

# 2017-18 BUDGET REPORT

## Sequim School District

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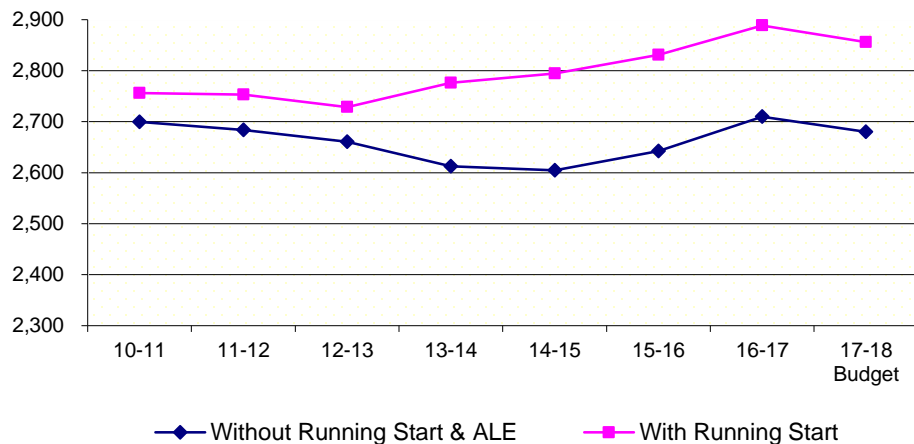
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*The data presented in this report is a summary of the information included in the district's official F-195 budget document filed with OSPI.*

# ENROLLMENT HISTORY

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget
Kindergarten	81	92	84	93	84	188	209	205
Grade 1	183	175	186	184	195	175	192	212
Grade 2	201	198	174	178	193	201	188	189
Grade 3	186	209	201	176	190	197	209	186
Grade 4	212	194	209	205	190	201	208	203
Grade 5	190	225	195	204	219	190	210	206
Grade 6	238	203	227	200	208	222	200	200
Grade 7	247	248	204	227	207	220	239	214
Grade 8	254	245	251	205	223	207	224	225
Grade 9	243	268	264	270	220	232	218	225
Grade 10	240	237	260	256	269	206	229	205
Grade 11	210	201	216	218	203	217	172	222
Grade 12	215	189	188	196	204	188	211	188
<b>Subtotal</b>	<b>2,699</b>	<b>2,684</b>	<b>2,661</b>	<b>2,612</b>	<b>2,605</b>	<b>2,643</b>	<b>2,710</b>	<b>2,680</b>
ALE	na	na	na	87	88	84	90	86
Running Start	57	69	68	77	102	104	89	90
<b>Total K-12</b>	<b>2,756</b>	<b>2,753</b>	<b>2,729</b>	<b>2,776</b>	<b>2,795</b>	<b>2,831</b>	<b>2,889</b>	<b>2,856</b>

### Enrollment FTE



FTE = Full Time Equivalent

# SUMMARY OF BUDGET

# General Fund

Description				Change 2016-17	
	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	To 2017-18 Amount	%
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
1000 Local Taxes	\$ 5,825,497	\$ 5,779,832	<b>6,073,760</b>	\$ 293,928	5.1%
2000 Local Nontax Support	470,496	445,850	<b>462,600</b>	16,750	3.8%
3000 State, General Purpose	17,345,387	18,075,946	<b>20,010,946</b>	1,935,000	10.7%
4000 State, Special Purpose	4,154,504	4,438,367	<b>5,005,424</b>	567,057	12.8%
5000 Federal, General Purpose	132,179	120,000	<b>75,000</b>	(45,000)	-37.5%
6000 Federal, Special Purpose	2,053,309	2,433,911	<b>3,372,040</b>	938,129	38.5%
7000 Revenues from Other School Districts	-	-	<b>10,000</b>	10,000	
8000 Revenues from Other Entities	10,300	-	-	-	#DIV/0!
9000 Other Financing Sources	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 29,991,671</b>	<b>\$ 31,293,906</b>	<b>\$ 35,009,771</b>	<b>\$ 3,715,865</b>	<b>11.9%</b>
<b>EXPENDITURES</b>					
00 Regular Instruction	\$ 16,374,878	\$ 17,405,534	<b>\$ 18,312,110</b>	\$ 906,576	5.2%
20 Special Education Instruction	4,004,942	3,843,744	<b>4,546,137</b>	702,393	18.3%
30 Vocational Education Instruction	1,364,002	1,403,055	<b>1,862,595</b>	459,540	32.8%
50&60 Compensatory Education Instruction	1,659,961	1,926,134	<b>2,071,894</b>	145,760	7.6%
70 Other Instructional Programs	133,515	239,970	<b>1,132,772</b>	892,802	372.0%
80 Community Services	31,426	19,365	-	(19,365)	-100.0%
90 Support Services	6,362,420	6,638,942	<b>7,030,673</b>	391,731	5.9%
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,931,145</b>	<b>\$ 31,476,744</b>	<b>\$ 34,956,180</b>	<b>\$ 3,479,436</b>	<b>11.1%</b>
OTHER FINANCING USES - TRANSFERS OUT	(123,089)	(123,089)	<b>(80,500)</b>	\$ 42,589	-34.6%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(62,563)	(305,927)	<b>(26,910)</b>	193,839	-63.4%
PRIOR PERIOD ADJUSTMENT	1,650				
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,990,783</b>	<b>\$ 2,229,600</b>	<b>\$ 1,500,000</b>	<b>\$ (729,600)</b>	<b>-32.7%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,929,870</b>	<b>\$ 1,923,673</b>	<b>\$ 1,473,090</b>	<b>\$ (535,761)</b>	<b>-27.9%</b>

# REVENUES

# General Fund

Revenue	Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
					Amount	%
<b>LOCAL TAXES</b>						
1100	Local Property Tax	\$ 5,793,164	\$ 5,748,905	\$ 6,073,760	\$ 324,855	5.7%
1500	Timber Excise Tax	32,333	30,927	-	(30,927)	-100.0%
		<b>\$ 5,825,497</b>	<b>\$ 5,779,832</b>	<b>\$ 6,073,760</b>	<b>\$ 293,928</b>	<b>5.1%</b>
<b>LOCAL SUPPORT NONTAX</b>						
2100	Tuitions and Fees, Unassigned	\$ 77,814	\$ 59,900	\$ 57,400	\$ (2,500)	-4.2%
2131	Secondary Vocational Education Tuition	485	-	-	-	-
2173	Summer School Tuition and Fees	300	-	-	-	-
2200	Sales of Goods, Supplies & Services	30,986	6,850	200	(6,650)	-97.1%
2231	Voc Ed-Goods, Supplies & Services	16,075	-	14,500	14,500	#DIV/0!
2298	School Food Services	200,990	227,000	230,000	3,000	1.3%
2300	Investment Earnings	8,923	4,000	9,000	5,000	125.0%
2500	Gifts, Grants and Donations	56,188	51,100	135,000	83,900	164.2%
2600	Fines and Damages	6,111	-	1,500	1,500	#DIV/0!
2700	Rentals and Leases	21,608	16,500	15,000	(1,500)	-9.1%
2800	Insurance Recoveries	1,010	-	-	-	#DIV/0!
2900	Local Nontax, Unassigned	50,005	62,500	-	(62,500)	-100.0%
2910	E-Rate	-	18,000	-	(18,000)	-100.0%
		<b>\$ 470,495</b>	<b>\$ 445,850</b>	<b>\$ 462,600</b>	<b>\$ 16,750</b>	<b>3.8%</b>
<b>STATE, GENERAL PURPOSE</b>						
3100	General, Apportionment	\$ 16,703,101	\$ 17,480,823	\$ 19,297,404	1,816,581	10.4%
3121	Special Ed, Apportionment	455,441	475,123	593,542	118,419	24.9%
3600	State Forests	186,845	120,000	120,000	-	0.0%
		<b>\$ 17,345,387</b>	<b>\$ 18,075,946</b>	<b>\$ 20,010,946</b>	<b>\$ 1,935,000</b>	<b>10.7%</b>
<b>STATE, SPECIAL PURPOSE</b>						
4100	Special Purpose, Unassigned	\$ 118,027	\$ 60,000	\$ -	\$ (60,000)	-100.0%
4121	Special Education	\$ 2,235,133	\$ 2,399,492	\$ 2,700,190	\$ 300,698	12.5%
4122	Special Ed-Infants and Toddlers-Str	\$ -	\$ 140,012	\$ 128,164	\$ (11,848)	-8.5%
4155	Learning Assistance	612,988	597,011	802,386	205,375	34.4%
4158	Special and Pilot Programs	187,299	236,300	248,291	11,991	5.1%
4165	Transitional Bilingual	55,892	53,347	63,306	9,959	18.7%
4174	Highly Capable	27,853	28,425	66,088	37,663	132.5%
4198	School Food Services	19,399	25,780	22,000	(3,780)	-14.7%
4199	Transportation, Operations	897,913	898,000	975,000	77,000	8.6%
		<b>\$ 4,154,504</b>	<b>\$ 4,438,367</b>	<b>\$ 5,005,425</b>	<b>\$ 627,058</b>	<b>14.1%</b>
<b>FEDERAL, GENERAL PURPOSE</b>						
5500	Federal Forests	\$ 132,179	\$ 120,000	\$ 75,000	\$ (45,000)	-37.5%
		<b>\$ 132,179</b>	<b>\$ 120,000</b>	<b>\$ 75,000</b>	<b>\$ (45,000)</b>	<b>-37.5%</b>

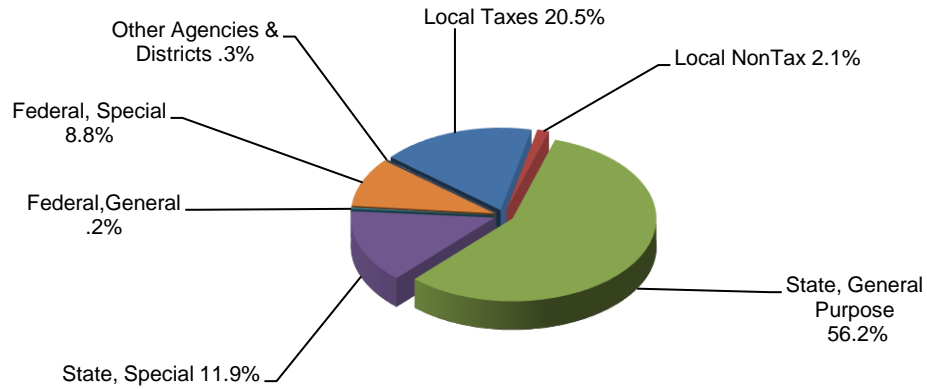
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# REVENUES (cont.)

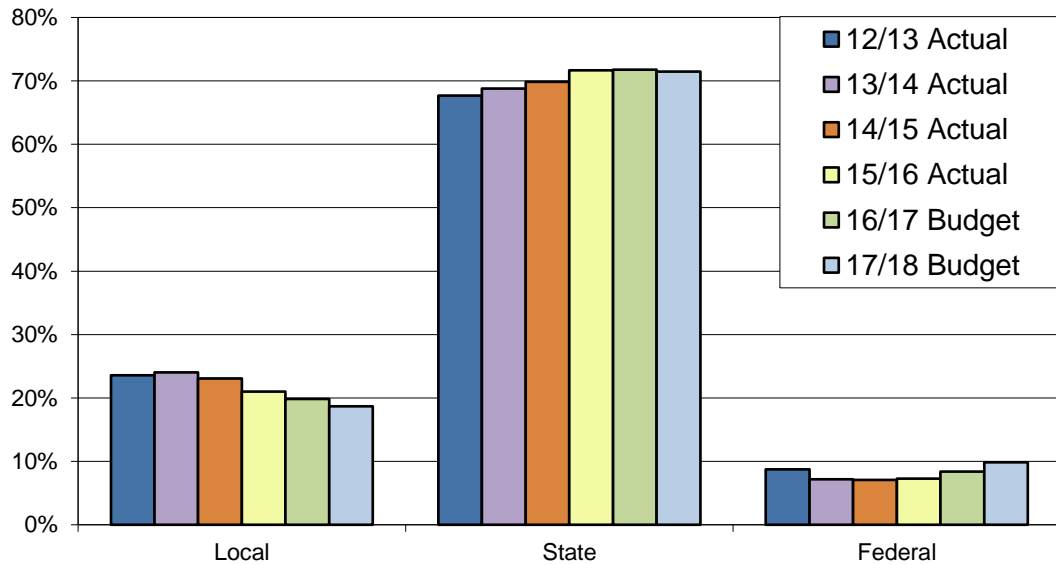
# General Fund

Revenue	Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
					Amount	%
<b>FEDERAL, SPECIAL PURPOSE</b>						
6100	Spec Purpose, OSPI, Unassigned	-	\$300,000	<b>\$1,000,000</b>	700,000	233.3%
6124	Special Education, Supplemental	517,424	507,985	<b>503,601</b>	(4,384)	-0.9%
6138	Secondary Vocational Education	18,806	19,250	<b>21,000</b>	1,750	9.1%
6151	Disadvantaged ESEA	639,248	805,676	<b>954,235</b>	148,559	18.4%
6152	School Improvement	95,908	102,000	<b>126,469</b>	24,469	24.0%
6198	School Food Services	592,082	567,000	<b>618,400</b>	51,400	9.1%
6268	Indian Education, ED	28,097	32,000	<b>8,335</b>	(23,665)	-74.0%
6321	Medicaid Reimbursement	88,613	40,000	<b>80,000</b>	40,000	
6351	Disadv ESEA, Other Agencies	-	-	-	-	#DIV/0!
6998	USDA Commodities	73,131	60,000	<b>60,000</b>	-	0.0%
		<b>\$ 2,053,309</b>	<b>\$ 2,433,911</b>	<b>\$ 3,372,040</b>	<b>\$ 938,129</b>	<b>38.5%</b>
<b>FROM OTHER SCHOOL DISTRICTS</b>						
7100	Program Participation, Unassigned		\$ -	\$ -	\$ -	
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>FROM OTHER ENTITIES</b>						
8200	Private Foundations	5,500	-	<b>10,000</b>	10,000	#DIV/0!
8200	Nonfederal, ESD	\$ 4,800	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ 10,300</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>OTHER FINANCING SOURCES</b>						
9300	Sale of Equipment	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9500	Long-Term Financing	\$ -	\$ -	\$ -	\$ -	#DIV/0!
		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>						
		<b>\$ 29,991,671</b>	<b>\$ 31,293,906</b>	<b>\$ 35,009,771</b>	<b>\$ 3,715,865</b>	<b>11.9%</b>

**2017-18 Budgeted Revenues**



**Revenue History  
Sources as % of Total**



# EXPENDITURES BY PROGRAM

# General Fund

Program	Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
					Amount	%
01	Basic Education	\$ 15,866,723	\$ 16,832,314	\$ 17,634,985	\$ 802,671	4.8%
02	Alternative Learning	508,155	573,220	\$ 677,125	\$ 103,905	18.1%
21	Special Ed, Supplemental, State	3,409,075	3,227,213	3,846,200	\$ 618,987	19.2%
22	Special Ed, Infant, State	104,051	107,252	125,947	\$ 18,695	17.4%
24	Special Ed, Supplemental, Fedl	491,816	509,279	573,989	\$ 64,710	12.7%
31	Vocational, Basic, State	1,333,220	1,378,666	1,703,532	\$ 324,866	23.6%
34	Vocational 7-8, Basic, State	12,871	4,757	138,796	\$ 134,039	2817.7%
38	Vocational, Federal	17,911	19,632	20,267	\$ 635	3.2%
51	Disadvantaged ESEA, Federal	611,922	696,985	821,330	\$ 124,345	17.8%
52	School Improvement, Federal	95,863	108,033	122,204	\$ 14,171	13.1%
55	Learning Assistance, State	684,573	767,333	757,741	\$ (9,592)	-1.3%
58	Special & Pilot Programs, State	169,981	202,465	297,324	\$ 94,859	46.9%
65	Transitional Bilingual, State	58,653	68,218	64,960	\$ (3,258)	-4.8%
68	Indian Education, Federal	34,876	32,000	8,335	\$ (23,665)	-74.0%
69	Compensatory Other, Federal	4,094	51,100	-	\$ (51,100)	-100.0%
73	Summer School	-	26,111	31,846	\$ 5,735	22.0%
74	Highly Capable	107,093	106,046	100,926	\$ (5,120)	-4.8%
79	Instructional Programs, Other	26,422	107,813	1,000,000	\$ 892,187	827.5%
89	Other Community Services	31,426	19,365	-	\$ (19,365)	-100.0%
97	Districtwide Support	4,313,674	4,554,701	4,618,543	\$ 63,842	1.4%
98	School Food Services	1,086,159	890,115	1,140,888	\$ 250,773	28.2%
99	Pupil Transportation	962,587	1,194,126	1,271,241	\$ 77,115	6.5%
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,931,145</b>	<b>\$ 31,476,744</b>	<b>\$ 34,956,180</b>	<b>\$ 3,479,436</b>	<b>11.1%</b>

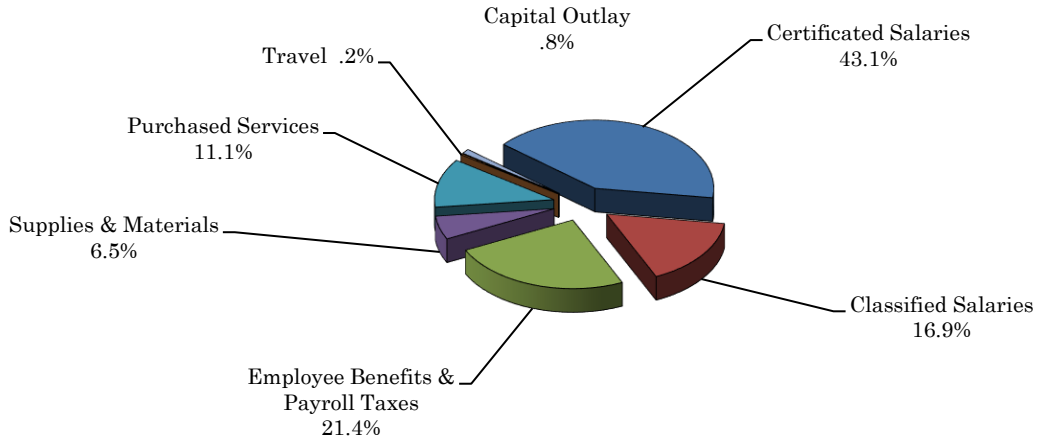
# EXPENDITURES BY ACTIVITY

## General Fund

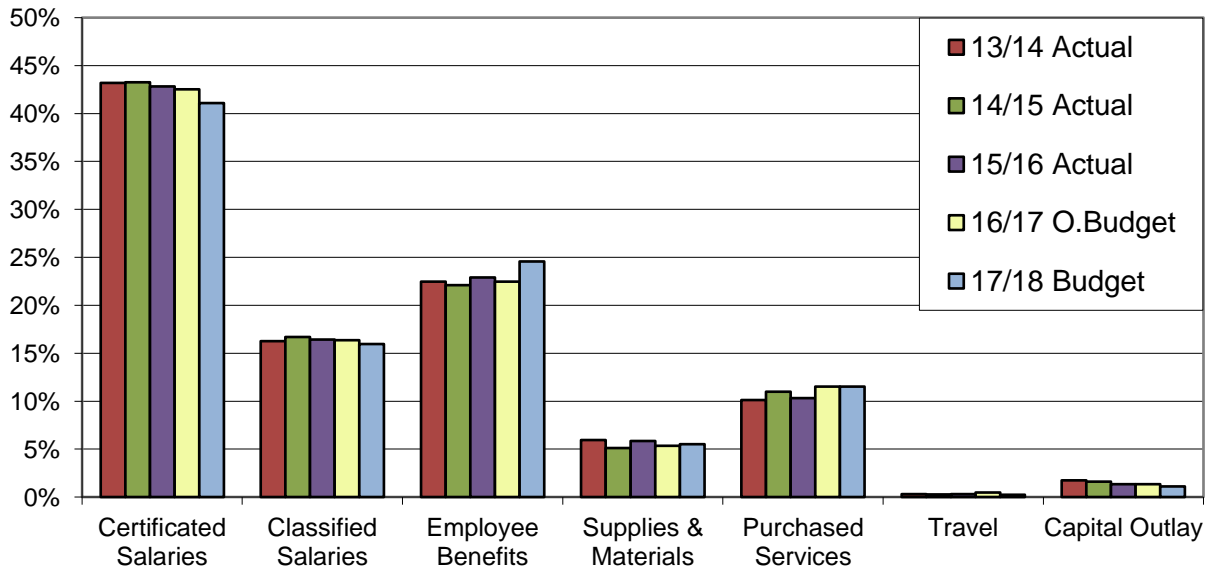
Activity	Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 16/17to 17/18 Amount	%
<b>TEACHING ACTIVITIES</b>						
27	Teaching	\$ 17,540,678	\$ 18,733,839	\$ 19,779,328	\$ 1,045,489	5.6%
28	Extracurricular	587,974	498,017	569,852	71,835	14.4%
		<b>\$ 18,128,652</b>	<b>\$ 19,231,856</b>	<b>\$ 20,349,180</b>	<b>\$ 1,117,324</b>	<b>5.8%</b>
<b>TEACHING SUPPORT</b>						
22	Learning Resources	\$ 480,105	\$ 493,733	\$ 485,436	\$ (8,297)	-1.7%
24	Guidance & Counseling	713,234	831,379	719,441	(111,938)	-13.5%
25	Pupil Management & Safety	180,107	181,690	367,749	186,059	102.4%
26	Health Services	1,179,173	988,125	1,094,843	106,718	10.8%
31	Instructional Prof Development	241,150	150,441	1,225,844	1,075,403	714.8%
32	Instructional Technology	11,457	12,500	290,413	277,913	2223.3%
33	Curriculum	-	-	490,923	490,923	#DIV/0!
		<b>\$ 2,805,226</b>	<b>\$ 2,657,868</b>	<b>\$ 4,674,649</b>	<b>\$ 2,016,781</b>	<b>75.9%</b>
<b>TOTAL TEACHING &amp; SUPPORT</b>		<b>20,933,877</b>	<b>21,889,724</b>	<b>25,023,829</b>	<b>3,134,105</b>	<b>14.3%</b>
<b>% of Total</b>		<b>69.94%</b>	<b>69.54%</b>	<b>71.59%</b>		
<b>SUPPORT ACTIVITIES</b>						
42	Food Service - Food	\$ 430,964	\$ 390,041	\$ 515,000	\$ 124,959	32.0%
44	Food Service - Operations	605,987	416,620	554,900	138,280	33.2%
49	Food Service - Transfers	-	-	-	-	
52	Pupil Transportation - Operations	788,439	832,055	959,469	127,414	15.3%
53	Pupil Transportation - Maintenance	97,493	161,274	175,657	14,383	8.9%
56	Pupil Transportation - Insurance	26,606	23,275	30,000	6,725	28.9%
59	Pupil Transportation - Transfers	(125,902)	-	(130,000)	(130,000)	#DIV/0!
62	Maintenance & Oper - Grounds	183,341	180,156	211,211	31,055	17.2%
63	Maintenance & Oper - Operation	1,042,919	1,066,353	1,149,165	82,812	7.8%
64	Maintenance & Oper - Maintenance	556,229	808,803	488,820	(319,983)	-39.6%
65	Utilities	507,431	492,849	615,071	122,222	24.8%
67	Building & Property Security	872	1,357	1,500	143	10.5%
68	Insurance	151,519	162,500	197,003	34,503	21.2%
72	Information Systems	379,981	375,735	382,473	6,738	1.8%
73	Printing	3,212	3,250	3,250	-	0.0%
74	Warehousing & Distribution	-	-	-	-	#DIV/0!
75	Motor Pool	55,219	77,006	58,333	(18,673)	-24.2%
91	Public Activities	-	19,365	-	-	
		<b>\$ 4,704,309</b>	<b>\$ 5,010,639</b>	<b>\$ 5,211,851</b>	<b>\$ 220,577</b>	<b>4.4%</b>
<b>TOTAL SUPPORT ACTIVITIES</b>		<b>4,704,309</b>	<b>5,010,639</b>	<b>5,211,851</b>	<b>220,577</b>	<b>4.4%</b>
<b>% of Total</b>		<b>15.72%</b>	<b>15.92%</b>	<b>14.91%</b>		
<b>BUILDING ADMINISTRATION</b>						
23	Principals' Office	\$ 1,786,262	\$ 2,004,353	\$ 1,921,767	\$ (82,586)	-4.1%
<b>CENTRAL ADMINISTRATION</b>						
11	Board of Directors	\$ 160,693	\$ 123,260	\$ 95,000	\$ (28,260)	-22.9%
12	Superintendent's Office	402,473	395,922	423,369	27,447	6.9%
13	Business Office	378,967	372,705	372,438	(267)	-0.1%
14	Human Resources	241,644	245,398	358,560	113,162	46.1%
15	Public Relations	96,852	89,122	89,080	(42)	0.0%
21	Supervision - Instruction	887,093	965,114	1,068,651	103,537	10.7%
41	Supervision - Food Services	48,800	83,454	70,988	(12,466)	-14.9%
51	Supervision - Transportation	137,853	136,768	147,376	10,608	7.8%
61	Supervision - Plant	152,321	160,285	173,271	12,986	8.1%
		<b>\$ 2,506,697</b>	<b>\$ 2,572,028</b>	<b>\$ 2,798,733</b>	<b>\$ 226,705</b>	<b>8.8%</b>
<b>TOTAL ADMINISTRATION</b>		<b>4,292,959</b>	<b>4,576,381</b>	<b>4,720,500</b>	<b>144,119</b>	<b>3.1%</b>
<b>% of Total</b>		<b>14.34%</b>	<b>14.54%</b>	<b>13.50%</b>		
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,931,145</b>	<b>\$ 31,476,744</b>	<b>\$ 34,956,180</b>	<b>\$ 3,479,436</b>	<b>11.1%</b>



**2017-18 Budgeted Expenditures By Object**



**Expenditure History By Object as % of Total**



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**EXPENDITURES BY OBJECT**

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**General Fund**

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Object	Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
					Amount	%
0	Debit Transfers	\$ 259,964	\$ -	\$ 130,000	\$ 130,000	#DIV/0!
1	Credit Transfers	(136,875)	0	(130,000)	(130,000)	#DIV/0!
2	Certificated Salaries	12,822,924	13,383,630	14,367,567	983,937	7.4%
3	Classified Salaries	4,920,978	5,146,782	5,580,779	433,997	8.4%
4	Employee Benefits & Taxes	6,857,420	7,070,167	8,582,991	1,512,824	21.4%
5	Supplies & Materials	1,747,030	1,677,828	1,925,150	247,322	14.7%
7	Purchased Services	3,086,120	3,625,972	4,030,996	405,024	11.2%
8	Travel	94,659	150,526	82,682	(67,844)	-45.1%
9	Capital Outlay	402,014	421,839	386,015	(35,824)	-8.5%
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,054,234</b>	<b>\$ 31,476,744</b>	<b>\$ 34,956,180</b>	<b>\$ 3,479,436</b>	<b>11.1%</b>

# FUND BALANCE HISTORY

# General Fund

	Total Beginning Fund Balance	Revenues & Other Sources	Note 2 Expenditures & Other Uses	Total Ending Fund Balance	Total Ending Fund Balance as a % of Expend	
<u>Actual</u>						
2007-08	1,885,230	23,382,049	23,113,119	2,154,161	9.32%	
2008-09	2,154,161	24,604,070	24,019,010	2,838,294	11.82%	Note 3
2009-10	2,838,294	24,395,528	24,233,554	3,000,268	12.38%	
2010-11	3,000,268	24,279,812	24,592,197	2,687,883	10.93%	
2011-12	2,687,883	24,291,980	24,297,767	2,682,096	11.04%	
2012-13	2,682,096	25,098,706	25,703,388	2,077,414	8.08%	
2013-14	2,077,414	26,699,566	26,735,706	2,041,274	7.64%	
2014-15	2,041,274	27,745,624	27,796,115	1,990,783	7.16%	
2015-16	1,990,783	29,991,671	30,054,234	1,929,870	6.42%	
16-17 Original Budget	2,229,600	31,293,906	31,599,842	1,923,664	6.09%	Note 1
<b>17-18 Budget</b>	<b>1,500,000</b>	<b>35,006,771</b>	<b>35,036,680</b>	<b>1,470,090</b>	<b>4.20%</b>	

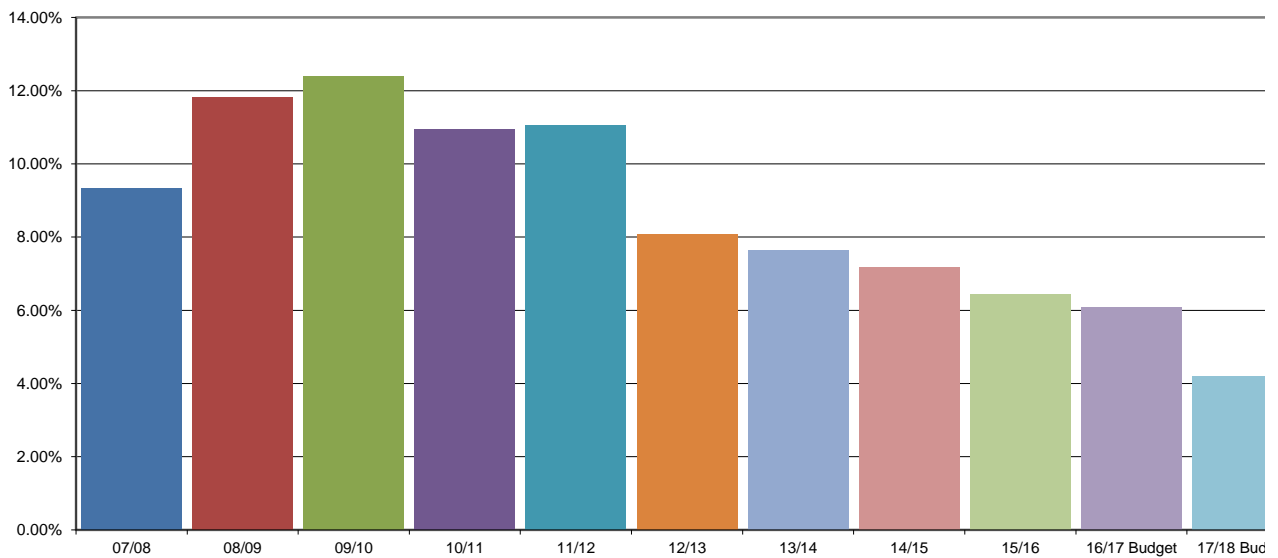
Note 1 - Actual total ending Fund Balance for 2016/17 is currently estimated at \$1,500,000 approximately 4.77% of estimated total expenditures.

Note 2 - Includes Transfers-Out to other funds.

FY 08-09 includes a prior period adj of \$104,248.54 which inc ending FB

Note 3 - Includes Transfers-Out to other funds.

**Ending Fund Balance - % of Expenditures**



# CERTIFICATED STAFFING BY ACTIVITY      General Fund

Program	Description	2015-16 Budget	2016-17 Budget	2017-18 Budget	Change 2016-17 To 2017-18
<b>TEACHING ACTIVITIES</b>					
27	Teaching	157.139	160.066	166.040	5.974
28	Extracurricular	0.600	0.600	0.600	-
		<u>157.739</u>	<u>160.666</u>	<u>166.640</u>	<u>5.974</u>
<b>TEACHING SUPPORT</b>					
22	Learning Resources	4.000	4.000	4.000	-
24	Guidance and Counseling	6.270	6.600	7.000	0.400
26	Health/Related Services	7.009	7.068	8.301	1.233
31	Instructional Professional Dev.	2.200	2.000	1.200	(0.800)
33	Curriculum	-	-	0.500	0.500
		<u>19.479</u>	<u>19.668</u>	<u>21.001</u>	<u>1.333</u>
	<b>TOTAL TEACHING &amp; TEACHING SUPPORT</b>	<b>177.218</b>	<b>180.334</b>	<b>187.641</b>	<b>7.307</b>
<b>BUILDING ADMINISTRATION</b>					
23	Principal's Office	8.000	9.000	8.600	(0.400)
		<u>8.000</u>	<u>9.000</u>	<u>8.600</u>	<u>(0.400)</u>
<b>CENTRAL ADMINISTRATION</b>					
12	Superintendent's Office	1.000	1.000	1.000	-
14	Human Resources	-	-	1.000	1.000
21	Supervision - Instruction	4.000	4.400	3.900	(0.500)
		<u>5.000</u>	<u>5.400</u>	<u>5.900</u>	<u>0.500</u>
	<b>TOTAL ADMINISTRATION</b>	<b>13.000</b>	<b>14.400</b>	<b>14.500</b>	<b>0.100</b>
<b>TOTAL CERTIFICATED FTE *</b>		<b>190.218</b>	<b>194.734</b>	<b>202.141</b>	<b>7.407</b>

\* FTE = Full Time Equivalent

# CLASSIFIED STAFFING BY ACTIVITY

# General Fund

Program	Description	2015-16 Budget	2016-17 Budget	2017-18 Budget	Change 2016-17 To 2017-18
<b>TEACHING ACTIVITIES</b>					
27	Teaching	40.939	41.050	<b>43.762</b>	2.712
28	Extracurricular	0.643	0.643	<b>0.643</b>	-
		<b>41.582</b>	<b>41.693</b>	<b>44.405</b>	<b>2.712</b>
<b>TEACHING SUPPORT</b>					
22	Learning Resources	1.928	1.857	<b>1.857</b>	-
24	Guidance and Counseling	1.983	2.163	<b>1.186</b>	(0.977)
25	Pupil Management & Safety	2.505	3.335	<b>3.411</b>	0.076
26	Health/Related Services	3.091	2.452	<b>2.909</b>	0.457
32	Instructional Technology	-	-	<b>1.944</b>	1.944
33	Curriculum	-	-	<b>0.500</b>	0.500
		<b>9.507</b>	<b>9.807</b>	<b>11.807</b>	<b>2.000</b>
	<b>TOTAL TEACHING &amp; TEACHING SUPPORT</b>	<b>51.089</b>	<b>51.500</b>	<b>56.212</b>	<b>4.712</b>
<b>SUPPORT ACTIVITIES</b>					
44	Food Services - Operations	-	-	-	-
52	Pupil Transportation - Operations	10.075	10.283	<b>10.357</b>	0.074
53	Pupil Transportation - Maintenance	3.000	1.500	<b>1.500</b>	-
62	Grounds - Maintenance	2.500	2.500	<b>2.500</b>	-
63	Operation of Buildings	16.128	17.156	<b>16.156</b>	(1.000)
64	Maintenance	4.000	3.000	<b>4.000</b>	1.000
72	Information Systems	3.000	2.000	<b>1.750</b>	(0.250)
74	Warehousing & Distribution	-	0.183	<b>0.184</b>	0.001
	<b>TOTAL SUPPORT ACTIVITIES</b>	<b>38.703</b>	<b>36.622</b>	<b>36.447</b>	<b>(0.175)</b>
<b>BUILDING ADMINISTRATION</b>					
23	Principal's Office	9.657	10.518	<b>10.561</b>	0.043
		<b>9.657</b>	<b>10.518</b>	<b>10.561</b>	<b>0.043</b>
<b>CENTRAL ADMINISTRATION</b>					
12	Superintendent's Office	2.000	2.000	<b>2.000</b>	-
13	Business Office	3.500	3.500	<b>3.500</b>	-
14	Human Resources	2.400	2.400	<b>2.500</b>	0.100
15	Public Relations	1.000	1.000	<b>1.000</b>	-
21	Supervision - Instruction	2.570	2.885	<b>2.898</b>	0.013
41	Supervision - Food Services	0.189	0.089	<b>0.089</b>	-
51	Supervision - Transportation	0.500	1.873	<b>1.875</b>	0.002
61	Supervision - Building	1.875	2.000	<b>2.000</b>	-
		<b>14.034</b>	<b>15.747</b>	<b>15.862</b>	<b>0.115</b>
	<b>TOTAL ADMINISTRATION</b>	<b>23.691</b>	<b>26.265</b>	<b>26.423</b>	<b>0.158</b>
	<b>TOTAL CLASSIFIED FTE *</b>	<b>113.483</b>	<b>114.387</b>	<b>119.082</b>	<b>4.695</b>

\* FTE = Full Time Equivalent

# SUMMARY OF BUDGET

# Capital Projects Fund

Description	2015-16 Actual	2016-17 Original Budge	2017-18 Budget	Change 2016-17 To 2017-18	
				Amount	%
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
1000 Local Taxes	\$ -	\$ 500	\$ 367,740	\$ 367,240	73448.0%
2000 Local Support NonTax	\$ 16,767		\$ 2,000	\$ 2,000	#DIV/0!
3000 State, General Purpose				-	
9000 Other Financing Sources				-	
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$ 16,767</b>	<b>\$ 500</b>	<b>\$ 369,740</b>	<b>\$ 369,240</b>	<b>73848.0%</b>
<b>EXPENDITURES</b>					
10 Sites	\$ -		\$ 1,000,000	1,000,000	
20 Buildings	93,743		1,500,000	1,500,000	#DIV/0!
30 Equipment		22,500	500,000	477,500	
40 Energy	27,543			-	
60 Bond Issuance Expenditures				-	
<b>TOTAL EXPENDITURES</b>	<b>\$ 121,287</b>	<b>\$ 22,500</b>	<b>\$ 3,000,000</b>	<b>\$ 2,977,500</b>	<b>13233.3%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>	<b>(104,519)</b>	<b>(22,000)</b>	<b>(2,630,260)</b>	<b>(2,608,260)</b>	<b>11855.7%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 126,970</b>	<b>\$ -</b>	<b>\$ 3,099,000</b>	<b>\$ 3,099,000</b>	<b>#DIV/0!</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 22,451</b>	<b>\$ (22,000.00)</b>	<b>\$ 468,740</b>	<b>\$ 490,740</b>	

# SUMMARY OF BUDGET

## Debt Service Fund

Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
				Amount	%
<b>REVENUES</b>					
1000 Local Taxes	\$ 18,782	\$ 800	\$ -	\$ (800)	-100.0%
2000 Local Support Non-Tax	87		150	150	#DIV/0!
9000 Other Financing Sources	143,969	144,000	80,500	(63,500)	-44.1%
<b>TOTAL REVENUES</b>	<b>\$ 162,837</b>	<b>\$ 144,800</b>	<b>\$ 80,650</b>	<b>\$ (64,150)</b>	<b>-44.3%</b>
<b>EXPENDITURES</b>					
Bond Principal Payments	\$ 126,945	\$ 132,000	\$ 51,000	\$ (81,000)	-61.4%
Interest on Bonds	17,026	12,500	29,000	16,500	132.0%
Bond Transfer Fees		5,000	5,000	-	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 143,970</b>	<b>\$ 149,500</b>	<b>\$ 85,000</b>	<b>\$ (64,500)</b>	<b>-43.1%</b>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	18,867	(4,700)	(4,350)	350	-7.4%
<b>BEGINNING FUND BALANCE</b>	18,042	-	51,000	51,000	#DIV/0!
<b>ENDING FUND BALANCE</b>	<b>\$ 36,909</b>	<b>\$ (4,700)</b>	<b>\$ 46,650</b>	<b>\$ 51,350</b>	<b>-1092.6%</b>

# SUMMARY OF BUDGET

ASB Fund

Description	2015-16 Actual	2016-17 Original Budget	2017-18 Budget	Change 2016-17 To 2017-18	
				Amount	%
<b>REVENUES</b>					
1000 General Student Body	\$ 212,686	\$ 275,000	\$ 149,469	\$ (125,531)	-45.6%
2000 Athletics	162,269	105,000	135,297	30,297	28.9%
3000 Classes	24,415	55,000	26,900	(28,100)	-51.1%
4000 Clubs	170,413	360,000	334,035	(25,965)	-7.2%
6000 Private Moneys	18,229	9,000	15,100	6,100	67.8%
<b>TOTAL REVENUES</b>	<b>\$ 588,011</b>	<b>\$ 804,000</b>	<b>\$ 660,801</b>	<b>\$ (143,199)</b>	<b>-17.8%</b>
<b>EXPENDITURES</b>					
1000 General Student Body	\$ 125,210	\$ 238,219	\$170,830	\$ (67,389)	-28.3%
2000 Athletics	167,221	261,560	\$197,698	(63,862)	-24.4%
3000 Classes	26,200	64,948	\$ 26,705	(38,243)	-58.9%
4000 Clubs	137,944	230,757	366,214	135,457	58.7%
6000 Private Moneys	17,829	34,517	51,971	17,454	50.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 474,405</b>	<b>\$ 830,001</b>	<b>\$ 813,418</b>	<b>\$ (16,583)</b>	<b>-2.0%</b>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	113,606	(26,001)	(152,617)	(126,616)	487.0%
<b>BEGINNING FUND BALANCE</b>	397,789	-	307,452	307,452	#DIV/0!
<b>ENDING FUND BALANCE</b>	<b>\$ 511,396</b>	<b>\$ (26,001)</b>	<b>\$ 154,835</b>	<b>\$ 180,836</b>	<b>-695.5%</b>



# SUMMARY OF BUDGET

# Transportation Vehicle Fund

Description	2015-16 Actual	2016-17 Budget	2017-18 Budget	Change 2016-17 To 2017-18	
				Amount	%
<b>REVENUES</b>					
1000 Local Taxes	\$ 5,610	\$ -	\$ 3,000	\$ 3,000	#DIV/0!
2000 Local Nontax	\$ 56,527	\$ 12,000	\$ 3,500	\$ (8,500)	-70.8%
2300 Investment Earnings		\$ -	\$ -	\$ -	#DIV/0!
4000 State, Special Purpose	\$ 252,230	\$ 253,000	\$ 198,000	\$ (55,000)	-21.7%
9000 Other Financing Sources					
<b>TOTAL REVENUES</b>	<b>\$ 314,366</b>	<b>\$ 265,000</b>	<b>\$ 204,500</b>	<b>\$ (60,500)</b>	<b>-22.8%</b>
<b>EXPENDITURES</b>					
Program 99 Pupil Transportation					
Act 33 Transportation Equipment Purchase	430,431	1,071,098	1,250,000	178,902	16.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 430,431</b>	<b>\$ 1,071,098</b>	<b>\$ 1,250,000</b>	<b>\$ 178,902</b>	<b>16.7%</b>
OPERATING TRANSFERS OUT	20,880	-	-	-	-
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(136,945)	(806,098)	(1,045,500)	(239,402)	29.7%
<b>BEGINNING FUND BALANCE</b>	<b>986,799</b>	<b>-</b>	<b>1,076,000</b>	<b>1,076,000</b>	<b>#DIV/0!</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 849,854</b>	<b>\$ (806,098)</b>	<b>\$ 30,500</b>	<b>\$ 836,598</b>	<b>-103.8%</b>