and school supplies for at-risk students
599	Other Charges	498	-	549	1,000	1,000	1,000	-	Re-certification for Childcare, supplies for CCQCP
								-	
	TOTAL COMMUNITY SERVICES	199,786	186,150	459,558	202,304	201,218	210,047	7,743	

	Stewart	Actual	Actual	Actual	Budgeted	Projected Actual	Proposed	Difference of	
73400	PRESCHOOL	2012-13	2013-14	2014-15	2015-16	2015-2016	2016-2017	15-16 to 16-17	
105	Director	18,410	12,849	11,568	-		84,911		Stewart
116	Teachers	513,984	530,895	533,958	548,446	561,056	472,441	(76,005)	12 Full time
127	Career Ladder Extended Contract	-	-						
163	Educational Assistants	143,578	139,775	147,749	152,294	154,310	158,091	5,797	12 Full Time
189	Other Salaries and Wages	20,878	-	11,190	11,000	10,231	11,000	-	CFO \$10,000 and extra duties
195	Substitute Teachers - Certified	224	252	56	500	420	200	(300)	\$70 per day
198	Substitute Teachers - Non certified	7,759	7,801	6,018	3,500	12,330	10,000	6,500	\$60 per day
201	Social Security	49,359	50,607	52,867	60,049	55,661	56,353	(3,696)	7.65%
204	Retirement	58,324	60,411	63,931	72,316	71,999	59,648	(12,668)	9.04% cert 5.5% support
206	Life Insurance	1,420	1,331	1,337	1,779	1,349	1,600	(179)	
207	Health Insurance	192,436	199,525	200,406	209,966	197,577	186,985	(22,981)	6%
208	Dental Insurance	7,589	7,019	6,791	7,852	6,726	6,500	(1,352)	
355	Travel	4,410	2,170	2,419	950	2,771	800	(150)	
429	Instructional Supplies and Materials	49,187	1,909	2,960	-	-	4,000	4,000	
499	Other Supplies and Materials	2,333	25,315	7,861	5,893	5,918	2,305	(3,588)	Computer parts, teacher supplies
524	In-service/Staff Development	3,801	6,071	5,998	2,000	2,982	12,000	10,000	
599	Other Charges	50	634	7,978	-	-		-	
722	Instructional Equipment	1,335	-		-			-	
	TOTAL PRESCHOOL	1,075,077	1,046,564	1,063,087	1,076,545	1,083,330	1,066,834	(9,711)	\$1,078,095 Pre-K Grant

Isaacson									
76000	CAPITAL OUTLAY	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budgeted 2015-16	Projected Actual 2015-2016	Proposed 2016-2017	Difference of 15-16 to 16-17	
76100	REGULAR CAPITAL OUTLAY								
307	Communications							-	
321	Engineering Services	49,999	11,360	6,871	25,000	40,691	75,000	50,000	\$50,000 for Uplands pre bid engineering, \$25,000 for district engineering
331	Legal Services				-			-	
706	Building Construction	2,162,246	-	-	-		535,000	535,000	South Roof replacement and Mortar repair, \$535,000 maximum one time payment by the commission, non-MOE, any savings reverts back to commission
707	Building Improvements	383,162	-	-	-		733,693	733,693	North roof (\$480,000, Mortar \$128,693/CO Septic \$125,000
715	Land				-			-	
724	Site Development	53,688	12,874	-	-			-	
799	Other Capital Outlay	831,463	131,225	233,613	150,000	133,470	150,000	-	School and department needs \$10,000 per school, and \$30,000 for district use
	Total Capital Outlay	3,480,558	155,459	240,484	175,000	174,161	1,493,693	1,318,693	
								-	
	GRAND TOTAL EXPENDITURES	50,034,748	48,371,862	49,677,068	51,259,549	49,928,638	54,101,050	2,841,501	
									\$1,198,891 requested in Capital Project Fund through small bond issue or capital note: Roofing: North and South roof replacement, internal drainage replacement, mortar and brick repair and South Paving. \$409,000 in Long Term Repairs(see list) Total: \$1,607,891
	Difference in Revenues and Expenditures	(3,358,479)	(577,405)	(1,067,668)	(2,198,764)	(311,891)	(1,826,968)		Based on "Cash With Trustee"
									\$3,431,196 through April <u>estimates</u> a fund balance.
									\$2,707,053 through May <u>estimates</u> a fund balance.
	Fund Balance	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Budgeted 2015-2016	Projected Actual 2015-2016	Proposed 2016-2017	Difference of 15-16 to 16-17	
	Excess of Revenues and Other Sources								
	Over (Under) Expenditures and Other Uses	(3,358,479)	(577,405)	(1,067,668)	(2,198,764)	(311,891)	(1,826,968)		
				Audited	Audited	Audited	Estimate		Required To Leave 3% Fund Balance Reserve
	Beginning Fund Balance	8,948,355	5,589,876	4,869,522	3,809,039	3,809,039	3,450,000		1,623,032
						Estimate			Overage or (Shortfall)
	Ending Fund Balance/Reserves	5,589,876	4,866,501	3,801,854	1,610,275	3,497,148	1,623,032		0