

SUMMARY STATEMENT - 2017-2018 SCHOOL BUDGET

Highland Joint School District #305

| REVENUES | GENERAL M&O FUND | | | | ALL OTHER FUNDS | | | |
|-------------------------|--------------------------------|--------------------------------|-----------------------------|------------------------------|--------------------------------|--------------------------------|-----------------------------|------------------------------|
| | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Current Budget 2016-2017 | Proposed Budget 2017-2018 | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Current Budget 2016-2017 | Proposed Budget 2017-2018 |
| Beginning Balances | 97,055 | 148,441 | 175,000 | 200,000 | 83,582 | 84,641 | 107,000 | 140,395 |
| Local Revenue | 586,249 | 599,836 | 587,514 | 599,689 | 60,614 | 57,237 | 57,000 | 67,000 |
| State Revenue | 1,639,038 | 1,705,749 | 1,828,016 | 1,864,815 | | | | |
| Federal Revenue | 3,809 | 13,012 | 10,000 | 10,000 | 160,790 | 170,404 | 161,635 | 167,601 |
| Other Sources | | | | | | | | |
| Transfers | | | | 0 | 26,044 | 16,128 | 17,079 | 20,452 |
| Totals | 2,326,151 | 2,467,038 | 2,600,530 | 2,674,504 | 331,030 | 328,410 | 342,714 | 395,448 |
| | | | | | | | | |
| EXPENDITURES | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Current Budget 2016-2017 | Proposed Budget 2017-2018 | Prior Year Actual 2014-2015 | Prior Year Actual 2015-2016 | Current Budget 2016-2017 | Proposed Budget 2017-2018 |
| Salaries | 1,159,429 | 1,179,385 | 1,274,245 | 1,322,248 | 87,809 | 88,660 | 84,544 | 86,296 |
| Benefits | 404,134 | 414,619 | 439,057 | 444,967 | 52,913 | 52,387 | 53,022 | 58,155 |
| Purchased Services | 454,471 | 462,516 | 489,210 | 509,609 | 12,230 | 26,999 | 20,148 | 24,114 |
| Supplies and Materials | 79,993 | 120,275 | 134,498 | 160,415 | 48,466 | 36,171 | 49,500 | 48,383 |
| Capital Outlay | 37,902 | 36,329 | 100,488 | 66,853 | 29,716 | 22,338 | 135,500 | 178,500 |
| Debt Retirement | | | | | | | | |
| Insurance & Judgments | 15,737 | 15,890 | 15,928 | 16,237 | | | | |
| Transfers | 26,044 | 16,128 | 17,079 | 20,452 | | | | 0 |
| Contingency Reserve | | | 130,025 | 133,723 | | | | 0 |
| Unappropriated Balances | 148,441 | 221,896 | | 0 | 99,896 | 101,855 | 0 | 0 |
| Totals | 2,326,151 | 2,467,038 | 2,600,530 | 2,674,504 | 331,030 | 328,410 | 342,714 | 395,448 |

A copy of the School District Budget is available for public inspection in the District's Administrative Office.

A Budget Hearing is scheduled to be held on June 12, 2017 at the Highland School Library during the regular school board meeting which will begin at 7:00 p.m.

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|----------------|------------------------------------|----------------|----------------|
| GENERAL FUND | | | |
| REVENUE | | | |
| 100-411200-000 | SUPPLEMENTAL LEVY | 499,000.00CR | 499,000.00CR |
| 100-411400-000 | TORT LEVY | 3,148.00CR | 3,148.00CR |
| 100-412000-000 | NON-LEVIED TAXES | 2,000.00CR | 2,000.00CR |
| 100-413000-000 | PENALTY INTEREST ON TAXES | 4,000.00CR | 4,000.00CR |
| 100-415000-000 | EARNINGS ON INVESTMENT | 1,400.00CR | 3,000.00CR |
| 100-419900-000 | OTHER LOCAL REVENUE | 15,000.00CR | 25,000.00CR |
| 100-419900-100 | GRANTS | 5,000.00CR | 5,000.00CR |
| 100-419900-200 | LIBRARY FINES | 0.00 | 0.00 |
| 100-419920-000 | LOCAL REVENUE / SHARED STAFF | 56,466.00CR | 57,041.00CR |
| 100-419910-000 | DRIVER ED STUDENT FEES | 1,500.00CR | 1,500.00CR |
| | ****TOTAL LOCAL REVENUE | 587,514.00CR | 599,689.00CR |
| 100-431100-000 | STATE APPORTIONMENT | 1,268,206.00CR | 1,300,042.00CR |
| 100-431200-000 | TRANSPORTATION SUPPORT | 184,500.00CR | 184,500.00CR |
| 100-431800-000 | BENEFIT APPORTIONMENT | 172,676.00CR | 176,595.00CR |
| 100-431900-000 | OTHER STATE SUPPORT | 132,714.00CR | 147,119.00CR |
| 100-432100-000 | DRIVER ED REVENUE | 2,250.00CR | 2,250.00CR |
| 100-432400-000 | VOCATIONAL ED REVENUE | 24,876.00CR | 24,876.00CR |
| 100-432900-000 | OTHER STATE REVENUE | 5,000.00CR | 0.00 |
| 100-432920-000 | *** NO SUCH ACCT *** | 0.00 | 0.00 |
| 100-437000-000 | LOTTERY / ADD'L STATE MAINTENANCE | 29,060.00CR | 20,700.00CR |
| 100-438100-000 | REVENUE IN LIEU OF PROPERTY TAX | 8,733.00CR | 8,733.00CR |
| | ****TOTAL STATE REVENUE | 1,828,015.00CR | 1,864,815.00CR |
| 100-445901-000 | MEDICAID PAYMENTS | 10,000.00CR | 10,000.00CR |
| | ****TOTAL FEDERAL REVENUE | 10,000.00CR | 10,000.00CR |
| 100-450000-000 | SALE OF ASSETS | 0.00 | 0.00 |
| 100-454000-000 | PRIOR YEAR CARRYOVER | 175,000.00CR | 200,000.00CR |
| 100-460240-000 | TRANS FR SCHL BLDG MAINT (STU OCC) | 0.00 | 0.00 |
| | **TOTAL REVENUE | 2,600,529.00CR | 2,674,504.00CR |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|--------------------|------------------------------------|-------------|-------------|
| EXPENDITURES | | | |
| ELEMENTARY PROGRAM | | | |
| 100-512110-000 | SALARIES-ELEM INSTRUCTION | 364,338.00 | 369,494.00 |
| 100-512165-000 | SALARIES-SUBSTITUTE TEACHERS | 6,000.00 | 6,000.00 |
| 100-512170-000 | SALARIES-TEACHING ASSISTANT | 13,026.00 | 12,666.00 |
| 100-512210-000 | PERSI-EMPLOYER CONTRIBUTION | 42,718.00 | 43,260.00 |
| 100-512220-000 | FICA-EMPLOYER CONTRIBUTION | 29,327.00 | 29,694.00 |
| 100-512240-000 | HEALTH INSURANCE - ELEM | 59,137.00 | 47,897.00 |
| 100-512270-000 | STATE INS FUND BENEFITS | 2,033.00 | 2,059.00 |
| 100-512280-000 | UNUSED SICK LEAVE BENEFIT | 4,377.00 | 4,433.00 |
| 100-512310-000 | PURCHASED SERVICES-ELEM | 650.00 | 650.00 |
| 100-512380-000 | TRAVEL - ELEMENTARY | 0.00 | 0.00 |
| 100-512410-000 | SUPPLIES - ELEMENTARY | 4,000.00 | 6,000.00 |
| 100-512410-100 | TEACHING SUPPLIES - ELEMENTARY | 0.00 | 0.00 |
| 100-512440-000 | TEXTBOOKS - ELEMENTARY | 25,000.00 | 25,000.00 |
| 100-512550-000 | CAPITAL OUTLAY - ELEMENTARY | 0.00 | 0.00 |
| | *TOTAL ELEMENTARY PROGRAM | 550,606.00 | 547,153.00 |
| SECONDARY PROGRAM | | | |
| 100-515110-000 | SALARIES-SECONDARY INSTRUCTION | 332,374.00 | 338,341.00 |
| 100-515113-000 | SALARIES - DRIVERS EDUCATION | 3,000.00 | 3,000.00 |
| 100-515165-000 | SALARIES-SUBSTITUTE SECOND | 5,000.00 | 5,000.00 |
| 100-515170-000 | SALARIES-TEACHING ASSISTANT | 0.00 | 0.00 |
| 100-515210-000 | PERSI-EMPLOYER CONTRIBUTION | 37,964.00 | 38,640.00 |
| 100-515220-000 | FICA-EMPLOYER CONTRIBUTION | 26,039.00 | 26,495.00 |
| 100-515240-000 | HEALTH INSURANCE - SECOND | 51,745.00 | 55,880.00 |
| 100-515270-000 | STATE INS FUND BENEFITS | 1,805.00 | 1,837.00 |
| 100-515280-000 | UNUSED SICK LEAVE BENEFIT | 3,867.00 | 3,936.00 |
| 100-515310-000 | PURCHASED SERVICES - SECONDARY | 3,000.00 | 3,000.00 |
| 100-515311-000 | VO ED TRAVEL - OFFICE OCCUP | 2,000.00 | 2,000.00 |
| 100-515312-100 | VO ED TRAVEL - AG | 2,000.00 | 2,000.00 |
| 100-515313-000 | PURCHASED SERVICES - DR ED | 0.00 | 0.00 |
| 100-515315-000 | DISTANCE LEARNING FEE | 9,000.00 | 9,000.00 |
| 100-515315-100 | PURCHASED SVCS - MUSIC | 700.00 | 700.00 |
| 100-515384-000 | TRAVEL - DRIVER ED | 0.00 | 0.00 |
| 100-515410-000 | SUPPLIES/MATERIALS - SECONDARY | 7,500.00 | 7,500.00 |
| 100-515411-000 | VO-ED (OFFICE OC) SUPPLIES | 6,550.00 | 6,550.00 |
| 100-515412-200 | VO-ED SUPPLIES - AG | 13,000.00 | 13,000.00 |
| 100-515412-100 | SUPPLIES - CARL PERKINS GRANT | 0.00 | 0.00 |
| 100-515413-000 | DRIVER ED SUPPLIES | 150.00 | 150.00 |
| 100-515414-000 | SHOP MATERIALS/SUPPLIES | 500.00 | 500.00 |
| 100-515415-000 | BAND MATERIALS/SUPPLIES | 3,000.00 | 3,000.00 |
| 100-515440-000 | TEXTBOOKS-SECONDARY | 20,000.00 | 20,000.00 |
| 100-515550-000 | CAPITAL OUTLAY - SECONDARY | 0.00 | 0.00 |
| 100-515551-000 | CAP OUTLAY VO-ED OFC OCC | 0.00 | 0.00 |
| 100-515552-200 | CAP OUTLAY - AG | 0.00 | 0.00 |
| 100-515555-000 | CAPITAL OUTLAY BAND/MUSIC EQUIPMEN | 0.00 | 0.00 |
| | *TOTAL SECONDARY PROGRAM | 529,194.00 | 540,529.00 |
| EXCEPTIONAL CHILD | | | |
| 100-521110-000 | SALARIES - EXCEPTIONAL CHILD | 36,279.00 | 39,122.00 |
| 100-521165-000 | SALARIES - SP ED SUBSTITUTES | 1,500.00 | 1,500.00 |
| 100-521170-000 | SALARIES-AIDES, COMM RES. | 4,124.00 | 3,264.00 |
| 100-521210-000 | PERSI-EMPLOYER CONTRIBUTION | 4,574.00 | 4,798.00 |
| 100-521220-000 | FICA-EMPLOYER CONTRIBUTION | 3,206.00 | 3,357.00 |
| 100-521240-000 | MSB - HEALTH INS BENEFITS | 7,392.00 | 7,983.00 |
| 100-521270-000 | STATE INS FUND BENEFITS | 223.00 | 233.00 |
| 100-521280-000 | UNUSED SICK LEAVE BENEFIT | 470.00 | 492.00 |
| 100-521310-000 | PURCHASED SERVICES-EXCEPTIONAL CHI | 500.00 | 1,300.00 |
| 100-521350-000 | MEDICAID MATCH / ADMIN FEE | 2,000.00 | 3,000.00 |
| 100-521380-000 | TRAVEL-EXCEPTIONAL CHILD | 2,500.00 | 1,000.00 |
| 100-521410-000 | SUPPLIES/MATERIALS-EXCEPTIONAL CHI | 1,000.00 | 1,000.00 |
| 100-521440-000 | TEXTBOOKS-EXCEPTIONAL CHILD | 300.00 | 0.00 |
| | *TOTAL EXCEPTIONAL CHILD PROGRAM | 64,068.00 | 67,049.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|---------------------------------|------------------------------------|-------------|-------------|
| E X C E P T P R E S C H O O L | | | |
| 100-522165-000 | SALARY-PRESCHOOL TEACHING ASSISTAN | 0.00 | 0.00 |
| 100-522210-000 | PERSI-EMPLOYER CONTRIBUTION | 0.00 | 0.00 |
| 100-522220-000 | FICA-EMPLOYER CONTRIBUTION | 0.00 | 0.00 |
| 100-522240-000 | PRESCHOOL HEALTH INS BENEFIT | 0.00 | 0.00 |
| 100-522270-000 | PRESCHOOL STATE INS FUND EXP | 0.00 | 0.00 |
| 100-522280-000 | UNUSED SICK LEAVE BENEFIT | 0.00 | 0.00 |
| 100-522310-000 | PURCHASED SERVICES-PRESCHOOL | 500.00 | 500.00 |
| 100-522410-000 | SUPPLIES/MATERALS-PRESCHOOL | 0.00 | 0.00 |
| | | ----- | ----- |
| | *TOTAL PRESCHOOL PROGRAM | 500.00 | 500.00 |
| E X T R A - C U R R / A C T . | | | |
| 100-531110-000 | SALARIES - INTERSCHOLASTIC PRO | 50,208.00 | 52,036.00 |
| 100-531210-000 | PERSI-EMPLOYER CONTRIBUTION | 1,862.00 | 1,588.00 |
| 100-531220-000 | FICA-EMPLOYER CONTRIBUTION | 3,841.00 | 3,981.00 |
| 100-531240-000 | MSB-HEALTH INS BENEFIT | 0.00 | 0.00 |
| 100-531270-000 | STATE INS FUND BENEFITS | 266.00 | 276.00 |
| 100-531280-000 | UNUSED SICK LEAVE BENEFIT | 191.00 | 163.00 |
| 100-531310-000 | PURCHASED SERVICES-INTERSCHOLASTIC | 10,000.00 | 10,000.00 |
| 100-531380-000 | TRAVEL-INTERSCHOLASTIC | 1,000.00 | 1,000.00 |
| 100-531410-000 | SUPPLIES/MATERIALS-INTERSCHOLASTIC | 2,000.00 | 2,000.00 |
| 100-531550-000 | CAPITAL OUTLAY-INTERSCHOLASTIC | 0.00 | 0.00 |
| 100-531700-000 | INSURANCE -INTERSCHOLASTIC | 500.00 | 500.00 |
| | | ----- | ----- |
| | *TOTAL INTERSCHOLASTIC PROGRAM | 69,868.00 | 71,544.00 |
| S C H O O L A C T I V I T I E S | | | |
| 100-532110-000 | SALARIES - SCHOOL ACTIVITIES | 9,387.00 | 9,762.00 |
| 100-532210-000 | PERSI-EMPLOYER CONTRIBUTION | 1,063.00 | 1,105.00 |
| 100-532220-000 | FICA-EMPLOYER CONTRIBUTION | 718.00 | 747.00 |
| 100-532240-000 | MSB-HEALTH INS BENEFITS | 0.00 | 0.00 |
| 100-532270-000 | STATE INS FUND BENEFITS | 50.00 | 52.00 |
| 100-532280-000 | UNUSED SICK LEAVE BENEFIT | 109.00 | 113.00 |
| 100-532310-000 | PURCHASED SERVICES-SCHOOL ACTIVITI | 200.00 | 200.00 |
| 100-532380-000 | TRAVEL-SCHOOL ACTIVITIES | 100.00 | 100.00 |
| | | ----- | ----- |
| | *TOTAL SCHOOL ACTIVITIES PROGRAM | 11,627.00 | 12,079.00 |
| G U I D A N C E | | | |
| 100-611110-000 | SALARIES - GUIDANCE COUNSELOR | 60,342.00 | 62,756.00 |
| 100-611210-000 | PERSI - EMPLOYER CONTRIBUTION | 6,831.00 | 7,104.00 |
| 100-611220-000 | FICA-EMPLOYER CONTRIBUTION | 4,616.00 | 4,801.00 |
| 100-611240-000 | MSB - HEALTH INS BENEFITS | 7,392.00 | 7,983.00 |
| 100-611270-000 | STATE INS FUND BENEFITS | 320.00 | 333.00 |
| 100-611280-000 | UNUSED SICK LEAVE BENEFIT | 700.00 | 728.00 |
| 100-611310-000 | PURCHASED SERVICES-GUIDANCE COUNSE | 900.00 | 900.00 |
| 100-611350-000 | PURCHASED SERV-HEALTH, TESTING | 400.00 | 400.00 |
| 100-611380-000 | TRAVEL-GUIDANCE COUNSELOR | 300.00 | 3,700.00 |
| 100-611390-000 | PURCHASED SERVICES - COUNSELOR DUE | 100.00 | 0.00 |
| 100-611410-000 | SUPPLIES/MATERIALS-GUIDANCE COUNSE | 300.00 | 300.00 |
| | | ----- | ----- |
| | *TOTAL GUIDANCE/HEALTH | 82,201.00 | 89,005.00 |
| A N C I L L A R Y | | | |
| 100-616310-000 | PURCHASED SERVICES-SPEC TESTING | 10,000.00 | 10,000.00 |
| 100-616312-000 | PURCHASED SERVICES-PHYSICAL THERAP | 20,000.00 | 20,350.00 |
| 100-616311-000 | SPECIAL SERVICES-SPEECH THERAPY | 2,600.00 | 0.00 |
| 100-616410-000 | SUPPLIES/MATERIALS-SPEC SERVICES | 500.00 | 0.00 |
| | | ----- | ----- |
| | *TOTAL SPECIAL SERVICES | 33,100.00 | 30,350.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|-----------------------------------|------------------------------------|-------------|-------------|
| I N S T R U C T I O N A L I M P V | | | |
| 100-621165-000 | SALARY - PROFESSIONAL DEVELOPMENT | 13,469.00 | 13,258.00 |
| 100-621110-000 | SALARY - INSTRUCTIONAL IMPROVEMENT | 0.00 | 0.00 |
| 100-621210-000 | PERSI | 1,525.00 | 1,501.00 |
| 100-621220-000 | FICA | 1,030.00 | 1,014.00 |
| 100-621240-000 | HEALTH | 0.00 | 0.00 |
| 100-621280-000 | UNUSED SICK LEAVE BENEFIT | 156.00 | 156.00 |
| 100-621310-000 | PURCHASED SERVICES-INSTRUCTIONAL I | 24,760.00 | 28,309.00 |
| 100-621330-000 | INST IMPV - PAYMENT FOR CREDITS | 0.00 | 0.00 |
| 100-621410-000 | SUPPLIES/MATERIALS-INSTRUCTIONAL I | 0.00 | 0.00 |
| | | ----- | ----- |
| | *TOTAL INSTRUCTION IMPROVEMENT | 40,940.00 | 44,238.00 |
| T E C H N O L O G Y I N S T | | | |
| 100-623170-000 | SALARIES - TECNHOLOGY NON CERTIFIC | 13,559.00 | 9,159.00 |
| 100-623210-000 | PERSI EMPLOYER SHARE | 1,535.00 | 1,037.00 |
| 100-623220-000 | FICA - EMPLOYER CONTRIBUTION | 1,037.00 | 701.00 |
| 100-623240-000 | HEALTH INS BENEFITS | 5,102.00 | 3,579.00 |
| 100-623270-000 | STATE INS FUND BENEFIT | 72.00 | 49.00 |
| 100-623280-000 | UNUSED SICK LEAVE BENEFIT | 157.00 | 106.00 |
| 100-623310-000 | PURCHASED SVCS - TECHNOLOGY INST | 9,000.00 | 9,000.00 |
| 100-623380-000 | TRAVEL - TECHNOLOGY INSTRUCTION | 1,000.00 | 1,000.00 |
| 100-623410-000 | SUPPLIES - TECHNOLOGY INSTRUCTION | 20,000.00 | 20,000.00 |
| 100-623550-000 | CAPITAL OUTLAY - TECHNOLOGY INST | 25,000.00 | 25,000.00 |
| | | ----- | ----- |
| | *TOTAL TECHNOLOGY INST PROGRAM | 76,462.00 | 69,631.00 |
| M E D I A | | | |
| 100-622170-000 | SALARIES-LIBRARY ASSISTANT | 3,221.00 | 24,211.00 |
| 100-622210-000 | PERSI-EMPLOYER CONTRIBUTION | 365.00 | 2,741.00 |
| 100-622220-000 | FICA-EMPLOYER CONTRIBUTION | 246.00 | 1,852.00 |
| 100-622240-000 | MSB - HEALTH INS BENEFITS | 3,696.00 | 3,991.00 |
| 100-622270-000 | STATE INS FUND-ED MEDIAL | 17.00 | 128.00 |
| 100-622280-000 | UNUSED SICK LEAVE BENEFIT | 37.00 | 281.00 |
| 100-622310-000 | PURCHASED SERVICES-ED MEDIA | 0.00 | 0.00 |
| 100-622410-000 | SUPPLIES/MATERIALS-ED MEDIA | 5,000.00 | 5,000.00 |
| 100-622430-000 | LIBRARY MAGAZINE SUBSCRIP/BOOKS | 1,000.00 | 1,000.00 |
| 100-622550-000 | CAPITAL OUTLAY-ED MEDIA | 0.00 | 0.00 |
| | | ----- | ----- |
| | *TOTAL MEDIA PROGRAM | 13,582.00 | 39,204.00 |
| B O A R D O F E D U C A T I O N | | | |
| 100-631110-000 | SALARIES - BOARD OF EDUCATION | 2,164.00 | 2,251.00 |
| 100-631210-000 | PERSI EMPLOYER SHARE | 245.00 | 255.00 |
| 100-631220-000 | FICA-EMPLOYER CONTRIBUTION | 166.00 | 172.00 |
| 100-631240-000 | MSB-HEALTH INS BENEFITS | 183.00 | 196.00 |
| 100-631270-000 | STATE INS FUND BENEFITS | 11.00 | 12.00 |
| 100-631280-000 | UNUSED SICK LEAVE BENEFIT | 25.00 | 26.00 |
| 100-631320-000 | BOARD OF ED PROFESSIONAL/TECH | 8,000.00 | 8,000.00 |
| 100-631380-000 | BOARD OF EDUCATION TRAVEL | 4,500.00 | 4,500.00 |
| 100-631390-000 | BOARD OF EDUCATION DUES/OTHER | 3,000.00 | 3,000.00 |
| 100-631410-000 | BOARD OF EDUCATION SUPPLIES | 400.00 | 400.00 |
| | | ----- | ----- |
| | *TOTAL BOARD OF EDUCATION | 18,694.00 | 18,812.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|-----------------------------------|------------------------------------|-------------|-------------|
| D I S T R I C T A D M I N . | | | |
| 100-632110-000 | SALARIES - DISTRICT ADMINISTRA | 81,361.00 | 83,861.00 |
| 100-632210-000 | PERSI EMPLOYER SHARE | 9,210.00 | 9,493.00 |
| 100-632220-000 | FICA-EMPLOYER SHARE | 6,224.00 | 6,415.00 |
| 100-632240-000 | MSB - HEALTH INS BENEFITS | 7,392.00 | 7,983.00 |
| 100-632270-000 | STATE INS FUND BENEFITS | 481.00 | 494.00 |
| 100-632280-000 | UNUSED SICK LEAVE BENEFIT | 944.00 | 973.00 |
| 100-632320-000 | ADMINISTRATIVE SUBSCRIPTIONS | 0.00 | 0.00 |
| 100-632350-000 | DISTRICT ADMIN POSTAGE | 3,000.00 | 3,000.00 |
| 100-632380-000 | ADMINISTRATIVE TRAVEL | 0.00 | 0.00 |
| 100-632390-000 | ADMIN DUES AND FEES | 0.00 | 0.00 |
| 100-632410-000 | ADMINISTRATIVE SUPPLIES | 0.00 | 0.00 |
| TOTAL DISTRICT ADMINISTRATION | | 109,612.00 | 113,219.00 |
| S C H O O L A D M I N . | | | |
| 100-641110-000 | SCH ADMIN SALARIES | 68,959.00 | 71,717.00 |
| 100-641170-000 | SALARIES- CLERICAL | 33,674.00 | 35,014.00 |
| 100-641210-000 | PERSI-EMPLOYER CONTRIBUTION | 11,618.00 | 12,082.00 |
| 100-641220-000 | FICA-EMPLOYER CONTRIBUTION | 7,851.00 | 8,165.00 |
| 100-641240-000 | MSB - HEALTH INS BENEFITS | 14,784.00 | 15,966.00 |
| 100-641270-000 | STATE INS FUND BENEFITS | 544.00 | 566.00 |
| 100-641280-000 | UNUSED SICK LEAVE BENEFIT | 1,191.00 | 1,238.00 |
| 100-641310-000 | PURCHASED SERVICES-SCH ADMIN | 0.00 | 3,000.00 |
| 100-641380-000 | SCHOOL ADMIN TRAVEL | 500.00 | 1,000.00 |
| 100-641390-000 | SCHOOL ADMIN DUES | 500.00 | 1,000.00 |
| 100-641410-000 | SUPPLIES/MATERIALS-SCH ADMIN | 1,500.00 | 1,500.00 |
| *TOTAL SCHOOL ADMINISTRATION | | 141,121.00 | 151,248.00 |
| B U S I N E S S O P E R A T I O N | | | |
| 100-651110-000 | SALARIES - BUSINESS OPERATIONS | 85,305.00 | 89,600.00 |
| 100-651210-000 | PERSI EMPLOYER SHARE | 9,657.00 | 10,143.00 |
| 100-651220-000 | FICA-EMPLOYER CONTRIBUTION | 6,526.00 | 6,854.00 |
| 100-651240-000 | MSB - HEALTH INS BENEFITS | 7,209.00 | 7,787.00 |
| 100-651270-000 | STATE INS FUND BENEFITS | 452.00 | 475.00 |
| 100-651280-000 | UNUSED SICK LEAVE BENEFIT | 990.00 | 1,039.00 |
| 100-651310-000 | PURCHASED SERVICES-BUSINESS OPERAT | 3,000.00 | 3,000.00 |
| 100-651380-000 | BUSINESS OPERATIONS TRAVEL | 2,000.00 | 2,000.00 |
| 100-651410-000 | SUPPLIES/MATERIALS-BUSINESS OPERAT | 1,000.00 | 1,000.00 |
| *TOTAL BUSINESS OPERATIONS | | 116,139.00 | 121,898.00 |
| C U S T O D I A L | | | |
| 100-661110-000 | SALARIES - BUILDINGS/CUSTODIAL | 35,169.00 | 36,576.00 |
| 100-661165-000 | SALARIES-TEMPORARY CUSTODIANS | 2,000.00 | 2,000.00 |
| 100-661210-000 | PERSI EMPLOYER SHARE | 3,981.00 | 4,140.00 |
| 100-661220-000 | FICA-EMPLOYER CONTRIBUTION | 2,843.00 | 2,951.00 |
| 100-661240-000 | HEALTH INS BENEFIT | 7,392.00 | 7,983.00 |
| 100-661270-000 | STATE INS FUND | 1,658.00 | 1,721.00 |
| 100-661280-000 | UNUSED SICK LEAVE BENEFIT | 408.00 | 424.00 |
| 100-661310-000 | PURCHASED SERVICES-BLDGS | 1,000.00 | 1,000.00 |
| 100-661331-000 | UTILITIES-HEATING FUEL | 25,000.00 | 25,000.00 |
| 100-661332-000 | UTILITIES-ELECTRICITY | 21,000.00 | 21,000.00 |
| 100-661333-000 | UTILITIES-TELEPHONE | 4,500.00 | 16,000.00 |
| 100-661334-000 | UTILITIES-WATER -SEWER | 11,000.00 | 11,000.00 |
| 100-661410-000 | BUILDING-CUSTODIAL SUPPLIES | 8,000.00 | 8,000.00 |
| 100-661550-000 | CAPITAL OUTLAY-BUILDINGS | 0.00 | 0.00 |
| 100-661700-000 | INSURANCE | 15,428.00 | 15,737.00 |
| *TOTAL CUSTODIAL | | 139,379.00 | 153,532.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|-----------------------|------------------------------------|--------------|--------------|
| M A I N T E N A N C E | | | |
| 100-664110-000 | SALARIES-MAINTENANCE | 35,091.00 | 36,495.00 |
| 100-664165-000 | SALARIES-SUMMER MAINTENANCE | 1,000.00 | 1,000.00 |
| 100-664210-000 | PERSI EMPLOYER SHARE | 3,972.00 | 4,131.00 |
| 100-664220-000 | FICA-EMPLOYER CONTRIBUTION | 2,761.00 | 2,868.00 |
| 100-664240-000 | MAINT HEALTH INSURANCE | 5,544.00 | 5,987.00 |
| 100-664270-000 | MAINT. WORKMANS COMP | 1,610.00 | 1,673.00 |
| 100-664280-000 | UNUSED SICK LEAVE BENEFIT | 407.00 | 423.00 |
| 100-664310-000 | MAINT PURCHASED SERVICES | 5,000.00 | 5,000.00 |
| 100-664320-000 | COPIER MAINTENANCE | 7,000.00 | 7,000.00 |
| 100-664410-000 | BLDG. MAINT. MATERIAL/SUPPLIES | 5,000.00 | 5,000.00 |
| 100-664550-000 | BLDGS/EQUIP CAPITAL OBJECTS | 0.00 | 0.00 |
| | TOTAL MAINTENANCE | 67,385.00 | 69,577.00 |
| G R O U N D S C A R E | | | |
| 100-665110-000 | MAINT. GROUNDS SALARY | 11,697.00 | 12,165.00 |
| 100-665165-000 | MAINTENANCE/GRDS SUMMER SALARI | 2,000.00 | 2,000.00 |
| 100-665210-000 | PERSI EMPLOYER SHARE | 1,324.00 | 1,377.00 |
| 100-665220-000 | FICA-EMPLOYER CONTRIBUTION | 1,048.00 | 1,084.00 |
| 100-665240-000 | MAINT.GROUNDS HEALTH INS. | 1,848.00 | 1,996.00 |
| 100-665270-000 | MAINT.GROUNDS WORKMANS COMP | 611.00 | 632.00 |
| 100-665280-000 | UNUSED SICK LEAVE BENEFIT | 136.00 | 141.00 |
| 100-665310-000 | MAINT GROUNDS PURCHASED SERV | 0.00 | 0.00 |
| 100-665410-000 | MAINT. GROUNDS SUPPLIES/MAT | 1,500.00 | 1,500.00 |
| 100-665550-000 | MAINTEN/GRDS CAPITAL OUTLAY | 0.00 | 0.00 |
| | *TOTAL GROUNDS CARE | 20,164.00 | 20,895.00 |
| 100-667310-000 | SCHOOL SAFETY PURCHASED SERVICES | 0.00 | 0.00 |
| 100-667410-000 | SCHOOL SAFETY SUPPLIES | 4,298.00 | 4,015.00 |
| H00-000000-099 | TOTAL SCHOOL SAFETY | 4,298.00 | 4,015.00 |
| H00-000000-667 | T R A N S P O R T A T I O N | | |
| 100-681310-000 | TRANSPORTATION PURCHASED SERV | 0.00 | 0.00 |
| 100-681340-000 | TRANSPORTATION - ROUTE MILES | 250,000.00 | 250,000.00 |
| 100-681390-000 | PAYMNT.IN LEIU OF TRANSPORT | 0.00 | 0.00 |
| | *TOTAL PUPIL TO SCHOOL TRANSPORT. | 250,000.00 | 250,000.00 |
| 100-682310-000 | NON-ALLOW TRANS PURCHASED SERV | 35,000.00 | 35,000.00 |
| | *TOTAL ACTIVITY TRANSPORTATION | 35,000.00 | 35,000.00 |
| 100-683310-000 | MAINTENANCE ON DISTRICT VEHICLES | 1,000.00 | 1,000.00 |
| 100-683410-000 | SUPPLIES FOR DISTRICT VEHICLES | 3,000.00 | 3,000.00 |
| | *TOTAL GENERAL TRANSPORTATION | 4,000.00 | 4,000.00 |
| 100-810540-000 | CAPITAL OBJECTS - BLDG | 0.00 | 0.00 |
| 100-810550-000 | CAPITAL OBJECTS - EQUIPMENT | 75,485.00 | 66,853.00 |
| 100-920290-000 | TRANSFER OUT TO FOODSERVICE FOR PE | 1,610.00 | 1,749.00 |
| 100-920290-100 | TRANSFER TO LUNCH PROGRAM | 15,469.00 | 18,703.00 |
| 100-950000-000 | CONTINGENCY | 130,025.00 | 133,721.00 |
| | *TOTAL OTHER SUPPORT SERVICES | 222,589.00 | 221,026.00 |
| | **TOTAL EXPENDITURES | 2,600,529.00 | 2,674,504.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|-----------------|---------------------------------------|-------------|-------------|
| FOREST FUND | | | |
| 220-415000-000 | EARNINGS ON INVESTMENTS | 0.00 | 0.00 |
| 220-442000-000 | FEDERAL FOREST FUND REVENUE | 2,500.00CR | 200.00CR |
| 220-454000-000 | PRIOR YEAR CARRYOVER | 50,000.00CR | 50,395.00CR |
| | **TOTAL REVENUE | 52,500.00CR | 50,595.00CR |
| TITLE I FUND | | | |
| 220-632310-000 | PURCHASED SERVICES-DIST ADMIN | 8,000.00 | 8,000.00 |
| 220-632410-000 | ADMINISTRATIVE SUP/MATERIALS | 6,000.00 | 4,095.00 |
| 220-632550-000 | DIST ADMIN CAPITAL OUTLAY | 38,500.00 | 38,500.00 |
| 220-641310-000 | SCHOOL BUSINESS PURCHASED SERV | 0.00 | 0.00 |
| 220-950000-000 | UNAPPROPRIATED BALANCE | 0.00 | 0.00 |
| | **TOTAL EXPENDITURES | 52,500.00 | 50,595.00 |
| TITLE VI-B FUND | | | |
| 251-445100-000 | FEDERAL ASSISTANCE - CH I | 45,140.00CR | 40,542.00CR |
| 251-460000-000 | TRANSFER IN | 0.00 | 0.00 |
| | **TOTAL REVENUE | 45,140.00CR | 40,542.00CR |
| 251-512100-000 | SALARIES - CHAPTER I | 33,839.00 | 29,817.00 |
| 251-512210-000 | PERSI EMPLOYER SHARE | 3,830.00 | 3,375.00 |
| 251-512220-000 | FICA - EMPLOYER CONTRIBUTION | 2,589.00 | 2,281.00 |
| 251-512240-000 | HEALTH INSURANCE BENEFIT | 3,696.00 | 3,991.00 |
| 251-512270-000 | STATE INS FUND BENEFITS | 179.00 | 158.00 |
| 251-512280-000 | UNUSED SICK LEAVE BENEFIT - TITLE I-A | 393.00 | 346.00 |
| 251-512380-000 | CH I PURCHASED SERVICES | 0.00 | 0.00 |
| 251-512410-000 | CHAPTER I SUPPLIES | 614.00 | 574.00 |
| | **TOTAL EXPENDITURES | 45,140.00 | 40,542.00 |
| TITLE VI-B FUND | | | |
| 257-445600-000 | FEDERAL ASSISTANCE - PART B | 40,950.00CR | 40,666.00CR |
| 257-454000-000 | PRIOR YEAR CARRYOVER | 0.00 | 0.00 |
| 257-460000-000 | TRANSFER IN GENERAL FUND | 0.00 | 0.00 |
| | **TOTAL REVENUE | 40,950.00CR | 40,666.00CR |
| 257-521100-000 | SALARIES - PART B | 22,196.00 | 21,001.00 |
| 257-521210-000 | PERSI EMPLOYER SHARE | 2,512.00 | 2,377.00 |
| 257-521220-000 | FICA - EMPLOYER CONTRIBUTION | 1,698.00 | 1,607.00 |
| 257-521240-000 | MSB BENEFIT PD BY EMPLOYER | 14,169.00 | 15,326.00 |
| 257-521270-000 | STATE INS FUND BENEFITS | 118.00 | 111.00 |
| 257-521280-000 | UNUSED SICK LEAVE BENEFIT - PART B | 257.00 | 244.00 |
| 257-521310-000 | PART B PURCHASED SERVICES | 0.00 | 0.00 |
| 257-521410-000 | PART B SUPPLIES/MATERIALS | 0.00 | 0.00 |
| | **TOTAL EXPENDITURES | 40,950.00 | 40,666.00 |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|---|-----------------------------------|-------------|-------------|
| P R E S C H O O L F U N D | | | |
| 258-445200-000 | FEDERAL ASSISTANCE | 2,278.00CR | 2,264.00CR |
| 258-454000-000 | PRIOR YEAR CARRYOVER | 0.00 | 0.00 |
| | **TOTAL REVENUE | 2,278.00CR | 2,264.00CR |
| ===== | | | |
| 258-512410-000 | SUPPLIES/MATERIALS | 0.00 | 0.00 |
| 258-522210-000 | PERSI EMPLOYER SHARE | 156.00 | 152.00 |
| 258-522220-000 | FICA - EMPLOYER CONTRIBUTION | 105.00 | 103.00 |
| 258-522240-000 | HEALTH INSURANCE BENEFIT EXPNS | 616.00 | 639.00 |
| 258-522280-000 | UNUSED SICK LEAVE BENEFIT - PRESC | 23.00 | 23.00 |
| 258-522310-000 | PRESCHOOL PURCHASED SERVICES | 0.00 | 0.00 |
| 258-522410-000 | PRESCHOOL SUPPLIES | 0.00 | 0.00 |
| | **TOTAL EXPENDITURES | 2,278.00 | 2,264.00 |
| ===== | | | |
| | | 0.00 | 0.00 |
| T I T L E I V - A E S S A - S T U D E N T S U P P O R T | | | |
| 261-445200-000 | REVENUE - TITLE IV-A | 0.00 | 10,715.00CR |
| H00-000000-099 | | | |
| H00-000001-000 | TOTAL REVENUE | 0.00 | 10,715.00CR |
| ===== | | | |
| 261-512310-000 | PURCHASED SERVICES | 0.00 | 7,500.00 |
| 261-512410-000 | SUPPLIES/MATERIALS | 0.00 | 3,215.00 |
| H00-000000-099 | | | |
| H00-000002-000 | TOTAL EXPENDITURES | 0.00 | 10,715.00 |
| H00-000000-099 | | | |
| ===== | | | |
| R E A P (6B) F U N D S | | | |
| 262-445200-000 | REVENUE - REAP | 9,633.00CR | 18,000.00CR |
| | **TOTAL REVENUE | 9,633.00CR | 18,000.00CR |
| ===== | | | |
| 262-512170-000 | SALARIES - REAP | 6,086.00 | 11,268.00 |
| 262-512210-000 | PERSI - REAP | 689.00 | 1,276.00 |
| 262-512220-000 | FICA - REAP | 466.00 | 862.00 |
| 262-512240-000 | HEALTH - REAP | 2,290.00 | 4,403.00 |
| 262-512270-000 | STATE INS FUND | 32.00 | 60.00 |
| 262-512280-000 | UUSL - REAP | 70.00 | 131.00 |
| | **TOTAL EXPENDITURES | 9,633.00 | 18,000.00 |
| ===== | | | |
| T I T L E I I - I M P V T E A C H | | | |
| 271-445200-000 | TITLE II/IMPV TEACH QUALITY | 14,134.00CR | 8,214.00CR |
| | **TOTAL REVENUE | 14,134.00CR | 8,214.00CR |
| ===== | | | |
| 271-521170-000 | SALARY - IMPV TEACH QUALITY | 0.00 | 0.00 |
| 271-521210-000 | PERSI | 0.00 | 0.00 |
| 271-521220-000 | FICA | 0.00 | 0.00 |
| 271-521240-000 | HEALTH | 0.00 | 0.00 |
| 271-521280-000 | UUSL | 0.00 | 0.00 |
| 271-521380-100 | MILEAGE/TRN | 11,134.00 | 8,214.00 |
| 271-521410-000 | SUPPLIES | 3,000.00 | 0.00 |
| | **TOTAL EXPENDITURES | 14,134.00 | 8,214.00 |
| ===== | | | |

| ACCOUNT | DESCRIPTION | Curr Budget | Prop Budget |
|-------------------|------------------------------------|-------------|--------------|
| FOOD SERVICE FUND | | | |
| 290-416100-000 | LUNCH SALES - STUDENT | 16,000.00CR | 16,000.00CR |
| 290-416200-000 | LUNCH SALES - ADULTS | 1,000.00CR | 1,000.00CR |
| 290-416300-000 | ALA CARTE - BREAKFAST | 0.00 | 0.00 |
| 290-416400-000 | MILK REV/KINDERGARTE & EXTRA | 0.00 | 0.00 |
| 290-416900-000 | OTHER FOOD REVENUE | 0.00 | 0.00 |
| 290-416900-100 | SNACK VENDING REVENUE | 0.00 | 0.00 |
| 290-445500-000 | FEDERAL ASSISTANCE | 40,000.00CR | 40,000.00CR |
| 290-445600-000 | FEDERAL ASSIST-FRUIT & VEG GRANT | 0.00 | 0.00 |
| 290-445900-000 | USDA COMMODITY VALUE/YR END | 7,000.00CR | 7,000.00CR |
| 290-454000-000 | PRIOR YR CARRYOVER | 0.00 | 0.00 |
| 290-460000-000 | TRANSFER IN FROM GF FOR PERSI/FICA | 1,610.00CR | 1,749.00CR |
| 290-460100-000 | TRANSFER FROM GF | 15,469.00CR | 18,703.00CR |
| | | ----- | ----- |
| | **TOTAL REVENUE | 81,079.00CR | 84,452.00CR |
| | | ===== | ===== |
| 290-710110-000 | SALARIES-FOOD SERVICE | 21,046.00 | 22,863.00 |
| 290-710210-000 | PERSI EMPLOYER SHARE | 2,383.00 | 2,588.00 |
| 290-710220-000 | FOOD SERVICE FICA | 1,610.00 | 1,749.00 |
| 290-710240-000 | HEALTH INSURANCE-FOOD SERVICE | 14,784.00 | 15,966.00 |
| 290-710270-000 | WORKMANS COMPENSATION | 112.00 | 121.00 |
| 290-710280-000 | UNUSED SICK LEAVE BENEFIT - FOOD | 244.00 | 265.00 |
| 290-710310-000 | PURCHASED SERVICES | 200.00 | 200.00 |
| 290-710380-000 | TRAVEL | 200.00 | 200.00 |
| 290-710400-000 | USDA COMMODITY VALUE - YR END | 7,000.00 | 7,000.00 |
| 290-710450-000 | FOODS | 33,000.00 | 33,000.00 |
| 290-710450-100 | FRUITS AND VEGETABLES - GRANT | 0.00 | 0.00 |
| 290-710451-000 | FOODS-FREIGHT ON COMMODITIES | 0.00 | 0.00 |
| 290-710455-000 | MILK VENDING PRODUCTS | 0.00 | 0.00 |
| 290-710490-000 | MISCELLANEOUS SUPPLIES | 500.00 | 500.00 |
| 290-710550-000 | CAPITAL OBJECTS | 0.00 | 0.00 |
| | | ----- | ----- |
| | **TOTAL EXPENDITURES | 81,079.00 | 84,452.00 |
| | | ===== | ===== |
| PLANT FACILITY | | | |
| 425-412100-000 | PLANT FACILITY LEVY | 40,000.00CR | 50,000.00CR |
| 425-415000-000 | PLANT FACIL EARN ON INVESTMNTS | 0.00 | 0.00 |
| 425-454000-000 | PRIOR YEAR CARRYOVER | 57,000.00CR | 90,000.00CR |
| | | ----- | ----- |
| | **TOTAL REVENUE | 97,000.00CR | 140,000.00CR |
| | | ===== | ===== |
| 425-664310-000 | MAINTENANCE PURCHASED SERVICES | 0.00 | 0.00 |
| 425-664410-000 | PLANT FACILITY SUPPLIES | 0.00 | 0.00 |
| 425-664550-000 | MAINTENANCE BLDGS CO | 94,000.00 | 94,000.00 |
| 425-665550-000 | BLDGS/GROUNDS CO | 3,000.00 | 46,000.00 |
| 425-810550-000 | FACILITIES CAPITAL OUTLAY | 0.00 | 0.00 |
| 425-950000-000 | *** NO SUCH ACCT *** | 0.00 | 0.00 |
| | | ----- | ----- |
| | **TOTAL EXPENDITURES | 97,000.00 | 140,000.00 |
| | | ===== | ===== |