To: Spencer County Board of Education

From: Charles Adams, Superintendent

RE; Note to the Draft Budget

The draft budget attached is presented in category expense totals. It provides three prior years of historical comparisons, current year to date actuals, the current year revised budget and the draft projection for 2018. It is important to note that the projections, specifically for SCES and TES will change considerably once the redistricting is approved, students identified to specific school sites, teachers assigned and the staffing formula created based on the transition data.

The projected general fund revenue for 2018, including carryforward balances of $3,718,000, and state on-behalf payments of $4,276,000, is $26,091,000. Preliminary estimated general fund expenses, including the state on-behalf offset, are $23,599,000, leaving a contingency of $2,492,000. During the tentative budget cycle in May, a more actual cost of opening the new site can be determined and the board can decide how much of the $250,000 of reserves they want to allocate to the 2017-18 budget to offset the expenses. Any remaining reserve would be allocated to the 2018-19 school year.

Items to note in the preparation of the draft budget are;

1) We still have an outstanding MOA with KDE. We have not yet been advised if this position will be renewed for the 2017-18 school year, so the cost of the position has been added to the budget in the amount of $72,143.
2) Due to the increase in student enrollment at TES, an assistant principal position has been added to the budget with an estimated cost of $67,000.
3) The cost of certified step increases and anticipated rank changes for 2017-18 is $94,365.
4) The cost of classified step increases is $32,270.
5) CERS employer retirement match rate was increased .5 for 2017-18 totaling $22,500.
6) Employer match on taxes and benefits for step and rank increases, the MOA noted in item 1) and the new assistant principal position noted in item 2) totaled $21,000.
7) All current year Section 7 allocations have been removed from the 2017-18 budget.

Other items to note:

Our RTA grants (2) will expire June 30, 2017. We have reapplied for these grants but do not know at this time if our grant requests will be awarded. Neither positon has been added to the draft budget.

The school nurse grant is expected to be renewed for 2017-18, but is set to expire June 30, 2018. This position has been proportionately allocated in the draft budget as in the current year.

Spencer County Board of Education

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0001011 GIFTED & TALEN	38,590.12	39,322.51	41,705.48	23,608.38	43,735.00	44,096.00	.8%
0001013 INSTRUCTION RE	48,381.51	47,916.30	51,857.44	7,659.63	53,792.00	60,725.00	12.9%
0001019 REIMBURSED FIE	57,114.61	61,657.95	57,658.47	37,051.95	67,278.00	70,093.00	4.2%
0001038 INSTRUCTIONAL	39,672.41	43,469.20	54,982.18	.00	47,247.00	47,247.00	.0%
0001049 OCCUPATIONAL T	34,933.25	35,736.14	37,358.87	18,005.96	39,302.00	39,507.00	.5%
0001060 STUDENT SAFETY	20,580.00	9,878.00	.00	.00	1,445.00	1,445.00	.0%
0001087 BUILDING OPERA	354,332.15	329,071.41	359,358.43	197,624.82	393,752.00	404,586.00	2.8%
0001112 DEBT SERVICE	213,953.75	222,786.08	257,024.15	246,324.78	246,325.00	236,975.00	-3.8%
0001113 FUND TRANSFERS	54,663.56	67,797.19	80,670.35	35,115.96	79,869.00	79,869.00	.0%
0001118 REGULAR INSTRU	1,152.94	9,067.55	7,260.12	.00	.00	.00	.0%
0001119 PSYCHOLOGICAL	105,807.10	107,748.68	120,531.76	58,237.08	127,049.00	127,653.00	.5%
0001121 SPECIAL EDUCAT	14,373.63	25,640.85	25,852.77	7,141.23	15,583.00	.00	-100.0%
0001123 ECE - IMPROVEM	131,067.32	133,851.42	138,142.10	58,327.53	145,256.00	226,371.00	55.8%
0001124 LIMITED ENGLIS	10,599.47	17,638.97	15,515.97	12,019.81	25,571.00	25,670.00	.4%
0001137 HOME & HOSPITA	7,971.54	4,732.25	9,241.51	3,179.49	12,945.00	12,948.00	.0%
0001220 INSTRUCTIONAL	7,281.39	16,457.75	18,524.57	.00	9,153.00	9,153.00	.0%
0001271 STUDENT SUPPOR	7,281.39	.00	.00	.00	8,193.00	8,193.00	.0%
0001407 PLANT OPERATIO	43,688.33	41,448.91	39,908.86	.00	49,161.00	49,161.00	.0%
0001521 ADULT CONTINUI	.00	.00	.00	450.38	908.00	908.00	.0%
0001840 CONTINGENCY	.00	.00	.00	.00	3,014,480.79	2,491,608.00	-17.3%
0001918 REGULAR INSTRU	1,073.03	1,857.46	2,755.56	617.51	2,830.00	2,830.00	.0%
0011029 ATTENDANCE SER	95,806.05	112,002.39	117,264.81	83,218.72	131,068.00	131,862.00	.6%
0011052 IMPROVEMENT OF	98,404.13	99,206.93	106,162.36	60,147.47	112,945.00	113,972.00	.9%
0011071 DISTRICT ADMIN	184,986.47	415,636.81	224,830.68	122,214.48	300,476.00	297,391.00	-1.0%
0011074 TAX ASSESSMENT	188,845.00	190,445.20	200,258.20	194,339.40	207,420.00	210,500.00	1.5%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0011075 SUPERINTENDENT	256,417.01	256,297.68	268,186.48	156,389.23	292,037.00	291,074.00	-.3%
0011076 GRANT WRITER	45,616.06	45,910.64	49,317.38	18,898.25	52,900.00	52,869.00	-.1%
0011080 BUSINESS SUPPO	70,359.42	62,706.73	68,455.30	.00	71,993.00	71,993.00	.0%
0011082 ACCOUNTING OFF	205,740.56	203,133.22	226,548.13	129,868.83	252,091.00	254,461.00	.9%
0011086 OPERATIONS OFF	28,393.74	44,076.29	29,927.57	20,703.09	41,231.00	39,286.00	-4.7%
0011087 BUILDING OPERA	18,655.52	16,941.23	22,078.93	9,984.26	19,280.00	19,396.00	.6%
0011099 PERSONNEL SERV	90,524.14	94,017.70	101,035.96	60,095.26	112,484.00	113,329.00	.8%
0011100 ADMINISTRATIVE	178,668.04	165,824.34	142,490.00	101,125.29	174,126.00	173,285.00	-.5%
0011199 NETWORK SUPPOR	36,295.16	64,470.80	76,560.29	.00	70,000.00	70,000.00	.0%
0011220 OTHER INSTRUCT	26,802.58	32,851.91	29,286.58	.00	32,135.00	32,135.00	.0%
0011271 ATTENDANCE SER	18,219.65	21,861.28	21,570.16	.00	24,074.00	24,074.00	.0%
0011407 OPERATION OF B	.00	1,160.64	1,313.17	.00	.00	.00	.0%
0401011 GIFTED & TALEN	23,319.70	28,979.87	29,206.12	14,203.22	31,052.00	26,510.00	-14.6%
0401012 KINDERGARTEN	.00	.00	468,851.98	233,047.37	504,555.00	509,386.00	1.0%
0401013 INSTRUCTION RE	34,715.09	35,875.67	35,752.73	17,611.99	38,666.00	38,937.00	.7%
0401031 GUIDANCE COUNS	64,857.90	65,971.04	68,187.75	33,201.32	72,414.00	72,703.00	.4%
0401037 HEALTH SERVICE	25,558.45	23,657.84	24,899.17	23,312.25	25,912.00	25,912.00	.0%
0401038 INSTRUCTIONAL	23,745.53	27,667.93	34,968.07	.00	30,271.00	30,271.00	.0%
0401043 SPEECH PATHOLO	49,292.63	62,969.65	97,956.38	33,435.86	72,928.00	73,730.00	1.1%
0401059 LIBRARY	89,000.10	89,641.72	92,592.74	43,230.51	95,765.00	95,967.00	.2%
0401077 PRINCIPAL'S OF	321,897.93	337,498.43	344,141.29	145,114.97	362,573.00	364,077.00	.4%
0401080 BUSINESS SUPPO	.00	2,330.70	2,818.21	.00	.00	.00	.0%
0401087 BUILDING OPERA	250,131.85	245,075.73	253,201.00	150,172.84	305,347.00	309,917.00	1.5%
0401118 REGULAR INSTRU	2,777,010.14	2,968,333.93	2,629,716.22	886,127.48	2,659,440.64	2,655,197.00	-.2%
0401121 SPECIAL EDUCAT	408,111.98	452,579.61	435,892.53	144,354.58	424,085.00	507,898.00	19.8%

Spencer County Board of Education

munis a tyler erp solution

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0401158 ESS SUMMER SCH	7,841.19	6,891.10	10,205.71	6,714.41	12,401.00	12,406.00	.0%
0401214 INSTR & CURRIC	50,174.86	51,194.83	52,923.76	27,819.51	60,707.00	61,082.00	.6%
0401220 INSTRUCTIONAL	52,924.44	50,482.39	52,836.15	.00	54,951.00	54,951.00	.0%
0401271 STUDENT SUPPOR	16,175.04	22,971.76	22,884.99	.00	24,708.00	24,708.00	.0%
0401407 PLANT OPERATIO	29,125.55	17,256.47	19,186.57	.00	19,989.00	19,989.00	.0%
0401753 OTHER TECHNOLO	.00	15,617.45	17,197.05	8,154.94	17,856.00	18,026.00	1.0%
0401767 ESS SUMMER SCH	.00	454.38	4,889.12	3,597.74	5,413.00	5,413.00	.0%
0401918 REGULAR INSTRU	91,298.36	104,782.83	89,365.26	52,226.69	111,451.00	111,251.00	-.2%
0411011 GIFTED & TALEN	.00	.00	4,571.39	14.33	5,214.00	7,179.00	37.7%
0411013 INSTRUCTION RE	32,786.42	32,353.52	33,391.46	15,418.44	34,628.00	35,018.00	1.1%
0411031 GUIDANCE COUNS	.00	.00	.00	9,044.24	19,997.00	20,091.00	.5%
0411038 INSTRUCTIONAL	2,671.37	1,845.52	3,779.39	.00	2,234.00	2,234.00	.0%
0411043 SPEECH PATHOLO	5,609.10	366.83	10,554.62	7,392.20	16,162.00	16,836.00	4.2%
0411059 LIBRARY	77,097.48	83,933.17	77,533.07	36,464.48	81,413.00	81,463.00	.1%
0411077 PRINCIPAL'S OF	407,177.34	431,249.43	449,017.09	184,607.62	476,313.00	460,692.00	-3.3%
0411080 BUSINESS SUPPO	.00	2,330.74	2,818.21	.00	.00	.00	.0%
0411087 BUILDING OPERA	271,318.15	260,997.33	308,546.85	187,540.76	340,626.00	342,443.00	.5%
0411118 REGULAR INSTRU	1,792,101.21	1,976,082.86	2,108,945.21	752,953.58	2,203,748.32	2,218,903.00	.7%
0411121 SPECIAL EDUCAT	377,390.83	402,690.57	442,248.73	149,182.36	394,653.00	395,186.00	.1%
0411158 ESS SUMMER SCH	378.47	698.54	1,782.59	1,579.47	2,380.00	2,380.00	.0%
0411214 INSTR & CURRIC	49,290.85	47,742.61	65,832.49	30,746.08	67,098.00	67,299.00	.3%
0411220 INSTRUCTIONAL	44,772.65	47,383.71	51,796.28	.00	50,381.00	50,381.00	.0%
0411407 PLANT OPERATIO	29,125.55	17,090.92	15,787.93	.00	19,800.00	19,800.00	.0%
0411753 OTHER TECHNOLO	.00	15,617.27	17,197.01	8,155.12	17,856.00	18,022.00	.9%
0411918 REGULAR INSTRU	109,670.10	138,493.16	110,851.39	82,872.81	152,429.00	149,989.00	-1.6%
0411961 CHORAL PROGRAM	19,268.00	19,656.54	20,611.28	9,622.67	22,036.00	24,273.00	10.2%

Spencer County Board of Education

munis a tyler erp solution

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0421038 INSTRUCTIONAL	593.63	474.65	512.99	.00	.00	.00	.0%
0421043 SPEECH PATHOLO	1,219.86	1,379.47	1,433.67	2,530.67	5,374.00	5,605.00	4.3%
0421077 PRINCIPAL'S OF	9,481.98	.00	.00	29,600.37	68,858.00	144,949.00	110.5%
0421087 BUILDING OPERA	27,782.10	29,810.38	32,313.48	14,840.08	44,246.00	44,432.00	.4%
0421121 SPECIAL EDUCAT	13,217.73	66,172.95	86,283.43	26,622.59	79,280.00	79,481.00	.3%
0421179 ALTERNATIVE ED	160,850.23	169,478.14	156,970.07	43,090.21	145,741.00	146,204.00	.3%
0421407 PLANT OPERATIO	7,281.39	1,352.22	1,462.30	.00	1,574.00	1,574.00	.0%
0431001 PRESCHOOL REGU	.00	.00	10,589.00	16,526.48	17,850.00	.00	-100.0%
0431077 PRINCIPAL'S OF	38,539.79	48,270.29	65,767.12	22,852.93	50,112.00	.00	-100.0%
0431087 BUILDING OPERA	42,899.21	41,982.21	40,106.99	22,854.53	56,384.00	.00	-100.0%
0431123 INSTRUCTIONAL	10,736.96	15,010.30	.00	.00	17,378.00	.00	-100.0%
0431407 PLANT OPERATIO	7,281.39	2,708.16	3,064.05	.00	3,136.00	.00	-100.0%
0441011 GIFTED & TALEN	23,319.74	25,660.76	29,845.74	13,983.96	30,532.00	30,632.00	.3%
0441012 KINDERGARTEN	.00	.00	147,690.87	114,222.81	245,000.00	246,711.00	.7%
0441013 INSTRUCTION RE	31,458.53	32,015.52	32,531.63	15,356.06	34,361.00	35,023.00	1.9%
0441031 GUIDANCE COUNS	69,556.36	70,686.86	73,776.90	34,462.19	75,174.00	73,948.00	-1.6%
0441037 HEALTH SERVICE	44,640.12	14,472.90	12,865.83	974.34	16,385.00	16,734.00	2.1%
0441038 INSTRUCTIONAL	14,593.73	13,847.82	14,537.00	.00	16,422.00	16,422.00	.0%
0441043 SPEECH PATHOLO	31,978.22	39,270.18	40,716.04	22,173.51	49,058.00	52,613.00	7.2%
0441059 LIBRARY	60,811.01	61,811.00	63,900.39	29,854.28	66,160.00	66,394.00	.4%
0441077 PRINCIPAL'S OF	230,582.74	238,336.06	233,753.75	103,860.57	248,057.00	319,119.00	28.6%
0441087 BUILDING OPERA	217,867.97	195,050.53	214,583.17	139,568.26	270,795.00	284,325.00	5.0%
0441118 REGULAR INSTRU	1,581,630.00	1,610,599.69	1,515,043.53	477,960.70	1,453,216.85	1,456,723.00	.2%
0441121 SPECIAL EDUCAT	252,705.62	356,297.61	411,281.83	131,279.73	436,940.00	437,483.00	.1%
0441158 ESS SUMMER SCH	7,309.12	6,868.91	10,237.63	6,235.71	12,341.00	12,346.00	.0%

Spencer County Board of Education

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0441214 INSTR & CURRIC	46,157.00	44,670.49	47,461.23	22,715.70	49,593.00	53,582.00	8.0%
0441220 INSTUCTIONAL S	36,501.90	41,378.44	44,109.68	.00	44,825.00	44,825.00	.0%
0441271 STUDENT SUPPOR	16,814.54	26,188.48	24,518.75	.00	28,298.00	28,298.00	.0%
0441407 PLANT OPERATIO	21,844.16	13,698.03	14,999.68	.00	15,975.00	19,111.00	19.6%
0441791 MATH INTERVENT	.00	.00	61,413.37	28,708.48	62,643.00	62,662.00	.0%
0441918 REGULAR INSTRU	68,146.84	77,283.85	81,318.84	42,188.42	87,484.00	87,484.00	.0%
0501011 GIFTED & TALEN	.00	.00	4,644.51	13.38	5,048.00	5,304.00	5.1%
0501013 INSTRUCTION RE	.00	.00	31,940.11	15,664.61	33,131.00	33,501.00	1.1%
0501031 GUIDANCE COUNS	179,294.36	181,803.88	187,545.56	91,355.33	192,223.00	166,860.00	-13.2%
0501032 VOC & TECHNICA	.00	49,792.31	52,472.68	24,538.44	53,567.00	53,804.00	.4%
0501037 HEALTH SERVICE	.00	.00	.00	1,431.50	2,573.00	1,200.00	-53.4%
0501038 INSTRUCTIONAL	2,671.37	2,821.46	3,941.98	.00	3,182.00	3,182.00	.0%
0501043 SPEECH PATHOLO	5,586.15	5,705.44	11,012.60	7,619.63	16,152.00	16,824.00	4.2%
0501059 LIBRARY	75,215.69	69,739.87	79,453.42	39,497.18	87,748.00	91,115.00	3.8%
0501077 PRINCIPAL'S OF	429,433.49	443,606.51	467,387.68	185,132.35	486,530.00	489,867.00	.7%
0501080 BUSINESS SUPPO	.00	4,611.05	5,636.42	.00	.00	.00	.0%
0501087 BUILDING OPERA	377,641.57	402,063.55	397,534.48	224,653.96	458,187.18	461,505.00	.7%
0501118 REGULAR INSTRU	2,379,851.50	2,231,776.00	2,232,127.38	762,640.28	2,231,970.40	2,220,469.00	-.5%
0501121 SPECIAL EDUCAT	426,251.15	422,029.06	529,526.36	221,494.35	597,422.00	607,095.00	1.6%
0501147 ALL VOCATIONAL	.00	441,710.57	432,396.70	219,167.38	456,883.00	465,719.00	1.9%
0501158 ESS SUMMER SCH	.00	3,792.79	4,600.64	208.52	4,700.00	4,700.00	.0%
0501214 INSTR & CURRIC	21,086.90	21,083.53	44,998.59	20,666.19	45,159.00	46,028.00	1.9%
0501220 INSTRUCTIONAL	28,611.96	27,674.01	45,176.81	.00	30,570.00	30,570.00	.0%
0501271 STUDENT SUPPOR	41,266.04	72,263.60	74,353.67	.00	78,120.00	78,120.00	.0%
0501407 PLANT OPERATIO	36,406.94	18,615.21	20,766.32	.00	21,562.00	21,562.00	.0%
0501753 OTHER TECHNOLO	.00	30,851.96	34,340.82	16,264.20	35,710.00	36,052.00	1.0%

Spencer County Board of Education

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

1 GENERAL FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0501918 REGULAR INSTRU	246,171.35	239,486.89	278,807.93	165,726.12	338,515.00	329,909.00	-2.5%
0501947 HIGH SCHOOL VO	.00	.00	.00	2,183.48	.00	.00	.0%
0501961 CHORAL PROGRAM	19,267.01	19,656.30	20,611.74	9,619.99	22,037.00	24,274.00	10.2%
110 GENERAL FUND REVEN	-24,171,544.15	-24,995,283.25	-26,397,606.01	-14,932,308.20	-26,425,001.00	-26,090,823.00	-1.3%
9011090 STAFF DEVELOPM	38,423.57	36,481.80	39,480.10	18,570.91	40,281.00	40,651.00	.9%
9011091 TRANSPORTATION	110,428.95	110,272.95	113,803.48	68,148.98	126,577.00	114,888.00	-9.2%
9011092 BUS DRIVING RE	1,254,792.07	1,062,298.81	1,048,949.03	503,965.20	1,310,747.00	1,316,305.00	.4%
9011093 BUS DRIVING SP	92,548.17	65,026.16	77,061.12	24,979.39	94,065.00	98,650.00	4.9%
9011094 BUS MONITORS S	70,032.45	36,642.84	42,673.70	18,158.25	48,408.00	49,747.00	2.8%
9011095 BUS MONITORS P	.00	31,226.09	53,752.77	41,612.51	83,585.00	85,710.00	2.5%
9011096 BUS MAINTENANC	579,396.35	585,555.31	610,572.00	526,919.59	649,119.99	658,675.00	1.5%
9011794 ESS TRANSPORTA	.00	1,045.27	2,965.87	266.89	3,032.00	3,032.00	.0%
9301104 FAMILY RESOURC	1,772.70	1,998.72	3,643.95	1,449.73	3,640.00	3,640.00	.0%
TOTAL 1 GENERAL FUND	-4,409,503.25	-3,999,486.95	-4,455,766.25	-5,397,628.65	-15,775.83	.00	-100.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

21 DISTRICT ACTIVITY - ANNUAL	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0402818 INSTRUCTION DI	.00	.00	97,336.48	56,063.51	125,688.00	125,688.00	.0%
0402835 CO-CURRIC & EX	.00	.00	.00	.00	1,146.00	1,146.00	.0%
0402859 LIB/EDUC MEDIS	.00	.00	992.08	8.00	2,445.00	2,445.00	.0%
0402887 OPERATION OF B	.00	.00	2,500.00	.00	2,000.00	2,000.00	.0%
0412818 INSTRUCTION DI	.00	.00	80,910.09	58,962.09	77,357.00	77,357.00	.0%
0412819 OTHER STUDENT	.00	.00	.00	1,086.21	5,000.00	5,000.00	.0%
0412825 SCH SPONSORED	.00	.00	520.37	4,236.20	10,442.00	10,442.00	.0%
0412835 CO-CURRIC & EX	.00	.00	4,249.85	809.16	3,936.00	3,936.00	.0%
0412859 LIB/EDUC MEDIA	.00	.00	5,202.96	6,860.82	4,838.00	4,838.00	.0%
0412887 OPERATION OF B	.00	.00	4,000.00	1,492.00	.00	.00	.0%
0442818 INSTRUCTION DI	.00	.00	34,902.30	28,320.76	80,061.00	80,061.00	.0%
0442835 CO-CURRIC & EX	.00	.00	1,738.40	.00	2,000.00	2,000.00	.0%
0442859 LIB/EDUC MEDIS	.00	.00	13,029.82	6,998.71	12,613.00	12,613.00	.0%
0502818 INSTRUCTION DI	.00	.00	59,470.90	34,785.77	161,557.00	161,557.00	.0%
0502819 OTHER STUDENT	.00	.00	427.31	337.90	4,203.00	4,203.00	.0%
0502825 SCH SPONSORED	.00	.00	15,447.80	22,043.20	24,985.00	24,985.00	.0%
0502831 GUIDANCE COUNS	.00	.00	683.95	803.85	2,572.00	2,572.00	.0%
0502835 CO-CURRIC & EX	.00	.00	3,364.92	.00	5,000.00	5,000.00	.0%
0502859 LIB/EDUC MEDIS	.00	.00	385.98	139.40	2,952.00	2,952.00	.0%
0502887 OPERATION OF B	.00	.00	8,397.79	4,815.25	14,709.00	14,709.00	.0%
221 REVENUE DISTRICT A	.00	.00	-533,220.62	-382,176.15	-543,504.00	-543,504.00	.0%
TOTAL 21 DISTRICT ACTIVITY -	.00	.00	-199,659.62	-154,413.32	.00	.00	.0%

Spencer County Board of Education

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

310 CAPITAL OUTLAY FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0003113 FUND TRANSFERS	**257,937.00**	**258,504.00**	**258,447.00**	**129,195.00**	**261,020.00**	**261,960.00**	**.4%**
310 CAPITAL OUTLAY REV	-257,937.00	-258,504.00	-258,447.00	-129,195.00	-261,020.00	-261,960.00	.4%
TOTAL 310 CAPITAL OUTLAY FUN	.00	.00	.00	.00	.00	.00	.0%

Spencer County Board of Education

munis
a tyler erp solution

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

320 BUILDING FUND (5 CENT LEVY)	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0003211 BUILDING RENNO	.00	.00	.00	.00	1,798,232.00	457,822.00	-74.5%
0003213 FUND TRANSFERS	1,766,384.87	2,245,575.60	3,254,167.11	1,221,154.80	1,678,980.00	2,250,295.00	34.0%
320 BUILDING FUND(5¢)	-2,475,335.88	-3,259,079.54	-4,044,255.27	-3,069,924.32	-3,477,212.00	-2,708,117.00	-22.1%
TOTAL 320 BUILDING FUND (5 C	-708,951.01	-1,013,503.94	-790,088.16	-1,848,769.52	.00	.00	.0%

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

400 DEBT SERVICE FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0004112 DEBT SERVICE	**1,071,703.70**	**1,092,011.39**	**1,172,031.18**	**1,562,569.98**	**2,393,687.00**	**2,962,826.00**	**23.8%**
400 REVENUE DEBT SERVI	-1,071,703.70	-1,092,011.39	-1,084,210.48	-1,350,349.80	-2,393,687.00	-2,962,826.00	23.8%
TOTAL 400 DEBT SERVICE FUND	.00	.00	87,820.70	212,220.18	.00	.00	.0%

Spencer County Board of Education

munis
a tyler erp solution

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION FOR PERIOD 99

ACCOUNTS FOR:

51 FOOD SERVICE FUND	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
0005101 FOOD SERVICES	54,951.12	59,262.20	142,157.07	36,491.67	281,902.00	241,171.00	-14.4%
0005113 FUND TRANSFERS	.00	1,303.00	2,900.01	1,372.53	2,862.00	2,898.00	1.3%
0405101 FOOD SERVICES	387,201.07	368,910.65	358,912.51	183,877.02	369,471.00	371,088.00	.4%
0405113 FUND TRANSFERS	.00	3,605.72	7,501.41	2,828.09	7,109.00	7,172.00	.9%
0415101 FOOD SERVICES	304,422.68	283,082.03	302,399.08	141,654.05	316,612.00	318,468.00	.6%
0415113 FUND TRANSFERS	.00	2,718.74	6,435.20	2,529.76	6,362.00	6,441.00	1.2%
0445101 FOOD SERVICES	320,875.64	290,748.98	297,976.37	155,386.55	324,528.00	318,698.00	-1.8%
0445113 FUND TRANSFERS	.00	3,029.41	6,287.70	2,775.23	6,482.00	6,574.00	1.4%
0445632 FOOD SERVICE S	.00	.00	.00	3,815.44	19,817.00	19,842.00	.1%
0505101 FOOD SERVICES	368,355.31	370,152.78	382,723.02	185,920.24	400,218.00	399,654.00	-.1%
0505113 FUND TRANSFERS	.00	3,178.46	6,708.16	2,826.87	6,828.00	6,773.00	-.8%
510 FOOD SERVICE FUND	-717,976.22	-590,526.87	-1,427,506.92	-882,791.61	-1,742,191.00	-1,698,779.00	-2.5%
TOTAL 51 FOOD SERVICE FUND	717,829.60	795,465.10	86,493.61	-163,314.16	.00	.00	.0%

Spencer County Board of Education

NEXT YEAR BUDGET HISTORICAL COMPARISON

PROJECTION: 2018 2017-2018 BUDGET PROJECTION — FOR PERIOD 99

ACCOUNTS FOR:

52 DAY CARE	PRIOR FY3 ACTUALS	PRIOR FY2 ACTUALS	LAST FY1 ACTUALS	CY ACTUALS	CY REV BUDGET	PROJECTION LEVEL 2	PCT CHANGE
520 DAY CARE REVENUE	-218,369.02	-267,836.13	-326,351.08	-195,360.87	-386,894.00	-401,180.00	3.7%
9605203 DAY CARE SERVI	221,722.29	266,823.35	416,752.56	149,575.73	386,894.00	401,180.00	3.7%
TOTAL 52 DAY CARE	3,353.27	-1,012.78	90,401.48	-45,785.14	.00	.00	.0%
GRAND TOTAL	-4,397,271.39	-4,218,538.57	-5,180,798.24	-7,397,690.61	-15,775.83	.00	-100.0%

** END OF REPORT - Generated by VICKI GOODLETT **