

Budget Committee Meeting
May 20, 2019 4:30 PM
Central Services Board Room

1. Call to Order - Mr. Josh Stone
2. Moment of Silence / Pledge of Allegiance - Mr. Josh Stone
3. Approval of Committee Minutes
4. Budget Discussion
5. Other Discussion
6. Adjournment

Budget Committee Meeting
May 1, 2019
Central Services Board Room

The Budget Committee met on Wednesday, May 1, 2019, in the Central Services Board Room where Mr. Josh Stone called the meeting to order at the approximate hour of 4:30 p.m. He welcomed everyone to the meeting and appreciated everyone for attending.

PRESENT:

Mr. Josh Stone, 4th District
Mrs. Stace Karge, 9th District
Mr. Robert Safdie, 2nd District
Mrs. Kacee Harris, CFO

Mr. Tony Brock, 5th District
Ms. Shirley Parris, 3rd District
Mrs. Janet Graham, Director of Schools
Dr. Rebecca Wood, Chief Academic Officer

ABSENT:

Mrs. Rebecca Hamby

1. Call to Order – Mr. Josh Stone

2. Moment of Silence/Pledge of Allegiance – Mr. Josh Stone

3. 2018-2019 Budget Discussion

Stone said he would turn the discussion over to Harris. Harris said, “It is the time of the year to be looking at year-end budget cleanup. That is what you have in front of you. The first one is from the audit adjustment from the comptroller’s office. It is just making some adjustments from 17-18 and we need to adjust our budget accordingly in 18-19. There is one for us and one for school nutrition.” Stone said it is just a timing issue, no extra money is being spent. It is just monies that didn’t get paid out last year but were recorded so we end up in the same place. Harris said, “The next one deals with some reserve accounts in 141 and 142 federal programs. There is some additional focus from the comptroller’s office and the Department of Education on these funds and it is just a clean up.” Harris continued, “At the next committee meeting I will have the year end cleanup where no line is allowed to end in the red.” Stone said, “It is the same kind of stuff as last year.”

4. 2019-2020 Budget Discussion

Harris said, “Currently we are budgeting for a 2% system wide raise. Another thing that will affect the certified lines, the certified retirement rate increased from 10.46% to 10.63%. This is just significant because over the past two years that puts us at a 1.55% total increase. A new line as we go through the cleanup and as we go through the 19-20 budget, where the budget for the certified retirement hybrid stabilization. Our young or new employees coming in are on a different retirement plan than the legacy folks. The accounting for that is a little bit different. You will see some adjustment in cleanup and we will try to project how to account for that next year. Another thing you will notice is that there is no health insurance premium increase this year.

Harris said she has pulled a couple of pages for the committee to go through today. It is still very much a rough draft budget in the early stages we are in right now. I have some preliminary numbers in for every spot. We are looking to cut about 1.2 million. Stone stated he thought last year at this time it was around 3.4 million. Stone explained, “Just to make sure everyone is on the same page, when she said that it means it would get down to the 3% of fund balance. Which is what we do every year is budget down to that and hopefully don’t spend it.” Harris continued, “The first page is attendance, as we go through these pages, if you have any questions let me know. This is a simple page we have one employee which is our supervisor of student information. Harris explained the spreadsheet columns and what information could be found on the pages. This page is just a increase in salary and benefits only. Brock asked, “Why was it so much more especially in 14-15 and 15-16?” Graham stated, “They were

working a longer contract.” Harris said, “Also it is a certified position and the education level would affect it also.” Stone explained, “It can be a little tricky looking at the history, because sometimes things are reclassified through the years, it’s not always apples to apples.” Harris continued, “The next page is our health services and coordinated school health page. There is a note on this page we get \$100,000.00 for Coordinated School Health Grant. This is where we expend that money and where additional school health services expenses lie. There are no big changes on this one. We have our director position, our nurses are here, our sub nurse, benefits and on line 399 this is where our drug screening for students, workers comp, and bus drivers.” Karge asked, “That could be impacted if they have to go back for the ones who haven’t been.” Harris mentioned that would be background checks and that is on a different page. Graham stated we have completed half of them and will finish the others next year. Karge asked if we are keeping the same number of positions for nurses? Harris responded, “Yes! We have 12, that is really great. If you look at the BEP formula we earn 2. Graham said we pay 100% for 10 of those salaries. Stone said, “There has been legislation about possibly changing the funding of them, but it hasn’t passed.” Harris stated, “Our next page is our other student support page. This page is all the guidance counselors and our safe schools counselors that we were able to hire additional. As you can see the 19-20 budget does continue to fund the two additional counselors. Our safety and security coordinator is on this page. Not a lot of increases. On line 207, medical insurance, anytime you have certified folks on it, the medical insurance is really an educated guess. There is a range where we are just paying for an employee up to what we would pay for an employee’s family. This could go from \$7,500.00 to \$17,000.00. Harris went on to explain how she tried to budget for this but it is a moving target. Employees have changes in spouse, or having children. I try to budget as close as possible and may have to come back and transfer money in those lines. Last year in CTE we had some changes and it is within their right, but accounted for about \$40,000.00. Stone said, “When he started on the board they were budgeting as if every one was taking the max. It wasn’t done strategically it was just a lot of fluff there. By doing it this way and trying to be precise it also is a little bit risky. It gives us a clearer picture and we can use that money in other places. Graham stated, “When the county commission looks at that and they see we had a lot of money. They want us to budget much more accurately.” Brock asked, “Could you tell me one more time about this category? Is it Bo? Graham replied,” Scott Hull, Breanna VanWinkle, and Erica Cantrell. We have a recurring grant from safe schools that pays for part of Scott’s salary. The rest is our Mental Health Counselors. This also includes our guidance counselors in the schools. Harris commented, “One thing we have conservatively budgeted some additional money in line 524 inservice and staff development for the mental health counselors to get some additional training. Harris continued, “Next is our regular instructional support page. Basically, for our big three educational divisions; regular, SPED and CTE. You will see an instructional page and an instructional support page for each of those. A lot of them have a lot of moving parts. Regular instructional support, here you will find our Chief Academic Officer, our Pre-k -8 Instructional Curriculum Supervisor, out of this line we pay 5% of our SPED Director’s salary for time and efforts she spends on the 504 kids. These kids are the ones who require some assistance, but are not classified as SPED. The librarians are on this page and the bulk of the staff. Karge asked if this just got cut, one person got cut to 80%? Graham responded, “This is Pine View which is 150 days.” Karge asked if it just got cut. Graham answered, “They had them on 120 day contract, which is more than half time. She went on to explain the rationale for making this cut. Karge asked if it just happened this year? Graham said it was done last year as well. Harris explained, anytime there is an addition or a cut she would try to draw your eye to it because there are 28 pages with a lot of lines. The committee explained how a person retiring and being replaced with a younger less vested employee affects the budget. Brock commented that he loved having the multiple years on the page. Harris said we also host our traveling teachers on this page, the ESL teachers, homebound, and gifted along with their travel. Brock asked if that included the CTE teacher travel? Harris responded, they are and will be traveling more. The increase will be on the CTE page. Harris said the next page is the Director’s page. You will see the stipend for serving the public there. It has not changed in several years. Line 207 is not board insurance it is where we house our retiree insurance. This is where we pay for the individual school funds. We also pay dues and registration here, our Attorney here, our trustee’s commission this is state law and percentage based. Stone commented, “We

did try to get some relief with that. Harris said there was some legislation addressing that but it failed. Graham mentioned that sometimes they will get introduced the following year in legislation. Harris continued, "Line 513 on this page is the workman's compensation. We will get a number then they will do an audit. We will have to pay a little bit extra this year. One thing to point out line 599, this line looks very inflated for 18-19, both in budget and expenditures for year-end. This happened before the new board came on. We had an old life insurance product that was administered in a difficult fashion as the board was the holder instead of the employee. One of those employees retired and wanted to pull that policy out. The company would only write the check to the board. This was a one-time thing. We had to receipt the money but had to write a check back to the employee. That is why you see that. Graham stated, "That has happened twice in the last few years, one was the death of an employee and the other was a retiree. Harris said we have one left to make this payout on. Harris continued with the Director of School's page, and pointed out expenses for secretaries, benefits, dues and memberships for Advanced Ed. Some of these are system wide, the Advanced Ed serves our high schools. On line 499 this is where the community outreach programs, community advisory, student and employee advisory, Teacher of the year banquet and service awards are all in that line. These things were spread around in several different areas but we decided to put them in one place. Karge asked, "On all of the salaries there will be a 2% increase?" Harris responded, "Yes, plus steps. Some of them get step raises. There are two types of raises. There is a step raise based on our salary schedule and scale. If I go from year 10 to year 11 whatever that increase would be. Then the 2% raise would be on top of that. If you are asked about and we should point that out, there are two types raises. Karge mentioned the step raise and one for her degree then the 2% would be on top of that. Harris said yes. Stone said, the different degree would put you on the different column. Stone said the actual salary step schedule is crazy there is no rhyme or reason to it. The committee discussed the step raises and how it happened with the different rates in certain years of service. Harris stated she had looked at preliminary steps to equalize and she estimated around \$500,000.00. To further complicate it you get the state salary minimal schedule, which is released in May and they only have two lanes, a bachelor and more. It doesn't match how our pay for education is set up. Estimating a 1% raise system wide is \$373,000.00. The committee discussed how that would affect our budget. This line is where our custodians live. At full staff we have 57.5 positions, it has been a difficult year to keep it staffed. The increase is only a increase in wages. Karge asked why it was hard to staff the positions. Graham replied that it is hard work. Some make decent money but some of them only work 207 days. A lot of people need to work more than that. Harris said we are not projecting any increase in budget on this page. Then down to 502, this is a worst-case scenario number. Stone asked, that is not a set in stone increase? Harris said she expected an increase in insurance with Crab Orchard coming on. Stone commented, when you are looking at the cost of a project you don't think about all the things it affects, like insurance. Harris said there has also been an increase in our water and electricity while these projects are ongoing. The electricity will be ok, we may have to move money to cover water in the year-end cleanup. The natural gas, with a really cold winter you could easily go over so we try to keep that budget the same. If we have leftover money it could go to cover the water. Harris said she is comfortable with those numbers. We have two maintenance pages. One page is operation of plant and the other is the maintenance page. The maintenance page is where the long term schedule falls. Building and Grounds has some input they want to share on that page. Harris said the next page is the transportation page, which is another large budget. Step raises for our supervisor are on this page. The bus driver line, I didn't go all the way if we are fully staffed, I went a little bit more. We have some plans to recruit in different manners. One thing we are working on is our bus attendant line. When you are looking at SPED, a bus attendant is required for those buses. This is really more of a SPED expense. The question is where does this belong and there might be some changes there. Line 729 this is the bus line. If you look at the history we cut that last year. We will order 4 regular buses and one SPED bus for this year.

Harris mentioned we have applied for a grant with the Tennessee Department of Energy where we would receive one new energy efficient bus but we would have to take one of our old buses.

Harris said that is all I have for today. I have more pages finalized. Stone explained the process of putting the budget together and how we have to wait until we receive information. Harris said it is

almost daily, right now that I receive something that affects the budget. It is a moving target but I will have more information soon. The committee talked about the timeline, which we are required to present the budget to the county commission. The county commission budget will be June 6th at 4:30. The committee continued to discuss the timeline and dates of meetings. Brock asked about the deficit 1.2 million. Stone explained how we have to keep so much in the fund balance to cover expenses and we cannot dip below 3%. They committee also discussed the reasons we need that money in the fund balance. Harris explained the three school funds; nutrition, general-purpose school and federal programs. Stone said the only place we have any discretionary funds is general-purpose school funds. There is only a small piece of that because the money is spent. Last year one of the things we had discretion on was the school mental health counselors, continuing on the one to one initiative and raise amount. Harris asked when we wanted to set the next meeting date. Stone asked when we would have an updated BEP amount? Harris responded, "It will be around the 20th." They discussed the dates available.

Stone asked about what we have to talk about at the next meeting. Harris responded that we would have more pages to look at. The committee decided on Monday, May 20th at 4:30 for the next meeting.

6. Other Discussion

7. Adjournment:

VOICE VOTE: Stone (mover-yes)
 Karge (seconder-yes)
 All Ayes

MOTION: Carried Unanimously
(The meeting was adjourned at the approximate hour of 5:01)

Mrs. Janet Graham
Director of Schools

Mr. Josh Stone
Chairman of the Budget Committee

Jane Franklin
Executive Assistant for the Director of Schools and BOE

	Cumberland County Schools Budget										
General Purpose School Fund											
Budget									5/20/2019		
For Fiscal Year Ending June 30, 2020											
Account	Description										Account
No.		Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		No.
40000	LOCAL TAXES										40000
40100	County Property Taxes										40100
40110	Current Property Taxes	8,619,096	8,640,495	8,834,417	8,991,458	8,912,184			8,912,184		40110
40120	Trustee's Collection Prior Year	172,971	188,472	201,587	162,551	160,000			160,000		40120
40130	Circuit/Clerk & Master	91,556	116,000	92,896	120,432	120,000			120,000		40130
40140	Interest & Penalty	79,199	87,713	82,046	107,105	107,000			107,000		40140
40150	Pickup Taxes								-		40150
40162	Payments in Lieu of Taxes - Utilities	273	-						-		40162
40200	COUNTY LOCAL OPTION TAXES								-		40200
40210	Local Option Sales Tax	8,186,370	8,705,416	8,118,602	9,160,510	9,366,621			9,366,621		40210
40270	Business Tax	4,240	4,691	4,699	4,708	4,700			4,700		40270
40275	Mixed Drink Tax	137,558	132,085	132,577	46,217	46,000			46,000		40275
40280	Mineral Severance Tax								-		40280
40290	Other County Local Option Taxes								-		40290
40300	STATUTORY LOCAL TAXES	-							-		40300
40340	Coal Severance Tax								-		40340
40350	Interstate Communications Taxes	4,885	4,842	5,071	5,100				-		40350
									-		
									-		
									-	April BEP Local \$18,597,000	
									-		
	TOTAL LOCAL TAXES	17,296,148	17,879,714	18,162,000	18,598,081	18,716,505	18,716,505	18,597,000	119,505		

43000	CHARGES FOR CURRENT SERVICES	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		43000
	Employee Benefit Contributions								-		
43500	Education - Charges								-		43500
43512	Tuition - Other								-		43512
43517	Tuition - Other	139,637	140,542	155,256	128,276	150,000	136,000	150,000	-	CCQCP	43517
43570	Receipts from Individual Schools	81,021	83,966	36,797	60,027	45,000	63,573	65,000	20,000		43570
43990	Other Charges for Services		29,205	30,195	25,740	26,000	23,195	26,000	-	Dual Credit	43990
	Criminal Background Fees								-		
	TOTAL CHARGES FOR CURRENT SERVICES	220,658	253,713	222,248	214,044	221,000	222,768	241,000	20,000		
									-		
44100	OTHER LOCAL REVENUES								-		44100
	RECURRING ITEMS								-		
									-		
44120	Lease/Rentals	-			14,242	12,000	8,850	12,000	-		44120
44130	Sale of Materials/Supplies								-		44130
44145	Sale of Surplus Materials	7,851	3,565	1,759	5,863	2,000	2,912	2,500	500	Scrap Metal Recycling	44145
44146	E-Rate Funding		72,964	356,611	31,725	15,000	15,000	-	(15,000)	Phone phased out in 18-19	44146
44160	Retires' Insurance Payments	-	315	234	-	200	-		(200)		44160
44170	Miscellaneous Refunds	210,329	163,631	178,899	120,199	142,039	140,000	150,000	7,961	\$5,097 Reimbursement from CCSNP for Skyward recurring costs-Federal and CTE reimbursement-Trane reimbursement	44170
									-		
44500	NONRECURRING ITEMS								-		44500
44520	Line no longer active see 49700 for insurance								-		44520
44530	Sale of Equipment			6,041	4,225				-		44530
44540	Sale of Property		21,650	21,650	1,136				-		44540
44550	Resale of Materials - T&I House	86,307	-						-		44550
44560	Damages Recovered From Individuals	401	148	281	1,163	250	600	500	250	Books/bus seats etc.	44560
44570	Contributions & Gifts	22,899	14,750	17,872	38,493	19,495	10,012	20,000	505	Shoe Fund donations	44570
44990	Other Local Revenues	1,169	12,155	9,284	14,583	13,500	16,000	16,000	2,500	District Solution bus advertising	44990
	TOTAL OTHER LOCAL REVENUES	328,956	289,178	592,630	231,630	204,484	193,374	201,000	(3,484)		

		Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
46000	STATE OF TENNESSEE										46000
46500	STATE EDUCATION FUNDS								-		46500
	On Behalf Contributions								-	April BEP estimate \$34,374,000	
	Safe Schools								-	May BEP estimate \$	
46511	Basic Education Program	28,509,000	29,036,000	31,241,000	32,343,703	33,373,000	33,414,000	34,374,000	1,001,000	June BEP estimate \$	46511
	BEP ARRA								-	July BEP estimate \$	
									-		
46515	Early Childhood Education	1,078,095	1,078,095	1,078,095	1,078,098	1,068,265	1,068,265	1,059,450	(8,815)		46515
46530	Energy Efficient Schools Initiative								-		46530
46550	Driver Education								-		46550
										Salary Equity/Strategic compensation (\$100,000 strategic compensation)	
46590	Other State Education	534,150	629,018	616,275	556,310	614,000	614,000	614,000	-		46590
46591	Coordinated School Health	-	100,000	100,000	100,000	100,000	100,000	100,000	-		46591
46592	Internet Connectivity								-		46592
46594	Family Resource Centers	-	29,584	29,612	29,612	29,611	29,611	29,611	-		46594
										Safe School amount of 67,890 predicted to double for FY20. School Safety money was 1 time in FY19.	
46981	Safe Schools		32,610	32,940	32,610	235,610	235,610	135,780	(99,830)		46981
46610	Career Ladder Program	235,935	211,436	175,589	155,675	150,000	150,000	150,000	-	Pass through	46610
46612	Career Ladder-Extended Contract	40,420							-	no longer funded	46612
46640	Vocational Equipment				124,221				-		46640
46980	Other State Education	3,467	-						-		46980
46990	Other State Revenues	85,976							-	Erate moved to 44146	46990
									-		
									-		
	TOTAL STATE OF TENNESSEE	30,487,043	31,116,743	33,273,511	34,420,229	35,570,486	35,611,486	36,462,841	892,355		

	Wood										
Account No.	EXPENDITURES	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		Account No.
71100	REGULAR INSTRUCTION										71100
116	Teachers	15,557,170	15,164,746	14,995,210	15,528,041	16,695,993	15,810,274	17,005,476	309,483	363.5 (from 362 in 19 added new 3 year old teacher and .5 ESL) Actual salary for 18-19 15,555,274X4.5% = 16,255,262 plus 1.5 new positions (67,215) = 16,244,700 plus 300K long term leave, plus 215K for 5 extra teachers if needed, plus \$10,000 classroom overage expense, credit recovery \$6,000, Summer School 3rd grade \$20,000, Summer School high school \$26,000 . Strategic compensation of \$106,000 (additional \$6K for portfolio reviewers) = 17,005,476	116
117	Career Ladder Program	155,200	130,425	106,150	72,550	74,000	60,800	65,000	(9,000)	Career Ladder is based on December payments of \$30,400	117
127	Career Ladder Ext. Contracts-flow thru	19,999							-		127
	Salary Equity								-		
128	Homebound Teacher	42,378	44,144	44,342	47,126	48,264	48,264	50,568	2,304	1	128
163	Educational Assistants	862,058	846,226	863,978	903,764	901,639	875,498	951,946	50,307	56.5, (from 55.5 in 19 added 1 new 3 year old asst.)\$5500 for summer school, Current avg \$15,869X2% stepX2.5% raise = \$936,946 plus 15K longevity	163
189	other salaries and wages	173,907							-		189
195	Certified Substitute Teachers	40,007	49,500	45,092	32,886	48,000	38,000	48,000	-	\$70 per day	195
198	Non-Certified Substitutes	185,008	214,500	215,000	230,704	260,044	248,000	250,000	(10,044)	\$60 per day, added 10,000 for school in-house PD subs	198
201	Social Security	1,256,963	1,214,760	1,201,450	1,240,050	1,379,137	1,306,684	1,405,381	26,243		201
204	State Retirement	1,501,424	1,453,571	1,395,308	1,445,596	1,808,780	1,713,315	1,872,324	63,544	10.63% (up from 10.46% cost an addtl. 29K), 5.5%	204
206	Life Insurance	28,716	28,727	29,093	25,344	33,165	29,000	30,065	(3,100)	C=75 NC=36	206
207	Medical Insurance	4,031,639	3,991,061	4,063,984	4,270,892	4,420,034	4,343,600	4,420,624	590	Estimated 19 cost plus average premium for 6 more teachers (69,456) and 1 more assistant(7524)=4,420,624	207
208	Dental Insurance	128,287	125,079	131,632	131,652	136,609	132,000	136,609	0		208
217	Retirement - Hybrid Stabilization						66,857			added late FY18	217
336	Maintenance & Repair Services	59,355	49,119						-		336
399	Other Contracted Services	239,929	478,714	10,810	20,129	21,270	34,280	41,300	20,030	Residential facility fees for students \$24K@3 students, 504 student therapy \$11,000, Trans ACT \$6,300	399
429	Instructional Supplies	375,903	326,315	339,150	379,127	389,200	389,200	289,692	(99,508)	Handwriting program \$27,000, Planbook.com and planbooks \$4,000, Record books \$3,200 (BEP, art, Instr. Supplies , \$254,492 includes paper), \$1,000 district paper	429
449	Textbooks-bound	419,058	705,708	338,606	572,975	50,000	50,000	600,000	550,000	Adopt and buy Reading books	449
471	Software							74,750	74,750	Easy 504, Progress Monitoring, Renaissance (Star Testing)	471
499	Other Supplies & Materials	50,936	56,403	57,681	64,392	56,787	54,118	52,403	(4,384)	Dual Credit \$23,195 =18-19 actual) (\$23,763 HS Band, Choir, Music, Library suppl.), Kindergarten suppl.\$2,900, On My Way to K kits	499
535	Fee Waivers - Free/Red. Lunch Students	13,402	7,627	10,542	10,000	11,000	11,000	11,000	-	Caps, gowns (Jostens)	535
599	Other Charges -				-	-	-	-	-		599
722	Regular Instruction Equipment	269,650	211,253	-					-		722
790	Other Equipment								-		790
	TOTAL REGULAR INSTRUCTION	25,410,989	25,097,878	23,848,027	24,975,229	26,333,922	25,210,890	27,305,137	971,215		

	Wood										
71150	ALTERNATIVE SCHOOLS	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		71150
	INSTRUCTION AND SUPPORT	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		
116	Teachers	189,337	151,576	153,610	160,079	95,847	101,310	151,120	55,273	Averitt, Rimmer, New K-5 Alt Teacher (Put Harelson and Smith back on 71100-116 in 18-19)	116
117	Career Ladder	-			1,000	500	1,000	1,000	500		117
127	Extended Contract								-		127
163	Teachers Assistants					-		15,000	15,000	1 new K-5 Alt Assistant	163
201	Social Security	14,221	11,427	11,751	12,161	7,332	7,827	12,785	5,452		201
204	State Retirement	17,116	13,703	13,885	14,626	10,026	10,702	16,995	6,970	10.63%, 5.5%	204
206	Life Insurance	296	353	375	203	265	150	269	4		206
207	Medical Insurance	41,537	39,878	42,237	30,835	26,400	26,000	42,252	15,852	Adding 1 new cert and 1 noncert position at average premium	207
208	Dental Insurance	1,440	1,414	1,420	1,121	1,675	390	1,308	(367)	3	208
399	Other Contracted Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	399
									-		
429	Instructional Supplies	1,500	1,000	1,000	1,000	5,000	5,000	5,000	-	25 annual licenses for curriculum seat software, 1000 BEP	429
499	Other Supplies and Materials	1,500	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	499
524	Staff Development								-		524
535	Fee Waiver F& R Lunch Students								-		535
790	Other Equipment	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	BEP	790
									-		
	TOTAL ALTERNATIVE SCHOOL	268,947	222,351	227,278	224,025	150,045	155,378	248,729	98,684		

	Presson	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
71200	SPECIAL EDUCATION INSTRUCTION										71200
116	Teachers	1,480,787	1,563,803	1,556,277	1,632,562	1,728,423	1,705,009	1,782,078.00	53,655	38	116
117	Career Ladder Program	16,500	13,000	13,000	13,000	13,000	10,780	11,000	(2,000)		117
127	Career Ladder Extended Contracts	3,000							-		127
128	Homebound Teachers	48,509	49,505	49,504	51,484	52,514	52,513	53,832	1,318	1 Tanner	128
163	Educational Assistants	144,426	134,076	124,321	175,286	177,520	164,000	191,905	14,385	11.5 moving Sebok from Federal	163
171	Speech pathologists	137,160	109,623	95,056	35,036	107,201	49,225	105,248	(1,953)	FTE 1 Ramsey 210, TBA SLP (position open for 2 years)	171
189	Other Salaries & Wages	68,343	40,705	11,326	8,629	45,567	22,201	47,970	2,403	FTE 2, Davenport & McCluskey	189
195	Certified Substitute Teachers	267	1,085	1,995	1,085	2,000	2,000	2,000	-		195
198	Non-Certified Substitutes	3,691	13,913	21,300	14,760	18,000	18,000	18,000	-		198
201	Social Security	141,670	143,632	139,522	151,840	164,033	154,815	169,221	5,187		201
204	State Retirement	168,653	172,572	161,478	174,404	211,129	200,354	220,708	9,579	10.63% cert, 5.5% support	204
206	Life Insurance	3,557	3,389	3,577	3,148	4,448	3,375	3,641	(807)	41*75=3075 and 13*43.20=566	206
207	Medical Insurance	505,193	487,723	524,276	564,507	640,620	560,000	572,428	(68,192)	41*11576=474616 + 13*7524= 97812 Total 568376	207
208	Dental Insurance	16,251	15,161	16,095	16,311	18,360	15,625	17,820	(540)	54*330	208
217	Retirement - Hybrid Stabilization						7,400				
312	Contracts With Private Agencies								-		312
336	Maintenance & Repair Services-	-	200	200	-	200	200	200	-	Copier repair and re-calibration of audiometers	336
399	Other contracted services	21,500							-		399
429	Instructional Supplies & Materials	8,693	8,156	8,541	8,997	9,800	9,800	9,800	-	BEP money for teachers	429
									-		
499	Other Supplies & Materials	454	300	457	496	500	500	500	-	Non-instr. supplies (protocols (testing materials), cleaning supplies, diaper wipes, etc.)	499
599	Other Charges	482	910	550	100	500	500	500	-	License renewal fees, misc. student needs, etc.	599
725	Special Education Equipment	408	2,000	2,000	1,511	1,500	1,500	1,500	-	Specialized Equip., wheelchairs, hearing systems, etc.	725
									-		
	TOTAL SPECIAL EDUCATION	2,769,544	2,759,753	2,729,475	2,853,157	3,195,315	2,977,798	3,208,350	13,035		
	INSTRUCTION										

	King	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
71300	CAREER AND TECHNICAL EDUCATION CTE INSTRUCTION	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		71300
116	Teachers	1,769,072	1,888,407	1,911,792	2,036,101	2,114,627	1,985,000	2,061,250	(53,377)	42 teachers (cut .5 STEM, .25 AG and 1 HS) avg. salary 46,955 X 2% step X 2% raise = 2,050,995	116
117	Career Ladder Program	7,000	7,000	7,000	6,000	6,000	6,000	6,000	-		117
163	Educational Clerk	15,184	16,800	19,026	19,454	-	-	-	-		163
195	Certified Substitute Teachers	840	2,730	4,130	5,844	6,400	5,700	6,400	-	\$70 per day	195
198	Non-certified Substitutes	7,385	22,500	27,617	26,100	27,500	30,000	27,500	-	\$60 per day	198
201	Social Security	134,346	144,567	146,766	155,504	164,821	155,043	160,738	(4,083)	7.65%	201
204	State Retirement	160,103	173,237	172,089	184,107	221,818	208,259	219,749	(2,069)	10.63% cert 5.5% support	204
206	Life Insurance	3,186	3,217	3,296	3,108	4,044	3,500	3,780	(264)	(90*42)	206
207	Medical Insurance	395,680	403,820	442,249	515,252	581,328	533,092	533,092	(48,236)	19 cost	207
208	Dental Insurance	13,625	13,550	13,635	14,345	14,803	13,500	13,734	(1,069)	327*42	208
217	Retirement - Hybrid Stabilization						8,200				
336	Maintenance & Repair Services	7,987	7,860	8,938	8,325	20,000	20,000	22,000	2,000	Greenhouse equipment updates, greenhouse updates and maint. OCR updates	336
355	Travel	71,166	34,748	7,481	9,301	12,000	12,000	24,000	12,000	In County Travel(more teachers traveling)	355
399	Other Contracted Services	19,978	36,382	26,084	42,460	33,575	33,575	53,575	20,000	TCAT student fees, registration fees and buses for state and national competitions, Naviance platform	399
429	Instructional Supplies & Materials	34,343	35,121	36,262	41,619	43,260	43,260	40,000	(3,260)	BEP \$8400, CTE program consumables	429
									-		
448	T & I Construction Materials			11,220					-		448
449	Textbooks - Not incl. in 71100	5,000	2,829	5,848	6,922	12,900	12,900	18,000	5,100	Supplemental texts, iCEV for 16 teachers, Business iCEV textbooks	449
499	Other Suppl. & Materials	2,245	2,042	2,264	3,652	3,975	3,975	4,000	25	Teacher supplies	499
599	Other Charges	371	780	3,428	3,560	4,700	4,700	5,000	300	Advisory meetings, student trips, competitions	599
									-		
706	Building Construction	7,581	39,230	32,993	16,201	33,000	33,000	28,000	(5,000)	Materials for T & I construction	706
730	CTE Instruction Equipment	22,995	26,736	28,071	150,856	24,700	24,700	20,000	(4,700)	Teacher Computers, saws, sewing machines, etc.	730
									-		
	TOTAL CTE								-		
	EDUCATION INSTRUCTION	2,678,087	2,861,556	2,910,190	3,248,712	3,329,451	3,136,403	3,246,818	(82,634)		

	Patton/Harris	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
71400	Student Body Education Program	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		71400
188	Bonus Payments								-		188
189	Other Salaries and Wages		329,275	357,900	357,936	358,400	360,600	360,600	2,200	County Wide AD, all supplements (approximately 253) for sports and extra curricular clubs \$334,200/\$26,400 for CTE clubs and organization supplements/moved CTE from 71100.116	189
201	Social Security		22,768	24,176	24,707	27,418	27,586	27,586	168	7.65%	201
204	State Retirement		26,421	25,694	25,445	37,489	37,719	38,332	843	10.63% cert 5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance								-		207
208	Dental Insurance								-		208
399	Other Contracted Services								-		399
429	Instructional Supplies & Materials								-		429
499	Other Supplies & Materials		25,500	33,211	29,688	26,500	26,340	26,500	-	8EP\ADA money Extra Curricular \$500 per elem and \$10,000 for CCHS and SMHS, \$1,000 phoenix,Middle school sports buses \$1,000	499
599	Other Charges		6,000	10,498	5,566	7,500	7,500	7,500	-	State and national Competitions \$7,500, 5 teams @\$1500	599
790	Other Equipment								-		790
									-		
	TOTAL STUDENT BODY EDUCATION PROGRAM	-	409,964	451,479	443,342	457,306	459,745	460,518	3,211		
									-		

	Wood										
72000	SUPPORT SERVICES										72000
	Pugh	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
72110	ATTENDANCE	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72110
105	Supervisor/Director	59,443	65,226	47,580	62,437	44,979	46,796	48,761	3,782	Pugh 220 days	105
117	Career Ladder Program	-	-	-					-		117
127	Extended Contract								-		127
201	Social Security	4,425	4,875	3,634	4,737	3,441	3,580	3,730	289	7.65%	201
204	State Retirement	5,374	5,897	4,301	5,669	4,705	4,895	5,183	478	10.63% cert/5.5% non cert	204
206	Life Insurance	75	102	75	60	94	75	75	(19)		206
207	Medical Insurance	6,729	11,516	6,670	8,909	12,400	12,260	12,400	-		207
208	Dental Insurance	314	432	314	294	338	327	327	(11)		208
355	Travel	1,444							-		355
471	Software							50,200	50,200	Dokmee, Skyward	471
499	Other Supplies & Materials	564		527	500	2,000	1,100	2,000	-	Attendance awards, transfer forms, cumulative records etc. (\$1000 folders, \$1000 printing and stickers)	499
524	Staff Development Training			4,717	4,782	5,000	5,000	5,000	-	Attendance Conference \$1,160, Skyward Conf \$2,500, Additional Skyward Training \$1,470	524
599	Other Charges								-		599
									-		
704	Attendance Equipment								-		704
									-		
	TOTAL ATTENDANCE	78,368	88,048	67,818	87,388	72,957	74,032	127,677	54,720		

	Polson Health Services/CSH	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
72120	HEALTH SERVICES/CSH	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72120
105	Director of CSH		83,100	47,174	49,619	53,248	53,248	55,655	2,407	Polson	105
131	Medical Personnel	243,175	263,534	239,761	265,775	291,866	279,473	298,640	6,774	12 positions 184 (180 student days plus 3 for staff development 1 for CPR), step raise plus 2.5% and longevity	131
169	Part time personnel	14,378	8,294	18,275	14,050	14,000	22,000	15,000	1,000	Substitute nurse pay	169
189	Other Salaries and Wages		2,340						-		189
201	Social Security	19,107	23,896	22,394	23,772	27,472	27,136	28,251	779	7.65%	201
204	Retirement	22,869	30,099	17,147	17,710	22,392	22,151	23,166	774	10.63%/5.5% support	204
206	Life Insurance	397	543	458	441	625	495	600	(25)		206
207	Medical Insurance	79,021	93,175	85,624	96,226	103,984	101,850	101,864	(2,120)		207
208	Dental Insurance	3,433	3,795	3,454	3,792	4,316	3,930	4,316	-		208
355	Travel	125	2,442	212	196	250	250	250	-	For required CSH events (in county)	355
399	Other Contracted Services	10,873	13,481	11,921	12,975	13,900	12,000	14,000	100	Medical waste disposal, hep. shots, random drug screen for bus drivers, student drug screening. Workers comp drug screen	399
413	Medical Supplies	777	3,444	4,076	5,487	5,500	5,500	6,000	500	AED pads and batteries, \$1500 Band Aids, thermometers, probe covers etc./\$200 per school for purchase of meds and supplies, CPR supplies for teaching (consumable), Manikin accessories for teaching CPR Compression Rate detector (required)	413
499	Other Suppl. & Materials - Office	1,977	-			1,800	1,800	1,000	(800)	CSH Displays	499
524	Staff Development	190	3,210	3,109	2,998	4,800	3,500	4,800	-	TAPHERD conference, SPARK conference, Required CSH trainings	524
599	Other Charges		7,591	-	1,307	10,686	10,000	5,000	(5,686)	CSH mini grants, incentives, student involvement promotion, staff wellness	599
735	Health Equip.	895	1,070	1,953	1,590	3,500	3,500	3,500	-	Wheelchairs, cots, scales for BMI screenings,new diagnostic sets for each clinic \$1500X12 includes BP cuff, otoscope, optalmoscope and cases	735
									-		
	TOTAL HEALTH SERVICES	397,217	540,014	455,556	495,938	558,339	546,833	562,042	3,703	\$100,000 School Health Grant	

	Wood										
72130	OTHER STUDENT SUPPORT	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		72130
117	Career Ladder Program	4,800	4,800	4,400	6,100	6,100	5,500	5,500	(600)		117
123	Guidance Personnel	659,640	728,674	729,584	758,254	812,492	775,000	795,495	(16,997)	14 positions(1 80 day)	123
124	Psychological Personnel		40,204	41,410	44,359	120,690	125,345	145,725	25,035	Hull/grant (\$45,690) plus 2 Mental Health Counselors (Vanwinkle,Cantrell)	124
170	Security Coordinator		63,440	63,698	69,982	71,710	71,706	75,094	3,384	Magnusson	170
201	Social Security	45,459	58,062	58,785	61,962	77,341	74,783	78,169	828	7.65%	201
204	State Retirement	54,269	69,969	68,653	72,535	99,764	96,035	101,143	1,380	10.63% cert, 5.5% support	204
206	Life Insurance	1,126	1,169	1,161	990	1,426	1,194	1,553	127		206
207	Medical Insurance	163,862	169,750	167,178	169,596	241,383	197,986	202,935	(38,448)	19 expenditures with change of plan cushion	207
208	Dental Insurance	4,653	5,025	5,051	5,098	6,120	5,962	5,636	(484)	17*331.54	208
217	Retirement - Hybrid Stabilization						2,400				
309	Contracts With Other Govt. Agencies								-		309
322	Evaluation & Testing	20,000	13,865	20,277	22,775	29,000	29,000	30,000	1,000	ACT \$23,000, Pre ACT \$6,000, plus \$1000 for pilot CLEP Test	322
									-		
355	Travel	1,110	190				31	500	500	In-county travel	355
471	Software							6,500	6,500	Raptor	471
499	Other Supplies & Materials	21,669	4,441	1,659	3,722	2,000	2,000	2,500	500	200 supply for mental health professionals, WeatherTap pro, meeting supplies, subscriptions	499
524	In-Service/Staff Development	730	3,768	2,768	3,355	2,500	2,500	4,000	1,500	\$2000 for counselors, \$2000 for security conferences	524
599	Other Charges	434	228						-		599
									-		
									-		
	TOTAL OTHER STUDENT								-		
	SUPPORT	977,752	1,163,585	1,164,622	1,218,728	1,470,525	1,389,441	1,454,750	(15,775)		

	Wood	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72210	REGULAR INSTRUCTIONAL SUPPORT										72210
105	Supervisor/Director	254,474	178,863	174,960	181,574	191,100	186,772	195,215	4,115	Wood, Farley, 5% of Presson for 504	105
116	Teachers	107,258							-		116
117	Career Ladder Program	15,800	12,300	10,800	14,000	13,500	10,000	10,000	(3,500)		117
127	Career Ladder Extended Contracts	1,863							-		127
129	Librarians	480,225	490,783	491,059	462,140	534,034	455,000	481,291	(52,743)	10 full, 1 at 80	129
138	Instr. Computer Personnel	199,492	211,610						-		138
161	Secretary	30,726							-		161
201	Social Security	79,687	64,963	48,096	47,029	56,506	49,861	52,518	(3,988)		201
204	State Retirement	96,065	78,336	58,386	57,520	77,261	68,175	71,809	(5,453)	10.63%	204
206	Life Insurance	1,270	1,141	909	734	936	825	900	(36)		206
207	Medical Insurance	196,148	174,091	140,758	145,914	150,000	144,328	142,380	(7,620)	12* 11,865	207
208	Dental Insurance	6,324	5,941	4,056	3,628	4,300	3,630	3,979	(321)		208
308	Consultants - Speakers	-			5,500	5,500	4,560	5,500	-	Convocation Speaker	308
336	Maintenance & Repair Services								-		336
355	Travel	17,150	9,002	6,980	7,776	7,500	7,500	7,500	-	In county travel - ESL, Homebound, Gifted	355
432	Library Books/Media - All Schools	110,595	115,809	119,600	117,776	121,650	117,280	120,000	(1,650)	16 per child times 7500 kids	432
471	Software							31,000	31,000	School Messenger, Follett Library	471
499	Other Supplies & Materials - Office		882	423	3,617	2,000	2,000	2,000	-	supplies, toner for printers	499
524	Staff Development	7,987	9,843	78,517	121,059	81,000	81,000	82,000	1,000	added 1000 for gifted and Alt	524
599	Other Charges								-		599
									-		
	TOTAL REGULAR INSTRUCTIONAL SUPPORT	1,605,064	1,353,564	1,134,544	1,168,267	1,245,287	1,130,931	1,206,091	(39,196)		

	Presson	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
72220	SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72220
105	Supervisor/Director	86,669	87,372	87,036	83,924	81,302	85,581	84,968	3,666	FTE .95, Presson, 12 months	105
117	Career Ladder Program	3,000	3,000	2,000	3,500	3,000	4,000	4,000	1,000		117
124	Psychological Personnel	142,847	150,542	145,767	98,080	102,440	102,440	106,320	3,880	FTE 2, Burkes, Hayes	124
127	Career Ladder Extended Contracts	-							-		127
161	Secretary(s)	32,939	34,101	34,347	42,755	44,049	44,049	45,618	1,569	Wilson, 260 days	161
162	Clerical Personnel	16,436	16,622	17,780	22,078	23,191	23,198	25,221	2,030	Mathews, 200 days	162
189	Other Salaries and Wages		39,293	38,642	99,886	101,053	100,424	130,063	29,010	Inman, Holloway(COTA), Marsh (SPA)	189
201	Social Security	21,183	24,585	24,488	25,960	27,161	27,516	30,309	3,148		201
204	State Retirement	25,922	28,078	26,251	28,087	33,802	34,288	34,928	1,126	10.63%, 5.5% (Presson, Burkes, Hayes, Inman @ C = 27405.20)	204
206	Life Insurance	372	401	408	378	524	408	475	(49)	C=75*4=300, NC=43.20*4	206
207	Medical Insurance	46,462	51,855	49,293	67,668	71,337	68,733	76,397	5,060	C=46,781 + NC 29616 = 76397	207
208	Dental Insurance	1,806	2,120	1,910	2,295	2,310	2,287	2,640	330	8*330	208
308	Consultants	-	-						-		308
									-		
336	Maintenance & Repair Services	630	687	536	621	1,200	1,200	1,200	-	Copier and Office Equipment Repair	336
									-		
355	Travel - All SPED personnel	3,436	4,054	5,010	2,720	5,000	6,184	5,000	-		355
399	Other Contracted Services					75,805	75,805	50,250	(25,555)	Contract with Stellar for addtl Speech Pathologist services	399
499	Other Supplies & Materials	1,409	847	800	684	800	800	800	-	Protocols for psychologists (testing supplies) non-instr. Supplies	499
									-		
524	In-Service/Staff Development								-		524
599	Other Charges	75	399	500	363	500	500	500	-		599
725	Special Education Equipment								-		725
790	Other Equipment	500	500	451	-	500	500	500	-		790
									-		
									-		
									-		
	TOTAL SPECIAL EDUCATION INSTRUCTIONAL SUPPORT	383,686	444,456	435,218	478,999	573,974	577,914	599,189	25,215		

	King	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
72230	CAREER AND TECHNICAL EDUCATION	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72230
	CTE PROGRAM										
105	Vocational Director	79,554	81,661	81,676	84,389	87,320	84,200	89,113	1,793	1 TBA - 95%	105
117	Career Ladder	1,000	1,000	1,000	1,000	1,000	-	1,000	-		117
162	Clerical Personnel	28,121	29,537	30,430	32,594	38,522	38,522	41,927	3,405	1-Garren (hits longevity pay this year)	162
189	Other Salaries and Wages					108,054	107,100	110,768	2,714	Eldridge, Casteel; moved to this page 18-19	
201	Social Security	8,297	8,562	8,631	8,985	17,970	17,581	18,575	605	7.65%	201
204	State Retirement	10,074	10,406	9,148	9,546	22,659	22,129	23,660	1,000	10.63% cert 5.5% support	204
206	Life Insurance	111	111	111	100	410	262	445	35		206
207	Medical Insurance	12,897	13,218	13,341	14,196	47,500	40,580	43,000	(4,500)		207
208	Dental Insurance	602	629	628	641	1,326	1,253	1,308	(18)	1.5%	208
355	Travel	4,585	3,233	4,445	2,049	300	63	2,000	1,700	Supervisor, Eldridge, Casteel in county travel	355
499	Other Supplies & Materials	500	298	490	690	650	650	650	-	Administrative office, postage, paper, etc.	499
			-						-		
524	In-Service/Staff Development	469	1,466	44,986	55,225	45,700	45,700	40,000	(5,700)	CTE teacher and staff professional development (15,000), Students and staff travel to competitions	524
599	Other Charges	310	106	2,452	2,642	2,800	2,000	2,800	-	Meetings, Audit team expenses	599
	TOTAL VOCATIONAL PROGRAM	146,520	150,227	197,337	212,057	374,211	360,039	375,245	1,034		

	Farley										
Account No.	EXPENDITURES	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		Account N
72250	TECHNOLOGY										72250
105	Director		-	55,159	58,796	60,561	62,400	65,245	4,684	E. Farley	105
138	Computer Technical Personnel	-	-	220,820	242,150	250,600	253,742	270,345	19,745	7 positions	138
161	Secretary	-	-	25,480	27,290	28,109	28,663	29,960	1,851	Abston	161
201	Social Security	-	-	22,701	24,952	25,954	26,378	27,965	2,010	7.65%	201
204	State Retirement	-	-	15,480	17,940	18,660	18,964	20,105	1,445	5.5% non cert	204
206	Life Insurance	-	-	317	292	385	325	395	10		206
207	Medical Insurance	-	-	53,265	55,305	66,096	59,276	65,000	(1,096)	19 expd. With cushion	207
208	Dental Insurance	-	-	2,538	2,857	2,900	2,940	3,335	435		208
320	Due and Memberships		-	240	270	270	270	270	-	TETA Dues 30/per employee	320
336	Maintenance & Repair Services	-	-	59,400	64,136	55,000	55,000	55,000	-	Technology, Computer parts, wiring repairs/Non e-rate projects	336
350	Internet Connectivity		-	278,915	81,808	109,891	88,860	97,335	(12,556)	Internet services annual with 10% estimated increase, (This is our 20% after e-rate)	350
399	Other Contracted Services	-	-	9,960	8,400	9,950	5,000	9,950	-	contracted services e-rate consultant \$9,500 Allen & Allen E-rate	399
470	Cabling		-	47,847	18,477	-		25,000	25,000	Switches for CO new wiring project	470
471	Software		-	180,440	280,289	292,000	285,000	31,500	(260,500)	School Insites, TransACT, PCS Wireless Network plus 10K for price increases (277,000 for total software across all lines, per state instructions software was moved out to budget pages in 19-20)	471
524	Staff Development	-	-	5,426	3,851	5,000	4,500	5,000	-	TETC Dec. 2019, Summer Inst, TETA Membership for 270	524
722	Regular Instruction Equipment	-	-	184,545	412,932	421,020	420,789	442,051	21,031	1 to 1 initiative for Chromebooks for all 5th and 9th graders/Upgrade from 6 year cycle to 5 year Teacher Laptops at Pineview, CO and add North, Phill, nurses on rotation schedule, other half PreK	722
									-		
									-		
	TOTAL TECHNOLOGY	-	-	1,162,533	1,299,745	1,346,396	1,312,106	1,148,456	(197,940)		

	Harris/Franklin	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Proposed 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72310	BOARD OF EDUCATION										72310
191	Board Fees - 9 Board Members	28,800	28,800	28,800	28,800	28,800	28,800	28,800	-		191
201	Social Security	2,157	2,089	2,226	2,203	2,203	2,203	2,203	-	7.65%	201
204	State Retirement	1,119	1,192	707	610	3,012	1,000	1,000	(2,012)	10.46%/5.5% support	204
206	Life Insurance								-		206
207	Medical Insurance	300,000	303,378	338,755	332,527	351,793	307,505	350,000	(1,793)	Cert or Non Cert Retirees after 30 years of service until they reach 65 (with 5% increase in January)	207
208	Dental Insurance	1,152	1,466	2,172	2,242	3,000	2,299	3,000	-		208
210	Unemployment Compensation	15,670	18,184	16,187	7,985	24,000	20,000	16,000	(8,000)		210
299	Other Fringe Benefits								-		299
305	Audit Services - CPA	10,500	10,500	10,500	11,000	11,000	11,000	11,000	-	School Fund Audit	305
320	Dues & Memberships - TSBA	13,306	15,632	16,812	16,940	17,000	18,000	18,000	1,000	TSBA \$7,462, Online Policy, TSSA, TSSE \$4,500	320
331	Legal Services - Attorney	38,000	36,159	55,793	50,000	50,000	45,000	50,000	-		331
355	Travel	15,500	12,515	12,322	15,013	16,100	18,000	18,500	2,400		355
399	Other Contracted Services	8,400	6,505	4,328	5,816	7,000	6,500	7,000	-	Recorder \$4,500, Emeeting \$2,000	399
									-		
499	Other Supplies & Materials	5,793	496	307	346	500	500	500	-	Board Recognition 500, Required annual notices	499
508	Premium on Corporate Surety Bonds	237	225	201	-	350	350	350	-		508
510	Trustee's Commission	314,453	324,721	323,749	343,684	330,000	340,000	350,000	20,000		510
513	Workman's Compensation	248,231	282,602	278,240	273,389	265,000	267,428	270,000	5,000	Workers Comp Insurance	513
599	Other Charges	973	3,164	2,935	2,655	24,353	24,353	3,000	(21,353)	Supplies for Board meetings \$750\meeting meals \$2250 (Lincoln Financial reimbursement 18-19)	599
									-		
	TOTAL BOARD OF EDUCATION	1,004,291	1,047,628	1,094,034	1,093,211	1,134,112	1,092,938	1,129,353	(4,758)		

	Graham/Franklin	Actual	Actual	Actual	Actual	Proposed	Projected	Budget	Difference of Budget		
72320	OFFICE OF THE SUPERINTENDENT	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72320
101	Director	115,000	115,000	105,000	105,000	107,100	107,100	109,778	2,678	Graham 12 month	101
117	Career Ladder								-		117
161	Secretary(s)		51894	55,099	67,170	66,227	67,550	70,592	4,365	Franklin, Patton	161
187	Overtime Pay				-	2,100	-		(2,100)	Comp time@ time and a half \$28.52 *75 hours	
189	Other Salaries and Wages								-		189
201	Social Security	8,739	12004	11,736	12,846	13,260	13,361	13,798	538	7.65%	201
204	State Retirement	10,397	14430	12,089	12,197	14,625	14,920	15,552	927	10.63% cert/5.5% non cert	204
206	Life Insurance	68	110	139	132	150	150	163	13		206
207	Medical Insurance	10,707	22,613	15,722	16,744	21,500	18,565	19,030	(2,470)		207
208	Dental Insurance	315	884	602	641	999	953	982	(17)		208
320	Dues & Memberships	18,139	15,042	13,391	16,434	21,750	16,500	16,500	(5,250)	AdvancEd,TOSS,TSBA, TSSA, Chamber \$150, AASA \$441, AdvancEd accreditation reimbursement to schools \$7,500, AdvancEd e-prove software \$250	320
348	Postal Charges - Central Office	1,470	1,713	2,026	2,000	2,500	2,000	2,500	-		348
355	Travel	4,069	1,734	5,711	6,767	8,000	5,800	7,000	(1,000)		355
399	Other Contracted Services -	8,467	7,954	7,276	8,283	9,000	9,500	10,500	1,500	Copier maintenance	399
435	Office Supplies	5,239	1,552	1,734	1,767	1,920	1,920	1,920	-		435
499	Other Supplies and Materials	4,241	2,802	4,017	7,439	7,200	7,200	7,500	300	Student appreciation \$250, bereavement \$250, Community Advisory luncheon \$1500, Student and employee advisory events \$500, (moved Retirement Banquet \$500 and Teacher of the Year Banquet \$2500 from HR 599 and Service Awards \$2000 from HR 499)	499
701	Administration Equipment	2,000	974	1,847	554	1,500	1,500	1,500	-		701
	TOTAL OFFICE OF								-		
	SUPERINTENDENT	188,851	248,706	236,390	257,974	277,831	267,018	277,315	(516)		

	Wood	Actual	Actual	Actual	Actual	Proposed	Projected	Budget	Difference of Budget		
72410	OFFICE OF THE PRINCIPAL	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		72410
104	Principals	850,094	860,785	861,275	900,973	935,411	919,600	961,004	25,593	12 Positions (HS 12 month, Elem not)	104
117	Career Ladder Program	2,000	2,000	2,000	15,500	15,000	13,000	13,000	(2,000)		117
127	Career Ladder Extended Contracts	1,907							-		127
139	Assistant Principals	761,359	786,836	773,245	821,078	852,842	882,045	883,075	30,233	10 month 14 FTE (2 half time included) (projected to end this year X 2% step and 2.5% raise) Overage due to VP sick leave	139
161	Secretaries	490,558	521,794	525,180	536,161	594,000	598,487	619,407	25,407	28 Secretaries and Attd. Clerks	161
162	Clerical Personnel	223,986	210,457	227,173	233,608	241,033	236,000	246,800	5,767	12 positions - Bookkeepers	162
201	Social Security	174,605	177,658	176,892	185,776	201,829	202,659	208,331	6,503	7.65%	201
204	State Retirement	216,441	220,183	188,412	198,973	234,547	235,709	245,049	10,502	10.63% cert, 5.5% support	204
206	Life Insurance	3,224	3,199	3,143	2,870	3,900	3,300	3,300	(600)		206
207	Medical Insurance	505,576	520,472	531,552	551,094	579,441	593,795	595,720	16,279		207
208	Dental Insurance	19,331	19,798	19,601	19,396	20,900	19,800	19,762	(1,138)		208
217	Retirement - Hybrid Stabilization						2,500		-		
355	Travel	11,730	-						-		355
499	Other supplies and materials	6,237	7,699	6,732	5,883	7,155	7,155	7,155	-	Postage \$3655(.50 per student X 7309), BK accounting supplies \$3,500	499
524	Staff Development	4,983	9,896	7,507	6,040	12,000	10,000	12,000	-		524
599	Other Charges								-		599
									-		
									-		
	TOTAL OFFICE OF THE								-		
	PRINCIPAL	3,272,031	3,340,777	3,322,712	3,477,352	3,698,058	3,724,049	3,814,603	116,546		

	Harris	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Proposed 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72510	Fiscal Service										72510
105	Director		49,415	58,162	64,333	65,854	65,854	68,979	3,125	Harris (year 11)	105
127	Career Ladder Extended Contracts					-			-		127
139	Assistants					-			-		139
161	Secretaries					-			-		161
162	Clerical Personnel			17,078	25,438	34,445	35,500	37,471	3,026	Noel- Control Specialist/Receiving Coordinator/Textbook Coordinator Employee/Column N/260 day - hits longevity this year	162
201	Social Security		3,502	5,142	6,817	7,673	7,754	8,143	471	7.65%	201
204	State Retirement		4,907	4,061	7,235	8,783	8,841	9,393	611	10.63% cert/5.5% non cert	204
206	Life Insurance		44	43	75	140	111	120	(20)		206
207	Medical Insurance		5,392	6,856	15,544	19,800	19,692	19,800	-		207
208	Dental Insurance		315	602	615	668	655	664	(4)		208
320	Dues and Memberships		355	220	165	220	220	220	-	AMEX \$55 X 4 each	320
355	Travel								-		355
435	Office Supplies		542	303	265	480	480	480	-	\$100 for 1099 forms and \$100 for 1099 postage	435
471	Software							21,000	21,000	Inventory software, Paperless Pay, bookkeeper EEPS	471
499	Other supplies and materials		300	120	41	300	300	300	-	Copier	499
524	Staff Development		998	1,844	1,137	2,400	1,900	2,400	-	TASBO, Spring Fiscal Training, Bookkeeper training, inventory training	524
599	Other Charges								-		599
									-		
									-		
	TOTAL								-		
	FISCAL SERVICES		65,770	94,432	121,664	140,762	141,306	168,971	28,208		

	Bray	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Proposed 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72520	Human Resources\Personnel										72520
105	Directors		72,883	31,047	67,818	70,689	58,557	52,560	(18,129)	Bray, 2.5% raise plus 3% step raise	105
117	Career Ladder		-	-					-		117
161	Secretaries		32,802	34,442	37,484	38,022	30,940	32,670	(5,352)	Alford	161
162	Clerical Personnel				-	2,650	-		(2,650)		162
201	Social Security		7,342	4,702	7,645	8,519	6,847	6,520	(1,999)		201
204	State Retirement		9,846	2,589	8,067	9,631	4,922	4,688	(4,943)	10.63/5.50 non cert	204
206	Life Insurance		104	66	92	137	84	88	(49)		206
207	Medical Insurance		13,053	6,205	7,098	7,511	12,500	15,424	7,913		207
208	Dental Insurance		602	314	320	350	550	670	320		208
320	Dues and Memberships		-	-	225	250	250	250	-		320
355	Travel		60						-		355
399	Contracted Services - Other					7,440	7,440	8,000	560	Digital Fingerprinting for employees hired prior to 2010, 1/2 of 2 year phase in	
435	Office Supplies		793	1,834	1,333	1,440	1,000	1,400	(40)		435
471	Software							52,500	52,500	Safe Schools, Time and Attd, HR Software	471
499	Other supplies and materials		1,980	4,396	587	960	500	1,000	40		499
524	Staff Development		2,637	2,457	3,014	3,120	2,000	3,500	380		524
599	Other Charges		4,613	3,568	1,011	1,920	1,000	1,920	-		599
	TOTAL								-		
	Human Resources	-	146,715	91,620	134,694	152,639	126,590	181,189	28,550		

	Kington	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Proposed 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72610	OPERATION OF PLANT										72610
166	Custodial Personnel	1,179,659	1,211,912	1,222,479	1,303,526	1,359,410	1,320,000	1,393,590	34,180	57.5	166
189	Other Salaries and Wages	9,529	12,656	3,780	11,988	25,000	15,000	25,000	-	Summer cleaning/painting	189
201	Social Security	89,416	92,406	92,576	98,796	105,907	102,128	108,522	2,615	7.65%	201
204	State Retirement	108,684	112,970	63,060	66,852	76,143	73,425	78,022	1,880	5.50%	204
206	Life Insurance	1,983	1,979	1,961	1,750	2,663	1,844	2,530	(133)		206
207	Medical Insurance	383,932	378,127	385,609	402,270	426,236	397,038	428,868	2,632	7524*57%	207
208	Dental Insurance	17,953	18,131	17,769	18,025	18,997	17,000	18,639	(358)	330*57%	208
307	Communication - Phone - All Schools	90,619	95,869	96,761	95,849	110,000	104,000	110,000	-	Frontier county wide and Verizon, iPad Service and 6 hot spots(b/c it is for schools billed from Verizon) (Lost erate to 20% in 17-18, to 0 in 18-19)	307
328	Janitorial Services	19,753	18,859	22,533	24,115	45,000	25,000	30,000	(15,000)	dust mops and rugs/mats twice a month	328
347	Pest Control	9,816	9,817	9,816	10,861	25,000	25,000	25,000	-	rotate schools for termite control	347
359	Disposal	35,062	30,795	38,680	41,390	45,000	40,000	42,000	(3,000)		359
363	Landfill								-		363
399	Other Contracted Services	82,696	84,735	114,285	45,460	80,000	80,000	80,000	-	Intercom, Security Systems contracts and back flow replacements	399
410	Custodial Supplies	138,812	141,043	147,211	149,680	150,000	150,000	150,000	-	Increase in usage and inflation, Cleaners, wax, trash bags, toilet paper, shop towels, etc.	410
415	Electricity	1,487,967	1,407,650	1,520,420	1,533,764	1,600,000	1,569,025	1,600,000	-		415
434	Natural Gas	211,568	175,954	139,783	182,485	265,000	235,000	265,000	-		434
451	Uniforms	1,247	1,194	2,474	1,553	5,000	2,000	2,000	(3,000)	PPE and uniforms	451
454	Water & Sewer	199,627	213,253	247,979	244,898	260,000	293,000	275,000	15,000	Study and watch trends.....trending high	454
502	Building & Contents Insurance	386,886	396,446	410,170	420,273	428,776	428,776	450,000	21,224	set insurance amount (projected increase)	502
524	In-Service/Staff Development	321	-	248	2,682	4,000	2,500	4,000	-	Electrician classes/licensing/HVAC license?safety	524
									-		
699	Other Debt Service	364,319	364,320	364,320					-	moved to 82130 and 82230 in August 2017,Energy Efficient loan payments	699
720	Plant Operation Equipment	10,214	13,094	21,632	21,874	22,000	22,000	20,000	(2,000)	New Floor rider for CCHS Buffers, scrubbers, vacuum cleaners, small school equipment	720
									-		
	TOTAL OPERATION OF PLANT	4,830,063	4,781,210	4,923,547	4,678,091	5,054,132	4,902,736	5,108,172	54,040	#REF!	

	Kington	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72620	MAINTENANCE OF PLANT										72620
105	Supervisor/Director	21,724	36,503	45,724	49,457	51,455	51,455	55,410	3,955	M. Kington, hits longevity this year	105
161	Secretary	34,112	29,124	29,744	31,866	37,405	37,265	39,780	2,375		161
167	Maintenance Personnel	287,327	314,705	314,814	368,666	446,571	398,615	472,637	26,066	11 plus longevity, 2 part time Co-op Tcat	167
169	Part-time Personnel	12,775	12,543	11,350	14,768	25,000	15,000	25,000	-	1 part time grounds	169
201	Social Security	26,713	29,332	30,541	35,358	42,873	38,429	45,351	2,478	7.65%	201
204	State Retirement	33,759	36,601	21,240	25,068	29,449	26,803	31,230	1,782	5.50%	204
206	Life Insurance	378	396	418	389	616	451	572	(44)	13*44	206
207	Medical Insurance	68,724	72,069	77,820	83,862	97,500	91,326	97,900	400	13*7524	207
208	Dental Insurance	3,298	3,403	3,664	3,498	4,420	3,650	4,290	(130)	13*330	208
307	Communication (cell phones)	1,522	1,586	1,881	2,810	4,000	4,000	5,000	1,000	Cell service within maintenance department, data and internet mobile devices (summit tracer)(flashing zone light programing)	307
334	Maintenance Agreement (Septic)	9,600	9,600	9,990	10,000	10,000	10,000	10,000	-	State septic inspections	334
335	Maintenance & Repair Services	246,424	250,000	201,024	145,863	1,821,370	1,817,370	1,395,000	(426,370)	\$645,000 to facilities based on maint plan schedule	335
399	Other Contracted Services	39,780	38,229	51,438	44,053	77,455	69,640	35,000	(42,455)	\$750,000 for Martin renovation	399
418	Equipment & Machinery Parts	22,353	27,793	52,451	46,583	25,784	25,784	25,000	(784)	Elevator, boiler permits and inspections(Safety grant Raptor and Interquest in 18-19)	418
									-	cut 1 new tractor on rotation schedule, parts, etc. for others	
420	Lawn Care Supplies	13,102	10,703	15,224	14,999	15,000	15,000	15,000	-	Fertilizer, seed sand, maintain school grounds	420
459	Drainage and Septic materials	24,406	23,488	41,988	36,306	45,000	45,000	35,000	(10,000)	replacements cost adjustments increase for boilers (hot water heaters) and sewer pumps	459
471	Software							5,800		Maintenance work order system	471
468	Chemicals	2,547	2,781	3,162	4,156	5,000	4,500	5,000	-	weed killer, ect all schools	468
499	Other Supplies & Materials	59,976	59,543	83,197	87,566	50,000	38,000	40,000	(10,000)	in house LED lighting upgrades	499
524	In-Service/Staff Development		2,629	4,590	1,544	5,000	4,000	5,000	-	conferences and training OSHA, ABESTOS, Safety ect	524
599	Other Charges	1,496	5,171	40,213	44,149	60,000	45,000	45,000	(15,000)	bleacher and elevator repair as needed and replacement	599
701	Adminstrative Equipment					136,915	136,915		(136,915)	Safe School grant	
712	HVAC Equipment	99,774	97,511	124,453	149,207	200,000	200,000	200,000	-	HVAC units, parts, supplies etc.	712
717	Maintenance Equipment			35,568	3,797	75,691	74,691	45,000	(30,691)	maintenance work truck	717
	TOTAL MAINTENANCE OF			1,200,494					-		
	PLANT	1,009,790	1,063,710	1,414,494	1,203,964	3,266,503	3,152,894	2,637,971	(628,533)		

	Reed	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
72710	TRANSPORTATION										72710
105	Supervisor/Director	20,805	35,824	51,998	55,138	57,370	57,366	59,980	2,610	Reed	105
142	Mechanics	124,505	106,009	113,672	120,873	134,500	130,234	137,880	3,380	4 (on H, may move to I with Certified Diesel Mechanic certification)2 will finish certification courses in May or June	142
187	Overtime								-		187
146	Bus Drivers	895,125	920,655	903,693	934,855	975,000	975,000	1,016,612	41,612	80 if fully staffed	146
162	Clerical Personnel	40,252	32,093	25,975	27,969	31,550	32,372	42,313	10,763	Brown, 17 years, O	162
164	Bus Attendant	10,314	17,743	24,603	24,294	29,200	24,901	31,905	2,705	SPED 5 (added 1 new)	164
189	Other Salaries & Wages	23,108	25,853	16,754	11,198	25,000	15,000	27,500	2,500	1 part time bus garage	189
201	Social Security	80,831	83,738	86,690	87,809	95,825	94,468	98,097	2,272	0.0765	201
204	State Retirement	104,850	103,039	59,299	59,243	68,894	67,918	70,527	1,633	0.055	204
206	Life Insurance	2,109	2,104	1,996	1,969	2,170	2,160	2,203	33		206
207	Medical Insurance	446,781	435,426	428,968	476,754	500,426	488,974	500,426	-	budgeted at FY19 level	207
208	Dental Insurance	22,133	21,957	21,145	22,090	23,600	22,653	23,954	354		208
307	Communications (cell phones)	-	509	-	-	600	-		(600)		307
313	Contracts with Parents	-	-	-					-		313
338	Maint/Repairs Vehicles	9,427	9,809	4,288	9,880	10,000	10,000	10,000	-		338
355	Travel	845	339	420	962	1,500	1,500	1,500	-		355
399	Other Contracted Services	29,493	33,317	35,063	36,770	40,000	40,000	40,000	-	extended life of buses per state law, requires twice a year inspections on buses over 15 years old	399
418	Equipment & Machinery Parts	5,711	13,844	18,174	15,352	20,000	20,000	10,000	(10,000)	Hard Drive Camera system	418
		-							-		
425	Fuel	343,815	207,893	238,451	277,397	300,000	300,000	300,000	-	journal entries will affect	425
433	Lubricants	17,166	12,294	15,165	17,015	18,000	18,000	13,000	(5,000)		433
435	Office Supplies	1,195	1,200	1,194	1,196	1,200	1,200	1,200	-		435
450	Tires & Tubes	37,077	30,358	29,555	34,918	35,000	35,000	32,000	(3,000)		450
453	Vehicle Parts	120,154	119,716	136,781	120,000	135,000	135,000	100,000	(35,000)		453
471	Software							3,500		Trip Direct Software	471
499	Other Supplies & Materials	9,424	10,000	10,070	9,530	7,500	7,500	6,500	(1,000)	Fire ext., cleaning supplies, appreciation, awards, items for in-service, coloring books for K, etc.	499
									-		
524	Staff Development/ Training	2,323	4,897	8,000	7,128	7,500	7,500	8,000	500	PD and CDL reimbursement	524
599	Other Charges	-		899	1,961	2,000	2,000	2,000	-	Uniforms	599
729	Transportation Equipment - Buses	180,040	257,502	627,750	647,047	279,000	279,000	362,100	83,100	3 regular buses and 1 SpEd bus	729
	TOTAL TRANSPORTATION	2,527,483	2,486,119	2,860,601	3,001,348	2,800,836	2,767,746	2,901,197	100,362		

Account No.		Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		Account N
72810	Central and Other										72810
103	Assistants	72,046									103
105	Directors	65,490	58,460								105
117	Career Ladder										117
127	Career Ladder-Extended Contract										127
138	Instructional Computer Personnel		58,879								138
161	Secretary	408	23,876								161
162	Clerical Personnel	66,912									162
170	SRO	54,152									170
189	Other Salaries and Wages	10,208									189
201	Social Security	19,384	10,868								201
204	State Retirement	20,209	13,412								204
206	Life Insurance	302	159								206
207	Medical Insurance	41,274	22,315								207
208	Dental Insurance	1,849	890								208
307	Communications										307
310	Contracts with Private Agencies										310
320	Dues and Memberships										320
333	Licenses										333
355	Travel	2,603									355
399	Contracted Services	2,937									399
499	Other Supplies and Materials	378									499
524	Staff Development		9,039								524
599	Other Charges - Fee Waivers	7,104									599
722	Equipment										722
	TOTAL CENTRAL AND OTHER	365,256	197,898								

	Phillips\Harris										
73300	COMMUNITY SERVICES	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		73300
									-		
105	Director-Homeless & FRC	19,768	37,896	39,096	42,017	42,857	44,143	33,956	(8,901)	Phillips, Family Resource Center/Homeless (partially funded by grant and Federal) Pay July in June	105
130	Social Workers	39,034							-		130
189	Other Salaries and Wages	100,443	107,100	110,000	92,784	105,000	103,000	105,000	-	CCQCP, Pay July in June, set wages for workers, supervisors(2) on scale	189
201	Social Security	13,309	10,992	11,364	10,167	11,311	11,256	10,630	(681)	7.65%	201
204	Retirement	12,133	7,632	4,606	4,895	8,132	8,093	7,643	(490)	5.5%	204
206	Life Insurance	108	72	72	65	88	72	132	44	44*3	206
207	Medical Insurance	19,946	13,658	13,881	14,196	15,000	14,868	22,572	7,572		207
208	Dental Insurance	875	655	628	641	670	655	990	320	330*3	208
355	Travel	1,911	1,501	1,500	1,500	1,500	1,500	1,500	-	FRC grant of \$1500	355
399	Other Contracted Services	233,828							-		399
422	Food Supplies	2,909	2,545	2,083	2,538	3,000	2,800	3,000	-	Snacks for CCQCP	422
499	Other Supplies and Materials	2,979	2,667	1,307	1,728	3,000	2,800	3,000	-	Games, puzzles, crafts for CCQCP	499
535	Fee Waiver (Clothing, Shoes, school supplies)	11,766	15,500	16,104	19,228	24,095	16,000	14,000	(10,095)	Donation - Clothing and school supplies for at-risk students	535
599	Other Charges	549	1,000	150	-	500	500	500	-	Re-certification for Childcare, supplies for CCQCP	599
									-		
	TOTAL COMMUNITY SERVICES	459,558	201,218	200,791	189,759	215,154	205,687	202,923	(12,231)		

	R. Farley	Actual	Actual	Actual	Actual	Budget	Projected	Budget	Difference of Budget		
73400	PRESCHOOL	2014-15	2015-2016	2016-2017	2017-2018	2018-2019	2018-2019	2019-2020	18-19 to 19-20		73400
105	Director	11,568		85,586	3,566	-			-		105
116	Teachers	533,958	561,056	525,970	552,100	560,158	545,410	570,825	10,667	12 Full Time	116
127	Career Ladder Extended Contract				3,000	3,000	1,000	1,000	(2,000)		127
163	Educational Assistants	147,749	154,310	158,596	169,375	176,350	160,100	169,306	(7,044)	12 Full Time	163
189	Other Salaries and Wages	11,190	10,231	11,951		-			-		189
195	Substitute Teachers - Certified	56	420	-	140	200	4,000	4,000	3,800	\$70 per day	195
198	Substitute Teachers - Non certified	6,018	12,330	10,300	15,410	14,000	13,000	10,000	(4,000)	\$60 per day	198
201	Social Security	52,867	55,661	59,116	55,062	57,659	55,349	57,768	109	7.65%	201
204	Retirement	63,931	71,999	64,820	59,716	69,083	66,989	70,966	1,883	10.63% cert 5.5% support	204
206	Life Insurance	1,337	1,349	1,401	1,221	1,644	1,434	1,420	(224)	12*75 + 12*44	206
207	Health Insurance	200,406	197,577	203,389	223,160	248,544	235,000	240,000	(8,544)	FY 19 exp plus cushion	207
208	Dental Insurance	6,791	6,726	6,500	6,546	8,256	6,670	7,900	(356)		208
217	Retirement - Hybrid Stabilization						900				
355	Travel	2,419	2,771	1,757	-	-			-		355
429	Instructional Supplies and Materials	2,960	-	4,000	1,040	10,000	10,000	10,000	-	6 classrooms nap mats(\$5,000) and other supplies	429
499	Other Supplies and Materials	7,861	5,918	6,539	1,494	1,200	1,200	1,200	-		499
524	In-service/Staff Development	5,998	2,982	4,885	1,962	-	-		-		524
599	Other Charges	7,978	-						-		599
722	Instructional Equipment								-		722
	TOTAL PRESCHOOL	1,063,087	1,083,330	1,144,811	1,093,792	1,150,093	1,101,051	1,144,384	(5,709)	\$1,059,450.19 Pre-K Grant	

	Harris										
76000	CAPITAL OUTLAY	Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		76000
76100	REGULAR CAPITAL OUTLAY								-		76100
307	Communications								-		307
321	Engineering Services	6,871	40,691	75,000	14,616	20,000	12,000	20,000	-	district engineering	321
331	Legal Services								-		331
706	Building Construction			508,646		418,000	250,000	-	(418,000)	Septic CO	706
707	Building Improvements			733,693		131,600	130,000	20,000	(111,600)	Partial OCR Updates at SMHS	707
715	Land								-		715
724	Site Development	-							-		724
799	Other Capital Outlay	233,613	133,470	139,141	125,167	78,320	78,320	150,000	71,680	School and department needs \$10,000 per school, and \$30,000 for district use	799
									-		
	Total Capital Outlay	240,484	174,161	1,456,480	139,783	647,920	470,320	190,000	(457,920)		
									-		
82130	DEBT SERVICE								-		82130
620	Principal on Debt				322,806	266,936	260,984	267,552	616	Principal on debt, moved here from 72610.699 in August, 2017	620
82230	DEBT SERVICE								-		82230
620	Interest on Debt				41,514	31,944	31,944	25,344	(6,600)	Interest on debt, moved here from 72610.699 in August, 2017	620
									-		
	Total Debt Service				364,320	298,880	292,928	292,896	(5,984)		
									-		
99100	TRANSFERS								-		
590	Transfers Out				200,000	750,000	750,000	-	(750,000)	Transfer to County for project overages	
	Total Transfers Out				200,000	750,000	750,000	-	(750,000)		
									-		
	GRAND TOTAL EXPENDITURES	49,677,068	49,928,638	51,623,991	52,661,541	58,694,649	56,326,775	57,991,977	(702,672)		
		Actual 2014-15	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020	Difference of Budget 18-19 to 19-20		
	Difference in Revenues and Expenditures	(1,067,668)	(311,891)	1,150,571	815,584.18	(3,914,523)	(1,580,892)	(2,488,136)	1,426,387		
	Fund Balance	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Budget 2019-2020			
	Excess of Revenues and Other Sources										
	Over (Under) Expenditures and Other Uses	(1,067,668)	(311,891)	1,150,571	815,584	(3,914,523)	(1,580,892)	(2,488,136)			
		Audited	Audited	Audited	Audited	Audited				Required To Leave 3% Fund Balance Reserve	
	Beginning Fund Balance	4,869,522	3,809,039	3,634,291	4,921,616	5,811,770	5,811,770	4,230,878			1,739,759
			Estimate	Estimate	Audited					Overage or (Shortfall)	
	Ending Fund Balance/Reserves	3,801,854	3,497,148	4,784,862	5,811,770	1,897,247	4,230,878	1,742,743			2,984