

TENTATIVE BUDGET NOTES

2015-2016

Updates from Draft Budget:

REVENUES:

Beginning Balance:	(from \$605,542 to \$840,000)	\$	234,458 *
\$100,000 - carryover of fy15 Growth Funds			
\$30,000-Watercraft Taxes received (not anticipated)			
\$15,000-Vocational Transp (not anticipated)			
\$61,458-Additional Property Tax Revenue (94% collection)			
\$28,000-Capital Funds transferred			
SEEK (child counts updated/ADA to 810)		\$	105,760
National Board Certified state funds (retiree)		\$	(2,600)
Reduced Indirect Costs Rate		\$	(2,444)
Reduce Delinquent Tax Revenue		\$	(3,000)
	TOTALS		\$ 332,174

EXPENSES:

Needs Assessment: 3 new teacher positions/1 Registrar (additional \$ not included in Draft)	\$	22,800
Additional Rank Changes	\$	4,700
Salary Schedule Updates: 1% Classified/0-3 yrs Certified/Finance Office/School Health Coord/ LES Assistant Prin days	\$	33,000
LES Reduction of 1 instructional aide	\$	(15,000)
Retiree/Attrition Savings	\$	(30,000)
Property Insurance remaining portion to Capital Funds if approved	\$	(5,478)
Increase KETS Match (increase in ADA and funding)	\$	1,900
Increase Accrued Sick and Vacation Leave Pay	\$	11,000
Decrease SRO officer pay code - increased Safe Schools Funding	\$	(8,500)
Increase in Workers Comp premium	\$	3,104
Reduce Workers Comp to charge grants and food service program	\$	(8,000)
Increase in Audit Contract	\$	1,500
Reduce Legal Services	\$	(5,000)
District Technology Wiring (\$64,000-contract - erate picks up \$49,000)	\$	15,000
Reduce National Board Cert Pay (both employees have retired)	\$	(4,000)
Increase Maintenance Equipment code	\$	5,000
Increase Technology Software/Hardware	\$	2,500
Increase Board expenses to schools (banners/tshirts/student and staff recognition)	\$	5,000
Increase Bus Maintenance (area we still need to look at--past 3 years expenses:)	\$	2,000
\$ 44,672 \$ 40,348 \$ 33,383		
Other Miscellaneous adjustments (several codes)	\$	9,675
	TOTALS	\$ 41,201

*Carryover funds could increase due to timing of erate revenue and delinquent taxes

Additional Revenue available for Needs Assessments or Contingency Fund	TOTALS	\$ 290,973
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411,480 + 290,973 =

TOTAL PLACED IN CONTINGENCY	\$ 702,453
TENTATIVE BUDGET	9.60%

TENTATIVE BUDGET NOTES

2015-2016

OTHER VARIABLES TO CONSIDER:

- >This budget is based on current tax assessments - so those will definitely change in fall
- >Tax rate will be based on new assessment totals - any "new property" will be excluded when the tax rates are figured
 - Increase in assessment dollars decreases SEEK dollars
 - Should be receiving report from PVA possibly before board meeting next week
- >Could possible use another \$14,000 in Capital funds for FY16
- >ADA end of year estimate 813.0 - which would be additional \$13,600
- >Possibility of another Growth year (2nd school month compared to 2nd month last year - % increase)
- >School Psychologist to be hired and shared with Bellevue Schools - funded by removing Lifepoint and Counseling & Diag Serv.

OTHER NEEDS ASSESSMENTS:

- >Thermostat system at LES
- >Davis Field upgrades (bleachers/seats)
- >School Van for Transportation
- >Technology Help position

Contingency Budget Last Five Years

2015	2014	2013	2012	2011
410,960	176,039	161,247	325,087	354,196

Fund 1	General Fund	Pages 1-14
Fund 21	Grants	Page 15
Fund 21	District Activity Fund	Page 16
Fund 310	Capital Outlay Fund	Page 17
Fund 320	Building Fund	Page 18
Fund 400	Debt Service Fund	Page 19
Fund 51	Food Service Fund	Page 20-21
Fund 52	Daycare Fund	Page 22

2015-2016 TENTATIVE BUDGET GENERAL FUND

ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
			REVENUES		
110	0999		BEG BALANCE CARRY FORWARD	\$ 605,542.00	\$ 840,000.00
110	1111		GENERAL REAL PROPERTY TAX	\$ 1,443,797.00	\$ 1,443,797.00
110	1113		PSC REAL PROPERTY TAX	\$ 127,584.00	\$ 127,584.00
110	1115		DELINQUENT PROPERTY TAX	\$ 53,000.00	\$ 50,000.00
110	1117		MOTOR VEHICLE TAX	\$ 161,000.00	\$ 161,000.00
110	1119		WATERCRAFT TAX	\$ 20,000.00	\$ 20,000.00
110	1140		PENALTIES & INTEREST ON TAXES	\$ 100.00	\$ 100.00
110	1191		OMITTED PROPERTY TAX	\$ 3,000.00	\$ 3,000.00
110	1510		INTEREST INCOME	\$ 3,000.00	\$ 3,000.00
110	1912		BUS RENTAL	\$ -	\$ -
110	1920	0100X	CONTRIBUTIONS/DONATIONS	\$ 900.00	\$ 900.00
110	1980		REFUND OF PRIOR YR EXPENDITURE	\$ 500.00	\$ 500.00
110	1990		MISCELLANEOUS REVENUE	\$ 8,000.00	\$ 8,000.00
110	1997		OTHER MISC REV - RESTITUTION	\$ 25,000.00	\$ 25,000.00
110	3111		SEEK PROGRAM 795.0	\$ 4,093,725.00	\$ 4,199,485.00
110	3122		VOCATIONAL TRANSPORTATION	\$ -	\$ -
110	3130		EXPENDITURE REIMB.NAT'L BOARD	\$ 2,600.00	\$ -
110	3131		OTHER MISC STATE REIMB	\$ 5,000.00	\$ 5,000.00
110	3800		REV.IN LIEU OF TAXES/STATE	\$ 9,900.00	\$ 9,900.00
110	3900		STATE ON BEHALF PAYMENTS	\$ 1,430,145.00	\$ 1,430,145.00
110	4810		MEDICAID REIMB	\$ 6,000.00	\$ 6,000.00
110	5210		OTHER TRANSFERS (COFT/BFFT)	\$ -	\$ -
110	5220		INDIRECT COSTS TRANSFER	\$ 42,444.00	\$ 40,000.00
			TOTAL REVENUES	\$ 7,435,695.00	\$ 7,533,411.00
			BEGINNING BALANCE PLUS REVENUES	\$ 8,041,237.00	\$ 8,373,411.00
			4% Tax Levy could increase Revenues	\$ 50,000.00	\$ 50,000.00
				\$ 8,091,237.00	\$ 8,423,411.00

**SEE BELOW

NKOA

RYE RESTITUTION (1 OF 10)

* SEE BELOW

NO VOC TRANSP FY15

NO NBC TEACHERS FY16

TELECOM TAX

FY16 SEEK BASED ON PER PUPIL \$ 3,981 @ 810 ADA (with same tax assessment base and adjustments to sped child counts & free lunch counts)
(Should have property assessment figures any day from PVA office to determine increase/new property/reduction in SEEK)

ADA: 6-30-12 769.06

ADA: 6-30-13 761.56

ADA: 6-30-14 760.85

ADA: 6-30-15 813.0 PROJECTED END OF YEAR ADA

**Includes \$100,000 FY15 growth funds carryforward
(could increase as we close out July----Delinq tax-erate funds)

2015-2016			TENTATIVE BUDGET	GENERAL FUND		
			EXPENDITURES			
ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE	
0001009	0899	0100X	NKOA	\$ 900.00	\$ 900.00	
0001009	0679	129X	SUPPORT YOUTH SERVICE GRANT	\$ 9,275.00	\$ 9,500.00	SUPPORT YOUTH GRANT
0001011	0110	130X	CERTIFIED SALARY (GIFTED/TALENTED)	\$ 4,500.00	\$ 5,200.00	GT GRANT COVERS REMAINING
0001011	0222	130X	EMPLOYER MEDICARE CONTRIBUTION	\$ 60.00	\$ 65.00	
0001011	0231	130X	EMPLOYER KTRS CONTRIBUTION	\$ 135.00	\$ 156.00	
0001011	0580	130X	TRAVEL	\$ 100.00	\$ 150.00	
0001011	0610	130X	SUPPLIES (ROBOTIX)	\$ 350.00	\$ 400.00	
0001029	0110		CERTIFIED SALARY-ATTENDANCE	\$ 60,410.00	\$ 60,410.00	RK
0001029	0111		EXTENDED DAY	\$ 16,239.00	\$ 16,239.00	
0001029	0112		EXTRA SERVICE	\$ 21,215.00	\$ 21,215.00	
0001029	0130		CLASSIFIED SALARY-ATTENDANCE	\$ 39,099.00	\$ 39,492.00	GS
0001029	0221		EMPLOYER FICA CONTRIBUTION	\$ 2,280.00	\$ 2,300.00	
0001029	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,770.00	\$ 1,772.00	
0001029	0231		EMPLOYER KTRS CONTRIBUTION	\$ 2,936.00	\$ 2,936.00	
0001029	0232		CERS EMPLOYER CONTRIBUTION	\$ 6,908.00	\$ 6,737.00	
0001029	0338		REGISTRATION FEES	\$ 250.00	\$ 250.00	
0001029	0580		TRAVEL	\$ 500.00	\$ 500.00	
0001029	0610		GENERAL SUPPLIES	\$ 100.00	\$ 250.00	
0001029	0674		AWARDS	\$ 300.00	\$ 200.00	
0001037	0692		HEALTH SUPPLIES	\$ 2,000.00	\$ 2,000.00	
0001052	0110		CERTIFIED SALARY (CURR)	\$ 23,636.00	\$ 23,636.00	RW.4 (.6 TITLE 2 FUNDS)
0001052	0111		EXTENDED DAY	\$ 6,354.00	\$ 6,354.00	
0001052	0112		EXTRA SERVICE	\$ 11,137.00	\$ 11,137.00	
0001052	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 520.00	\$ 520.00	
0001052	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,234.00	\$ 1,234.00	
0001052	0580		TRAVEL	\$ 200.00	\$ 200.00	
0001052	0810		DUES/FEES	\$ 17,000.00	\$ 17,000.00	KASA DUES/NKCES/NKYEDCOUN
0001087	0130		CLASSIFIED SALARY (MAINT-DW)	\$ 45,900.00	\$ 46,128.00	KJ +SUMMER CLEANING
0001087	0140		CLASSIFIED OVERTIME SALARY	\$ 500.00	\$ 500.00	
0001087	0221		EMPLOYER FICA CONTRIBUTION	\$ 2,675.00	\$ 2,717.00	
0001087	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 630.00	\$ 635.00	
0001087	0232		CERS EMPLOYER CONTRIBUTION	\$ 8,110.00	\$ 7,870.00	
0001087	0347		SECURITY SERVICES	\$ 2,500.00	\$ 2,800.00	

0001087	0349		OTHER PROFESSIONAL SERVICES	\$ 2,500.00	\$ 3,500.00	ASBEST MGT/SHRED IT
0001087	0411		WATER	\$ 750.00	\$ 750.00	
0001087	0413		SEWAGE	\$ 600.00	\$ 650.00	
0001087	0421		SANITATION SERVICE	\$ 100.00	\$ 100.00	
0001087	0424		CONTRACT GROUNDS SERVICE	\$ 500.00	\$ -	
0001087	0431		HVAC/ELECTRIC REPAIR & MAINT	\$ 3,000.00	\$ 3,000.00	
0001087	0434		BUILDING REPAIR & MAINT	\$ 500.00	\$ -	
0001087	0435		VEHICLE REPAIR/MAINT	\$ 1,000.00	\$ 800.00	MAINT TRUCK
0001087	0436		ELECTRIC REPAIR	\$ 3,000.00	\$ 3,000.00	
0001087	0437		PLUMBING REPAIRS	\$ 2,000.00	\$ 3,000.00	
0001087	0439		REPAIRS MAINTENANCE	\$ 3,500.00	\$ 3,500.00	
0001087	0442		EQUIP/VEHICLE RENT	\$ 100.00	\$ 100.00	
0001087	0522		PROPERTY INSURANCE	\$ 5,478.00	\$ -	(CAPITAL FUNDS REQUEST?)
0001087	0522	COFT	PROP INS - PAID BY CO TRANSF	\$ -	\$ -	
0001087	0524		FLEET INSURANCE	\$ 2,165.00	\$ 2,200.00	
0001087	0532		TELEPHONE	\$ 25,000.00	\$ 25,000.00	
0001087	0532R		TELEPHONE REIMB. USF	\$ -	\$ -	
0001087	0534		CELL PHONE	\$ 4,500.00	\$ 4,500.00	
0001087	0610		GENERAL SUPPLIES	\$ 15,000.00	\$ 15,000.00	
0001087	0621		NATURAL GAS	\$ 2,000.00	\$ 2,000.00	
0001087	0622		ELECTRICITY	\$ 12,000.00	\$ 12,000.00	
0001087	0626		GASOLINE	\$ 2,500.00	\$ 2,500.00	
0001088	0424		CONTRACT GROUNDS SERVICE	\$ 2,000.00	\$ 2,000.00	
0001088	0610		CONTRACT GROUNDS SUPPLIES	\$ 500.00	\$ 1,000.00	
0001101	0433		FOOD SERVICE EQUIP REPAIRS	\$ 3,000.00	\$ 3,000.00	
0001112	0831		DEBT SERVICE	\$ 8,712.00	\$ 8,712.00	DAVIS FIELD BOND
0001112	0839		KISTA DEBT SERVICE-BUS	\$ 28,628.00	\$ 28,628.00	1 PD OFF EOY (2 REMAINING)
0001113	0910		KETS MATCH (FUND TRANSFER)	\$ 19,100.00	\$ 21,000.00	INCREASED ADA/FUNDING KETS
0001118	0280		ONBEHALFS 1,379,971	\$ 1,379,971.00	\$ 1,379,971.00	STATE ONBEHALFS
0001118	0298		ACCRUED VACATION LEAVE PAID	\$ 15,500.00	\$ 16,500.00	SUPT
0001118	0291		ACCRUED SICK LEAVE PAID	\$ 140,000.00	\$ 150,000.00	
0001118	0580		TRAVEL- DW REG INSTRUCTION	\$ 1,000.00	\$ 1,000.00	
0001121	0345		OTHER PROF SERVICE (SPED)	\$ 25,000.00	\$ 25,000.00	
0001121	0610		SUPPLIES-SPED	\$ -	\$ 250.00	
0001037	0113		SCHOOL HEALTH COORD - EXTRA SERV	\$ -	\$ 1,000.00	
0001037	0221		EMPLOYER MEDICARE CONTRIBUTION	\$ -	\$ 14.00	
0001037	0231		EMPLOYER KTRS CONTRIBUTION	\$ -	\$ 30.00	

0001137	0113		CERTIFIED XDUTY PAY-HOME INST	\$ 1,000.00	\$ 1,000.00	
0001137	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 14.00	\$ 13.00	
0001137	0231		EMPLOYER KTRS CONTRIBUTION	\$ 30.00	\$ 30.00	
0001227	0112		RESOURCE TEACHER PAY	\$ 4,000.00	\$ 3,500.00	
0001227	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 70.00	\$ 50.00	
0001227	0231		EMPLOYER KTRS CONTRIBUTION	\$ 120.00	\$ 105.00	
0001840	0840		CONTINGENCY	\$ -	\$ -	SHOWN AT BOTTOM
0001918	0349		OTHER PROFESSIONAL SERVICES	\$ 23,000.00	\$ 14,500.00	IC SUPPORT/SRO OFFICER (PART-\$8,000)
0011071	0211		GROUP LIFE INSURANCE	\$ 2,800.00	\$ 2,800.00	
0011071	0213		GROUP LIABILITY INSURANCE	\$ 13,800.00	\$ 14,717.00	
0011071	0214		GROUP DENTAL INSURANCE	\$ 5,500.00	\$ 5,500.00	
0011071	0253		KSBA UNEMPLOYMENT INSURANCE	\$ 25,000.00	\$ 25,000.00	1.5% of first \$6,000 earned each
0011071	0260		WORKERS COMPENSATION	\$ 55,000.00	\$ 50,104.00	58,104 - 8,000 to food serv/grants
0011071	0312		KSBA POLICY SERVICE	\$ 4,800.00	\$ 5,000.00	
0011071	0338		REGISTRATION FEES	\$ 2,300.00	\$ 2,500.00	
0011071	0342		AUDITING SERVICES	\$ 13,500.00	\$ 15,000.00	
0011071	0343		LEGAL SERVICES	\$ 40,000.00	\$ 35,000.00	↓
0011071	0580		BOARD TRAVEL	\$ 5,000.00	\$ 5,000.00	
0011071	0734		BOARD TECH HARDWARE	\$ 1,000.00	\$ 1,000.00	
0011071	0810		REGISTRATION FEES & OTHR DUES	\$ 6,000.00	\$ 6,300.00	KSBA MEMBERSHIP/ESL SLOT
0011071	0960		EXTRAORDINARY ITEMS (KSBIT PAYBACK)	\$ 9,666.00	\$ 9,666.00	2 OF 4
0011071	0899		OTHER MISCELLANEOUS	\$ 500.00	\$ 500.00	
0011074	0311		TAX COLLECTION FEES	\$ 25,750.00	\$ 25,750.00	1.50%
0011075	0110		CERT SALARY (SUPT)	\$ 62,313.00	\$ 62,313.00	
0011075	0111		EXTENDED DAY	\$ 18,426.00	\$ 18,426.00	
0011075	0112		EXTRA SERVICE	\$ 47,238.00	\$ 47,239.00	
0011075	0130		CLASSIFIED SALARY (SUPT OFF)	\$ 31,350.00	\$ 31,660.00	
0011075	0131		CLASSIFIED EXTRA DUTY	\$ 3,500.00	\$ 3,500.00	
0011075	0221		EMPLOYER FICA CONTRIBUTION	\$ 2,080.00	\$ 2,050.00	
0011075	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 2,290.00	\$ 2,100.00	
0011075	0231		EMPLOYER KTRS CONTRIBUTION	\$ 3,856.00	\$ 3,839.00	
0011075	0232		CERS EMPLOYER CONTRIBUTION	\$ 5,540.00	\$ 5,998.00	
0011075	0349		OTHER PROF SERVICES	\$ 1,700.00	\$ 1,750.00	TALENT ED LICENSE
0011075	0444		COPIER RENT	\$ 9,400.00	\$ 9,400.00	
0011075	0531		POSTAGE & PO BOX RENT	\$ 4,500.00	\$ 4,500.00	
0011075	0542		NEWSPAPER ADVERTISING	\$ 5,500.00	\$ 5,500.00	
0011075	0580		TRAVEL	\$ 1,000.00	\$ 1,500.00	

0011075	0610		GENERAL SUPPLIES	\$ 5,500.00	\$ 7,000.00	
0011075	0642		MAG & NEWSPAPERS	\$ -	\$ 240.00	
0011075	0647		REFERENCE MATERIALS/BOOKS	\$ 700.00	\$ 1,000.00	
0011075	0734		TECH HARDWARE	\$ 2,500.00	\$ 1,500.00	
0011075	0810		REGISTRATION FEES & OTHR DUES	\$ 3,500.00	\$ 3,500.00	
0011075	0899		OTHER MISCELLANEOUS	\$ 1,000.00	\$ 1,000.00	RECORD SEARCH-VOLUNTEERS
0011080	0130		CLASSIFIED SAL BUSINESS OFFICE	\$ 79,500.00	\$ 88,958.00	FINANCE OFFICE 2
0011080	0131		CLASSIFIED EXTRA DUTY	\$ 7,500.00	\$ 7,500.00	PAYROLL STIPEND
0011080	0221		EMPLOYER FICA CONTRIBUTION	\$ 5,010.00	\$ 5,650.00	
0011080	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,150.00	\$ 1,370.00	
0011080	0232		CERS EMPLOYER CONTRIBUTION	\$ 15,372.00	\$ 16,455.00	
0011080	0338		REGISTRATION FEES	\$ 1,700.00	\$ 1,700.00	
0011080	0349		OTHER PROFESSIONAL SERVICES	\$ 3,300.00	\$ 3,400.00	PSST
0011080	0523		FIDELITY BOND (TREASURER)	\$ 310.00	\$ 320.00	
0011080	0580		TRAVEL	\$ 900.00	\$ 900.00	
0011080	0610		GENERAL SUPPLIES	\$ 700.00	\$ 750.00	
0011080	0650		TECH RELATED SUPPLIES	\$ 200.00	\$ 200.00	
0011080	0734		COMPUTERS & RELATED EQUIPMENT	\$ 7,800.00	\$ 7,000.00	CLOUD SUPPORT/SCANNER MNT
0011087	0130		CLASSIFIED SALARY-CUSTODIAL	\$ 3,500.00	\$ 3,000.00	
0011087	0221		EMPLOYER FICA CONTRIBUTION	\$ 200.00	\$ 180.00	
0011087	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 48.00	\$ 43.00	
0011087	0232		EMPLOYER CERS CONTRIBUTION	\$ 618.00	\$ 511.00	
0011100	0130		CLASSIFIED SALARY-COMPUTER TECH	\$ 50,949.00	\$ 51,414.00	.7 CW
0011100	0131		CLASSIFIED EXTRA DUTY	\$ 4,500.00	\$ 4,500.00	
0011100	0221		EMPLOYER FICA CONTRIBUTION	\$ 2,963.00	\$ 3,250.00	
0011100	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 720.00	\$ 760.00	
0011100	0232		CERS EMPLOYER CONTRIBUTION	\$ 9,091.00	\$ 9,539.00	
0011100	0439		DISTRICT REPAIRS - WIRING FOR NETWORK	\$ -	\$ 15,000.00	ERATE WILL COVER \$49,000
0011100	0580		TRAVEL	\$ 1,000.00	\$ 1,000.00	
0011100	0650		TECH RELATED SUPPLIES	\$ 7,500.00	\$ 7,500.00	
0011100	0734		TECH HARDWARE	\$ 25,000.00	\$ 25,000.00	
0011100	0735		TECH SOFTWARE	\$ 5,000.00	\$ 7,500.00	
0011100	0810		DUES/FEES	\$ 100.00	\$ 100.00	
0011123	0110		CERTIFIED PERM SAL-SPED SUPRV	\$ 15,013.00	\$ 15,013.00	.3 BH
0011123	0111		EXTENDED DAY	\$ 3,229.00	\$ 3,229.00	
0011123	0112		EXTRA SERVICE	\$ 3,527.00	\$ 3,527.00	
0011123	0222		MEDICARE MATCH	\$ 275.00	\$ 275.00	

0011123	0231		KTRS MATCH	\$ 653.00	\$ 653.00	
0011199	0533	16MX	ON BEHALFS TECHNOLOGY 50,174	\$ 50,174.00	\$ 50,174.00	STATE ONBEHALFS
0011242	0131		CLASS SALARY-INS COORD	\$ 3,500.00	\$ 3,500.00	INS COORD STIPEND
0011242	0221		EMPLOYER FICA CONTRIBUTION	\$ 185.00	\$ 204.00	
0011242	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 48.00	\$ 48.00	
0011242	0232		CERS EMPLOYER CONTRIBUTION	\$ 661.00	\$ 597.00	
0011842	0110		CERTIFIED PERM SAL-PRESCH SUPRV	\$ 25,022.00	\$ 25,022.00	.5 BH
0011842	0111		EXTENDED DAY	\$ 5,381.00	\$ 5,381.00	
0011842	0112		EXTRA SERVICE	\$ 5,879.00	\$ 5,879.00	
0011842	0222		MEDICARE MATCH	\$ 458.00	\$ 458.00	
0011842	0232		KTRS MATCH	\$ 1,088.00	\$ 1,088.00	
0101017	0110		CERTIFIED SALARY-VOC INST.	\$ 96,256.00	\$ 86,632.00	2
0101017	0111		EXTENDED DAY	\$ 1,593.00	\$ -	
0101017	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,236.00	\$ 1,100.00	
0101017	0231		EMPLOYER KTRS CONTRIBUTION	\$ 2,935.00	\$ 2,599.00	
0101025	0130Y		CLASSIFIED REGULAR SALARY	\$ 7,500.00	\$ 7,500.00	
0101025	0221		EMPLOYER FICA CONTRIBUTION	\$ 400.00	\$ 250.00	
0101025	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 107.00	\$ 107.00	
0101025	0231		EMPLOYER KTRS CONTRIBUTION	\$ 20.00	\$ 75.00	
0101025	0232		EMPLOYER CERS CONTRIBUTION	\$ 120.00	\$ 300.00	
0101031	0110		CERTIFIED SALARY - GUIDANCE	\$ 61,572.00	\$ 61,572.00	1
0101031	0130		CLASSIFIED-REGISTRAR	\$ -	\$ 20,000.00	NEW POSITION
0101031	0221		EMPLOYER FICA CONTRIBUTION	\$ -	\$ 1,240.00	
0101031	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 778.00	\$ 1,068.00	
0101031	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,847.00	\$ 1,847.00	
0101031	0232		EMPLOYER CERS CONTRIBUTION	\$ -	\$ 3,412.00	
0101037	0130		CLASSIFIED SALARY-HEALTH	\$ 14,077.00	\$ 14,218.00	TE .4
0101037	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 178.00	\$ 178.00	
0101037	0231		KTRS MATCH	\$ 422.00	\$ 426.00	
0101043	0349		SPEECH PATHOLOGY - CONTRACTED	\$ 14,350.00	\$ 14,350.00	
0101059	0110		CERTIFIED SALARY - LIBRARY	\$ 58,661.00	\$ 58,661.00	1
0101059	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 741.00	\$ 741.00	
0101059	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,760.00	\$ 1,760.00	
0101059	0641	900B	LIBRARY BOOKS	\$ 3,385.00	\$ 3,385.00	
0101059	0642	900B	PERIODICALS & NEWSPAPERS	\$ 800.00	\$ 800.00	
0101059	0645	900B	AUDIOVISUAL MATERIALS	\$ 1,000.00	\$ 1,000.00	
0101077	0110		CERTIFIED SALARY - PRIN OFF	\$ 115,794.00	\$ 115,794.00	2

0101077	0130		CLASSIFIED SALARY -PRIN OFF	\$ 66,493.00	\$ 67,174.00	
0101077	0131		CLASSIFIED EXTRA DUTY	\$ 1,066.00	\$ 1,066.00	
0101077	0221		EMPLOYER FICA CONTRIBUTION	\$ 3,937.00	\$ 3,977.00	
0101077	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 2,384.00	\$ 2,351.00	
0101077	0231		EMPLOYER KTRS CONTRIBUTION	\$ 3,474.00	\$ 3,474.00	
0101077	0232		CERS EMPLOYER CONTRIBUTION	\$ 11,938.00	\$ 11,642.00	
0101087	0130		CLASSIFIED SALARY - MAINT	\$ 71,112.00	\$ 71,815.00	3
0101087	0140		CLASSIFIED OVERTIME SALARY	\$ 1,000.00	\$ 500.00	
0101087	0150		CLASSIFIED SUB SALARY	\$ 2,000.00	\$ 2,000.00	
0101087	0221		EMPLOYER FICA CONTRIBUTION	\$ 4,300.00	\$ 4,350.00	
0101087	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,010.00	\$ 1,017.00	
0101087	0232		CERS EMPLOYER CONTRIBUTION	\$ 13,095.00	\$ 12,425.00	
0101087	0431	COFT	HVAC CONTRACTS-PD THRU CO TRANSF	\$ -	\$ -	IF CAPITAL FUNDS R USED
0101118	0110		CERTIFIED SALARY - REG INST.	\$ 745,054.00	\$ 805,074.00	17.28 (1 ENG/RDG -REPLACE DAPPER)
0101118	0130		CLASSIFIED SALARY	\$ 11,207.00	\$ 11,316.00	1 (learning academy)
0101118	0221		EMPLOYER FICA CONTRIBUTION	\$ 653.00	\$ 659.00	
0101118	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 9,566.00	\$ 10,422.00	
0101118	0231		EMPLOYER KTRS CONTRIBUTION	\$ 22,352.00	\$ 24,152.00	
0101118	0232		EMPLOYER CERS CONTRIBUTION	\$ 1,980.00	\$ 1,930.00	
0101118	0439	900B	REPAIRS AND MAINTENANCE	\$ 500.00	\$ 500.00	
0101118	0444	900B	RENTALS	\$ 7,000.00	\$ 7,000.00	
0101118	0531	900B	POSTAGE	\$ 400.00	\$ 400.00	
0101118	0610	900B	GENERAL SUPPLIES	\$ 8,370.00	\$ 8,370.00	
0101118	0616	900B	FOOD INST MEETINGS	\$ 1,000.00	\$ 1,000.00	
0101118	0643	900B	SUPPLEMENTARY BKS/STUDY GUIDES	\$ 800.00	\$ 800.00	
0101118	0644	900B	TEXTBOOKS	\$ 1,500.00	\$ 1,500.00	
0101118	0645	900B	AUDIOVISUAL MATERIALS	\$ 1,000.00	\$ 1,000.00	
0101118	0650	900B	TECH RELATED SUPPLIES	\$ 1,000.00	\$ 1,000.00	
0101118	0673	900B	FEES/REGISTRATION	\$ 1,490.00	\$ 1,490.00	
0101118	0734	900B	COMPUTERS & RELATED EQUIPMENT	\$ 1,000.00	\$ 1,000.00	
0101118	0810	900B	DUES/FEES	\$ 1,500.00	\$ 1,500.00	
0101121	0110		CERTIFIED SALARY-SPEC INST.	\$ 107,438.00	\$ 111,994.00	2
0101121	0130		CLASSIFIED REGULAR SALARY	\$ 13,746.00	\$ 13,879.00	1
0101121	0221		EMPLOYER FICA CONTRIBUTION	\$ 801.00	\$ 808.00	
0101121	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,544.00	\$ 1,600.00	
0101121	0231		EMPLOYER KTRS CONTRIBUTION	\$ 3,223.00	\$ 3,360.00	
0101121	0232		CERS EMPLOYER CONTRIBUTION	\$ 2,428.00	\$ 2,368.00	

0101121	0349		OTHER PROFESSIONAL SERVICES	\$	8,640.00	\$	8,640.00	LIFEPOINT
0101121	0646		TESTS	\$	250.00	\$	250.00	
0101260	0110		BAND PROGRAMS - CERTIFIED SAL	\$	54,863.00	\$	54,863.00	1
0101260	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	693.00	\$	692.00	
0101260	0231		EMPLOYER KTRS CONTRIBUTION	\$	1,646.00	\$	1,645.00	
0101918	0112		EXTRA SERVICE	\$	20,000.00	\$	20,000.00	
0101918	0114		NAT'L BOARD CERTIFIED	\$	2,000.00	\$	-	
0101918	0120		CERTIFIED SUBSTITUTE SALARY	\$	32,000.00	\$	32,000.00	
0101918	0131		CLASSIFIED EXTRA DUTY	\$	500.00	\$	500.00	
0101918	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	675.00	\$	675.00	
0101918	0231		EMPLOYER KTRS CONTRIBUTION	\$	1,620.00	\$	1,575.00	
0101918	0349		OTHER PROF SERVICES	\$	700.00	\$	700.00	VIRT LIB/SBDM TRAINING
0101918	0444	900B	RENTALS	\$	6,918.00	\$	6,918.00	
0101918	0529		OTHER INSURANCE	\$	5,700.00	\$	6,030.00	STUDENT INSURANCE
0101918	0610		SUPPLIES-BOARD PAID	\$	3,000.00	\$	5,000.00	BANNERS/TSHIRTS
0101918	0610	900B	SUPPLIES-SEC.7 SBDM	\$	3,008.00	\$	3,008.00	
0101918	0644		TEXTBOOKS	\$	3,000.00	\$	3,000.00	
0101918	0646		TESTS	\$	300.00	\$	300.00	
0101918	0674	900B	AWARDS	\$	500.00	\$	500.00	
0101918	0679	900B	OTHER STUDENT ACTIVITIES	\$	1,000.00	\$	1,000.00	
0101918	0810		REGISTRATION FEES & OTHR DUES	\$	725.00	\$	725.00	
0101918	0891	900B	GRADUATION EXPENSES	\$	1,500.00	\$	1,500.00	
0101919	0130	900B	CLASSIFIED REGULAR SALARY	\$	1,850.00	\$	1,850.00	
0101919	0221		EMPLOYER FICA CONTRIBUTION	\$	108.00	\$	108.00	
0101919	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	25.00	\$	25.00	
0101919	0232		CERS EMPLOYER CONTRIBUTION	\$	320.00	\$	315.00	
0101921	0112		CERT EXTRA SERV -SPED	\$	400.00	\$	400.00	
0101921	0231		EMPLOYER KTRS CONTRIBUTION	\$	12.00	\$	12.00	
0101921	0610	900B	SUPPLIES-SPED-SEC 7	\$	500.00	\$	500.00	
0101921	0894	900B	COMMUNITY BASED INST	\$	500.00	\$	500.00	
0101925	0112		EXTRA SERVICE -ATHLETICS	\$	31,000.00	\$	31,000.00	
0101925	0131		CLASSIFIED EXTRA DUTY	\$	10,390.00	\$	10,390.00	
0101925	0131B		CLASS XTRA DUTY-BUS TRIPS-ATHLETICS	\$	10,000.00	\$	10,000.00	
0101925	0140		CLASS OVERTIME - BUS TRIPS-ATHLETICS	\$	10,000.00	\$	10,000.00	
0101925	0170		CLASSIFIED/PARAPROF SALARY	\$	45,000.00	\$	45,000.00	
0101925	0221		EMPLOYER FICA CONTRIBUTION	\$	3,800.00	\$	3,800.00	
0101925	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	1,600.00	\$	1,600.00	

0101925	0231		EMPLOYER KTRS CONTRIBUTION	\$	930.00	\$	930.00	
0101925	0232		CERS EMPLOYER CONTRIBUTION	\$	5,200.00	\$	5,100.00	
0101925	0349		OTHER PROFESSIONAL SERVICES	\$	7,800.00	\$	7,800.00	NOVA CARE
0101925	0341		DRUG TESTING	\$	3,000.00	\$	3,000.00	
0101925	0411		WATER-ATH GROUNDS	\$	1,900.00	\$	2,400.00	
0101925	0413		SEWAGE-ATH GROUNDS	\$	300.00	\$	300.00	
0101925	0421		GARBAGE-ATH GROUNDS	\$	800.00	\$	800.00	
0101925	0424		CONTRACT GROUNDS-ATHLETICS	\$	12,000.00	\$	12,000.00	TEAM ALL SPORTS
0101925	0610		GENERAL SUPPLIES	\$	6,500.00	\$	6,500.00	
0101925	0622		ELECTRIC-ATHLETICS	\$	1,500.00	\$	1,500.00	
0101925	0893		UNIFORMS-ATHLETICS	\$	-	\$	-	
0101931	0111		EXTENDED DAY - GUIDANCE	\$	6,621.00	\$	6,621.00	
0101931	0112		EXTRA SERVICE	\$	2,615.00	\$	2,615.00	
0101931	0222		MEDICARE MATCH	\$	117.00	\$	117.00	
0101931	0231		EMPLOYER KTRS CONTRIBUTION	\$	277.00	\$	277.00	
0101959	0111		EXTENDED DAY-LIBRARIAN	\$	1,577.00	\$	1,577.00	
0101959	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	20.00	\$	20.00	
0101959	0231		EMPLOYER KTRS CONTRIBUTION	\$	47.00	\$	47.00	
0101960	0112		EXTRA SERVICE-BAND PROGRAM	\$	4,525.00	\$	4,525.00	
0101960	0131		EXTRA DUTY-CLASSIFIED BAND PROG	\$	500.00	\$	500.00	
0101960	0170		CLASS PARAPROF-BAND PROG	\$	4,000.00	\$	4,000.00	
0101960	0221		EMPLOYER FICA CONTRIBUTION	\$	400.00	\$	400.00	
0101960	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	150.00	\$	150.00	
0101960	0231		EMPLOYER KTRS CONTRIBUTION	\$	250.00	\$	250.00	
0101960	0232		EMPLOYER CERS CONTRIBUTION	\$	150.00	\$	140.00	
0101960	0739	900B	EQUIPMENT-BAND PROG	\$	1,500.00	\$	1,500.00	
0101977	0111		EXTENDED DAY	\$	26,296.00	\$	26,296.00	
0101977	0112		EXTRA SERVICE	\$	31,198.00	\$	31,198.00	
0101977	0222		MEDICARE MATCH	\$	726.00	\$	726.00	
0101977	0231		KTRS MATCH	\$	1,725.00	\$	1,725.00	
0101987	0347		SECURITY SERVICE	\$	5,345.00	\$	5,345.00	
0101987	0411		WATER	\$	5,000.00	\$	5,000.00	
0101987	0413		SEWAGE	\$	8,300.00	\$	8,300.00	
0101987	0421		SANITATION SERVICE	\$	3,800.00	\$	3,500.00	
0101987	0425		PEST CONTROL	\$	150.00	\$	150.00	
0101987	0439		REPAIRS AND MAINTENANCE	\$	10,000.00	\$	9,000.00	
0101987	0431		HVAC REPAIRS & CONTRACT	\$	4,000.00	\$	5,000.00	

0101987	0436		ELECTRIC REPAIR	\$ 5,000.00	\$ 5,000.00	
0101987	0437		PLUMBING REPAIRS	\$ 1,800.00	\$ 2,500.00	
0101987	0532		TELEPHONE	\$ 7,000.00	\$ 6,500.00	
0101987	0534		CELL PHONE	\$ 2,000.00	\$ 2,000.00	
0101987	0610		CUSTODIAL SUPPLIES	\$ 14,000.00	\$ 14,000.00	
0101987	0621		NATURAL GAS	\$ 22,000.00	\$ 22,000.00	
0101987	0622		ELECTRICITY	\$ 92,000.00	\$ 92,000.00	
0101987	0739		OTHER EQUIPMENT	\$ -	\$ 5,000.00	
0101988	0424		CONTRACT GROUNDS	\$ 1,800.00	\$ 1,800.00	
0301012	0110		KINDERGARTEN INST	\$ 152,804.00	\$ 152,804.00	3
0301012	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,930.00	\$ 1,930.00	
0301012	0231		EMPLOYER KTRS CONTRIBUTION	\$ 4,584.00	\$ 4,584.00	
0301031	0110		CERTIFIED SALARY-GUIDANCE	\$ 43,440.00	\$ 43,940.00	1
0301031	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 549.00	\$ 554.00	
0301031	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,303.00	\$ 1,318.00	
0301037	0130		CLASSIFIED SALARY-HEALTH NURSE	\$ 21,115.00	\$ 21,327.00	ET .6
0301037	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 266.00	\$ 269.00	
0301037	0232		EMPLOYER KTRS CONTRIBUTION	\$ 633.00	\$ 640.00	
0301043	0110		CERTIFIED SALARY-SPEECH THERAPIST	\$ 96,000.00	\$ 96,000.00	WOODS/SCHAW
0301043	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,200.00	\$ 1,200.00	
0301043	0231		EMPLOYER KTRS CONTRIBUTION	\$ 2,880.00	\$ 2,880.00	
0301043	0349		OTHER PROF SERVICES-SPEECH	\$ 34,000.00	\$ 34,000.00	FRISCH
0301059	0110		CERTIFIED SALARY - LIBRARY	\$ 52,575.00	\$ 52,575.00	1
0301059	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 664.00	\$ 664.00	
0301059	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,577.00	\$ 1,577.00	
0301059	0641	900B	LIBRARY BOOKS	\$ 2,105.00	\$ 2,105.00	
0301059	0650	900B	LIBRARY TECH SUPPLIES	\$ 145.00	\$ 145.00	
0301077	0110		CERTIFIED SALARY- PRINC OFF	\$ 54,561.00	\$ 59,090.00	1
0301077	0130		CLASSIFIED SALARY - PRINC OFF	\$ 56,810.00	\$ 57,390.00	2
0301077	0221		EMPLOYER FICA CONTRIBUTION	\$ 3,311.00	\$ 3,344.00	
0301077	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,463.00	\$ 1,527.00	
0301077	0231		EMPLOYER KTRS CONTRIBUTION	\$ 1,637.00	\$ 1,772.00	
0301077	0232		CERS EMPLOYER CONTRIBUTION	\$ 10,038.00	\$ 9,790.00	
0301087	0130		CLASSIFIED REGULAR SALARY	\$ 52,235.00	\$ 52,753.00	2
0301087	0140		CLASSIFIED OVERTIME SALARY	\$ 500.00	\$ 500.00	
0301087	0150		CLASSIFIED SUBS	\$ 2,000.00	\$ 2,000.00	
0301087	0221		EMPLOYER FICA CONTRIBUTION	\$ 3,108.00	\$ 3,220.00	

0301087	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	727.00	\$	753.00	
0301087	0232		CERS EMPLOYER CONTRIBUTION	\$	8,174.00	\$	9,426.00	
0301087	0431	COFT	HVAC CONTRACTS-PD THRU CO TRANSF	\$	-			
0301101	0130		CLASSIFIED SALARY-LUNCHROOM MON	\$	3,600.00	\$	3,876.00	
0301101	0221		FICA MATCH	\$	220.00	\$	240.00	
0301101	0222		MEDICARE MATCH	\$	55.00	\$	56.00	
0301118	0110		CERTIFIED SALARY - REG INST.	\$	1,046,698.00	\$	1,100,135.00	20+2 NEW POSITIONS & RETIREE SVGS
0301118	0130		CLASSIFIED REGULAR SALARY	\$	49,108.00	\$	37,877.00	from 4 to 3
0301118	0221		EMPLOYER FICA CONTRIBUTION	\$	2,862.00	\$	2,207.00	
0301118	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	13,890.00	\$	14,500.00	
0301118	0231		EMPLOYER KTRS CONTRIBUTION	\$	31,401.00	\$	33,004.00	
0301118	0232		CERS EMPLOYER CONTRIBUTION	\$	8,677.00	\$	6,462.00	
0301118	0349	900B	OTHER PROFESSIONAL SERVICES	\$	300.00	\$	300.00	
0301118	0444	900B	COPIER RENTAL	\$	7,118.00	\$	7,118.00	
0301118	0531	900B	POSTAGE	\$	1,648.00	\$	1,648.00	
0301118	0610	900B	GENERAL SUPPLIES	\$	19,030.00	\$	19,030.00	
0301118	0644	900B	TEXTBOOKS	\$	828.00	\$	828.00	
0301118	0650	900B	TECH SUPPLIES	\$	1,005.00	\$	1,005.00	
0301118	0734	900B	TECH RELATED HARDWARE	\$	7,181.00	\$	7,181.00	
0301118	0735	900B	TECH SOFTWARE	\$	8,305.00	\$	8,305.00	
0301121	0110		CERTIFIED SALARY - SPEC INST.	\$	345,840.00	\$	345,840.00	6.2
0301121	0130		CLASSIFIED SALARY - SPEC INST	\$	34,902.00	\$	35,250.00	3
0301121	0221		EMPLOYER FICA CONTRIBUTION	\$	2,034.00	\$	2,054.00	
0301121	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	4,846.00	\$	4,846.00	
0301121	0231		EMPLOYER KTRS CONTRIBUTION	\$	10,375.00	\$	10,375.00	
0301121	0232		CERS EMPLOYER CONTRIBUTION	\$	6,167.00	\$	6,014.00	
0301121	0349		SPEC ED PROF SERVICES	\$	16,640.00	\$	16,640.00	LIFEPOINT
0301918	0112		EXTRA SERVICE	\$	14,600.00	\$	14,600.00	
0301918	0114		NAT'L BOARD CERTIFIED	\$	2,000.00	\$	-	
0301918	0120		CERTIFIED SUBSTITUTE SALARY	\$	32,000.00	\$	32,000.00	
0301918	0131		CLASSIFIED EXTRA DUTY	\$	4,050.00	\$	4,050.00	
0301918	0150		CLASSIFIED SUBSTITUTE SALARY	\$	2,500.00	\$	2,500.00	
0301918	0221		EMPLOYER FICA CONTRIBUTION	\$	328.00	\$	328.00	
0301918	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	700.00	\$	700.00	
0301918	0232		EMPLOYER CERS CONTRIBUTION	\$	1,087.00	\$	1,117.00	
0301918	0231		EMPLOYER KTRS CONTRIBUTION	\$	1,012.00	\$	1,012.00	
0301918	0349		OTHER PROFESSIONAL SERVICES	\$	750.00	\$	750.00	VIRT LIB/SBDM TRAINING

0301918	0444	900B	COPIER RENTAL	\$	6,918.00	\$	6,918.00	
0301918	0529		OTHER INSURANCE	\$	9,537.00	\$	9,550.00	STUDENT INSURANCE
0301918	0610		SUPPLIES-BOARD PAID	\$	1,000.00	\$	3,500.00	TSHIRTS/BANNERS/ETC
0301918	0610	900B	SUPPLIES-SEC.7 SBDM	\$	3,008.00	\$	3,008.00	
0301918	0644		TEXTBOOKS	\$	-	\$	-	
0301918	0646		TESTS	\$	800.00	\$	800.00	
0301918	0674	900B	AWARDS	\$	500.00	\$	500.00	
0301918	0810		DUES/FEES	\$	860.00	\$	860.00	
0301919	0130	900B	CLASSIFIED REGULAR SALARY	\$	1,700.00	\$	1,700.00	
0301919	0221	900B	EMPLOYER FICA CONTRIBUTION	\$	50.00	\$	50.00	
0301919	0222	900B	EMPLOYER MEDICARE CONTRIBUTION	\$	100.00	\$	100.00	
0301919	0232	900B	CERS EMPLOYER CONTRIBUTION	\$	300.00	\$	300.00	
0301931	0111		EXTENDED DAY	\$	2,335.00	\$	2,335.00	
0301931	0112		EXTRA SERVICE	\$	1,574.00	\$	1,574.00	
0301931	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	49.00	\$	49.00	
0301931	0231		EMPLOYER KTRS CONTRIBUTION	\$	117.00	\$	117.00	
0301959	0111		EXTENDED DAY	\$	1,413.00	\$	1,413.00	
0301959	0231		EMPLOYER KTRS CONTRIBUTION	\$	42.00	\$	42.00	
0301959	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	18.00	\$	18.00	
0301977	0111		EXTENDED DAY	\$	14,667.00	\$	14,667.00	
0301977	0112		EXTRA SERVICE	\$	12,614.00	\$	12,614.00	
0301977	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	345.00	\$	345.00	
0301977	0231		EMPLOYER KTRS CONTRIBUTION	\$	818.00	\$	818.00	
0301987	0347		SECURITY SERVICE	\$	3,160.00	\$	3,160.00	
0301987	0411		WATER	\$	5,150.00	\$	5,150.00	
0301987	0413		SEWAGE	\$	8,400.00	\$	8,400.00	
0301987	0421		SANITATION SERVICE	\$	8,000.00	\$	8,000.00	
0301987	0423		CLEANING SERVICES	\$	20,000.00	\$	25,000.00	CLEANING SERVICE
0301987	0425		PEST CONTROL	\$	845.00	\$	845.00	
0301987	0439		REPAIRS AND MAINTENANCE	\$	10,000.00	\$	10,000.00	
0301987	0431		HVAC REPAIRS & CONTRACT	\$	5,000.00	\$	8,000.00	
0301987	0436		ELECTRIC REPAIR	\$	1,500.00	\$	1,500.00	
0301987	0437		PLUMBING REPAIRS	\$	1,000.00	\$	1,000.00	
0301987	0442		RENTALS	\$	100.00	\$	100.00	
0301987	0532		TELEPHONE	\$	5,000.00	\$	5,000.00	
0301987	0534		CELL PHONE	\$	2,100.00	\$	2,100.00	
0301987	0610		GENERAL SUPPLIES	\$	18,000.00	\$	18,000.00	

0301987	0621		NATURAL GAS	\$	16,000.00	\$	16,000.00	
0301987	0622		ELECTRICITY	\$	72,000.00	\$	68,000.00	
0301988	0424		CONTRACT GROUNDS SERVICE	\$	1,500.00	\$	1,500.00	
9011010	0130		CLASSIFIED SALARY-TRANSP VOC	\$	5,300.00	\$	5,300.00	
9011010	0221		EMPLOYER FICA CONTRIBUTION	\$	300.00	\$	300.00	
9011010	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	70.00	\$	70.00	
9011010	0232		CERS EMPLOYER CONTRIBUTION	\$	960.00	\$	904.00	
9011016	0130		CLASSIFIED SALARY	\$	9,150.00	\$	8,000.00	REG BUS MONITOR
9011016	0221		EMPLOYER FICA CONTRIBUTION	\$	490.00	\$	496.00	
9011016	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	114.00	\$	116.00	
9011016	0232		EMPLOYER CERS CONTRIBUTION	\$	1,740.00	\$	1,364.00	
9011088	0424		CONTRACT GROUNDS-BUS LOT	\$	950.00	\$	950.00	
9011088	0622		ELEC-BUS LOT	\$	800.00	\$	800.00	
9011092	0130		CLASSIFIED SALARY-TRANS DRIVER	\$	17,000.00	\$	17,000.00	REG DRIVERS
9011092	0140		CLASSIFIED OVERTIME SALARY	\$	500.00	\$	500.00	
9011092	0150		CLASSIFIED SUB DRIVER SALARY	\$	500.00	\$	600.00	
9011092	0221		EMPLOYER FICA CONTRIBUTION	\$	900.00	\$	1,000.00	
9011092	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	200.00	\$	250.00	
9011092	0232		CERS EMPLOYER CONTRIBUTION	\$	3,200.00	\$	3,087.00	
9011092	0580		TRAVEL	\$	100.00	\$	100.00	
9011092	0610		TRANSP SUPPLIES	\$	-	\$	200.00	
9011092	0341		DRUG TESTING	\$	600.00	\$	600.00	
9011092	0349		OTHER PROF SERVICES	\$	650.00	\$	650.00	
9011093	0130		CLASSIFIED SALARY-TRANS SPED	\$	9,050.00	\$	9,950.00	SPED DRIVER
9011093	0221		EMPLOYER FICA CONTRIBUTION	\$	530.00	\$	590.00	
9011093	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	124.00	\$	134.00	
9011093	0232		CERS EMPLOYER CONTRIBUTION	\$	1,650.00	\$	1,697.00	
9011094	0130		CLASSIFIED SALARY-BUS MONITOR	\$	3,100.00	\$	3,150.00	SPED MONITOR
9011094	0221		EMPLOYER FICA CONTRIBUTION	\$	176.00	\$	190.00	
9011094	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	44.00	\$	40.00	
9011094	0232		CERS EMPLOYER CONTRIBUTION	\$	555.00	\$	537.00	
9011096	0130		CLASSIFIED SALARY-MAINT BUS	\$	1,500.00	\$	1,000.00	
9011096	0140		CLASSIFIED OVERTIME SALARY	\$	100.00	\$	-	
9011096	0221		EMPLOYER FICA CONTRIBUTION	\$	100.00	\$	62.00	
9011096	0222		EMPLOYER MEDICARE CONTRIBUTION	\$	20.00	\$	14.00	
9011096	0232		CERS EMPLOYER CONTRIBUTION	\$	295.00	\$	170.00	
9011096	0349		OTHER PROFESSIONAL SERVICES	\$	1,500.00	\$	1,500.00	

9011096	0433		EQUIPMENT REPAIR - TRANSP	\$ 300.00	\$ 300.00	
9011096	0435		VEHICLE REPAIR & MAINT	\$ 37,000.00	\$ 39,000.00	
9011096	0442		RENTALS	\$ 500.00	\$ 500.00	
9011096	0521		PUPIL TRANSPORTATION INSURANCE	\$ 8,678.00	\$ 7,415.00	NEW RATE
9011096	0534		CELL PHONE	\$ 2,100.00	\$ 1,100.00	
9011096	0580		TRAVEL	\$ 200.00	\$ 200.00	
9011096	0610		GENERAL SUPPLIES	\$ 400.00	\$ 400.00	
9011096	0627		DIESEL FUEL	\$ 22,000.00	\$ 21,000.00	
9011096	0661		LUBRICANTS	\$ 250.00	\$ 250.00	
9011096	0662		TIRES & TUBES	\$ 2,000.00	\$ 3,000.00	
9011096	0663		REPAIR PARTS	\$ 500.00	\$ 700.00	
9601087	0411		WATER-DAYCARE	\$ 300.00	\$ 300.00	
9601087	0413		SEWAGE-DAYCARE	\$ 600.00	\$ 600.00	
9601087	0421		GARBAGE-DAYCARE	\$ -	\$ 300.00	
9601087	0439		OTHER REPAIRS/MAINT-DAYCARE	\$ 400.00	\$ 500.00	
9601087	0610		SUPPLIES-DAYCARE	\$ 500.00	\$ 750.00	
9601087	0621		NATURAL GAS-DAYCARE	\$ 1,200.00	\$ 1,000.00	
9601087	0622		ELECTRIC-DAYCARE	\$ 1,700.00	\$ 1,600.00	
			GATEWAY COLLEGE - DHS STUDENTS TUITION 20 @ \$1500	\$ -		MV TO FUND 2-REG SCH PROGRAM
			RANK CHANGES- ESTIMATE	\$ 27,167.00	\$ -	
			ADD'L CAPITAL FUNDS TO USE	\$ (10,596.00)	\$ -	
			DECREASE IN CERS RATE FROM 17.67% TO 17.06	\$ (4,600.00)		
			POSSIBLE FUNDS BASED ON NEEDS ASSESSMEN	\$ 114,000.00		
			TOTAL EXPENDITURES	\$ 7,679,727.00	\$ 7,720,958.00	
DRAFT					\$ 7,583,411.00	REVENUES ONLY
2016			TOTAL REVENUES & BEG BALANCE	\$ 8,091,237.00	\$ 8,423,411.00	
			(includes state onbehalfs \$ 1,430,145)			
			Fy15 working budget conting 410,960	\$ 411,510.00	\$ 702,453.00	Contingency
				4.84%	9.60%	
			onbehalfs: 1,430,145		\$ 6,290,813.00	expenses w/o onbehalfs/contingency
					\$ 1,030,429.00	food serv exp
					\$ 7,321,242.00	Total

GRANT FUNDS	2015-2016	FUND 2
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PROJ	GRANT	ALLOCATIONS	
		TENTATIVE	FY15
*	REGIONAL SCHOOL PROGRAMS-NKCES	\$ 90,000	\$ -
310B	TITLE I	\$ 370,658	\$ 375,453
401B	TITLE II, TEACHER QUALITY	\$ 69,766	\$ 74,008
*	UNITED WAY-KINDERGARTEN TRANSITION	\$ 13,000	\$ 9,003
120A	EXTENDED SCHOOL SERVICES	\$ 35,653	\$ 25,212
128A	FAMILY RESOURCE CENTER	\$ 77,692	\$ 77,868
129A	YOUTH SERVICE CENTER	\$ 42,472	\$ 37,987
130A	GIFTED/TALENTED	\$ 19,532 *	\$ 19,532
135A	KERA PRESCHOOL	\$ 249,083	\$ 209,528
140A	PROFESSIONAL DEVELOPMENT	\$ 11,588	\$ 7,700
162A	TECHNOLOGY (KETS)	\$ 28,000	\$ 28,000
168A	SAFE SCHOOLS	\$ 27,745	\$ 19,238
581AE	ELEMENTARY COUNSEL GRANT (YR 3 OF 3)	\$ 48,577	\$ 48,577
337A	IDEA BASIC (SPECIAL ED)	\$ 255,198 *	\$ 255,198
343A	IDEA PRESCHOOL	\$ 32,047 *	\$ 32,047
348A	CARL PERKINS (DHS - VOC)	\$ 11,849 *	\$ 11,849
160A	TEXTBOOKS/RESOURCES	\$ 23,474	\$ 22,524
	*TBD	\$ 1,406,334	\$ 1,253,724

4604 TITLE I, SCHOOL IMPROVEMENT (YR 2 OF 3)

DISTRICT ACTIVITY FUNDS

District Activity Funds	2015-2016	FUND 21
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ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
210	1740	7010	HIGH SCHOOL TRANSFER OF FUNDS	\$ -	\$ 25,000.00
210	1740	7030	LINCOLN TRANSFER OF FUNDS	\$ -	\$ 8,000.00
TOTAL REVENUES				\$ -	\$ 33,000.00

0102818	0610	7010	HIGH SCHOOL INSTRUCTION	\$ -	\$ 21,513.00
0302818	0610	7030	LINCOLN INSTRUCTION	\$ -	\$ 8,000.00
0302859	0610	7030	LINCOLN LIBRARY	\$ -	\$ -
0102859	0610	7010	HIGH SCHOOL LIBRARY	\$ -	\$ 2,322.00
0102825	0610	7010	HIGH SCHOOL ATH FIELD SUPP	\$ -	\$ 1,165.00
0302887	0610	7030	LINCOLN REPAIRS	\$ -	\$ -
0102887	0610	7010	HIGH SCHOOL REPAIRS	\$ -	\$ -
TOTAL EXPENSES				\$ -	\$ 33,000.00

*This is a new fund created to accommodate the new REDBOOK Activity fund rules. Only student generated monies can be kept at the school level and cannot be spent for operational expenses. Operational expenses can include any software, supplies, computers -- anything required for basic instruction. Therefore, all fee monies and grants will be coming to District Funds. The schools will still have access to spending the funds via our MUNIS accounting software as they currently do with their SBDM funds. We are in the process of identifying those funds currently in the schools accounts this year that will need to be transferred to board acct. This will be an ongoing fund accounting system for the District Activity Funds.

CAPITAL OUTLAY	2015-2016	FUND 310
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ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
310	0999		BEG BALANCE CARRY FORWARD	\$ -	\$ -
310	1510		INTEREST INCOME	\$ -	\$ -
310	3200		RESTRICTED STATE REVENUE	\$ 79,500.00	\$ 81,000.00
TOTAL REVENUES				\$ 79,500.00	\$ 81,000.00

0003186	0439		OTHER REPAIRS AND MAINT	\$ -	\$ -
0003113	0910		TRANSFERS OUT (TO GF-PER KDE FOR MAINT)	\$ 60,023.00	\$ 67,141.00
0003113	0914		TRANSFERS OUT TO DEBT SERVICE FUND	\$ 19,477.00	\$ 13,859.00
0003186	0522		PROP INSURANCE	\$ -	\$ -
TOTAL EXPENSES				\$ 79,500.00	\$ 81,000.00

* BASED ON \$100 x ADA (810.0 x \$100)

FY16	
PROP INSURANCE	\$28,287
HVAC MAINT CONTRACTS:	\$ 24,440
MAINT EXP FROM GF	\$14,414 - ????

BUILDING FUND	2015-2016	FUND 320
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ORG	OBJECT	PROJECT	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
320	0999		BEG BALANCE CARRY FORWARD	\$ -	\$ -
320	1111		GENERAL REAL PROPERTY TAX	\$ 93,488.00	\$ 93,488.00
320	3200		RESTRICTED STATE REVENUE	\$ 204,239.00	\$ 209,857.00
TOTAL REVENUES				\$ 297,727.00	\$ 303,345.00

0003212	0831		REDEMPTION OF PRINCIPAL	\$ -	\$ -
0003212	0832		INTEREST	\$ -	\$ -
0003213	0914		TRANSFERS TO DEBT SERV FUND	\$ 297,727.00	\$ 303,345.00
0003222	0439		OTHER REPAIRS AND MAINT	\$ -	\$ -
TOTAL EXPENSES				\$ 297,727.00	\$ 303,345.00

Interest: 132,380.00
Principal: 170,965.00

DEBT SERVICE	2015-2016	FUND 400
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REVENUES

400-5210	TRANSF FR CAPITAL OUTLAY AND BUILDING FUND	\$ 317,204.00
	\$ 13,859 \$ 303,345	

EXPENDITURES

0004112-0831	BOND PRINCIPAL	\$ 183,245.00
0004112-0832	BOND INTEREST	\$ 133,959.00
		\$ 317,204.00

BOND PAYMENTS:

BD09B	2009 RENOVATIONS	\$ 110,478.80	
BD11	2011 REROOFING PROJECT	\$ 50,962.50	
BD04	2004 REFINANCED SERIES	\$ -	paid off May, 2015
BD09	2009 REFINANCED SERIES	\$ 95,515.38	
BD09K	KISTA 2009 (REF)	\$ 13,494.41	
BD13	2013 LES RENOVATION	\$ 46,752.50	
		\$ 317,203.59	

	FY17	\$ 319,094.00
	FY18	\$ 320,138.00
	FY19	\$ 316,134.00
	FY20	\$ 317,270.00

FOOD SERVICE			2015-2016	FUND 51	
ORG	OBJ	PROJ	REVENUES	2016 DRAFT	2016 TENTATIVE
510	0999		BEG BALANCE CARRY FORWARD	\$ 90,000.00	\$ 115,000.00
510	1510		INTEREST INCOME	\$ 150.00	\$ 240.00
510	1611		LUNCH - REIMBURSABLE	\$ -	
510	1612		BREAKFAST - REIMBURSABLE	\$ -	
510	1624		A-LA-CARTE SALES	\$ 23,000.00	\$ 26,000.00
510	1629		OTHER LUNCHRM RECEIPTS	\$ 4,000.00	\$ 4,300.00
510	1990		MISCELLANEOUS REVENUE	\$ 1,000.00	\$ 500.00
510	1993		REBATES	\$ 100.00	\$ 87.00
510	3200		RESTRICTED STATE REVENUE	\$ 5,800.00	\$ 5,800.00
510	3900		ON BEHALF PAYMENTS		\$ 35,000.00
510	4500		RESTRICTED FED THRU STATE	\$ 700,000.00	\$ 675,000.00
510	4500	209B	SUMMER FEEDING	\$ 17,000.00	\$ 18,000.00
510	4500	208AB	RESTRICTED FED THRU STATE	\$ -	\$ 240,000.00
510	4550		DONATED COMMODITIES	\$ -	\$ -
TOTAL REVENUES				\$ 841,050.00	\$ 1,119,927.00

SUPPER

ORG	OBJ	PROJ	EXPENDITURES	2015 WORKING	2016 DRAFT
0005101	0130		CLASSIFIED REGULAR SALARY	\$ 70,395.00	\$ 54,077.00
0005632	0130	209B	CLASSIFIED REG SALARY-SUMMER	\$ 17,000.00	\$ 18,000.00
0005101	0131		CLASSIFIED EXTRA DUTY	\$ 500.00	\$ 500.00
0005101	0150		CLASSIFIED SUBSTITUTE SALARY	\$ 500.00	\$ 1,000.00
0005101	0221		EMPLOYER FICA CONTRIBUTION	\$ 5,400.00	\$ 3,352.00
0005101	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,260.00	\$ 784.00
0005101	0232		CERS EMPLOYER CONTRIBUTION	\$ 15,000.00	\$ 9,481.00
0005101	0253		UNEMPLOYMENT COMP	\$ -	\$ 180.00
0005101	0260		WORKERS COMP	\$ -	\$ 2,200.00
0005101	0280		ONBEHALFS (STATE PAYS)		\$ 35,000.00
0005101	0291		ACCRUED SICK LEAVE PAID	\$ 4,000.00	\$ 4,000.00
0005101	0338		REGISTRATION FEES	\$ 500.00	\$ 3,000.00
0005101	0342		AUDIT SERVICES	\$ 1,000.00	\$ -
0005101	0349		OTHER PROFESSIONAL SERVICES	\$ 10,000.00	\$ 20,000.00
0005101	0433		EQUIP REPAIR	\$ 15,000.00	\$ 20,000.00
0005101	0435		FOOD SERVICE VAN REPAIRS	\$ 1,000.00	\$ -
0005101	0542		NEWSPAPER ADVERTISING	\$ 100.00	\$ 100.00
0005101	0580		TRAVEL	\$ 1,500.00	\$ 3,500.00
0005101	0610		GENERAL SUPPLIES	\$ 3,500.00	\$ 7,500.00
0005101	0630	208AB	FOOD-SUPPER	\$ -	\$ 140,000.00

3-1 POSITION

ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE	
0005101	0626		GASOLINE	\$ 800.00	\$ -	
0005101	0650		TECHNOLOGY SUPPLIES	\$ 650.00	\$ 650.00	
0005101	0734		COMPUTER EQUIP	\$ 1,000.00	\$ 1,000.00	
0005101	0735		SOFTWARE	\$ 1,000.00	\$ 3,000.00	
0005101	0739		OTHER EQUIPMENT	\$ 35,000.00	\$ 90,000.00	EQUIP LES KITCHEN
0005101	0810		FEES/DUES	\$ -	\$ 800.00	
0005101	0840		CONTINGENCY	\$ 52,102.00	\$ 54,498.00	
0005101	0899		OTHER MISCELLANEOUS	\$ -	\$ -	
0005101	0913		INDIRECT COSTS FUND TRANSFER	\$ 42,444.00	\$ 40,000.00	
0105101	0130		CLASSIFIED SALARY	\$ 101,122.00	\$ 98,410.00	6
0105101	0221		EMPLOYER FICA CONTRIBUTION	\$ 6,200.00	\$ 6,101.00	
0105101	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 1,300.00	\$ 1,427.00	
0105101	0232		CERS EMPLOYER CONTRIBUTION	\$ 17,800.00	\$ 16,789.00	
0105101	0253		UNEMPLOYMENT COMP	\$ -	\$ 540.00	
0105101	0260		WORKERS COMP	\$ -	\$ 4,000.00	
0105101	0610		GENERAL SUPPLIES	\$ 11,750.00	\$ 13,500.00	
0105101	0630		FOOD	\$ 120,000.00	\$ 145,000.00	
0105101	0635		MILK	\$ 18,500.00	\$ 23,000.00	
0305101	0130		CLASSIFIED SALARY	\$ 61,250.00	\$ 65,343.00	4
0305101	0221		EMPLOYER FICA CONTRIBUTION	\$ 3,797.00	\$ 4,048.00	
0305101	0222		EMPLOYER MEDICARE CONTRIBUTION	\$ 880.00	\$ 948.00	
0305101	0232		CERS EMPLOYER CONTRIBUTION	\$ 10,800.00	\$ 11,139.00	
0305101	0260		WORKERS COMP	\$ -	\$ 2,700.00	
0305101	0253		UNEMPLOYMENT COMP	\$ -	\$ 360.00	
0305101	0610		GENERAL SUPPLIES	\$ 18,000.00	\$ 18,000.00	
0305101	0630		FOOD	\$ 160,000.00	\$ 165,000.00	
0305101	0635		MILK	\$ 30,000.00	\$ 31,000.00	
TOTAL EXPENSES				\$ 841,050.00	\$ 1,119,927.00	

3% salary increase \$ 1,030,429.00 w/o onbehalfs/conting
 Workers Comp rate 4%
 Unemployment Rate 1.5% of first \$6,000

DAYCARE	2015-2016	FUND 52
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ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
520	0999	0300X	BEG BALANCE CARRY FORWARD	\$ -	\$ -
520	1810	0300X	TUITION FROM INDIVIDUALS	\$ 52,430.00	\$ 56,000.00
520	3200	0300X	RESTRICTED STATE REVENUE	\$ 7,200.00	\$ 2,000.00
TOTAL REVENUES				\$ 59,630.00	\$ 58,000.00

ORG	OBJ	PROJ	DESCRIPTION	2016 DRAFT	2016 TENTATIVE
9605203	0130	0300X	CLASSIFIED REGULAR SALARY	\$ 44,050.00	\$ 44,893.00
9605203	0150	0300X	SUB SALARY	\$ 3,800.00	\$ 1,500.00
9605203	0221	0300X	EMPLOYER FICA CONTRIBUTION	\$ 2,950.00	\$ 2,616.00
9605203	0222	0300X	EMPLOYER MEDICARE CONTRIBUTION	\$ 650.00	\$ 612.00
9605203	0232	0300X	CERS EMPLOYER CONTRIBUTION	\$ 7,780.00	\$ 7,658.00
9605203	0338	0300X	REG FEES FOR TRAINING	\$ 150.00	\$ 250.00
9605203	0610	0300X	SUPPLIES	\$ 250.00	\$ 471.00
9605203	0617	0300X	FOOD	\$ -	
9605203	0899	0300X	OTHER MISCELLANEOUS	\$ -	\$ -
TOTAL EXPENSES				\$ 59,630.00	\$ 58,000.00