

WEST SHORE SCHOOL DISTRICT

General Fund Expenditure Budget 2016-2017

Presented March 2016





Table of Contents

- Pennsylvania Public School Code 1949
- Budget Overview
- Curriculum
- Special Education/Pupil Services
- Operation and Maintenance
- Transportation
- Technology & Media Services



Pennsylvania Public School Code of 1949

The Pennsylvania Public School Code of 1949, as amended, gives local boards the authority to conduct the financial affairs of the district.

Section 687 provides that in districts of the second, third and fourth class the board must:

- Prepare a proposed budget at least 30 days prior to adoption of the budget for the following fiscal year on forms furnished by the Department of Education.
- Make the proposed budget available for public inspection at least 20 days prior to the date set for adoption.
- Provide 10 days' public notice prior to any final action on the budget.
- Adopt the budget and necessary appropriations required to implement the budget. This must be done at a public meeting.
- File a copy with the Department of Education.

Section 687 also:

- Prohibits deficit financing with the following language:
The total amount of such budget shall not exceed the amount of funds, including the proposed annual tax levy and state appropriation, available to the district.



Pennsylvania Public School Code of 1949

Section 609 of the Public School Code

Budgeted funds not to be used for other purposes or exceeded:

- The amount of funds in any annual estimate by any school district, at or before the time of levying the school taxes, which is set apart or appropriated to any particular item of expenditure, shall not be used for any other purpose, or transferred, except by resolution of the board of school directors receiving the affirmative vote of two-thirds of the members thereof.
- No work shall be hired to be done, no materials purchased, and no contracts made by any board of school directors which will cause the sums appropriated to specific purposes in the budget to be exceeded.

Budget Overview





Budget Overview

Major Budget “Commonalities”

- Contractual salary increases
- Retirement rate of 30.03%
- Other Insurances
 - Property & Casualty, Errors & Omissions, Worker’s Compensation budgeted based on estimates provided by the HDH Group, Inc.



Expenditure Functions

1000 Instruction

- Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction.

2000 Support Services

- Support Services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction.



Expenditure Functions

3000 Operation of Non-Instructional Services

- Activities concerned with providing non-instructional services to students, staff, or the community.

4000 Facilities

- Capital facilities acquisition, construction and improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment.

5000 Other Expenditures & Financing Uses

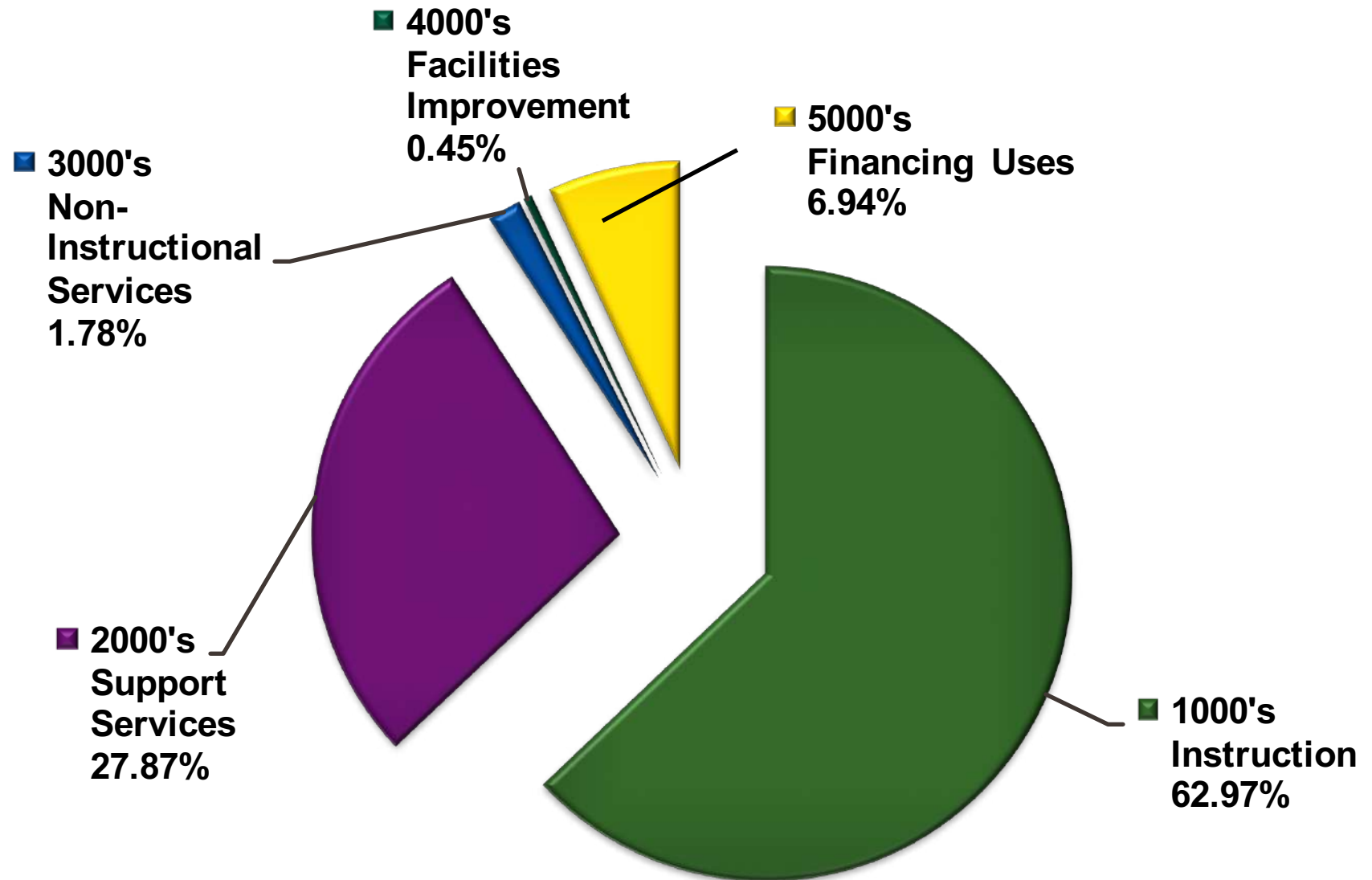
- This category includes current debt service expenditures and other expenses, such as the transfer of monies from one fund to another.



General Fund Budget Functions

Function	Description	2016-2017 Budget	% of Total Budget
1100	Regular Programs	52,110,323	47.33%
1200	Special Programs	14,016,208	12.73%
1300	Vocational Programs	1,146,034	1.04%
1400	Other Programs	1,449,400	1.32%
1700	Community Programs	605,117	0.55%
2100	Support Services - Pupil Personnel	3,673,441	3.34%
2200	Support Services - Instructional Staff	1,245,557	1.13%
2300	Support Services - Administration	6,497,871	5.90%
2400	Support Services - Pupil Health	1,670,890	1.52%
2500	Support Services - Business	1,246,478	1.13%
2600	Operation & Maintenance	8,553,893	7.77%
2700	Student Transportation	4,994,469	4.54%
2800	Support Services - Central	2,714,954	2.47%
2900	Other Support Services	93,148	0.08%
3100	Food Services	0	-
3200	Student Activities	1,868,571	1.70%
3300	Community Services	88,019	0.08%
4000	Facilities Acquisition	492,500	0.45%
5000	Other Financing Uses	7,637,068	6.94%
Total		110,103,941	100%

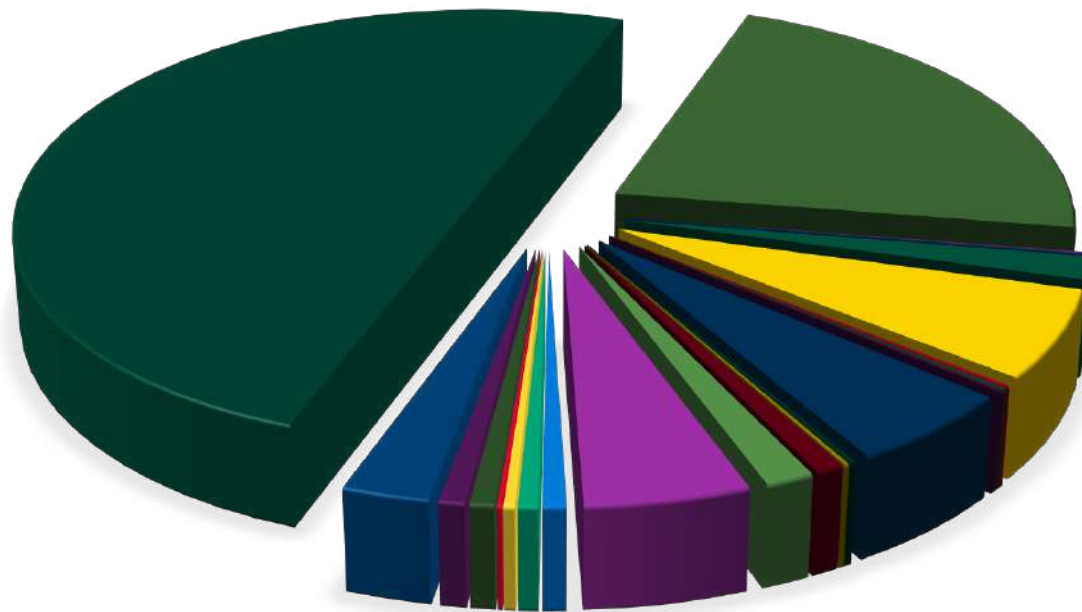
General Fund Budget Function Comparison



General Fund Budget Object Categories

Description	2016-17 Budget	% of Total	2015-16 Budget	Change	% Inc./Dec.
Salaries	48,301,060	43.87%	48,310,789	(9,729)	-0.02%
Life	227,288	0.21%	226,473	815	0.36%
Vision	50,781	0.05%	51,689	(908)	-1.76%
Social Security	3,685,524	3.35%	3,686,788	(1,264)	-0.03%
Retirement	14,193,835	12.89%	12,354,278	1,839,556	14.89%
Graduate Credits	360,000	0.33%	360,000	-	0.00%
Unemployment Compensation	359,000	0.33%	359,000	-	0.00%
Workers' Compensation	300,000	0.27%	300,000	-	0.00%
Hospitalization	11,933,094	10.84%	11,823,364	109,730	0.93%
Dental	493,401	0.45%	499,446	(6,046)	-1.21%
Other Benefits	322,500	0.29%	322,500	-	0.00%
Purchased Prof & Tech. Services	1,868,422	1.70%	1,685,531	182,891	10.85%
Purchased Property Services	3,332,248	3.03%	3,135,120	197,128	6.29%
Other Purchased Services	11,262,118	10.23%	10,706,013	556,105	5.19%
Supplies	1,619,676	1.47%	1,547,790	71,886	4.64%
Natural Gas, Electricity, Oil, Gas	1,349,798	1.23%	1,384,617	(34,819)	-2.51%
Textbooks	766,849	0.70%	148,191	618,658	417.47%
AV Material	318,086	0.29%	282,152	35,934	12.74%
Property	1,665,147	1.51%	973,128	692,019	71.11%
Other Objects	1,770,895	1.61%	1,930,774	(159,879)	-8.28%
Other Use of Funds	5,924,219	5.38%	5,575,096	349,123	6.26%
Total	110,103,941	100%	105,662,738	4,441,202	4.20%

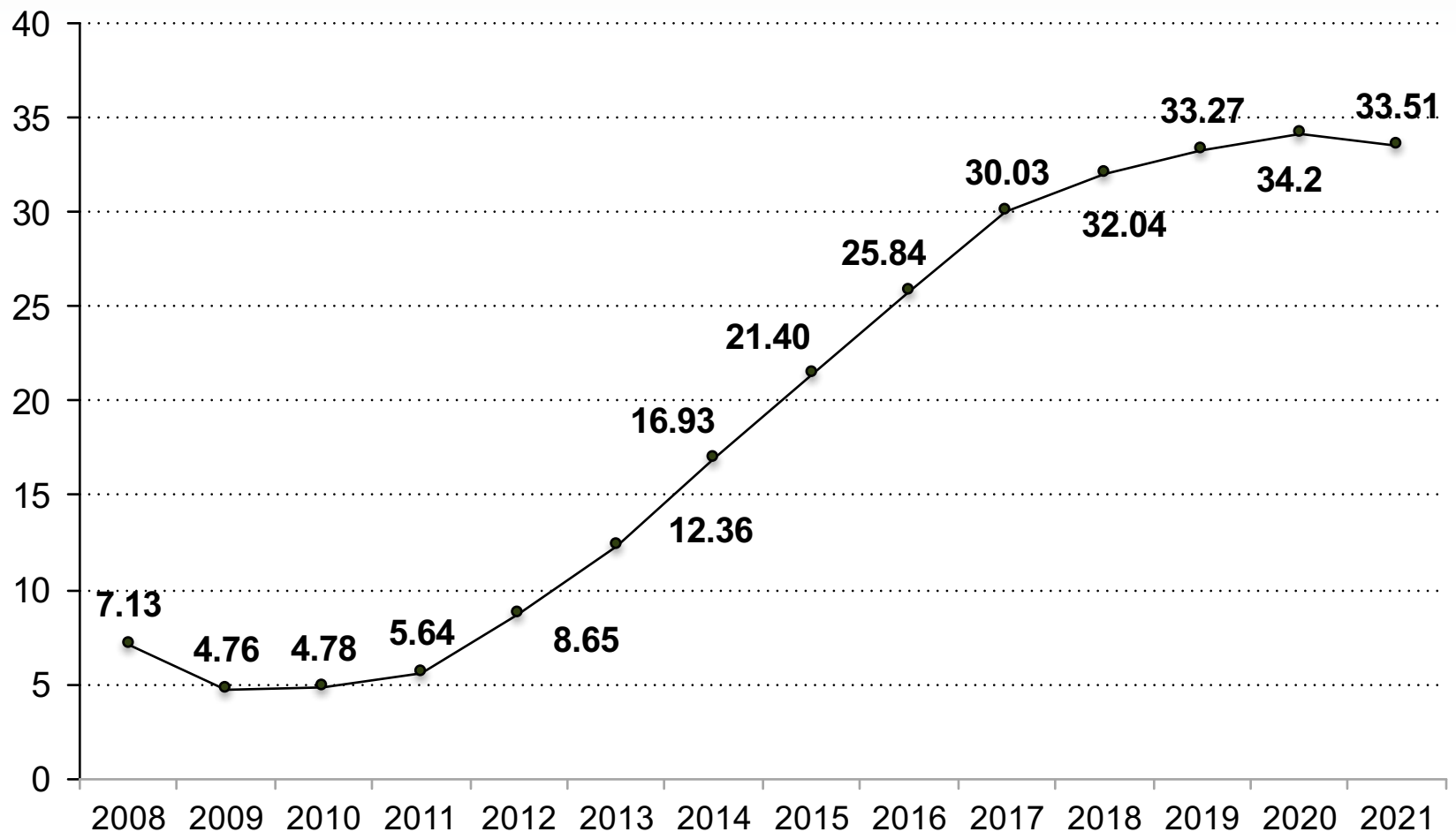
General Fund Object Code Comparison



Salaries	- 43.87%
Life	- 0.21%
Vision	- 0.05%
Social Security	- 3.35%
Retirement	- 12.89%
Graduate Credits	- 0.33%
Unemployment Compensation	- 0.33%
Workers' Compensation	- 0.27%
Hospitalization	- 10.84%
Dental	- 0.45%
Other Benefits	- 0.29%
Purchased Prof & Tech. Services	- 1.70%
Purchased Property Services	- 3.03%
Other Purchased Services	- 10.23%
Supplies	- 1.47%
Natural Gas, Electricity, Oil, Gas	- 1.23%
Textbooks	- 0.70%
AV Material	- 0.29%
Property	- 1.51%
Other Objects	- 1.61%
Other Use of Funds	- 5.38%

Discretionary Budget 12.82%

PSERS Historical & Projected Employer Contribution Rates

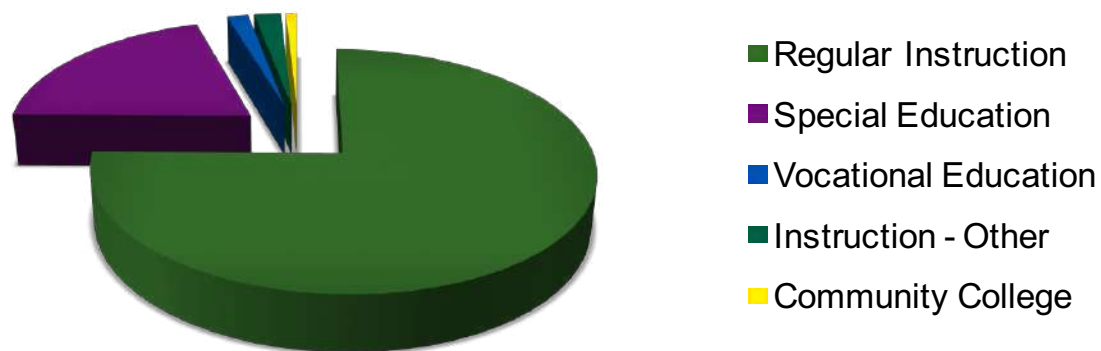


Curriculum



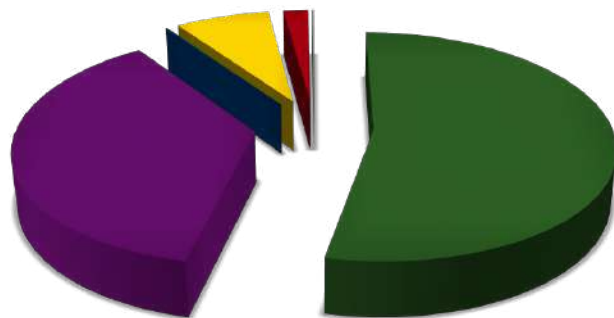
1000 Instruction

Function	Description	2016-17 Budget	2015-16 Budget	Change	% Inc. /Dec.
1100	Regular Instruction	52,110,323	50,164,773	1,945,550	3.88%
1200	Special Education	14,016,208	13,682,214	333,994	2.44%
1300	Vocational Education	1,146,034	1,062,523	83,511	7.86%
1400	Instruction - Other	1,449,400	1,461,946	(12,546)	-0.86%
1700	Community College	605,117	656,345	(51,228)	-7.81%
Total		69,327,082	67,027,801	2,299,281	3.43%



1100 Regular Instruction

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	27,825,202	27,806,517	13,144,848	18,685	0.07%
Benefits	19,213,552	17,999,532	8,901,475	1,214,020	6.74%
Purchased Prof. & Tech.	17,120	15,520	5,984	1,600	10.31%
Purchased Property Services	22,074	21,816	5,587	258	1.18%
Other Purchased Services	3,902,229	3,821,959	1,535,021	80,270	2.10%
Supplies	1,051,893	433,673	291,743	618,220	142.55%
Property	38,082	25,508	14,834	12,574	49.29%
Other Objects	40,171	39,953	11,523	218	0.55%
Total	52,110,323	50,164,478	23,911,015	1,945,845	3.88%



* Year-to-Date Figures as of February 2016



1100 Regular Instruction

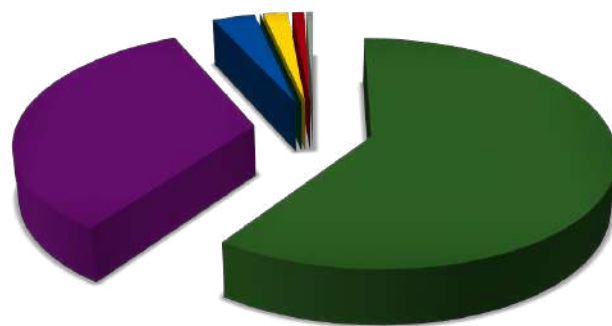
Category	Change	% Inc./Dec.	Impact
Salaries	\$18,685	0.07%	Reflects anticipated staffing needs
Benefits	\$1,214,020	6.74%	Reflects adjustments to insurance categories for actual enrollments and increases in the retirement rate and hospitalization
Purchased Prof. & Tech	\$1,600	10.31%	Reflects an increase in professional services at RL for Educational Systems Service
Purchased Property Services	\$258	1.18%	Reflects a slight increase in repair and maintenance costs in building budgets
Other Purchased Services	\$80,270	2.10%	Reflects an increase in tuition payments to other LEAs - \$100,000
Supplies	\$618,220	142.55%	Reflects an increase in textbooks
Property	\$12,574	49.29%	Reflects an increase in equipment replacement needs in building budgets
Other Objects	\$218	0.55%	Reflects an increase in professional memberships, dues, and fees

Special Education



1200 Special Education

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	7,906,764	8,034,047	3,869,391	(127,283)	-1.58%
Benefits	5,100,954	4,784,327	2,607,438	316,627	6.62%
Purchased Prof. & Tech.	699,405	498,666	267,448	200,740	40.26%
Purchased Property Services	3,500	3,500	618	-	0.00%
Other Purchased Services	183,887	195,450	128,867	(11,563)	-5.92%
Supplies	109,423	121,560	66,359	(12,137)	-9.98%
Property	11,550	44,165	6,642	(32,615)	-73.85%
Other Objects	725	500	-	225	45.00%
Total	14,016,208	13,682,214	6,946,763	333,994	2.44%



- Salaries
- Benefits
- Purchased Prof. & Tech.
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects

* Year-to-Date Figures as of February 2016

1200 Special Education

Category	Change	% Inc./Dec.	Impact
Salaries	(\$127,283)	-1.58%	Reflects contractual obligations
Benefits	\$316,627	6.62%	Reflects contractual obligations
Purchased Prof. & Tech.	\$200,740	40.26%	Increased cost for services at CAIU and Western PA School for the Deaf
Purchased Property Services	\$0	—	No change
Other Purchased Services	(\$11,563)	-5.92%	Reclassifying ESY Transportation expense to Function 2700
Supplies	(\$12,137)	-9.98%	Reflects decrease in supply requests
Property	(\$32,615)	-73.85%	Prior year include laptop replacements
Other Objects	\$225	45.00%	Reflects funds for professional organizations



1300 Vocational Education

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	1,146,034	1,062,523	796,892	83,511	7.86%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	1,146,034	1,062,523	796,892	83,511	7.86%

* Year-to-Date Figures as of February 2016

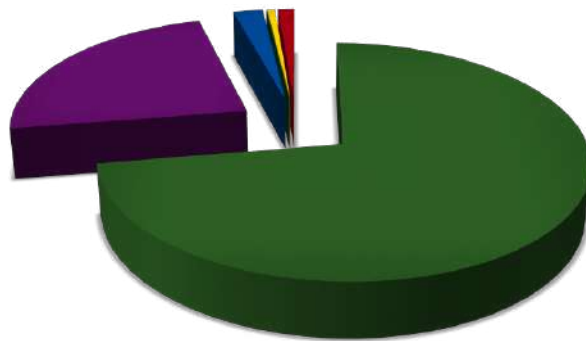


1300 Vocational Education

Category	Change	% Increase	Impact
Other Purchased Services	\$83,511	7.86%	District cost is based upon five year average daily membership

1400 Other Instruction

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	883,663	888,670	369,158	(5,007)	-0.56%
Benefits	458,413	441,114	201,928	17,299	3.92%
Purchased Prof. & Tech.	21,830	21,325	229	505	2.37%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	11,185	17,185	7,516	(6,000)	-34.91%
Supplies	74,308	78,237	14,755	(3,929)	-5.02%
Property	-	-	489	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	1,449,400	1,446,531	594,075	2,869	0.20%



* Year-to-Date Figures as of February 2016



1400 Other Instruction

Category	Change	% Decrease	Impact
Salaries	(\$5,007)	-0.56%	Reflects contractual obligations
Benefits	\$17,299	3.92%	Reflects contractual obligations
Services	\$505	2.37%	Reflects a slight increase in purchased services
Other Services	(\$6,000)	-34.91%	Reflects a decrease in tutoring
Supplies	(\$3,929)	-5.02%	Reflects a slight decrease in Title I and Title III supply budget



1700 Community College Education

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	605,117	656,345	385,345	(51,228)	-7.81%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	605,117	656,345	385,345	(51,228)	-7.81%

* Year-to-Date Figures as of February 2016

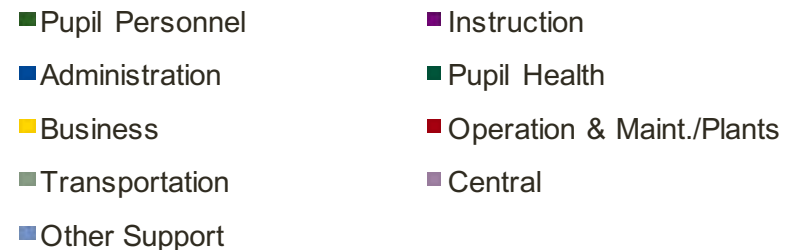
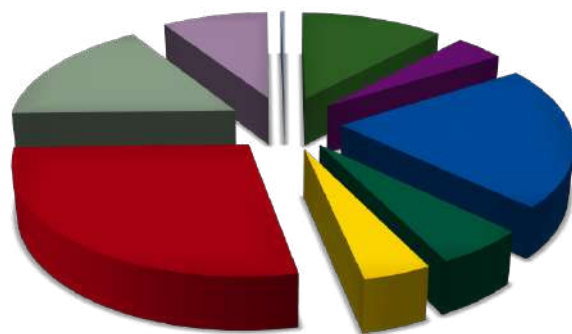


1700 Community College Education

Category	Change	% Decrease	Impact
Other Purchased Services	(\$51,228)	-7.81%	Decrease in the sponsorship for HACC

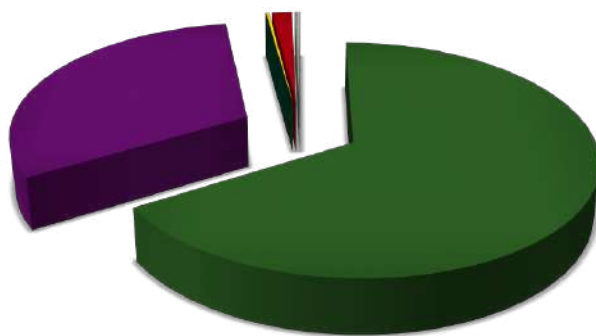
2000 Support Services

Function	Description	2016-17 Budget	2015-16 Budget	Change	% Inc. /Dec.
2100	Pupil Personnel	3,673,441	3,631,613	41,828	1.15%
2200	Instruction	1,245,557	1,074,932	170,625	15.87%
2300	Administration	6,497,871	6,295,814	202,057	3.21%
2400	Pupil Health	1,670,890	1,623,650	47,240	2.91%
2500	Business	1,246,478	1,238,625	7,853	0.63%
2600	Operation & Maint./Plants	8,553,893	8,187,039	366,854	4.48%
2700	Transportation	4,994,469	4,590,559	403,910	8.80%
2800	Central	2,714,954	2,463,245	251,709	10.22%
2900	Other Support	93,148	93,148	-	0.00%
Total		30,690,701	29,198,625	1,492,076	5.11%



2100 Pupil Personnel

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,192,680	2,233,691	1,036,792	(41,011)	-1.84%
Benefits	1,400,971	1,307,676	727,000	93,295	7.13%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	10,700	10,200	2,989	500	4.90%
Supplies	59,190	62,571	40,780	(3,381)	-5.40%
Property	9,800	17,475	7,977	(7,675)	-43.92%
Other Objects	100	-	-	100	0.00%
Total	3,673,441	3,631,613	1,815,538	41,828	1.15%



* Year-to-Date Figures as of February 2016

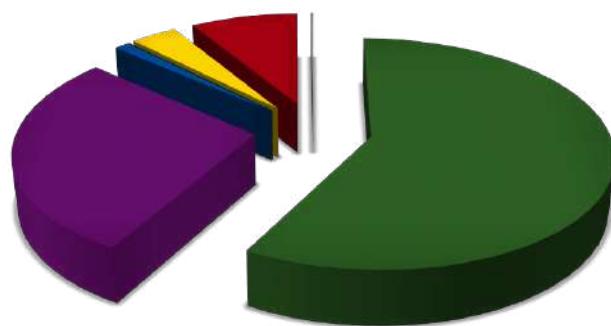


2100 Pupil Personnel

Category	Change	% Increase	Impact
Salaries	(\$41,011)	-1.84%	Reflects contractual obligations
Benefits	\$93,295	7.13%	Reflects contractual obligations
Other Purchased Services	\$500	4.90%	Reflects increased travel and conferences for counselors
Supplies	(\$3,381)	-5.40%	Reduction in Supply and Testing Expense
Equipment	(\$7,675)	-43.92%	Prior year included elementary counselor laptop replacement

2200 Instruction - Staff

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	635,741	593,783	260,386	41,958	7.07%
Benefits	429,169	334,085	162,722	95,084	28.46%
Purchased Prof. & Tech.	9,200	12,700	4,245	(3,500)	-27.56%
Purchased Property Services	50	50	-	-	0.00%
Other Purchased Services	58,576	41,154	11,983	17,422	42.33%
Supplies	109,060	91,410	49,215	17,650	19.31%
Property	3,761	1,750	-	2,011	114.91%
Other Objects	-	-	-	-	0.00%
Total	1,245,557	1,074,932	488,551	170,625	15.87%



* Year-to-Date Figures as of February 2016

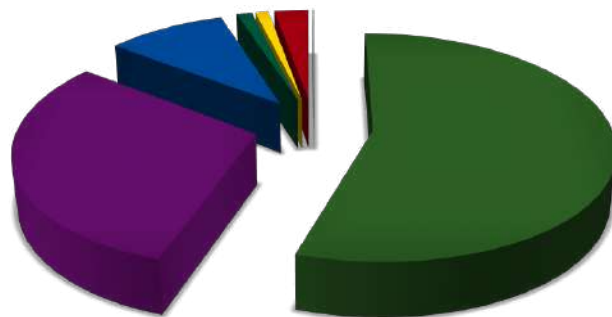


2200 Instruction - Staff

Category	Change	% Inc./Dec.	Impact
Salaries	\$41,958	7.07%	Reflects current administrative and support positions
Benefits	\$95,084	28.46%	Reflects an increase in the retirement rate and hospitalization
Purchased Prof. & Technical Services	(\$3,500)	-27.56%	Title program changes
Other Purchased Services	\$17,422	42.33%	Addition of professional development travel line item
Supplies	\$17,650	19.31%	Eduplanet and a slight increase in technical supplies
Property	\$2,011	114.91%	Purchase of white board skin roll, portable speaker, and wireless microphone

2300 Administration

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	3,480,281	3,376,859	2,016,997	103,422	3.06%
Benefits	2,069,732	2,000,145	1,169,756	69,587	3.48%
Purchased Prof. & Tech.	629,750	614,965	274,017	14,785	2.40%
Purchased Property Services	60,856	63,706	62,068	(2,850)	-4.47%
Other Purchased Services	75,839	61,570	29,945	14,269	23.18%
Supplies	169,255	171,829	48,514	(2,574)	-1.50%
Property	10,208	5,090	3,758	5,118	100.55%
Other Objects	1,950	1,650	980	300	18.18%
Total	6,497,871	6,295,814	3,606,035	202,057	3.21%



* Year-to-Date Figures as of February 2016

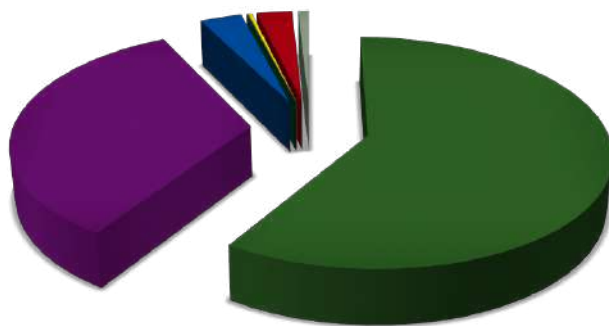


2300 Administration

Category	Change	% Inc./Dec.	Impact
Salaries	\$103,422	3.06%	Reflects current administrative and support positions
Benefits	\$69,587	3.48%	Reflects an increase in the retirement rate and hospitalization
Purchased Prof. & Technical Services	\$14,785	2.40%	Reflects an increase for clearances, safety co. expenses, and Ed. Admin. services
Purchased Property Services	(\$2,850)	-4.47%	Reduction in contracted services/copier contracts
Other Purchased Services	\$14,269	23.18%	Reflects an increase in tax collector's bonds and a slight increase in administrative travel
Supplies	(\$2,574)	-1.50%	Reflects a slight decrease in administrative supplies budget
Property	\$5,118	100.55%	Reflects the addition of printer replacement at New Cumberland; projector, Mimio, and white skins at Highland & Hillside
Other Objects	\$300	18.18%	Reflects the addition of a SWIS License Agreement at Allen

2400 Pupil Health

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	937,882	947,116	435,267	(9,234)	-0.97%
Benefits	609,258	557,854	263,189	51,404	9.21%
Purchased Prof. & Tech.	53,370	53,220	38,064	150	0.28%
Purchased Property Services	1,500	1,500	-	-	0.00%
Other Purchased Services	4,075	3,970	782	105	2.64%
Supplies	46,785	49,190	27,702	(2,405)	-4.89%
Property	18,020	10,800	5,505	7,220	66.85%
Other Objects	-	-	-	-	0.00%
Total	1,670,890	1,623,650	770,509	47,240	2.91%



- Salaries
- Benefits
- Purchased Prof. & Tech.
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects

* Year-to-Date Figures as of February 2016

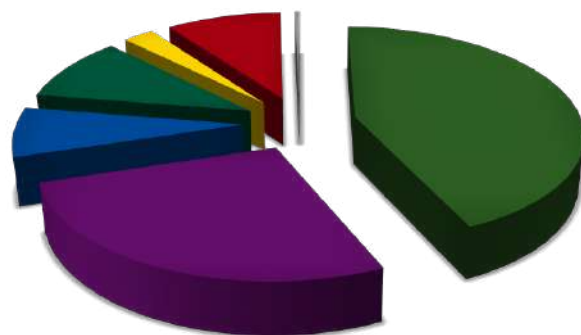


2400 Pupil Health

Category	Change	% Inc./Dec.	Impact
Salaries	(\$9,234)	-0.97%	Reflects current contractual salary obligations and current positions
Benefits	\$51,404	9.21%	Reflects an increase in the retirement rate and hospitalization
Purchased Prof. & Technical Services	\$150	0.28%	Reflects a slight increase in dental hygiene and nursing professional services
Purchased Property Services	\$0	—	No change
Other Purchased Services	\$105	2.64%	Reflects a slight increase in travel expense
Supplies	(\$2,405)	-4.89%	Reflects a slight decrease for supplies and software fees
Property	\$7,220	66.85%	Reflects the replacement of laptops for Health Room Nurses

2500 Business

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	539,873	534,605	317,760	5,268	0.99%
Benefits	335,313	339,628	196,367	(4,315)	-1.27%
Purchased Prof. & Tech.	92,000	88,300	76,073	3,700	4.19%
Purchased Property Services	122,092	121,592	73,278	500	0.41%
Other Purchased Services	32,500	32,000	10,007	500	1.56%
Supplies	120,000	118,500	35,599	1,500	1.27%
Property	3,700	3,700	140	-	0.00%
Other Objects	1,000	300	-	700	233.33%
Total	1,246,478	1,238,625	709,224	7,853	0.63%



* Year-to-Date Figures as of February 2016

2500 Business

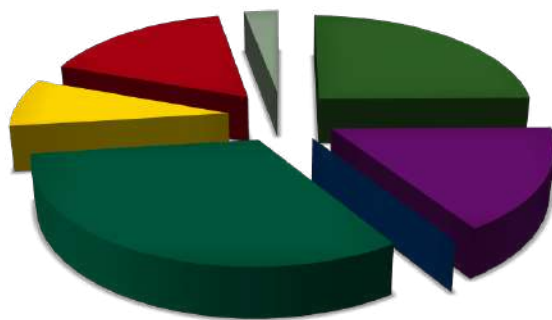
Category	Change	% Inc./Dec.	Impact
Salaries	\$5,268	0.99%	Reflects current administrative and support positions
Benefits	(\$4,315)	-1.27%	Reflects a decrease in hospitalization
Purchased Prof. & Technical Services	\$3,700	4.19%	Slight increase in professional services
Purchased Property Services	\$500	0.41%	Reflects an increase in repair costs and duplication services
Other Purchased Services	\$500	1.56%	Reflects an increase in duplication services
Supplies	\$1,500	1.27%	Reflects an increase in the supply budget request
Property	\$0	—	No change
Other Objects	\$700	233.33%	Reflects increase in dues and fees

Operation & Maintenance



2600 Operation & Maintenance

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	2,123,878	2,174,110	1,132,072	(50,232)	-2.31%
Benefits	1,377,173	1,419,800	807,102	(42,627)	-3.00%
Purchased Prof. & Tech.	900	900	-	-	0.00%
Purchased Property Services	2,740,926	2,520,056	1,327,299	220,870	8.76%
Other Purchased Services	649,116	571,541	559,118	77,575	13.57%
Supplies	1,410,275	1,409,692	1,136,529	583	0.04%
Property	251,625	90,940	70,321	160,685	176.69%
Other Objects	-	-	-	-	0.00%
Total	8,553,893	8,187,039	5,032,441	366,854	4.48%



- Salaries
- Benefits
- Purchased Prof. & Tech.
- Purchased Property Services
- Other Purchased Services
- Supplies
- Property
- Other Objects

* Year-to-Date Figures as of February 2016



2600 Operation & Maintenance

Category	Change	% Inc./Dec.	Impact
Salaries	(\$50,232)	-2.31%	Reflects current staffing
Benefits	(\$42,627)	-3.00%	Reflects contractual agreements
Purchased Prof. & Technical Services	\$0	—	No change
Purchased Property Services	\$220,870	8.76%	Reflects an increase in contracted services
Other Purchased Services	\$77,575	13.57%	Reflects an increase to the general liability insurance
Supplies	\$583	0.04%	Reflects a slight increase in natural gas and supplies
Property	\$160,685	176.69%	Purchase of snow removal equipment, café tables, mowers, truck, generators, tools, chairs, fencing



Operations & Maintenance

Heating Oil Costs

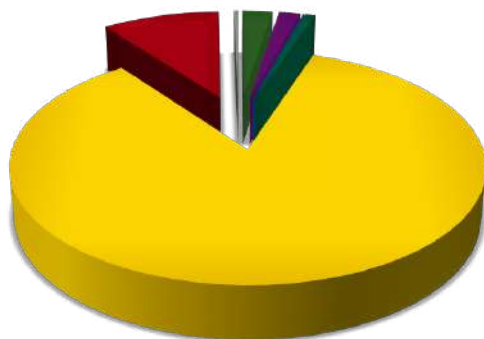
School Year	Cost Per Gallon		Total Budget
	York	Cumberland	
2011-2012	3.20	3.20	\$1,096,448
2012-2013	2.75	2.75	\$1,188,050
2013-2014	2.98	2.98	\$1,006,346
2014-2015	3.02	3.02	\$970,972
2015-2016	2.06	2.06	\$739,824
2016-2017	2.06	2.06	\$601,185

Transportation



2700 Transportation

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	126,292	120,665	71,969	5,627	4.66%
Benefits	90,178	79,739	65,536	10,439	13.09%
Purchased Prof. & Tech.	2,300	2,300	-	-	0.00%
Purchased Property Services	44,000	53,500	32,276	(9,500)	-17.76%
Other Purchased Services	4,223,824	3,875,145	1,394,250	348,679	9.00%
Supplies	490,875	453,410	425,994	37,465	8.26%
Property	17,000	5,800	5,589	11,200	193.10%
Other Objects	-	-	-	-	0.00%
Total	4,994,469	4,590,559	1,995,614	403,910	8.80%



* Year-to-Date Figures as of February 2016



2700 Transportation

Category	Change	% Inc./Dec.	Impact
Salaries	\$5,627	4.66%	Reflects current staff
Benefits	\$10,439	13.09%	Reflects current staff
Purchased Prof. & Technical Services	\$0	—	No change
Purchased Property Services	(\$9,500)	-17.76%	Reflects a decrease in the repair and maintenance line items
Other Purchased Services	\$348,679	9.00%	Reflects an increase in contracted transportation costs
Supplies	\$37,465	8.26%	Reflects an increase in the cost of parts
Property	\$11,200	193.10%	Replacement of bay four rear lift



Transportation

Fuel Costs

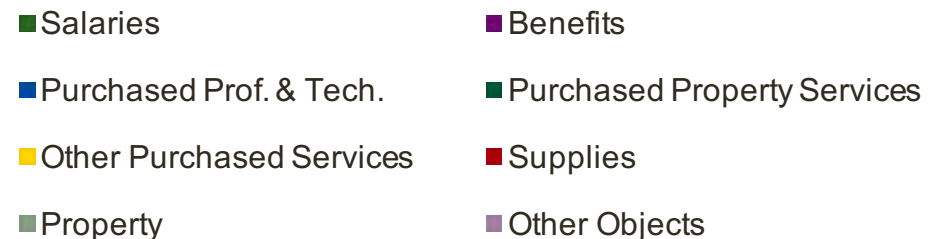
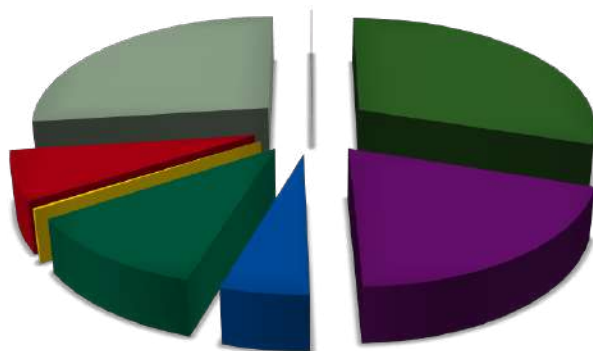
School Year	Cost Per Gallon		Total Budget
	Gas	Diesel	
2011-2012	2.84	3.00	\$657,660
2012-2013	2.56	2.91	\$843,547
2013-2014	2.76	3.02	\$715,218
2014-2015	2.78	3.04	\$705,450
2015-2016	1.81	2.14	\$430,510
2016-2017	2.00	2.25	\$451,375

Technology & Media Services



2800 Central Support Services

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	816,637	751,906	442,397	64,731	8.61%
Benefits	528,868	478,519	308,159	50,349	10.52%
Purchased Prof. & Tech.	136,545	146,745	135,910	(10,200)	-6.95%
Purchased Property Services	301,500	314,200	250,247	(12,700)	-4.04%
Other Purchased Services	6,500	6,000	3,818	500	8.33%
Supplies	190,854	185,625	174,325	5,229	2.82%
Property	732,800	579,000	352,157	153,800	26.56%
Other Objects	1,250	1,250	830	-	0.00%
Total	2,714,954	2,463,245	1,667,843	251,709	10.22%



* Year-to-Date Figures as of February 2016



2800 Central Support Services

Category	Change	% Inc./Dec.	Impact
Salaries	\$64,731	8.61%	Salary adjustments based on current staff
Benefits	\$50,349	10.52%	Reflects an increase in the retirement rate and hospitalization
Purchased Prof. & Technical Services	(\$10,200)	-6.95%	Reflects a decrease due to completion of eFinance upgrade
Purchased Property Services	(\$12,700)	-4.04%	Reflects a decrease due to completion of eFinance upgrade
Other Purchased Services	\$500	8.33%	
Supplies	\$5,229	2.82%	Reflects an increase in educational software costs
Property	\$153,800	26.56%	Student mobile devices & carts, middle school Mac labs, Mimio, server & printer replacements, data center upgrades, high school access points



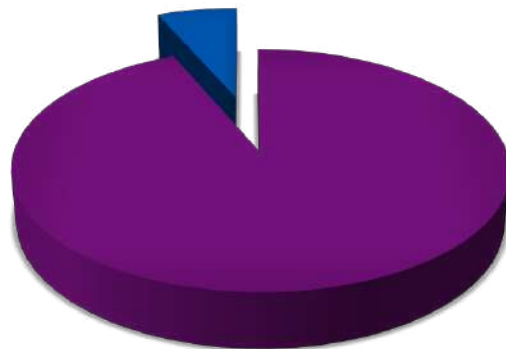
2900 Other Support Services

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	93,148	93,148	93,148	-	0.00%
Supplies	-	-	-	-	0.00%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	93,148	93,148	93,148	-	0.00%

* Year-to-Date Figures as of February 2016

3000 Operation of Noninstructional Services

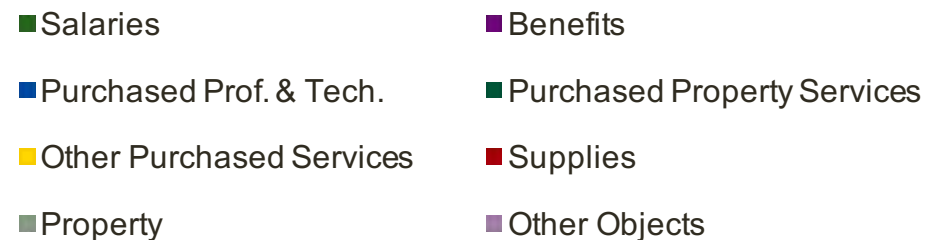
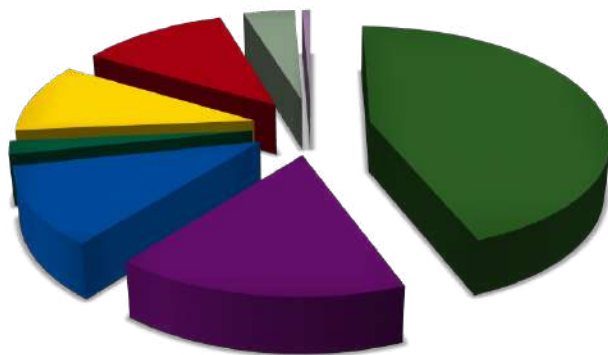
Function	Description	2016-17 Budget	2015-16 Budget	Change	% Inc. /Dec.
3100	Food Services	-	-	-	0.00%
3200	Student Activities	1,868,571	1,748,860	119,711	6.85%
3300	Community Service	88,019	113,646	(25,627)	-22.55%
Total		1,956,590	1,862,506	94,084	5.05%



- Food Services
- Student Activities
- Community Service

3200 Student Activities

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	824,890	824,890	345,209	-	0.00%
Benefits	309,100	233,104	88,509	75,996	32.60%
Purchased Prof. & Tech.	206,002	230,890	58,409	(24,888)	-10.78%
Purchased Property Services	35,750	35,200	-	550	1.56%
Other Purchased Services	184,388	182,823	17,965	1,565	0.86%
Supplies	219,491	180,253	16,331	39,238	21.77%
Property	76,100	50,000	-	26,100	52.20%
Other Objects	12,850	11,700	7,297	1,150	9.83%
Total	1,868,571	1,748,860	533,720	119,711	6.85%



* Year-to-Date Figures as of February 2016



3200 Student Activities

Category	Change	% Inc./Dec	Impact
Salaries	\$0	—	No change
Benefits	\$75,996	32.60%	Increase in retirement rate
Purchased Prof. & Technical Services	(\$24,888)	-10.78%	Reflects decrease in overall professional/technical services
Purchased Property Services	\$550	1.56%	Reflects repairs and maintenance for music/athletics
Other Purchased Services	\$1,565	0.86%	Reflects increase in transportation expense
Supplies	\$39,238	21.77%	Reflects increase for AT supplies, athletics, marching band, musical, etc.
Equipment	\$26,100	52.20%	Reflects equipment replacement for field hockey, golf, basketball, softball, swimming, and band
Other Objects	\$1,150	9.83%	Reflects increase in dues and fees

3300 Community Services

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	7,277	23,931	5,746	(16,654)	-69.59%
Benefits	2,742	8,015	1,896	(5,273)	-65.79%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	75,000	75,000	-	-	0.00%
Supplies	3,000	6,700	746	(3,700)	-55.22%
Property	-	-	-	-	0.00%
Other Objects	-	-	-	-	0.00%
Total	88,019	113,646	8,388	(25,627)	-22.55%

* Year-to-Date Figures as of February 2016



3300 Community Services

Category	Change	% Inc./Dec.	Impact
Salaries	(\$16,654)	-69.59%	Incomplete Title I Budget
Benefits	(\$5,273)	-65.79%	Incomplete Title I Budget
Other Purchased Services	\$0	—	No change
Supplies	(\$3,700)	-55.22%	Incomplete Title I Budget



4000 Facilities Acquisition

Function	Description	2016-17 Budget	2015-16 Budget	Change	% Inc. /Dec.
4200	Site	439,000	86,000	353,000	410.47%
4600	Property	53,500	53,000	500	0.94%
Total		492,500	139,000	353,500	254.32%



4200-4600 Facilities Acquisition

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Salaries	-	-	-	-	0.00%
Benefits	-	-	-	-	0.00%
Purchased Prof. & Tech.	-	-	-	-	0.00%
Purchased Property Services	-	-	-	-	0.00%
Other Purchased Services	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Property	492,500	139,000	63,118	353,500	254.32%
Other Objects	-	-	-	-	0.00%
Total	492,500	139,000	63,118	353,500	254.32%

* Year-to-Date Figures as of February 2016

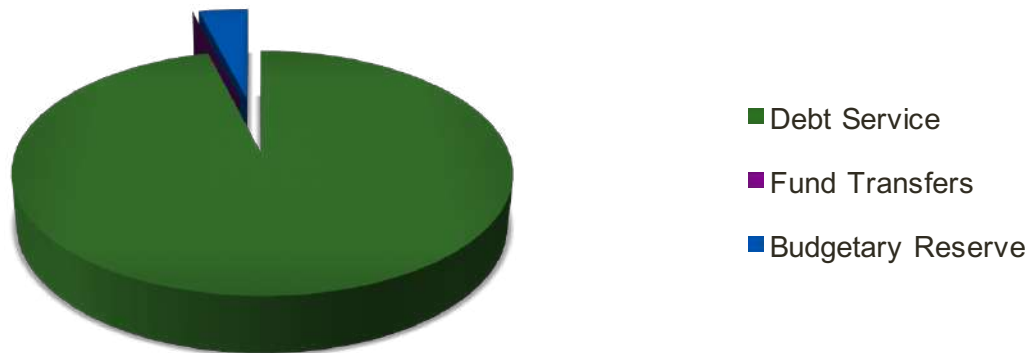


4000 Facilities Acquisition

Category	Change	% Increase	Impact
Building Improvements	\$353,500	254.32%	Roof Replacement - Fairview Window Replacement - Red Mill Recondition Restrooms - Cedar Cliff CCTV System Upgrade

5000 Other Expenditures & Financing

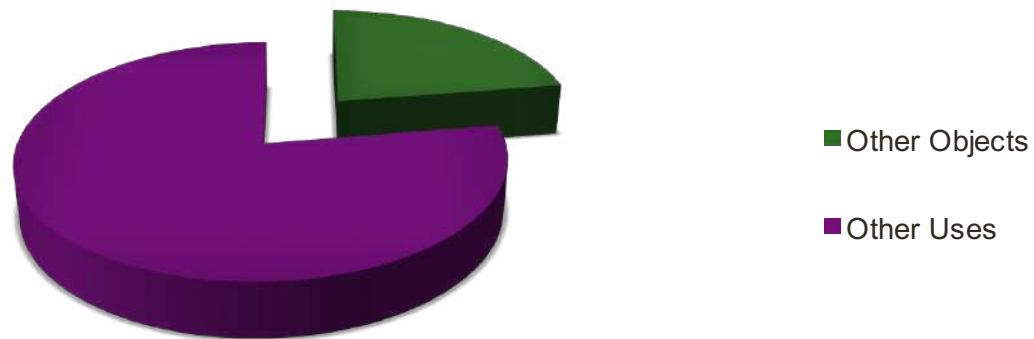
Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Debt Service	7,337,068	7,150,517	6,402,503	186,551	2.61%
Fund Transfers	-	-	-	-	0.00%
Budgetary Reserve	300,000	300,000	-	-	0.00%
Total	7,637,068	7,450,517	6,402,503	186,551	2.50%



* Year-to-Date Figures as of February 2016

5100-5200-5900 Other Financing Uses

Description	2016-17 Budget	2015-16 Budget	2015-16 Year-to-Date*	Budget to Budget	% Inc. /Dec.
Other Objects	1,712,849	1,875,421	830,302	(162,572)	-8.67%
Other Uses	5,924,219	5,575,096	5,572,201	349,123	6.26%
Total	7,637,068	7,450,517	6,402,503	186,551	2.50%



* Year-to-Date Figures as of February 2016



5100 Debt Services

5200 Fund Transfers

Category	Change	% Inc./Dec.	Impact
Other Objects	(\$162,572)	-8.67%	Amount budgeted is based on the current debt service payment schedule
Other Uses	\$349,123	6.26%	Amount budgeted is based on the current debt service payment schedule



Current Status

2016-2017 Expenditures

Expenditure Budget as of March 4, 2016	\$110,103,941
-------------------------------------------	---------------

2016-2017 Revenues

Revenue Budget (to include 2.4% Base Index)	\$108,389,983
------------------------------------------------	---------------

Difference (Revenue to Expenditures) as of March 4, 2016 = -1,713,958

2015-2016 Capital Reserve Analysis

Balance as of January 2016	\$4,069,890
Transfer from General Fund	\$4,000,000

June 30, 2016 Estimated Ending Balance	\$8,069,890
---------------------------------------------------	--------------------

2015-2016 Fund Balance

2015-2016 Beginning Fund Balance	\$15,045,917
Fund Balance Used to Balance 2015-16 Budget	-1,723,177
Committed/Assigned Funds	-2,714,496
Transfer to Capital Reserve (December 14, 2015)	-4,000,000

June 30, 2015 Ending Fund Balance	\$6,608,244
----------------------------------------------	--------------------