

2015-16

Superintendent's

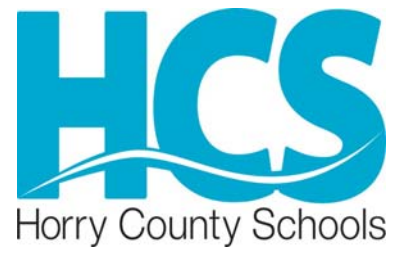
Comprehensive Budget



Dr. Rick Maxey
Acting Superintendent of Schools

May 11, 2015

INTRODUCTORY SECTION	PAGE
Table of Contents.....	I
I. OVERVIEW OF COMPREHENSIVE BUDGET	
Summary of the 2015-16 Proposed Budget	
<i>All Funds</i>	1
Revenue Changes FY 2016	
<i>All Funds</i>	10
II. BUDGET SUMMARY SECTION	
Combined Budget Statement	
<i>All Funds</i>	18
Combined Budget Statement	
<i>All Governmental Funds</i>	19
Combined Budget Statement	
<i>All Non-Governmental Funds</i>	20
Comparative Budget Summary	
<i>General Fund</i>	21
III. BUDGETED REVENUES AND OTHER FINANCING SOURCES SECTION	
Comprehensive Budgeted Revenues and Other Financing Sources	
<i>All Funds</i>	23
Comprehensive Budgeted Revenues and Other Financing Sources	
<i>By Fund</i>	31
Comparative Budgeted Revenues and Other Financing Sources	
<i>General Fund</i>	35
IV. BUDGETED EXPENDITURES AND OTHER FINANCING USES SECTION	
Comprehensive Budgeted Expenditures and Other Financing Uses	
<i>All Funds</i>	36
Comprehensive Budgeted Expenditures and Other Financing Uses	
<i>By Fund</i>	65
V. SUPPLEMENTAL SECTION	
IN\$ITE (Financial Analysis Model)	86



Overview of Comprehensive Budget

Summary of the 2015-16 Proposed Budget

The 2015-16 comprehensive budget as proposed by the administration represents months of involvement by various stakeholders. This budget incorporates the parameters established by the Board of Education for the 2015-16 fiscal year:

- ✚ The District will comply with all applicable State and/or Federal laws and regulations.
- ✚ Resources will support the District's vision to be a premier world-class school system in which every student acquires an excellent education.
- ✚ The District will provide the curriculum programs and instructional support which have been proven to be effective for students, with a primary emphasis on literacy.
- ✚ The District must provide the instructional support essential to meet the State and Local accountability goals.
- ✚ The District must provide resources for unfunded mandates.
- ✚ The support services and operational aspects of the District will be maintained such that the essential services provided to students and staff will be continued.
- ✚ The District will identify funding sources for new programs and/or initiatives.

The District expects to serve approximately 1,221 new students when school begins in August. Funding is included in the budget to accommodate the instructional needs of these students as well as to provide services to newly identified special needs, gifted, and non-English speaking students.

The District will incur additional operating expenses for the 2015-16 fiscal year. These include increases in retirement, health insurance, and other fixed costs. Additionally, the 2015-16 funding plan incorporates a 2% salary increase for all eligible employees.

The 2015-16 funding plan also includes the third year of the Personalized Digital Learning Initiative. The initiative, which is a major addition in the district's "tool kit" to provide differentiated instruction, will place devices in the hands of all 5th grade students.

Although there is always a great deal of uncertainty regarding State funding, it was fortunate that the House Ways & Means Committee approved the continuation of the proviso regarding the imputation of 4% property in the calculation of the index of tax paying ability (ITA). This action allowed the District to develop a more pragmatic approach for sharing information to the Board regarding the state of the 2015-16 budget. The full House is also in support of the proviso and we expect that the Senate will concur.

Revenue projections are generally based on the House version of the state budget, where appropriate. Otherwise, projections are based on the current year allocations. Property tax revenues have seen a modest increase for the past several years. The 2015-16 funding plan anticipates that this growth will continue next year.

ACT 388 limits millage increases to the percent of growth in CPI and the population growth of the County. Based on information received from the South Carolina Budget and Control Board, the CPI is 1.62% and the population increase for the County is 3.21%. Under this statute, the District cannot exceed a 4.83% or 5.9 mill increase for operations.

The district administration is pleased to provide to the Board of Education the comprehensive budget for 2015-16. This budget does not include a millage increase for operations or debt service.

The 2015-16 General Fund budget proposes to utilize \$8.4 million of the unassigned fund balance. The projected fund balance at June 30, 2015 for the General Fund is expected to be \$86 million. This amount maintains the Board established minimum of 15% and provides adequate reserves for 2015-16.

This budget allows the District to continue the significant progress in academic achievement and addresses the instructional and operational needs of serving a growing student population.



Budget Facts

Comparing Last Year with This Year

Expenditures	<u>2014-15</u>	<u>2015-16</u>	<u>Change</u>
General Fund	\$355,683,795	\$373,404,013	\$17,720,218
Special Revenue Fund	32,402,224	32,847,676	445,452
Education Improvement Act Fund	24,850,137	23,607,459	(1,242,678)
Food Service Fund	22,316,308	22,275,307	(41,001)
Pupil Activity Fund	6,767,399	7,497,737	730,338
Total Operations	442,019,863	459,632,192	17,612,329
Debt Service Fund	71,487,012	72,914,770	1,427,758
School Building Fund	49,622,225	122,541,190	72,918,965
Total Capital	121,109,237	195,455,960	74,346,723
Comprehensive Budget (total)	\$563,129,100	\$655,088,152	\$91,959,052
Millage required for General Fund	123.1 mills	123.1 mills	No change
Millage required for Debt Service	10.0 mills	10.0 mills	No change
Total millage required	133.1 mills	133.1 mills	No change
Student enrollment	40,224*	41,445	1,221

*Actual 2014-15 45-day average daily membership for K-12

General Fund

For fiscal year 2015-16, the proposed budget for the General Fund of the School District is \$373,404,013. Approximately 54.2% of the revenue to support this fund is generated locally through property taxes, Medicaid reimbursements, and other local revenue. 42.8% of the revenue is generated from the State in the form of EFA payments, reimbursement for local property tax relief, and employer contributions for fringe benefits. The remaining 3% is generated from other financing sources in the form of EIA teacher salary supplements, transfers from other funds, and federal revenue in the form of JROTC reimbursement.

The expenditure side of this budget supports salaries and benefits for 3,262.5 professional positions and 1,617.3 classified positions. 86.1% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 13.9% is committed to the purchase of supplies, materials, utilities, technology, the payment to public charter schools, and other operational expenditures.

The per pupil expenditure for the Horry County Schools from the General Fund is approximately \$9,010, which is an increase over the 2014-15 amount of \$8,843. This budget will support the education of approximately 41,445 K-12 students.

Expenditure changes include:

End Result 2- Literacy and Numeracy. Each student will achieve mastery of established performance standards in Literacy and Numeracy.

- Staffing for 1,221 new students \$5,051,088
- **Operational Expectation OE-5 Financial Planning**
- 2% salary increase for all regular employees \$4,960,979
- Increase in group health insurance 927,180
- Increase in employer retirement rate 531,019
- Charter school enrollment increase 604,877

Operational Expectation OE-7 Asset Protection

- Increase in utilities \$387,821
- Increase in maintenance service contracts 676,388
- Increase in property insurance 72,966

Operational Expectation OE-10 Instructional Program

- Personalized digital learning initiative for 5th grade \$557,777
- ESOL support (11 teachers and 1 coach) 886,416
- Expand Dual Credit/Technical Scholars program 110,000
- New Tech High School initiative 133,600

Other

- Additional days for clerical assistance at the school level \$250,000
- School based technology support staff (middle and secondary) 850,011
- Athletic supplements and additional days 201,898
- Total funding shift from the Special Revenue Fund for K-5 enhancement 1,193,896

Special Revenue Fund

For fiscal year 2015-16, the proposed budget for the Special Revenue Fund of the School District is \$32,847,676. Approximately 5.4% of the revenue to support this fund is generated locally through after school childcare programs. 16.8% of the revenue is generated from the State in the form of various initiatives including: K-12 technology initiative, digital instruction materials, and student health and fitness. 77.4% of the revenue is generated from federal grants which provide funding in the form of Title I, IDEA (Individuals with Disabilities Education Act), improving teacher quality, and other various supplementary programs. The remaining .4% is generated from other financing sources in the form of transfers for athletic support and in kind services.

The expenditure side of this budget supports salaries and benefits for 174.9 professional positions and 166.9 classified positions. 68% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 32% is committed to the purchase of supplies, materials, technology, equipment, and the payment of indirect cost charges to the General Fund. Due to the nature of special revenue funds, expenditures must supplement NOT supplant the regular education program.

It is important to note that Horry County Schools did not receive the funding during the 2014-2015 school year that it anticipated for reading coaches. The District and the former State Department of Education (SDE) administration that was in office last fall could not agree on the training specifics for these positions. The Read to Succeed legislation stated that districts had the option of partnering with institutions of higher education for the necessary training for the coaches to earn certification; however, the former SDE administration placed an additional requirement that would have resulted in reading coaches having to travel to Columbia periodically for training. The SDE did not provide for reimbursement for the travel, nor would they make any of the concessions that Horry County Schools requested. The District is in conversation with the new administration at the SDE to revisit this matter for the 2015-2016 school year

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

- 2% salary increase for all regular employees \$277,066
- Increase in group health insurance 63,077
- Increase in employer retirement rate 31,470

Operational Expectation OE-10 Instructional Program

• Targeted assistance for exceptional students	\$178,438
• Targeted assistance for students in identified socio/economic areas and/or geographic clusters	901,498
• Technology funds	549,228
• Digital instructional materials	659,592
• Reading coaches	(940,950)
• Total funding shift for K-5 Enhancement	(1,193,896)

Education Improvement Act Fund

For fiscal year 2015-16 the proposed budget for the Education Improvement Act Fund of the School District is \$23,607,459.

The expenditure side of this budget supports salaries and benefits for 89 professional positions and 46.5 classified positions. 56.4% of the entire operational budget is dedicated to employee compensation (salaries and benefits). An additional 30.9% is transferred to the General Fund as EIA teacher salary increase. The remaining 12.7% is committed to the purchase of supplies, materials, technology, and equipment. Due to the nature of these funds, each program has specific guidelines regarding allowable utilization.

Aid to Districts – ~~Special Education~~ Funds were allocated to school districts due to the State's failure to meet the Federal Maintenance of Effort (MOE) requirements under IDEA. The State legislature had to provide an additional \$36.2 million in the 2011-12 budget to make up the reduction from the US Department of Education. For 2014-15, the State ~~did~~ *has* not allocated funds under this proviso to school districts *as the state levels of spending for Special Education funding are adequate to meet the MOE requirements at the state level* and the 2015-16 budget indicates that there is no projection or allocation at this time.

Expenditure changes include:

Operational Expectation OE-5 Financial Planning

• 2% salary increase for all regular employees	\$136,197
• Increase in group health insurance	30,183
• Increase in employer retirement rate	14,743

Other

• Increase in transfer to General Fund for teacher salaries/fringe	\$417,479
• Elimination of funding for Aid to Districts – Special Education (MOE)	(2,474,083)
• Aid to Districts	775,663

Debt Service Fund

For fiscal year 2015-16, the proposed budget for the Debt Service Fund of the School District is \$72,917,770. Included in the total expenditures are transfers to the School Building Fund for direct payments for the existing **approved** Capital Improvement Projects, Classroom Technology, Devices and Hardware for the Personalized Digital Learning Initiative, and the Short-term Facilities Plan. The Debt Service Fund is established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The following table shows the principal and interest payments for existing debt plus the projected issuance of a \$75,000,000 8% General Obligation Bond in the spring of 2016.

	Balance 6/30/15	Additions	Sept 15 Payments	March 16 Payments	Total FY 2016	Balance 6/30/16
\$125M 9/01/06A (Referendum)	1,560,000					-
<i>Principal</i>				1,560,000	1,560,000	
<i>Interest</i>			39,000	39,000	78,000	
\$45M 10/30/07B (Referendum)	12,705,000					10,905,000
<i>Principal</i>				1,800,000	1,800,000	
<i>Interest</i>			308,625	308,625	617,250	
\$43.33M Refunding 2010A (Referendum)	30,500,000					25,985,000
<i>Principal</i>				4,515,000	4,515,000	
<i>Interest</i>			762,500	762,500	1,525,000	
\$54.965M Refunding 2011A (Referendum)	43,480,000					37,805,000
<i>Principal</i>			-	5,675,000	5,675,000	
<i>Interest</i>			1,087,000	1,087,000	2,174,000	
\$59.455M Refunding 2012A (Ref 2005A)	54,355,000					51,685,000
<i>Principal</i>				2,670,000	2,670,000	
<i>Interest</i>			1,123,788	1,123,788	2,247,576	
\$14.745M Refunding 2012B (Ref 2003AB)	5,205,000					-
<i>Principal</i>				5,205,000	5,205,000	
<i>Interest</i>			130,125	130,125	260,250	
\$110.81M Refunding 2015A (Ref 2006A)	110,810,000					110,375,000
<i>Principal</i>				435,000	435,000	
<i>Interest</i>			2,492,421	2,324,538	4,816,959	
\$32.97M Refunding 2015B (Ref 2007AB)	32,970,000					32,970,000
<i>Principal</i>					-	
<i>Interest</i>			653,998	779,600	1,433,598	
\$75M 2016A	-	75,000,000				75,000,000
<i>Principal</i>			-	-	-	
<i>Interest</i>				2,654,000	2,654,000	
	291,585,000	75,000,000	6,597,457	31,069,176	37,666,633	344,725,000

School Building Fund

For fiscal year 2015-16, the proposed budget for the School Building Fund of the School District is \$122,541,190. As projects in the School Building Fund may span multiple years, this budget reflects the projected expenditures for the 2015-16 year. The major initiatives include the launch of major construction projects in the Short-term Facilities Plan and the continuation of various capital improvement and technology projects.

Operational Expectation OE-13 Facilities

• New Intermediate School for St. James Area	\$12,408,756
• New Middle School for Socastee Area	12,419,404
• New Middle School for Carolina Forest Area	14,700,000
• New Myrtle Beach Middle School	14,680,911
• Replacement for Socastee Elementary School	10,349,000
• Renovation to North Myrtle Beach High School	4,000,000
• Addition to North Myrtle Beach Middle School	1,495,787
• New Alternative School	916,823
• Addition to Midland Elementary School	2,192,981
• Support Space and Building Modifications	5,597,410
• Sustainment Projects	7,197,723
• Emergency Maintenance Repair	1,000,000
• Equipment	500,000
• Construction Management	2,181,919
• 2015-16 Classroom Technology and Laptop Initiative	3,100,000
• Devices and Infrastructure for the PDL Initiative	6,000,000
• Current Technology Initiatives	9,388,821
• Canopy Projects	1,128,363
• Current Capital Improvement Projects	2,361,530
• Contingency for Future ERP System Upgrades	7,030,859
• Contingency	3,890,903



Food Service Fund

The Food Service Budget is housed in a completely separate fund and is totally self-sufficient. Revenue is generated from charges for breakfasts and lunches along with federal reimbursement. For fiscal year 2015-16, the proposed budget for the Food Service Fund of the School District is \$22,275,307

The expenditure side of this budget supports salaries and benefits for 2 professional positions and 339.5 classified positions. 51.3% of the entire operational budget is dedicated to employee compensation (salaries and benefits). The remaining 48.7% is committed to the purchase of supplies, food, and the payment of indirect cost charges to the General Fund. Continuing for 2015-16, the Food Service Fund will account for all fringe benefit costs with the General Fund providing funding for the excess cost.

Operational Expectation OE-5 Financial Planning

• Reduction of 9.0 cafeteria workers & changes in employee hours	(\$339,023)
• 2% salary increase for all regular employees	145,806
• Increase in group health insurance	63,536
• Increase in employer retirement rate	18,229
• Increase in food purchases and supplies	51,052
• Increase in equipment purchases	78,000
• Decrease in indirect cost transfer to General Fund	(57,801)

Pupil Activity Fund

The Pupil Activity Fund Budget is a fiduciary fund which is an expendable trust fund used to account for assets held by the District in a trustee capacity. These funds generally belong to the individual schools or their student bodies and are not available for general use by the District. For fiscal year 2015-16, the proposed budget for the Pupil Activity Fund of the School District is \$7,458,457



Revenue Changes 2015-16

GENERAL FUND: \$15,538,709

Local Revenue: \$4,939,494

\$4,263,188	Ad Valorem Taxes	<ul style="list-style-type: none">Includes current and delinquent taxes. Projected value of a mill for 2015-16 is \$1,462,832.
(\$39,451)	Penalties on Taxes	<ul style="list-style-type: none">Based on 2014-15 projected revenue.
\$314,711	Revenue in Lieu of Taxes (MCBP)	<ul style="list-style-type: none">Based on 2014-15 projected revenue. This is revenue received from the Multicounty Business Park in Lieu of Taxes.
\$18,682	Interest on Investments	<ul style="list-style-type: none">Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.
\$273,090	Medicaid Reimbursement	<ul style="list-style-type: none">Based on reimbursement billing for 2014-15. Program includes nursing, WRAP, and other billable services. Total Medicaid revenue reflects the gross reimbursement for billable services. The State recoups a 29.92% required match.
\$109,274	Other Local Revenues	<ul style="list-style-type: none">Based on 2013-14 audited revenues.

Intergovernmental Revenue: (\$30,014)

(\$30,014)	Payments From Other Gov Units	<ul style="list-style-type: none">Revenue received for services rendered to students from other school districts. Based on 2014-15 projected revenue.
------------	-------------------------------	---

State Revenue: \$10,293,600

\$145,413	Restricted Grants	<ul style="list-style-type: none"> Handicapped Transportation, Home Schooling, and School Bus Drivers Salary. Based upon actual 2014-15 revenue received and House version of the State Budget.
\$2,556,676	Fringe Benefits Employer Contributions	<ul style="list-style-type: none"> Based on the House version of the State Budget plus the expected increase in reimbursement that will be updated in October 2015.
(\$80,348)	Retiree Insurance	<ul style="list-style-type: none"> Based on the House version of the State Budget plus the expected increase in reimbursement that will be updated in August 2015.
\$6,307,898	Education Finance Act	<ul style="list-style-type: none"> Based on a 1,221 projected increase in student enrollment and a base student cost of \$2,220 as recommended by the House.
\$1,353,793	Reimbursement for Local Property Tax Relief	<ul style="list-style-type: none"> Beginning 2007-08, ACT 388 exempts 100% of the fair market value of owner-occupied real property from school operating taxes. The Act is comprised of three tiers. <p>Tier I is previous reimbursement for the first \$100,000 of appraised value of owner occupied real property.</p> <p>Tier II is the previous reimbursement on the first \$50,000 appraised value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. This is also known as Homestead Exemption.</p> <p>Tier III is "final reimbursement" to fully fund the property tax relief for school operations on residential property. As 2007-08 was the base year, all future Tier III payments will be limited to the actual Tier III collections for 2007-08 plus a per pupil share of the growth in the fund. The growth in the reimbursement is limited to the CPI and State population growth.</p>
\$ (2,150)	Other State Property Tax Revenue	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2013-14 actual collections.

\$12,318	Other State Revenue	<ul style="list-style-type: none"> Based on 2013-14 audited revenue.
----------	---------------------	---

Federal Revenue: \$52,471

\$52,471	Other Federal Revenue	<ul style="list-style-type: none"> Reimbursement for ROTC salaries. Based on 2013-14 audited revenue.
----------	-----------------------	--

Other Financing Sources: \$283,158

\$417,479	Transfers from Other Funds	<ul style="list-style-type: none"> Based on House version of the State Budget. Includes: EIA teacher's salary increase and fringe transfer.
(\$134,321)	Transfers/Indirect Cost	<ul style="list-style-type: none"> Based on projected Food Service and other Federal program costs.

SPECIAL REVENUE FUND: \$519,177

Local Revenue \$103,214

\$103,214	Other Local Revenues	<ul style="list-style-type: none"> Includes revenue projections for after-school programs at twenty three elementary schools.
-----------	----------------------	--

State Revenue: (\$715,303)

(\$940,950)	Reading Coaches	<ul style="list-style-type: none"> Reduction in funding due to programmatic issues at the State Department of Education.
(\$1,193,896)	K-5 Enhancement Program	<ul style="list-style-type: none"> Initiative previously funded from lottery funds to improve academic performance of all students in grades K-5. Funding for 2015-16 was eliminated to provide funding to increase the base student cost. Prior year carryover funds are budgeted for 2015-16.
\$549,228	K-12 Technology Initiative	<ul style="list-style-type: none"> To improve bandwidth, wireless connectivity, and the expansion of 1:1 technology initiatives.

\$659,592	Digital Instructional Materials	<ul style="list-style-type: none"> Districts may only request digital instructional materials in one on subject area. If any funds remaining after January 15, 2016 may be used for technology infrastructure.
\$448,180	Student Health & Fitness – Nurses	<ul style="list-style-type: none"> Partial funding shift from Education Improvement Act Fund. Based on House Version of the State Budget.
(\$237,457)	Other State Revenues	<ul style="list-style-type: none"> Includes EEDA Career Specialists, First Steps, Student Health and Fitness, and Reimbursement for the Twelve-Month Agriculture Program.

Federal Revenue: \$1,053,941

\$178,438	Title I	<ul style="list-style-type: none"> Based on 2014-15 allocation
\$787,306	IDEA	<ul style="list-style-type: none"> Based on 2014-15 allocation and prior year's carryover
\$114,060	IDEA Preschool	<ul style="list-style-type: none"> Based on 2014-15 allocation and prior year's carryover
(\$25,863)	Other Federal Revenues	<ul style="list-style-type: none"> Includes Vocational Aid, Title III-ESOL, and Adult Education.

Other Financing Sources: \$3,600

\$3,600	Transfer from General Fund	<ul style="list-style-type: none"> Transfer from General Fund for Athletic Support
---------	----------------------------	---

EDUCATION IMPROVEMENT ACT FUND: (\$1,242,678)

State Revenue: (\$1,242,678)

\$268,096	At Risk Student Learning	<ul style="list-style-type: none"> Based on the House version of the State Budget.
\$279,907	Four-Year-Old Early Childhood	<ul style="list-style-type: none"> Based on the 2014-15 allocation.

(\$2,474,083)	Aid to Districts - Special Education	<ul style="list-style-type: none"> The 2014-15 budget included a projection of \$1,627,109 and prior year carryover of \$846,974. Allocation for 2014-15 was discontinued and the program expenditures were absorbed by IDEA, Aid to Districts, and the General Fund.
\$775,663	Aid to Districts	<ul style="list-style-type: none"> Based on the current year allocation of \$1,380,925 plus \$518,589 projected carryover.
(\$141,402)	National Board Certification	<ul style="list-style-type: none"> Based on current National Board Certified Teachers. Horry County School District currently has 379 teachers with this designation.
\$107,078	Teacher Salary Increase	<ul style="list-style-type: none"> Based on the House version of the State Budget.
\$305,963	School Employer Contributions	<ul style="list-style-type: none"> Based on the House version of the State Budget.
(\$364,896)	Student Health & Fitness – Nurses	<ul style="list-style-type: none"> Partial funding shift to Special Revenue Fund. Based on House Version of the State Budget.
\$996	Other State Revenues	<ul style="list-style-type: none"> Includes Professional Development, High Schools that Work, Adult Education, EEDA Supplies & Materials, and Teacher Supplies. Based on House version of State Budget.

DEBT SERVICE FUND: \$1,131,947

Local Revenue: \$1,109,566

\$147,628	Ad Valorem Taxes	<ul style="list-style-type: none"> Includes current and delinquent taxes. Projected value of a mill for 2015-16 (current and delinquent) is \$1,975,075
(\$12,098)	Penalties on Taxes	<ul style="list-style-type: none"> Based upon 2014-15 projected revenue.
\$1,120,561	Other Property Tax Revenue	<ul style="list-style-type: none"> Based upon projected 2014-15 receipts of the one cent local option sales tax for school construction.

(\$85,157)	Revenue in Lieu of Taxes	<ul style="list-style-type: none"> Based upon 2014-15 projected revenue.
(\$61,368)	Interest on Investments	<ul style="list-style-type: none"> Based upon current investments held by County Treasurer and projected interest earnings on overnight deposits.

State Revenue: \$22,381

\$25,162	Homestead Exemption	<ul style="list-style-type: none"> Reimbursement on the first \$50,000 assessed value for taxpayers sixty-five and over, or those totally and permanently disabled or legally blind. Based upon 2014-15 projected revenue.
(\$1,753)	Manufacturer's Depreciation Reimbursement	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions for industries. Based upon 2014-15 projected revenue.
(\$1,028)	Other State Property Tax Revenue	<ul style="list-style-type: none"> Reimbursement to school districts from the Department of Revenue and Taxation for the loss of school tax revenue as a result of tax exemptions from motor carriers. Based upon 2014-15 projected revenue.

SCHOOL BUILDING FUND: \$73,726,319

Local Revenue: (\$53,681)

(\$53,681)	Interest on Investments	<ul style="list-style-type: none"> Based upon current investments and cash flow projections.
------------	-------------------------	---

Other Financing Sources: \$73,780,000

\$73,980,000	Proceed from General Obligation Bonds	<ul style="list-style-type: none"> Sale of 8% General Obligation Bonds to fund the Short-Term Capital Plan
--------------	---------------------------------------	---

(\$200,000)	Transfer from Debt Service Fund	<ul style="list-style-type: none"> In 2015-16, the District plans to transfer proceeds in the amount of \$35.1 million from the Education Capital Improvement Sales Tax for: <ul style="list-style-type: none"> Construction Management - \$2,181,919 Technology and Laptop Initiative - \$3,100,000. Devices and Infrastructure for Personalized Digital Learning Initiative - \$6,000,000 Short-term Capital Plan - \$23,818,081
-------------	---------------------------------	--

FOOD SERVICE FUND: (\$106,638)

Local Revenue: (\$99,535)

(\$25,033)	Lunch Sales to Pupils	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
(\$128,400)	Lunch Sales to Adults	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
\$65,868	Special Sales to Pupils	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
(\$20,350)	Special Sales to Adults	<ul style="list-style-type: none"> Based on current revenue and projected average daily participation.
\$8,380	Other Local Revenue	<ul style="list-style-type: none"> Based on projected 2014-15 revenues

Federal Revenue: \$8,928

\$557,701	School Lunch Program	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.
(\$548,773)	School Breakfast Program	<ul style="list-style-type: none"> Based on projected USDA reimbursement rates and average daily participation.

Other Financing Sources: (\$16,031)

(\$16,031)	Transfer from General Fund	<ul style="list-style-type: none"> Transfer from General Fund to offset employee benefits.
------------	----------------------------	---

PUPIL ACTIVITY FUND: \$364,308

Local Revenue: \$364,308

\$632,842 Other Local
Revenue

- Based upon 2014-15 revenue projections. Includes, Admissions, Bookstore Sales, Pupil Activity Membership Dues and Fees, and other Miscellaneous Revenue.



Budget Summary

Combined Budget Statement
Fiscal Year 2015-16

All Funds

	Governmental Funds	Proprietary and Fiduciary Funds	Total All Funds	Percent To Total
Revenues:				
Local	\$ 272,127,317	\$ 12,952,143	\$ 285,079,460	55.53%
Intergovernmental	195,516	-	195,516	0.04%
State	186,082,062	16,845	186,098,907	36.25%
Federal	26,178,026	15,787,375	41,965,401	8.17%
Total Revenues	\$ 484,582,921	\$ 28,756,363	\$ 513,339,284	100.00%
Expenditures/Expenses:				
Instruction	\$ 279,556,110	\$ 55,395	\$ 279,611,505	46.47%
Supporting Services	147,611,157	28,112,089	175,723,246	29.21%
Community Services	1,688,823	-	1,688,823	0.28%
Debt Services	37,814,770	-	37,814,770	6.29%
Facilities Acquisitions and Construction Services	106,806,700	-	106,806,700	17.75%
Total Expenditures/Expenses	\$ 573,477,560	\$ 28,167,484	\$ 601,645,044	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses	\$ (88,894,639)	\$ 588,879	\$ (88,305,760)	
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (99,000)	\$ -	\$ (99,000)	(0.15%)
Proceeds from General Obligation Bonds	73,980,000	-	73,980,000	111.49%
Medicaid Payments to SDE	(1,150,079)	-	(1,150,079)	(1.73%)
Payments to Public Charter Schools	(6,785,344)	-	(6,785,344)	(10.23%)
Sale of Fixed Assets	25,376	-	25,376	0.04%
Other Financing Sources	385,480	-	385,480	0.58%
Transfers from Other Funds	42,366,191	616,071	42,982,262	64.77%
Transfers from Other Funds/Indirect Cost	2,426,423	-	2,426,423	3.66%
Transfers to Other Funds	(42,982,262)	-	(42,982,262)	(64.77%)
Transfers to Other Funds/Indirect Cost	(820,863)	(1,605,560)	(2,426,423)	(3.66%)
Total Other Financing Sources (Uses)	\$ 67,345,922	\$ (989,489)	\$ 66,356,433	100.00%
Excess of Revenues Over (Under) Expenditures/Expenses and Other Financing Sources (Uses)	\$ (21,548,717)	\$ (400,610)	\$ (21,949,327)	
Fund Balance/Retained Earnings, July 1	170,568,083	12,961,023	183,529,106	
Fund Balance/Retained Earnings, June 30	\$ 149,019,366	\$ 12,560,413	\$ 161,579,779	

	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Total All Governmental Funds
Revenues:						
Local	\$ 197,927,251	\$ 1,767,181	\$ -	\$ 72,401,186	\$ 31,699	\$ 272,127,317
Intergovernmental	195,516	-	-	-	-	195,516
State	156,198,204	5,509,660	23,607,459	766,739	-	186,082,062
Federal	735,891	25,442,135	-	-	-	26,178,026
Total Revenues	\$ 355,056,862	\$ 32,718,976	\$ 23,607,459	\$ 73,167,925	\$ 31,699	\$ 484,582,921
Expenditures:						
Instruction	\$ 228,638,594	\$ 19,818,631	\$ 15,364,395	\$ -	\$ 15,734,490	\$ 279,556,110
Supporting Services	136,618,447	10,044,346	948,364	-	-	147,611,157
Community Services	742	1,688,081	-	-	-	1,688,823
Debt Services	-	-	-	37,814,770	-	37,814,770
Facilities Acquisitions & Construction Services	-	-	-	-	106,806,700	106,806,700
Total Expenditures	\$ 365,257,783	\$ 31,551,058	\$ 16,312,759	\$ 37,814,770	\$ 122,541,190	\$ 573,477,560
Excess of Revenues Over (Under)	\$ (10,200,921)	\$ 1,167,918	\$ 7,294,700	\$ 35,353,155	\$ (122,509,491)	\$ (88,894,639)
Expenditures						
Other Financing Sources (Uses):						
Payments to Other Governmental Units	\$ (99,000)	\$ -	\$ -	\$ -	\$ -	\$ (99,000)
Proceeds from General Obligation Bonds	-	-	-	-	73,980,000	73,980,000
Medicaid Payments to SDE	(1,150,079)	-	-	-	-	(1,150,079)
Payments to Public Charter Schools	(6,152,380)	(475,755)	(157,209)	-	-	(6,785,344)
Sale of Fixed Assets	25,376	-	-	-	-	25,376
Other Financing Sources	385,480	-	-	-	-	385,480
Transfer from Other Funds	7,137,491	128,700	-	-	35,100,000	42,366,191
Transfer from Other Funds/Indirect Cost	2,426,423	-	-	-	-	2,426,423
Transfer to Other Funds	(744,771)	-	(7,137,491)	(35,100,000)	-	(42,982,262)
Transfer to Other Funds/Indirect Cost	-	(820,863)	-	-	-	(820,863)
Total Other Financing Sources (Uses)	\$ 1,828,540	\$ (1,167,918)	\$ (7,294,700)	\$ (35,100,000)	\$ 109,080,000	\$ 67,345,922
Excess of Revenues Over (Under)						
Expenditures and Other						
Financing Sources (Uses)	\$ (8,372,381)	\$ -	\$ -	\$ 253,155	\$ (13,429,491)	\$ (21,548,717)
Fund Balance, July 1	85,987,860	-	-	23,914,298	60,665,925	170,568,083
Fund Balance, June 30	\$ 77,615,479	\$ -	\$ -	\$ 24,167,453	\$ 47,236,434	\$ 149,019,366

	Proprietary Fund Type Food Service Fund	Fiduciary Fund Type Pupil Activity Fund	Total Proprietary And Fiduciary Funds
Revenues:			
Local	\$ 5,715,620	\$ 7,236,523	\$ 12,952,143
State	16,845	-	16,845
Federal	15,787,375	-	15,787,375
Total Revenues	\$ 21,519,840	\$ 7,236,523	\$ 28,756,363
Expenses/Expenditures:			
Instruction	\$ -	\$ 55,395	\$ 55,395
Supporting Services	20,669,747	7,442,342	28,112,089
Total Expenses/Expenditures	\$ 20,669,747	\$ 7,497,737	\$ 28,167,484
Excess of Revenues Over (Under)			
Expenses/Expenditures	\$ 850,093	\$ (261,214)	\$ 588,879
Other Financing Sources (Uses):			
Transfers from Other Funds	\$ 616,071	\$ -	\$ 616,071
Transfers to Other Funds/Indirect Cost	(1,605,560)	-	(1,605,560)
Total Other Financing Sources (Uses)	\$ (989,489)	\$ -	\$ (989,489)
Excess of Revenues Over (Under)			
Expenses/Expenditures and Other			
Financing Sources (Uses)	\$ (139,396)	\$ (261,214)	\$ (400,610)
Retained Earnings/Fund Balance, July 1	6,816,180	6,144,843	12,961,023
Retained Earnings/Fund Balance, June 30	\$ 6,676,784	\$ 5,883,629	\$ 12,560,413

*Two-Year Comparison
2014-15 To 2015-16*

*Comparative Budget Summary
General Fund*

	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
			Increase/ (Decrease)	Percent Change
Revenues:				
Local				
Ad Valorem (Current & Delinquent Taxes)	\$ 181,279,034	\$ 185,542,222	\$ 4,263,188	2.35%
Medicaid Reimbursement	3,547,559	3,820,649	273,090	7.70%
Other	8,161,164	8,564,380	403,216	4.94%
Intergovernmental	225,530	195,516	(30,014)	(13.31%)
State				
Education Finance Act	\$ 60,244,661	\$ 66,556,909	\$ 6,312,248	10.48%
ACT 388	33,091,821	34,336,407	1,244,586	3.76%
Reimbursement of Local Property Tax Relief	10,947,942	11,057,149	109,207	1.00%
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Other	36,966,348	39,593,907	2,627,559	7.11%
Federal				
ROTC	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Total Revenue	\$ 339,801,311	\$ 355,056,862	\$ 15,255,551	4.49%
Expenditures:				
Instruction				
Salaries	\$ 153,573,936	\$ 160,120,832	\$ 6,546,896	4.26%
Employee Benefits	54,707,057	58,084,995	3,377,938	6.17%
Purchased Services	4,454,776	4,682,838	228,062	5.12%
Materials & Supplies	5,086,367	5,356,499	270,132	5.31%
Capital Outlay	450,941	446,071	(4,870)	(1.08%)
Other	38,544	47,359	8,815	22.87%
Total Instruction	\$ 218,311,621	\$ 228,738,594	\$ 10,426,973	4.78%
Supporting Services				
Salaries	\$ 69,695,474	\$ 73,153,739	\$ 3,458,265	4.96%
Employee Benefits	28,151,125	29,976,545	1,825,420	6.48%
Purchased Services	12,153,054	11,532,865	(620,189)	(5.10%)
Materials & Supplies	17,868,156	19,524,065	1,655,909	9.27%
Capital Outlay	1,966,494	2,105,194	138,700	7.05%
Other	211,328	226,039	14,711	6.96%
Total Supporting Services	\$ 130,045,631	\$ 136,518,447	\$ 6,472,816	4.98%

*Two-Year Comparison
2014-15 To 2015-16*

*Comparative Budget Summary
General Fund*

	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
			Increase/ (Decrease)	Percent Change
Community Services				
Salaries	\$ 1,488	\$ 600	\$ (888)	(59.68%)
Employee Benefits	114	142	28	24.56%
Total Community Services	\$ 1,602	\$ 742	\$ (860)	(53.68%)
Total Expenditures	\$ 348,358,854	\$ 365,257,783	\$ 16,898,929	4.85%
Excess of Revenues Over (Under) Expenditures	\$ (8,557,543)	\$ (10,200,921)	\$ (1,643,378)	19.20%
Other Financing Sources (Uses):				
Payments to Other Governmental Units	\$ (109,000)	\$ (99,000)	\$ 10,000	(9.17%)
Medicaid Payments to SDE	(911,236)	(1,150,079)	(238,843)	26.21%
Payments to Public Charter Schools	(5,547,503)	(6,152,380)	(604,877)	10.90%
Transfer from Other Funds	6,720,012	7,137,491	417,479	6.21%
Transfer from Other Funds/Indirect Cost	2,560,744	2,426,423	(134,321)	(5.25%)
Sale of Fixed Assets	25,376	25,376	-	-
Other Financing Sources	385,480	385,480	-	-
Transfer to Other Funds	(757,202)	(744,771)	12,431	(1.64%)
Total Other Financing Sources (Uses)	\$ 2,366,671	\$ 1,828,540	\$ (538,131)	(22.74%)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	\$ (6,190,872)	\$ (8,372,381)		
Projected Fund Balance, June 30	\$ 77,504,613	\$ 77,615,479		
Non-Spendable for Inventory and Prepayments	(2,525,666)	(2,525,666)		
Assigned for School Carryover Budgets	(552,112)	(552,112)		
Assigned for Central Carryover Budgets	(4,697,976)	(5,176,560)		
Committed for Minimum Fund Balance	(49,695,291)	(51,184,827)		
Unassigned Fund Balance	\$ 20,033,568	\$ 18,176,314		



*Budgeted Revenues and
Other Financing Sources*

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
LOCAL					
Ad Valorem Taxes	\$ 202,214,452	\$ 200,882,157	\$ 205,292,973	\$ 4,410,816	2.20%
Penalties on Taxes	2,365,295	2,304,504	2,252,955	(51,549)	(2.24%)
Education Capital Improvement Sales/Use Tax Act	51,046,899	50,840,332	51,960,893	1,120,561	2.20%
Revenue in Lieu of Taxes	871,319	878,733	777,148	(101,585)	(11.56%)
Revenue in Lieu of Taxes (MCBP)	4,868,821	4,943,880	5,266,346	322,466	6.52%
Regular Day School from Patrons	66,785	65,704	46,863	(18,841)	(28.68%)
Tuition-Adult Education from Patrons	250	41,323	7,884	(33,439)	(80.92%)
Interest on Investments	260,861	308,286	212,119	(96,167)	(31.19%)
Lunch Sales to Pupils	3,406,909	3,928,735	3,903,702	(25,033)	(0.64%)
Breakfast Sales to Pupils	8,091	21,850	29,300	7,450	34.10%
Ala Carte Sales to Pupils	1,101,192	1,168,800	1,234,668	65,868	5.64%
Lunch Sales to Adults	456,362	599,200	470,800	(128,400)	(21.43%)
Breakfast Sales to Adults	1,649	3,095	3,375	280	9.05%
Ala Carte Sales to Adults	59,145	81,950	61,600	(20,350)	(24.83%)
Admissions	826,316	9,677	8,077	(1,600)	(16.53%)
Bookstore Sales	238,229	255,847	246,690	(9,157)	(3.58%)
Pupil Organization Memberships Dues and Fees	31,725	29,309	21,833	(7,476)	(25.51%)
Student Fees	7	-	512	512	100.00%
Other Pupil Activity Income	6,257,687	6,387,847	6,669,524	281,677	4.41%
SUBTOTAL LOCAL REVENUES	\$ 274,081,994	\$ 272,751,229	\$ 278,467,262	\$ 5,716,033	2.10%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase / (Decrease)	Percent Change
LOCAL (continued)					
Rentals	\$ 214,967	\$ 225,711	\$ 304,432	\$ 78,721	34.88%
Contributions & Donations From Private Sources	176,237	173,326	159,374	(13,952)	(8.05%)
Medicaid Reimbursement	3,837,639	3,547,559	3,820,649	273,090	7.70%
Refund of Prior Years' Expenditures	88,812	122,400	88,812	(33,588)	(27.44%)
Receipt of Insurance Proceeds	25,731	73,472	25,731	(47,741)	(64.98%)
Receipt of Legal Settlements	4,809	-	4,809	4,809	100.00%
Revenue from Other Local Sources	3,185,644	1,822,397	2,208,391	385,994	21.18%
TOTAL LOCAL REVENUES	\$ 281,615,833	\$ 278,716,094	\$ 285,079,460	\$ 6,363,366	2.28%

Funding Sources:

General Fund	\$ 194,869,742	\$ 192,987,757	\$ 197,927,251	\$ 4,939,494	2.56%
Special Revenue Fund	1,811,707	1,663,967	1,767,181	103,214	6.20%
Debt Service Fund	71,582,706	71,291,620	72,401,186	1,109,566	1.56%
School Building Fund	628,020	85,380	31,699	(53,681)	(62.87%)
Food Service Fund	5,119,126	5,815,155	5,715,620	(99,535)	(1.71%)
Pupil Activity Fund	7,604,532	6,872,215	7,236,523	364,308	5.30%

INTERGOVERNMENTAL

Payments from Other Governmental Units	\$ 98,407	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)
TOTAL INTERGOVERNMENTAL REVENUE	\$ 98,407	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)

Funding Sources:

General Fund	\$ 98,407	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)
--------------	-----------	------------	-------------------	-------------	----------

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase / (Decrease)	Percent Change
State					
Twelve Month Agriculture Program	\$ 41,216	\$ 41,218	\$ 43,135	\$ 1,917	4.65%
Education & Economic Development Act	1,257,318	1,277,003	1,097,161	(179,842)	(14.08%)
Student Health & Fitness	303,551	307,277	311,429	4,152	1.35%
Handicapped Transportation	23,699	16,728	23,699	6,971	41.67%
Home Schooling	3,150	2,515	3,150	635	25.25%
Reading Coaches	-	1,003,680	62,730	(940,950)	(93.75%)
Student Health & Fitness-Nurses	447,773	494,590	942,770	448,180	90.62%
Food Service Program Aid	1,160	16,845	16,845	-	-
Adult Ed Supplemental Nutrition Assistance Program	26,903	-	-	-	-
School Bus Drivers Salary	2,081,972	1,531,238	1,661,064	129,826	8.48%
EAA Bus Driver Salary and Fringe	12,597	11,109	12,597	1,488	13.39%
Transportation Workers' Compensation	180,769	180,769	187,262	6,493	3.59%
Summer Reading Camp	1,266	-	-	-	-
Fringe Benefits Employer Contributions	23,208,715	24,625,380	27,182,056	2,556,676	10.38%
Retiree Insurance	9,113,727	9,965,784	9,885,436	(80,348)	(0.81%)
Education License Plates	7,841	-	-	-	-
Other State Revenue	27,775	-	-	-	-
Other Restricted State Grants	-	17,004	24,972	7,968	46.86%
SUBTOTAL STATE REVENUES	\$ 36,739,432	\$ 39,491,140	\$ 41,454,306	\$ 1,963,166	4.97%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Education Finance Act	\$ 53,116,583	\$ 60,244,661	\$ 66,556,909	\$ 6,312,248	10.48%
Adept	48,284	-	-	-	-
Technology Initiative	76,460	-	-	-	-
Professional Development	210,503	226,758	230,272	3,514	1.55%
Formative Assessment	69,577	-	-	-	-
Career and Technology Education Equipment	355,733	256,394	268,807	12,413	4.84%
Science Kits Refurbishment	169,582	164,100	166,344	2,244	1.37%
National Board Salary Supplement	3,480,722	3,482,508	3,341,106	(141,402)	(4.06%)
Teacher of the Year Awards	26,913	1,077	1,077	-	-
At Risk Student Learning	9,265,491	6,556,376	6,824,472	268,096	4.09%
Four-Year-Old Early Childhood Program	1,210,995	1,343,119	1,623,026	279,907	20.84%
Academically/Artistically Advantaged	1,843,108	-	-	-	-
Teacher Salary Increase	6,544,651	6,437,573	6,544,651	107,078	1.66%
School Employer's Contributions	870,188	806,628	1,112,591	305,963	37.93%
SUBTOTAL STATE REVENUES	\$ 114,028,222	\$ 119,010,334	\$ 128,123,561	\$ 9,113,227	7.66%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase / (Decrease)	Percent Change
STATE (continued)					
Adult Education	\$ 618,619	\$ 397,105	\$ 370,772	\$ (26,333)	(6.63%)
Reading	173,440	180,820	183,576	2,756	1.52%
Teacher Supplies	783,750	795,575	723,511	(72,064)	(9.06%)
High Schools that Work	87,243	78,531	81,117	2,586	3.29%
Student Health & Fitness	384,205	433,209	68,313	(364,896)	(84.23%)
Aid to Districts - Special Education	1,771,218	2,474,083	-	(2,474,083)	(100.00%)
Aid to Districts	586,607	1,123,851	1,899,514	775,663	69.02%
School-To-Work Transition Act	85,053	92,430	96,923	4,493	4.86%
EEDA Supplies & Materials	-	-	71,387	71,387	100.00%
6-8 Enhancement	54,534	98,336	104,168	5,832	5.93%
K-5 Competitive Grants	1,261,007	1,193,896	-	(1,193,896)	(100.00%)
Digital Instructional Material	216,775	-	659,592	659,592	100.00%
Technology Funding	-	1,347,574	1,896,802	549,228	40.76%
Miscellaneous State Lottery	-	73,387	-	(73,387)	(100.00%)
SUBTOTAL STATE REVENUES	\$ 120,050,673	\$ 127,299,131	\$ 134,279,236	\$ 6,980,105	5.48%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
STATE (continued)					
Reimbursement for Local Residential Property Tax Relief	\$ 11,057,149	\$ 10,947,942	\$ 11,057,149	\$ 109,207	1.00%
Homestead Exemption (Tier II)	4,467,201	4,442,039	4,467,201	25,162	0.57%
ACT 388	32,149,695	33,091,821	34,336,407	1,244,586	3.76%
Merchant's Inventory Tax	903,809	903,809	903,809	-	-
Manufacturer's Depreciation Reimbursement	276,396	286,122	276,396	(9,726)	(3.40%)
Other State Property Tax Revenue	388,330	382,041	386,836	4,795	1.26%
Revenue from Other State Sources	399,962	388,002	391,873	3,871	1.00%
TOTAL STATE REVENUES	\$ 169,693,215	\$ 177,740,907	\$ 186,098,907	\$ 8,358,000	4.70%
Funding Sources:					
General Fund	\$ 136,240,532	\$ 145,904,604	\$ 156,198,204	\$ 10,293,600	7.06%
Special Revenue Fund	4,020,949	6,224,963	5,509,660	(715,303)	(11.49%)
Education Improvement Act Fund	28,662,342	24,850,137	23,607,459	(1,242,678)	(5.00%)
Debt Service Fund	768,232	744,358	766,739	22,381	3.01%
Food Service Fund	1,160	16,845	16,845	-	-
FEDERAL					
Vocational Aid	\$ 576,087	\$ 589,622	\$ 623,722	\$ 34,100	5.78%
Title I	12,095,140	13,369,486	13,547,924	178,438	1.33%
Mathematics & Science Partnership Program - Title I	42,341	-	-	-	-
Language Instruction for Limited English Proficient Students	347,070	414,590	267,451	(147,139)	(35.49%)
Improving Teacher Quality	1,267,658	1,202,816	1,202,816	-	-
Adult Education-Basic	213,515	177,631	248,807	71,176	40.07%
SUBTOTAL FEDERAL REVENUES	\$ 14,541,811	\$ 15,754,145	\$ 15,890,720	\$ 136,575	0.87%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase / (Decrease)	Percent Change
FEDERAL (continued)					
Adult English Literacy	\$ 24,000	\$ -	\$ -	\$ -	-
IDEA-Individuals with Disabilities Education Act	7,805,053	8,204,793	8,992,099	787,306	9.60%
IDEA-Preschool Grant	265,095	342,704	456,764	114,060	33.28%
School Lunch and Afternoon Snacks Program	9,958,191	10,878,274	11,435,975	557,701	5.13%
School Breakfast Program	4,352,799	4,900,173	4,351,400	(548,773)	(11.20%)
Fresh Fruits & Vegetables Program	123,368	-	-	-	-
21st Century Community Learning Center	234,127	-	-	-	-
USDA Commodities	1,042,902	-	-	-	-
ROTC	735,891	683,420	735,891	52,471	7.68%
Other Federal Revenue	90,406	86,552	102,552	16,000	18.49%
TOTAL FEDERAL REVENUES	\$ 39,173,643	\$ 40,850,061	\$ 41,965,401	\$ 1,115,340	2.73%
Funding Sources:					
General Fund	\$ 735,891	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Special Revenue Fund	22,960,492	24,388,194	25,442,135	1,053,941	4.32%
Food Service Fund	15,477,260	15,778,447	15,787,375	8,928	0.06%
OTHER FINANCING SOURCES					
Transfer from General Fund	\$ 1,759,307	\$ 757,202	\$ 744,771	\$ (12,431)	(1.64%)
Transfer from Special Revenue Fund	522,584	-	-	-	-
Transfer from Education Improvement Act Fund	7,045,396	6,720,012	7,137,491	417,479	6.21%
SUBTOTAL OTHER FINANCING SOURCES	\$ 9,327,287	\$ 7,477,214	\$ 7,882,262	\$ 405,048	5.42%

*Three-Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Revenues and Other Financing Sources - All Funds*

Revenues by Source	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase / (Decrease)	Percent Change
OTHER FINANCING SOURCES (continued)					
Transfer from Debt Service Fund	\$ 38,500,000	\$ 35,300,000	\$ 35,100,000	\$ (200,000)	(0.57%)
Transfer from School Building Fund	323,050	-	-	-	-
Transfer from Pupil Activity Fund	380,075	-	-	-	-
Transfer from Other Funds/Indirect Cost	2,216,446	2,560,744	2,426,423	(134,321)	(5.25%)
Proceeds from General Obligation Bonds	-	-	73,980,000	73,980,000	100.00%
Sale of Fixed Assets	238,093	25,376	25,376	-	-
Other Financing Sources	-	385,480	385,480	-	-
TOTAL OTHER FINANCING SOURCES	\$ 50,984,951	\$ 45,748,814	\$ 119,799,541	\$ 74,050,727	161.86%
Funding Sources:					
General Fund	\$ 9,881,656	\$ 9,691,612	\$ 9,974,770	\$ 283,158	2.92%
Special Revenue Fund	-	125,100	128,700	3,600	2.88%
School Building Fund	38,500,000	35,300,000	109,080,000	73,780,000	209.01%
Food Service Fund	1,956,011	632,102	616,071	(16,031)	(2.54%)
Pupil Activity Fund	647,284	-	-	-	-
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 541,566,049	\$ 543,281,406	\$ 633,138,825	\$ 89,857,419	16.54%
TOTAL FUNDING SOURCES:					
General Fund	\$ 341,826,228	\$ 349,492,923	\$ 365,031,632	\$ 15,538,709	4.45%
Special Revenue Fund	28,793,148	32,402,224	32,847,676	445,452	1.37%
Education Improvement Act Fund	28,662,342	24,850,137	23,607,459	(1,242,678)	(5.00%)
Debt Service Fund	72,350,938	72,035,978	73,167,925	1,131,947	1.57%
School Building Fund	39,128,020	35,385,380	109,111,699	73,726,319	208.35%
Food Service Fund	22,553,557	22,242,549	22,135,911	(106,638)	(0.48%)
Pupil Activity Fund	8,251,816	6,872,215	7,236,523	364,308	5.30%
TOTAL FUNDING SOURCES	\$ 541,566,049	\$ 543,281,406	\$ 633,138,825	\$ 89,857,419	16.54%

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Total
Local								
Ad Valorem Taxes	\$ 185,542,222	\$ -	\$ -	\$ 19,750,751	\$ -	\$ -	\$ -	\$ 205,292,973
Penalties on Taxes	2,039,452	-	-	213,503	-	-	-	2,252,955
Educ Capital IMP Sales/Use Tax Act	-	-	-	51,960,893	-	-	-	51,960,893
Revenue in Lieu of Taxes	765,683	-	-	11,465	-	-	-	777,148
Revenue in Lieu of Taxes (MCBP)	4,872,486	-	-	393,860	-	-	-	5,266,346
Regular Day School from Patrons	46,863	-	-	-	-	-	-	46,863
Tuition-Adult Education from Patrons	7,884	-	-	-	-	-	-	7,884
Interest on Investments	101,129	-	-	70,714	31,699	6,000	2,577	212,119
Lunch Sales to Pupils	-	-	-	-	-	3,903,702	-	3,903,702
Breakfast Sales to Pupils	-	-	-	-	-	29,300	-	29,300
Ala Carte Sales to Pupils	-	-	-	-	-	1,234,668	-	1,234,668
Lunch Sales to Adults	-	-	-	-	-	470,800	-	470,800
Breakfast Sales to Adults	-	-	-	-	-	3,375	-	3,375
Ala Carte Sales to Adults	-	-	-	-	-	61,600	-	61,600
Admissions	-	-	-	-	-	-	8,077	8,077
Bookstore Sales	-	-	-	-	-	-	246,690	246,690
Pupil Organization Memberships Dues	-	-	-	-	-	-	21,833	21,833
Student Fees	-	-	-	-	-	-	512	512
Other Pupil Activity Income	-	-	-	-	-	-	6,669,524	6,669,524
Rentals	88,987	92,717	-	-	-	-	122,728	304,432
Contributions & Donations From Private Sources	245	-	-	-	-	-	159,129	159,374
Medicaid Reimbursement	3,820,649	-	-	-	-	-	-	3,820,649
Refund of Prior Years' Expenditures	88,812	-	-	-	-	-	-	88,812
Receipt of Insurance Proceeds	25,731	-	-	-	-	-	-	25,731
Receipt of Legal Settlements	4,809	-	-	-	-	-	-	4,809
Revenue from Other Local Sources	522,299	1,674,464	-	-	-	6,175	5,453	2,208,391
Total Local Revenues	\$ 197,927,251	\$ 1,767,181	\$ -	\$ 72,401,186	\$ 31,699	\$ 5,715,620	\$ 7,236,523	\$ 285,079,460
Intergovernmental								
Payments from Other Governmental Units	\$ 195,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,516
Total Intergovernmental Revenues	\$ 195,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,516

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Total
STATE								
Twelve Month Agriculture Program	\$ -	\$ 43,135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,135
EEDA-Career Specialists	-	1,097,161	-	-	-	-	-	1,097,161
Student Health & Fitness	-	311,429	-	-	-	-	-	311,429
Handicapped Transportation	23,699	-	-	-	-	-	-	23,699
Home Schooling	3,150	-	-	-	-	-	-	3,150
Reading Coaches	-	62,730	-	-	-	-	-	62,730
Student Health & Fitness-Nurses	-	942,770	-	-	-	-	-	942,770
Food Service Program Aid	-	-	-	-	-	16,845	-	16,845
School Bus Drivers Salary	1,661,064	-	-	-	-	-	-	1,661,064
EAA Bus Driver Salary and Fringe	12,597	-	-	-	-	-	-	12,597
Transportation Workers' Compensation	187,262	-	-	-	-	-	-	187,262
Fringe Benefits Employer Contributions	27,182,056	-	-	-	-	-	-	27,182,056
Retiree Insurance	9,885,436	-	-	-	-	-	-	9,885,436
Other Restricted State Grants	24,972	-	-	-	-	-	-	24,972
Education Finance Act	66,556,909	-	-	-	-	-	-	66,556,909
Professional Development	-	-	230,272	-	-	-	-	230,272
Career and Technology Education Equipment	-	-	268,807	-	-	-	-	268,807
Science Kit Refurbishment	-	-	166,344	-	-	-	-	166,344
National Board Salary Supplement	-	-	3,341,106	-	-	-	-	3,341,106
Teacher of the Year Awards	-	-	1,077	-	-	-	-	1,077
At Risk Student Learning	-	-	6,824,472	-	-	-	-	6,824,472
Four-Year-Old Early Childhood Program	-	-	1,623,026	-	-	-	-	1,623,026
Teacher Salary Increase	-	-	6,544,651	-	-	-	-	6,544,651
School Employer's Contributions	-	-	1,112,591	-	-	-	-	1,112,591
Adult Education	-	-	370,772	-	-	-	-	370,772
Reading	-	-	183,576	-	-	-	-	183,576
Teacher Supplies	-	-	723,511	-	-	-	-	723,511
High Schools That Work	-	-	81,117	-	-	-	-	81,117

Revenues by Source	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Total
(State Continued)								
Student Health & Fitness - Nurses	\$ -	\$ -	\$ 68,313	\$ -	\$ -	\$ -	\$ -	\$ 68,313
School-To-Work Transition Act	-	-	96,923	-	-	-	-	96,923
EEDA Supplies & Materials	-	-	71,387	-	-	-	-	71,387
Aid To Districts	-	-	1,899,514	-	-	-	-	1,899,514
6-8 Lottery Allocation	-	104,168	-	-	-	-	-	104,168
Digital Instructional Material	-	659,592	-	-	-	-	-	659,592
Technology Funding	-	1,896,802	-	-	-	-	-	1,896,802
Reimbursement for Local Property Tax Relief	11,057,149	-	-	-	-	-	-	11,057,149
Homestead Exemption	3,952,008	-	-	515,193	-	-	-	4,467,201
ACT 388	34,336,407	-	-	-	-	-	-	34,336,407
Merchant's Inventory Tax	701,824	-	-	201,985	-	-	-	903,809
Manufacturer's Depreciation Reimbursement	255,167	-	-	21,229	-	-	-	276,396
Other State Property Tax Revenue	358,504	-	-	28,332	-	-	-	386,836
Revenue from Other State Sources	-	391,873	-	-	-	-	-	391,873
Total State Revenues	\$ 156,198,204	\$ 5,509,660	\$ 23,607,459	\$ 766,739	\$ -	\$ 16,845	\$ -	\$ 186,098,907
Federal								
Vocational Aid	\$ -	\$ 623,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,722
Title I	-	13,547,924	-	-	-	-	-	13,547,924
Language Instruction for Limited English Proficient Students	-	267,451	-	-	-	-	-	267,451
Improving Teacher Quality	-	1,202,816	-	-	-	-	-	1,202,816
Adult Education-Basic	-	248,807	-	-	-	-	-	248,807
IDEA-Individuals with Disabilities Education Act	-	8,992,099	-	-	-	-	-	8,992,099
IDEA-Preschool Grant	-	456,764	-	-	-	-	-	456,764
School Lunch and Afternoon Snacks Program	-	-	-	-	-	11,435,975	-	11,435,975
School Breakfast Program	-	-	-	-	-	4,351,400	-	4,351,400
ROTC	735,891	-	-	-	-	-	-	735,891
Other Federal Sources	-	102,552	-	-	-	-	-	102,552
Total Federal Revenues	\$ 735,891	\$ 25,442,135	\$ -	\$ -	\$ -	\$ 15,787,375	\$ -	\$ 41,965,401

Revenues by Source	General Fund	Revenue Fund	Improvement Act Fund	Service Fund	Building Fund	Service Fund	Activity Fund	2015-16 Total
Other Financing Sources								
Transfer from General Fund	\$ -	\$ 128,700	\$ -	\$ -	\$ -	\$ 616,071	\$ -	\$ 744,771
Proceeds of General Obligation Bonds	-	-	-	-	73,980,000	-	-	73,980,000
Transfer from Education Improvement Act Fund	7,137,491	-	-	-	-	-	-	7,137,491
Transfer from Debt Service Fund	-	-	-	-	35,100,000	-	-	35,100,000
Transfer from Other Funds/Indirect Cost	2,426,423	-	-	-	-	-	-	2,426,423
Sale of Fixed Assets	25,376	-	-	-	-	-	-	25,376
Other Financing Sources	385,480	-	-	-	-	-	-	385,480
Total Other Financing Sources	\$ 9,974,770	\$ 128,700	\$ -	\$ -	\$ 109,080,000	\$ 616,071	\$ -	\$ 119,799,541
TOTAL COMPREHENSIVE BUDGETED REVENUES AND OTHER FINANCING SOURCES	\$ 365,031,632	\$ 32,847,676	\$ 23,607,459	\$ 73,167,925	\$ 109,111,699	\$ 22,135,911	\$ 7,236,523	\$ 633,138,825

*Two-Year Comparison
2013-14 To 2015-16*

*Comparative Budgeted Revenues
and Other Financing Sources - General Fund*

Revenues by Source	2014-15	2015-16	2014-15 to 2015-16	
	Adopted Budget	Proposed Budget	Increase/ (Decrease)	Percent Change
Local				
Ad Valorem Taxes				
Current	\$ 177,614,972	\$ 180,074,632	\$ 2,459,660	1.38%
Delinquent	3,664,062	5,467,590	1,803,528	49.22%
Penalties	2,078,903	2,039,452	(39,451)	(1.90%)
Revenue in Lieu of Taxes	5,332,131	5,638,169	306,038	5.74%
Tuition	107,027	54,747	(52,280)	(48.85%)
Interest on Investments	82,447	101,129	18,682	22.66%
Medicaid Reimbursement	3,547,559	3,820,649	273,090	7.70%
Other Local Revenue				
Rentals	96,088	88,987	(7,101)	(7.39%)
Other	464,568	641,896	177,328	38.17%
Total Local Revenue	\$ 192,987,757	\$ 197,927,251	\$ 4,939,494	2.56%
Payments From Other Governmental Units	\$ 225,530	\$ 195,516	\$ (30,014)	(13.31%)
State				
Restricted Grants	\$ 1,759,363	\$ 1,912,744	\$ 153,381	8.72%
Fringe Benefits Employer Contributions	24,625,380	27,182,056	2,556,676	10.38%
Retiree Insurance	9,965,784	9,885,436	(80,348)	(0.81%)
Education Finance Act	60,244,661	66,556,909	6,312,248	10.48%
ACT 388	33,091,821	34,336,407	1,244,586	3.76%
Reimbursement for Local Property Tax Relief	10,947,942	11,057,149	109,207	1.00%
Homestead Exemption	3,952,008	3,952,008	-	-
Merchant's Inventory Tax	701,824	701,824	-	-
Manufacturer's Depreciation Reimbursement	263,140	255,167	(7,973)	(3.03%)
Other State Property Tax Revenue	352,681	358,504	5,823	1.65%
Total State Revenue	\$ 145,904,604	\$ 156,198,204	\$ 10,293,600	7.06%
Federal				
ROTC	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Total Federal Sources	\$ 683,420	\$ 735,891	\$ 52,471	7.68%
Other Financing Sources				
Transfer from EIA Fund	\$ 6,720,012	\$ 7,137,491	\$ 417,479	6.21%
Transfer from Other Funds/Indirect Cost	2,560,744	2,426,423	(134,321)	(5.25%)
Sale of Fixed Assets	25,376	25,376	-	-
Other Financing Sources	385,480	385,480	-	-
Total Other Financing Sources	\$ 9,691,612	\$ 9,974,770	\$ 283,158	2.92%
Total General Fund Budgeted Revenues and Other Financing Sources	\$ 349,492,923	\$ 365,031,632	\$ 15,538,709	4.45%
Fund Balance Appropriated for Subsequent Years' Expenditures	6,190,872	8,372,381	2,181,509	35.24%
Total Funding Available	\$ 355,683,795	\$ 373,404,013	\$ 17,720,218	4.98%



*Budgeted Expenditures and
Other Financing Uses*

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

General Highlights:

- Salaries and employee benefits reflected in each functional area represent positions approved by HCS' Board of Education during the 2014-15 fiscal year when student growth was analyzed at the 7th, 45th, and 90th benchmark periods or as special needs within the district were identified. They also reflect additional positions required based on the projected K-12 enrollment of 41,445.
- Additionally for 2015-16, a 2% salary increase, a 3.9% health insurance increase and a .24% retirement rate increase is included in the Salaries and Employee Benefits section of each functional area.

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
INSTRUCTION									
KINDERGARTEN PROGRAMS									
Salaries	\$	9,116,646	\$	9,724,215	\$	9,441,434	\$	(282,781)	(2.91%)
Employee Benefits		3,530,802		3,889,773		3,877,003		(12,770)	(0.33%)
Purchased Services		93		2,519		2,266		(253)	(10.04%)
Materials/Supplies		155,340		292,650		288,906		(3,744)	(1.28%)
Capital Outlay		150		2,000		2,500		500	25.00%
TOTAL	\$	12,803,031	\$	13,911,157	\$	13,612,109	\$	(299,048)	(2.15%)
Funding Sources:									
General Fund	\$	12,575,094	\$	13,422,027	\$	13,135,538	\$	(286,489)	(2.13%)
Special Revenue Fund		18,267		200,195		201,271		1,076	0.54%
Education Improvement Act Fund		209,670		288,935		275,300		(13,635)	(4.72%)

General Highlights:

- Decrease in Purchased Services due to the reallocation of schools' General Fund non-personnel allocations.
- Increase in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.

PRIMARY PROGRAMS					
Salaries	\$ 32,573,169	\$ 33,857,643	\$ 34,630,936	\$ 773,293	2.28%
Employee Benefits	10,888,882	11,899,827	12,418,455	518,628	4.36%
Purchased Services	633,041	577,155	575,767	(1,388)	(0.24%)
Materials/Supplies	1,425,779	2,415,541	3,005,553	590,012	24.43%
Capital Outlay	149,403	755,536	771,499	15,963	2.11%
Other	421	-	-	-	-
TOTAL	\$ 45,670,695	\$ 49,505,702	\$ 51,402,210	\$ 1,896,508	3.83%
Funding Sources:					
General Fund	\$ 38,656,421	\$ 40,803,481	\$ 43,085,797	\$ 2,282,316	5.59%
Special Revenue Fund	3,263,538	3,895,300	3,487,635	(407,665)	(10.47%)
Education Improvement Act Fund	3,626,725	3,901,495	3,838,754	(62,741)	(1.61%)
School Building Fund	124,011	905,426	990,024	84,598	9.34%

General Highlights:

- Increase in Materials/Supplies due to the reallocation of the General Fund for additional science kits and the shift of Special Revenue K-5 Enhancement Program funded K-5 elementary classroom resources to the General Fund.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
ELEMENTARY PROGRAMS									
Salaries	\$	40,262,285	\$	42,176,775	\$	41,721,685	\$	(455,090)	(1.08%)
Employee Benefits		13,437,527		14,660,356		14,851,996		191,640	1.31%
Purchased Services		1,145,154		1,050,294		531,231		(519,063)	(49.42%)
Materials/Supplies		3,174,511		3,480,601		4,388,795		908,194	26.09%
Capital Outlay		6,873,967		1,857,435		7,703,634		5,846,199	314.75%
Other		12,679		6,983		6,506		(477)	(6.83%)
TOTAL	\$	64,906,123	\$	63,232,444	\$	69,203,847	\$	5,971,403	9.44%
Funding Sources:									
General Fund	\$	51,232,065	\$	53,727,154	\$	55,417,271	\$	1,690,117	3.15%
Special Revenue Fund		3,373,827		4,587,043		3,116,564		(1,470,479)	(32.06%)
Education Improvement Act Fund		3,474,053		2,962,874		2,817,991		(144,883)	(4.89%)
School Building Fund		6,826,178		1,955,373		7,852,021		5,896,648	301.56%

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Title I Funds.
- Increase in Materials/Supplies due to the implementation of the elementary Digital Personalized Learning Initiative.
- Increase in Capital Outlay due to the reallocation of School Building Funds for elementary devices for the Personalized Digital Learning Initiative.

HIGH SCHOOL PROGRAMS

Salaries	\$ 29,626,624	\$ 34,064,201	\$ 35,767,928	\$ 1,703,727	5.00%
Employee Benefits	9,509,666	11,565,802	12,391,772	825,970	7.14%
Purchased Services	1,292,813	1,378,505	1,609,414	230,909	16.75%
Materials/Supplies	1,914,870	3,018,498	2,989,909	(28,589)	(0.95%)
Capital Outlay	5,950,215	6,024,679	6,280,803	256,124	4.25%
Other	16,737	26,195	34,462	8,267	31.56%
TOTAL	\$ 48,310,925	\$ 56,077,880	\$ 59,074,288	\$ 2,996,408	5.34%
Funding Sources:					
General Fund	\$ 39,628,844	\$ 46,715,744	\$ 49,750,997	\$ 3,035,253	6.50%
Special Revenue Fund	278,051	295,819	325,361	29,542	9.99%
Education Improvement Act Fund	2,314,295	2,522,859	2,105,485	(417,374)	(16.54%)
School Building Fund	6,089,735	6,543,458	6,892,445	348,987	5.33%

General Highlights:

- Increase in Purchased Services due to reallocation of General Fund for the New Tech High School Network and increased Dual Credit Course tuition.
- Increase in Other due to the reallocation of General Fund Connect program funds.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
VOCATIONAL PROGRAMS									
Salaries	\$	3,684,882	\$	2,022,700	\$	2,122,706	\$	100,006	4.94%
Employee Benefits		1,239,574		677,484		720,172		42,688	6.30%
Purchased Services		58,589		71,050		97,781		26,731	37.62%
Materials/Supplies		663,871		521,488		516,730		(4,758)	(0.91%)
Capital Outlay		249,192		164,337		167,008		2,671	1.63%
Other		20,076		1,744		2,679		935	53.61%
TOTAL	\$	5,916,184	\$	3,458,803	\$	3,627,076	\$	168,273	4.87%
Funding Sources:									
General Fund	\$	4,866,929	\$	2,708,742	\$	2,876,451	\$	167,709	6.19%
Special Revenue Fund		388,515		239,774		229,761		(10,013)	(4.18%)
Education Improvement Act Fund		660,740		510,287		520,864		10,577	2.07%

General Highlights:

- Increase in Purchased Services due to the increased cost of tuition for the Technical Scholars Program.
- Increase in Other due the reallocation of General Fund Connect program funds.

DRIVERS EDUCATION					
Purchased Services	\$ 273	\$ -	\$ -	\$ -	-
Materials/Supplies	1,556	-	1,363	1,363	100.00%
Capital Outlay	73,594	-	-	-	-
TOTAL	\$ 75,423	\$ -	\$ 1,363	\$ 1,363	100.00%
Funding Sources:					
General Fund	\$ 75,423	\$ -	\$ 1,363	\$ 1,363	100.00%

General Highlights:

- Increase in Materials/Supplies due to reallocation of General Fund for Drivers Education program funds.

EDUCABLE MENTALLY HANDICAPPED					
Salaries	\$ 38,593	\$ 4,643	\$ -	\$ (4,643)	(100.00%)
Employee Benefits	11,779	576	-	(576)	(100.00%)
Materials/Supplies	84,445	5,953	5,365	(588)	(9.88%)
TOTAL	\$ 134,817	\$ 11,172	\$ 5,365	\$ (5,807)	(51.98%)
Funding Sources:					
General Fund	\$ 49,041	\$ 9,797	\$ 5,365	\$ (4,432)	(45.24%)
Special Revenue Fund	84,401	-	-	-	-
Education Improvement Act Fund	1,375	1,375	-	(1,375)	(100.00%)

General Highlights:

- Decrease in Salaries and Employee Benefits due to the reallocation of the General Fund substitutes' budget.
- Decrease in Education Improvement Act fund due to redistribution of Teacher Supply Check funding for Educable Mentally Handicapped teachers.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
TRAINABLE MENTALLY HANDICAPPED									
Salaries	\$	3,049,017	\$	3,059,657	\$	2,963,591	\$	(96,066)	(3.14%)
Employee Benefits		1,094,148		1,160,516		1,117,114		(43,402)	(3.74%)
Purchased Services		31,775		-		-		-	-
Materials/Supplies		34,780		53,797		54,431		634	1.18%
TOTAL	\$	4,209,720	\$	4,273,970	\$	4,135,136	\$	(138,834)	(3.25%)
Funding Sources:									
General Fund	\$	2,869,982	\$	2,881,359	\$	2,753,408	\$	(127,951)	(4.44%)
Special Revenue Fund		1,245,327		1,293,059		1,290,846		(2,213)	(0.17%)
Education Improvement Act Fund		94,411		99,552		90,882		(8,670)	(8.71%)

General Highlights:

- No Significant Changes

ORTHOPEDICALLY HANDICAPPED

Salaries	\$ 744,492	\$ 669,223	\$ 700,703	\$ 31,480	4.70%
Employee Benefits	260,633	245,954	261,534	15,580	6.33%
Purchased Services	40,742	177,579	182,580	5,001	2.82%
Materials/Supplies	20,120	30,663	80,751	50,088	163.35%
Capital Outlay	5,386	-	-	-	-
TOTAL	\$ 1,071,373	\$ 1,123,419	\$ 1,225,568	\$ 102,149	9.09%
Funding Sources:					
General Fund	\$ 957,927	\$ 922,062	\$ 966,819	\$ 44,757	4.85%
Special Revenue Fund	30,151	147,279	202,280	55,001	37.34%
Education Improvement Act Fund	83,295	54,078	56,469	2,391	4.42%

General Highlights:

- Increase in Supplies/Materials due to the reallocation of Special Revenue IDEA funds for additional supplies for the Orthopedically Handicapped program.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
VISUALLY HANDICAPPED									
Salaries	\$	337,753	\$	340,303	\$	348,470	\$	8,167	2.40%
Employee Benefits		114,845		119,416		129,742		10,326	8.65%
Purchased Services		11,753		8,420		22,420		14,000	166.27%
Materials/Supplies		9,144		13,997		14,131		134	0.96%
TOTAL	\$	473,495	\$	482,136	\$	514,763	\$	32,627	6.77%
Funding Source:									
General Fund	\$	74,792	\$	84,123	\$	87,949	\$	3,826	4.55%
Special Revenue Fund		268,254		265,141		284,967		19,826	7.48%
Educational Improvement Act Fund		130,449		132,872		141,847		8,975	6.75%

General Highlights:

- Increase in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for increased travel cost required for the Visually Handicapped Program.

HEARING HANDICAPPED

Salaries	\$ 638,736	720,203	\$ 702,499	\$ (17,704)	(2.46%)
Employee Benefits	251,867	296,127	297,917	1,790	0.60%
Purchased Services	6,161	10,050	13,750	3,700	36.82%
Materials/Supplies	25,145	11,557	17,685	6,128	53.02%
Capital Outlay	160	4,500	4,500	-	-
TOTAL	\$ 922,069	\$ 1,042,437	\$ 1,036,351	\$ (6,086)	(0.58%)
Funding Sources:					
General Fund	\$ 432,714	\$ 503,809	\$ 546,573	\$ 42,764	8.49%
Special Revenue Fund	471,892	536,428	488,028	(48,400)	(9.02%)
Education Improvement Act Fund	17,463	2,200	1,750	(450)	(20.45%)

General Highlights:

- Increase in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for increased travel cost for the Hearing Handicapped Program.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for additional supply needs for the Hearing Handicapped Program.
- Decrease in Education Improvement Act fund due to redistribution of Teacher Supply Check funding for Hearing Handicapped teachers.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
SPEECH HANDICAPPED									
Salaries	\$	2,919,655	\$	2,996,115	\$	2,989,563	\$	(6,552)	(0.22%)
Employee Benefits		971,397		1,037,621		1,045,692		8,071	0.78%
Purchased Services		18,970		11,993		11,750		(243)	(2.03%)
Materials/Supplies		32,658		37,698		34,836		(2,862)	(7.59%)
TOTAL	\$	3,942,680	\$	4,083,427	\$	4,081,841	\$	(1,586)	(0.04%)
Funding Sources:									
General Fund	\$	2,851,286	\$	2,331,054	\$	3,037,471	\$	706,417	30.30%
Special Revenue Fund		53,870		6,000		6,000		-	-
Education Improvement Act Fund		1,037,524		1,746,373		1,038,370		(708,003)	(40.54%)

General Highlights:

- Increase in General Fund due to change in funding of 8.75 fte Special Education Speech Therapists from Education Improvement Act Aid to Districts.
- Increase in Special Revenue due to reallocation of Individuals with Disabilities Education Act (IDEA) for the Speech Handicapped Program.

LEARNING DISABILITIES					
Salaries	\$ 18,894,584	\$ 19,644,506	\$ 20,591,236	\$ 946,730	4.82%
Employee Benefits	6,631,718	7,244,650	7,776,270	531,620	7.34%
Purchased Services	301,276	983,352	943,781	(39,571)	(4.02%)
Materials/Supplies	801,407	527,969	496,975	(30,994)	(5.87%)
Capital Outley	6,996	13,500	13,500	-	-
Other	955	-	-	-	-
TOTAL	\$ 26,636,936	\$ 28,413,977	\$ 29,821,762	\$ 1,407,785	4.95%
Funding Sources:					
General Fund	\$ 23,283,231	\$ 24,829,582	\$ 26,176,596	\$ 1,347,014	5.43%
Special Revenue Fund	2,116,613	2,435,330	2,607,643	172,313	7.08%
Education Improvement Act Fund	1,237,092	1,149,065	1,037,523	(111,542)	(9.71%)

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 27.00 fte General Fund Special Education Aides.
- Decrease in Purchased Services due to the reduction in residential facility services.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for the Learning Disabilities program.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
EMOTIONALLY HANDICAPPED									
Salaries	\$	1,684,022	\$	1,570,060	\$	1,578,389	\$	8,329	0.53%
Employee Benefits		587,569		600,120		621,096		20,976	3.50%
Materials/Supplies		12,823		35,543		35,253		(290)	(0.82%)
TOTAL	\$	2,284,414	\$	2,205,723	\$	2,234,738	\$	29,015	1.32%
Funding Sources:									
General Fund	\$	1,999,797	\$	1,933,432	\$	1,954,378	\$	20,946	1.08%
Special Revenue Fund		279,117		266,791		268,424		1,633	0.61%
Education Improvement Act Fund		5,500		5,500		11,936		6,436	117.02%

General Highlights:

- Increase in Education Improvement Act funds due to the addition of National Board Certification within the Emotionally Handicapped program.

**COORDINATED EARLY INTERVENING
SERVICES (CEIS)**

Salaries	\$ 2,585,123	\$ 2,720,299	\$ 2,767,062	\$ 46,763	1.72%
Employee Benefits	866,759	954,759	998,905	44,146	4.62%
Materials/Supplies	14,025	13,753	12,000	(1,753)	(12.75%)
TOTAL	\$ 3,465,907	\$ 3,688,811	\$ 3,777,967	\$ 89,156	2.42%
Funding Sources:					
General Fund	\$ 3,350,686	\$ 3,638,014	\$ 3,738,130	\$ 100,116	2.75%
Special Revenue Fund	518	-	-	-	-
Education Improvement Act Fund	114,703	50,797	39,837	(10,960)	(21.58%)

General Highlights:

- Decrease in Materials/Supplies due to the reallocation of Education Improvement Act Teacher Supply Check funding.

**PRESCHOOL HANDICAPPED
SELF-CONTAINED (3 & 4 YEAR OLDS)**

Salaries	\$ 2,097,349	\$ 2,138,716	\$ 2,100,878	\$ (37,838)	(1.77%)
Employee Benefits	742,323	793,085	777,059	(16,026)	(2.02%)
Purchased Services	12,371	1,850	2,950	1,100	59.46%
Materials/Supplies	45,303	91,980	179,983	88,003	95.68%
TOTAL	\$ 2,897,346	\$ 3,025,631	\$ 3,060,870	\$ 35,239	1.16%
Funding Sources:					
General Fund	\$ 2,206,328	\$ 2,293,253	\$ 2,229,796	\$ (63,457)	(2.77%)
Special Revenue Fund	498,035	531,958	796,487	264,529	49.73%
Education Improvement Act	192,983	200,420	34,587	(165,833)	(82.74%)

General Highlights:

- Increase in Purchased Services due to the increased travel cost for the Preschool Handicapped Program.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) Pre-school Prior Year funding.
- Decrease in Education Improvement Acts funds due to the reallocation of the Aid to District Funds.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
EARLY CHILDHOOD PROGRAMS									
Salaries	\$	4,176,641	\$	4,385,866	\$	4,442,813	\$	56,947	1.30%
Employee Benefits		1,609,930		1,725,369		1,777,530		52,161	3.02%
Purchased Services		19,170		9,503		8,579		(924)	(9.72%)
Materials/Supplies		121,893		345,480		585,421		239,941	69.45%
Capital Outlay		-		2,448		2,000		(448)	(18.30%)
Other		393		1,722		1,512		(210)	(12.20%)
TOTAL	\$	5,928,027	\$	6,470,388	\$	6,817,855	\$	347,467	5.37%
Funding Sources:									
General Fund	\$	165,181	\$	280,149	\$	301,244	\$	21,095	7.53%
Special Revenue Fund		4,504,771		4,752,417		4,809,212		56,795	1.20%
Education Improvement Act Fund		1,258,075		1,437,822		1,707,399		269,577	18.75%

General Highlights:

- Decrease in Purchased Services due to the elimination of supplemental services thru Special Revenue Title I funds.
- Increase in Materials/Supplies due to increase in Education Improvement Act Four Year Old Early Childhood funding and the reallocation of Special Revenue Title I funds.
- Decrease in Capital Outlay due to the reallocation of schools' General Fund non-personnel allocations.
- Decrease in Other due to the reallocation of schools' General Fund non-personnel allocations.

GIFTED AND TALENTED-ACADEMIC

Salaries	\$ 6,005,551	\$ 5,326,959	\$ 5,778,879	\$ 451,920	8.48%
Employee Benefits	2,002,897	1,821,449	2,049,239	227,790	12.51%
Purchased Services	216,159	137,199	186,400	49,201	35.86%
Materials/Supplies	598,775	131,307	133,660	2,353	1.79%
Capital Outlay	119,023	19,900	19,900	-	-
Other	-	-	300	300	100.00%
TOTAL	\$ 8,942,405	\$ 7,436,814	\$ 8,168,378	\$ 731,564	9.84%
Funding Sources:					
General Fund	\$ 6,545,413	\$ 7,231,848	\$ 7,974,881	\$ 743,033	10.27%
Special Revenue Fund	1,294	-	-	-	-
Education Improvement Act Fund	1,844,420	204,966	193,497	(11,469)	(5.60%)
School Building Fund	551,278	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the elimination Special Revenue K-5 Enhancement Program which resulted in a shift of 6.15 fte Gifted and Talented Teachers to the General Fund and the addition of 2.50 fte STEM Teachers.
- Increase in Purchased Services due to increase in tuition for the Gifted and Talented Program.
- Increase in Other due to the reallocation of schools' General Fund non-personnel allocations.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
ADVANCED PLACEMENT					
Salaries	\$ 105,455	\$ 48,594	\$ 48,501	\$ (93)	(0.19%)
Employee Benefits	24,200	11,406	11,499	93	0.82%
Purchased Services	289,605	509,779	509,779	-	-
Materials/Supplies	87,997	95,283	95,283	-	-
Other	412	-	-	-	-
TOTAL	\$ 507,669	\$ 665,062	\$ 665,062	\$ -	-
Funding Sources:					
General Fund	\$ 477,834	\$ 665,062	\$ 665,062	\$ -	-
Education Improvement Act Fund	29,835	-	-	-	-

General Highlights:

- No Significant Changes

HOMEBOUND					
Salaries	\$ 602,739	\$ 769,417	\$ 767,925	\$ (1,492)	(0.19%)
Employee Benefits	130,496	180,583	182,075	1,492	0.83%
Purchased Services	80,751	203,000	203,000	-	-
Materials/Supplies	363	903	1,025	122	13.51%
TOTAL	\$ 814,349	\$ 1,153,903	\$ 1,154,025	\$ 122	0.01%
Funding Source:					
General Fund	\$ 814,349	\$ 1,153,903	\$ 1,154,025	\$ 122	0.01%

General Highlights:

- Increase in Materials/Supplies to reallocation of schools' General Fund non-personnel allocations.

OTHER SPECIAL PROGRAMS					
Salaries	\$ 5,964,418	\$ 6,231,532	\$ 6,774,163	\$ 542,631	8.71%
Employee Benefits	2,076,084	2,263,699	2,470,020	206,321	9.11%
Purchased Services	168,169	230,603	197,002	(33,601)	(14.57%)
Materials/Supplies	106,869	199,034	175,785	(23,249)	(11.68%)
Capital Outlay	-	12,500	12,823	323	2.58%
Other	-	400	400	-	-
TOTAL	\$ 8,315,540	\$ 8,937,768	\$ 9,630,193	\$ 692,425	7.75%
Funding Sources:					
General Fund	\$ 7,469,442	\$ 8,546,860	\$ 9,233,022	\$ 686,162	8.03%
Special Revenue Fund	67,200	95,411	77,363	(18,048)	(18.92%)
Education Improvement Act Fund	778,898	295,497	319,808	24,311	8.23%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 11.00 fte English Speakers of Other Languages (ESOL) Teachers and the elimination of 17.00 fte Response to Intervention Aides.
- Decrease in Purchased Services due to the reduction in residential facility services.
- Decrease in Materials/Supplies due to the reduction of technology /software supplies funded thru Special Revenue Title III - English Speakers of Other Languages.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase/ Decrease	Percent Change
AUTISM					
Salaries	\$ 1,763,632	\$ 2,156,586	\$ 2,086,873	\$ (69,713)	(3.23%)
Employee Benefits	733,948	878,849	865,985	(12,864)	(1.46%)
Purchased Services	193,491	34,517	34,518	1	-
Materials/Supplies	112,961	31,314	31,893	579	1.85%
Capital Outlay	-	4,500	4,500	-	-
TOTAL	\$ 2,804,032	\$ 3,105,766	\$ 3,023,769	\$ (81,997)	(2.64%)
Funding Sources:					
General Fund	\$ 2,198,108	\$ 2,687,317	\$ 2,635,559	\$ (51,758)	(1.93%)
Special Revenue Fund	605,924	418,449	388,210	(30,239)	(7.23%)

General Highlights:

- No Significant Changes

ELEMENTARY SUMMER SCHOOL

Salaries	\$ 128,630	\$ 202,478	\$ 202,086	\$ (392)	(0.19%)
Employee Benefits	28,276	47,522	47,914	392	0.82%
Purchased Services	173	-	-	-	-
Materials/Supplies	1,594	-	-	-	-
TOTAL	\$ 158,673	\$ 250,000	\$ 250,000	\$ -	-
Funding Sources:					
General Fund	\$ 5	\$ -	\$ -	\$ -	-
Special Revenue Fund	2,135	-	-	-	-
Education Improvement Act Fund	156,533	250,000	250,000	-	-

General Highlights:

- No Significant Changes.

HIGH SCHOOL SUMMER SCHOOL

Salaries	\$ 25,714	\$ 70,551	\$ 72,151	\$ 1,600	2.27%
Employee Benefits	6,175	16,558	17,106	548	3.31%
Materials/Supplies	1,140	20,671	20,671	-	-
TOTAL	\$ 33,029	\$ 107,780	\$ 109,928	\$ 2,148	-
Funding Sources:					
General Fund	\$ 365	\$ -	\$ -	\$ -	-
Special Revenue Fund	14,588	5,001	7,149	2,148	42.95%
Education Improvement Act Fund	18,076	102,779	102,779	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the Special Revenue Gear Up funding increase for additional pay.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16	
	Audited		Adopted		Proposed		Increase/	Percent
	Actual		Budget		Budget		Decrease	Change
GIFTED & TALENTED SUMMER SCHOOL								
Salaries	\$	16,000	\$	-	\$	-	\$	-
Employee Benefits		3,598		-		-		-
Purchased Services		195,510		100,707		100,707		-
Materials/Supplies		-		64,280		64,280		-
TOTAL	\$	215,108	\$	164,987	\$	164,987	\$	-
Funding Source:								
General Fund	\$	-	\$	164,987	\$	164,987	\$	-
Education Improvement Act Fund		215,108		-		-		-

General Highlights:

- No Significant Changes.

**INSTRUCTIONAL PROGRAMS BEYOND
REGULAR SCHOOL DAY**

Salaries	\$ 405,453	\$ 343,689	\$ 333,777	\$ (9,912)	(2.88%)
Employee Benefits	90,053	80,663	79,144	(1,519)	(1.88%)
Purchased Services	4,017	-	-	-	-
Materials/Supplies	52,387	111,141	109,168	(1,973)	(1.78%)
Capital Outlay	6,637	-	-	-	-
Other	391	-	-	-	-
TOTAL	\$ 558,938	\$ 535,493	\$ 522,089	\$ (13,404)	(2.50%)
Funding Sources:					
General Fund	\$ 3,623	\$ 3,400	\$ 1,251	\$ (2,149)	(63.21%)
Special Revenue Fund	317,217	149,283	138,028	(11,255)	(7.54%)
Education Improvement Act Fund	238,098	382,810	382,810	-	-

General Highlights:

- Decrease in General Fund due to the reallocation of schools' General Fund non-personnel allocations for after school instruction.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16	2014-15 to 2015-16	
	Audited Actual		Adopted Budget		Proposed Budget	Increase/ Decrease	Percent Change
ADULT BASIC EDUCATION PROGRAMS							
Salaries	\$ 264,672	\$	381,811	\$	381,377	\$ (434)	(0.11%)
Employee Benefits	77,787		112,235		123,496	11,261	10.03%
Purchased Services	13,234		14,250		14,000	(250)	(1.75%)
Materials/Supplies	35,892		6,500		28,954	22,454	345.45%
TOTAL	\$ 391,585	\$	514,796	\$	547,827	\$ 33,031	6.42%
Funding Sources:							
General Fund	\$ 270,643	\$	361,074	\$	348,832	\$ (12,242)	(3.39%)
Special Revenue Fund	81,711		73,232		108,645	35,413	48.36%
Education Improvement Act Fund	39,231		80,490		90,350	9,860	12.25%

General Highlights:

- Increase in Employee Benefits due to changes in health benefit options.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Adult Education and Education Improvement Act Adult Education funds for technology software and supplies.

ADULT SECONDARY EDUCATION PROGRAMS					
Salaries	\$ 321,747	\$ 280,539	\$ 259,363	\$ (21,176)	(7.55%)
Employee Benefits	99,114	93,328	91,195	(2,133)	(2.29%)
Purchased Services	2,553	-	5,000	5,000	100.00%
Materials/Supplies	35,803	54,615	12,504	(42,111)	(77.11%)
TOTAL	\$ 459,217	\$ 428,482	\$ 368,062	\$ (60,420)	(14.10%)
Funding Sources:					
General Fund	\$ 230,217	\$ 315,960	\$ 296,241	\$ (19,719)	(6.24%)
Special Revenue Fund	26,903	-	-	-	-
Education Improvement Act Fund	202,097	112,522	71,821	(40,701)	(36.17%)

General Highlights:

- Increase in Purchased Services due to reallocation of Education Improvement Act Adult Education funds for increased travel cost.
- Decrease in Materials /Supplies due to due to the reduction as well as the reallocation of Education Improvement Act Adult Education funding.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
ADULT ENGLISH LITERACY					
Salaries	\$ 122,095	\$ 84,988	\$ 110,091	\$ 25,103	29.54%
Employee Benefits	22,811	19,947	26,101	6,154	30.85%
Materials/Supplies	1,161	-	1,000	1,000	100.00%
TOTAL	\$ 146,067	\$ 104,935	\$ 137,192	\$ 32,257	30.74%
Funding Sources:					
General Fund	\$ -	\$ 7,088	\$ 7,088	\$ -	-
Special Revenue Fund	146,067	97,847	130,104	32,257	32.97%

General Highlights:

- Increase in Salaries and Employee Benefits due to the additional temporary personnel needed for the English Literacy Program funded thru Special Revenue Adult Education funds.
- Increase in Materials/Supplies due to the increase in Special Revenue Adult Education Funds.

ADULT EDUCATION REMEDIAL

Salaries	\$ 19,193	\$ 20,914	\$ 20,874	\$ (40)	(0.19%)
Employee Benefits	1,477	4,909	4,949	40	0.81%
TOTAL	\$ 20,670	\$ 25,823	\$ 25,823	\$ -	-
Funding Sources:					
Education Improvement Act Fund	\$ 20,670	\$ 25,823	\$ 25,823	\$ -	-

General Highlights:

- No Significant Changes

PARENTING AND FAMILY LITERACY

Salaries	\$ 596,072	\$ 598,213	\$ 567,422	\$ (30,791)	(5.15%)
Employee Benefits	238,929	263,135	253,707	(9,428)	(3.58%)
Purchased Services	29,813	58,100	60,100	2,000	3.44%
Materials/Supplies	124,766	53,476	185,438	131,962	246.77%
Capital Outlay	2,268	-	-	-	-
Other	300	300	300	-	-
TOTAL	\$ 992,148	\$ 973,224	\$ 1,066,967	\$ 93,743	9.63%
Funding Sources:					
General Fund	\$ 5,870	\$ 1,641	\$ 3,801	\$ 2,160	131.63%
Special Revenue Fund	831,990	758,629	854,653	96,024	12.66%
Education Improvement Act Fund	154,288	212,954	208,513	(4,441)	(2.09%)

General Highlights:

- Increase in Materials/Supplies due to reallocation of Special Revenue Fund Title I support for Parenting and Family Literacy Programs.
- Increase in General Fund due to the reallocation of schools' non-personnel allocations.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
INSTRUCTIONAL PUPIL ACTIVITY									
Salaries	\$	118,409	\$	66,369	\$	66,248	\$	(121)	(0.18%)
Employee Benefits		21,702		15,582		15,703		121	0.78%
Purchased Services		27,478		2,565		2,565		-	-
Materials/Supplies		35,823		2,683		2,683		-	-
Other		4,972		106,245		56,895		(49,350)	(46.45%)
TOTAL	\$	208,384	\$	193,444	\$	144,094	\$	(49,350)	(25.51%)
Funding Sources:									
General Fund	\$	112,015	\$	88,699	\$	88,699	\$	-	-
Pupil Activity Fund		96,369		104,745		55,395		(49,350)	(47.11%)

General Highlights:

- Decrease in Other due to redistribution of Pupil Activity Funds.

TOTAL INSTRUCTION	\$ 254,216,979	\$ 265,605,354	\$ 279,611,505	\$ 13,915,632	5.24%
--------------------------	-----------------------	-----------------------	-----------------------	----------------------	--------------

SUPPORTING SERVICES

ATTENDANCE & SOCIAL WORK SERVICES

Salaries	\$ 2,240,706	\$ 2,404,270	\$ 2,668,786	\$ 264,516	11.00%
Employee Benefits	869,734	933,808	1,018,607	84,799	9.08%
Purchased Services	19,535	36,200	26,250	(9,950)	(27.49%)
Materials/Supplies	13,143	11,850	13,499	1,649	13.92%
Capital Outlay	63,937	8,500	8,500	-	-
Other	50	-	-	-	-
TOTAL	\$ 3,207,105	\$ 3,394,628	\$ 3,735,642	\$ 341,014	10.05%
Funding Sources:					
General Fund	\$ 3,151,616	\$ 3,384,628	\$ 3,735,392	\$ 350,764	10.36%
Special Revenue Fund	-	10,000	-	(10,000)	(100.00%)
Education Improvement Act	-	-	250	250	100.00%
School Building Fund	55,489	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the additional days for school clerical assistance provided thru the General Fund.
- Decrease in Purchased Services due to the reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for other Special Education programmatic needs.
- Increase in Education Improvement Act due to the reallocation of Teacher Supply Check funding.

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

- Increase in Capital Outlay due to increase in technology purchases to support Employee 504 plans.
- Increase in Special Revenue due to the shift of Student Health and Fitness – Nurse funding from Education Improvement Act – Student Health and Fitness Nurses fund.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
PSYCHOLOGICAL SERVICES									
Salaries	\$	2,033,486	\$	2,061,619	\$	2,006,397	\$	(55,222)	(2.68%)
Employee Benefits		667,930		685,915		687,811		1,896	0.28%
Purchased Services		21,268		116,200		126,200		10,000	8.61%
Materials/Supplies		76,151		62,010		67,010		5,000	8.06%
Capital Outlay		-		9,000		9,000		-	-
TOTAL	\$	2,798,835	\$	2,934,744	\$	2,896,418	\$	(38,326)	(1.31%)
Funding Sources:									
General Fund	\$	2,566,835	\$	2,630,303	\$	2,600,791	\$	(29,512)	(1.12%)
Special Revenue Fund		188,878		304,441		295,627		(8,814)	(2.90%)
Education Improvement Act		43,122		-		-		-	-

General Highlights:

- No Significant Changes.

EXCEPTIONAL PROGRAM SERVICES

Salaries	\$ 169,921	\$ 206,921	\$ 207,601	\$ 680	0.33%
Employee Benefits	69,167	82,304	83,859	1,555	1.89%
Purchased Services	3,174	-	-	-	-
Materials/Supplies	8,451	97,150	99,150	2,000	2.06%
Other	-	9,000	20,000	11,000	122.22%
TOTAL	\$ 250,713	\$ 395,375	\$ 410,610	\$ 15,235	3.85%
Funding Sources:					
General Fund	\$ 125,655	\$ 199,753	\$ 201,299	\$ 1,546	0.77%
Special Revenue Fund	124,832	195,622	209,311	13,689	7.00%
Education Improvement Act	226	-	-	-	-

General Highlights:

- Increase in Other due to reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for organizational membership dues.

VOCATIONAL PLACEMENT SERVICES

Purchased Services	\$ 8,799	\$ 8,000	\$ 8,000	\$ -	-
TOTAL	\$ 8,799	\$ 8,000	\$ 8,000	\$ -	-
Funding Sources:					
Special Revenue Fund	\$ 8,799	\$ 8,000	\$ 8,000	\$ -	-

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
CAREER SPECIALIST SERVICES					
Salaries	\$ 586,350	\$ 543,182	\$ 573,460	\$ 30,278	5.57%
Employee Benefits	175,146	175,631	192,942	17,311	9.86%
Purchased Service	386	551	788	237	43.01%
Materials/Supplies	1,697	2,900	4,146	1,246	42.97%
TOTAL	\$ 763,579	\$ 722,264	\$ 771,336	\$ 49,072	6.79%
Funding Sources:					
General Fund	\$ 5,249	\$ 4,499	\$ 157,399	\$ 152,900	3398.53%
Special Revenue Fund	758,330	717,765	613,937	(103,828)	(14.47%)

General Highlights:

- Increase in Purchased Services due to the increase in Special Revenue Gear Up funds.
- Increase in Materials/Supplies due to the increase in Special Revenue Gear Up funds.
- Increase in General Fund due to a shift of 2.00 fte Career Development Facilitator Specialists from Special Revenue EEDA Career Specialist Fund.

**IMPROVEMENT OF INSTRUCTION
CURRICULUM DEVELOPMENT**

Salaries	\$ 4,175,122	\$ 4,658,042	\$ 4,810,367	\$ 152,325	3.27%
Employee Benefits	1,273,014	1,495,398	1,557,857	62,459	4.18%
Purchased Services	116,977	145,881	348,531	202,650	138.91%
Materials/Supplies	46,145	78,695	77,983	(712)	(0.90%)
Capital Outlay	5,085	6,700	6,700	-	-
Other	1,693	510	510	-	-
TOTAL	\$ 5,618,036	\$ 6,385,226	\$ 6,801,948	\$ 416,722	6.53%
Funding Sources:					
General Fund	\$ 3,672,913	\$ 4,870,432	\$ 5,165,508	\$ 295,076	6.06%
Special Revenue Fund	1,309,065	1,511,294	1,631,440	120,146	7.95%
Education Improvement Act Fund	636,058	3,500	5,000	1,500	42.86%

General Highlights:

- Increase in Purchased Services due to reallocation of Special Revenue Individuals with Disabilities Education Act (IDEA) for additional consulting services for Special Education programmatic needs.
- Increase in Education Improvement Act due to increase in Work-based Learning funds.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16		
				Increase/ Decrease	Percent Change	
LIBRARY & MEDIA SERVICES						
Salaries	\$ 4,021,747	\$ 4,072,023	\$ 4,181,912	\$ 109,889	2.70%	
Employee Benefits	1,450,036	1,545,143	1,601,815	56,672	3.67%	
Purchased Services	8,201	81,231	84,345	3,114	3.83%	
Materials/Supplies	732,120	806,370	832,444	26,074	3.23%	
Capital Outlay	15,695	-	-	-	-	
TOTAL	\$ 6,227,799	\$ 6,504,767	\$ 6,700,516	\$ 195,749	3.01%	
Funding Sources:						
General Fund	\$ 5,681,845	\$ 6,320,701	\$ 6,517,702	\$ 197,001	3.12%	
Education Improvement Act Fund	545,954	184,066	182,814	(1,252)	(0.68%)	

General Highlights:

- No Significant Changes

SUPERVISION OF SPECIAL PROGRAMS

Salaries	\$ 1,852,167	\$ 1,992,858	\$ 2,157,779	\$ 164,921	8.28%
Employee Benefits	609,174	686,315	745,543	59,228	8.63%
Purchased Services	30,067	68,413	91,734	23,321	34.09%
Materials/Supplies	26,308	62,800	754,122	691,322	1100.83%
Capital Outlay	1,057	1,800	6,800	5,000	277.78%
Other	1,011	1,000	1,000	-	-
TOTAL	\$ 2,519,784	\$ 2,813,186	\$ 3,756,978	\$ 943,792	33.55%
Funding Sources:					
General Fund	\$ 1,306,393	\$ 1,382,655	\$ 1,575,017	\$ 192,362	13.91%
Special Revenue Fund	1,000,116	1,185,652	1,928,394	742,742	62.64%
Education Improvement Act Fund	213,275	244,879	253,567	8,688	3.55%

General Highlights:

- Increase in Purchased Services due to the reallocation of Special Revenue Title I funds for additional travel, printing and binding services to support the Title I program.
- Increase in Materials/Supplies due to the reallocation of Special Revenue Title I funds for additional supplies, technology and software supplies to support the Title I program. The reallocation is due to the elimination of supplemental services and student transportation for student choice.
- Increase in Capital Outlay due to the reallocation of Special Revenue Title I funds for additional technology equipment to support the Title I program.
- Increase in General Fund due to the reclassification of 1.00 fte Principal Specialist from Staff Services.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
STAFF DEVELOPMENT					
Salaries	\$ 972,383	\$ 963,999	\$ 980,529	\$ 16,530	1.71%
Employee Benefits	240,163	245,953	277,198	31,245	12.70%
Purchased Services	3,827,674	1,517,522	1,459,921	(57,601)	(3.80%)
Materials/Supplies	448,319	4,414,407	5,585,791	1,171,384	26.54%
Capital Outlay	4,922	-	-	-	-
Other	6,381	13,400	13,400	-	-
TOTAL	\$ 5,499,842	\$ 7,155,281	\$ 8,316,839	\$ 1,161,558	16.23%
Funding Sources:					
General Fund	\$ 2,797,430	\$ 4,435,294	\$ 4,990,417	\$ 555,123	12.52%
Special Revenue Fund	1,787,301	2,530,229	3,121,152	590,923	23.35%
Education Improvement Act Fund	915,111	189,758	205,270	15,512	8.17%

General Highlights:

- Increase in General Fund Salaries and Employee Benefits due to shift of 2.00 fte Teacher – Support Specialist from Education Improvement Act ADEPT and shift of 1.00 fte ESOL Coach from Special Revenue ESOL Title III.
- Increase in Materials/Supplies due to the additional materials and technology software supplies needed to support the elementary expansion of Personalized Digital Learning Program.
- Increase in Special Revenue Fund due to the additional Technology Funding received from the State.

BOARD OF EDUCATION

Salaries	\$ 157,440	\$ 168,240	\$ 168,156	\$ (84)	(0.05%)
Employee Benefits	36,448	39,485	39,868	383	0.97%
Purchased Services	248,398	312,000	312,000	-	-
Materials/Supplies	29,892	5,000	5,000	-	-
Capital Outlay	-	15,000	15,000	-	-
Other	70,173	50,000	50,000	-	-
TOTAL	\$ 542,351	\$ 589,725	\$ 590,024	\$ 299	0.05%
Funding Source:					
General Fund	\$ 542,351	\$ 589,725	\$ 590,024	\$ 299	0.05%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16		
				Increase/ Decrease	Percent Change	
OFFICE OF THE SUPERINTENDENT						
Salaries	\$ 653,287	\$ 474,279	\$ 622,508	\$ 148,229	31.25%	
Employee Benefits	223,707	153,249	187,644	34,395	22.44%	
Purchased Services	29,772	31,225	31,500	275	0.88%	
Materials/Supplies	10,008	36,168	36,168	-	-	
Capital Outlay	353	3,000	3,000	-	-	
Other	15,474	18,734	18,734	-	-	
TOTAL	\$ 932,601	\$ 716,655	\$ 899,554	\$ 182,899	25.52%	
Funding Source:						
General Fund	\$ 932,601	\$ 716,655	\$ 899,554	\$ 182,899	25.52%	

General Highlights:

- Increase in General Fund Salaries and Employee Benefits due to addition of 1.00 fte Acting Superintendent position.

SCHOOL ADMINISTRATION

Salaries	\$ 16,753,347	\$ 16,613,792	\$ 17,479,560	\$ 865,768	5.21%
Employee Benefits	5,278,321	5,439,113	5,836,371	397,258	7.30%
Purchased Services	91,361	111,884	102,562	(9,322)	(8.33%)
Materials/Supplies	187,801	145,774	163,483	17,709	12.15%
Capital Outlay	9,282	3,938	4,052	114	2.89%
Other	28,724	16,272	17,674	1,402	8.62%
TOTAL	\$ 22,348,836	\$ 22,330,773	\$ 23,603,702	\$ 1,272,929	5.70%
Funding Sources:					
General Fund	\$ 22,307,591	\$ 22,330,773	\$ 23,603,702	\$ 1,272,929	5.70%
Special Revenue Fund	1,313	-	-	-	-
Education Improvement Act Fund	32,721	-	-	-	-
School Building Fund	7,211	-	-	-	-

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 5.50 fte Assistant Principals due to student growth.
- Increase in Materials/Supplies due to the reallocation of schools' General Fund non-personnel allocations.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14		2014-15		2015-16		2014-15 to 2015-16		
	Audited Actual		Adopted Budget		Proposed Budget		Increase/ Decrease	Percent Change	
FISCAL SERVICES									
Salaries	\$	1,396,815	\$	1,556,454	\$	1,595,532	\$	39,078	2.51%
Employee Benefits		466,054		528,307		552,364		24,057	4.55%
Purchased Services		26,008		29,650		37,300		7,650	25.80%
Materials/Supplies		38,864		27,285		28,350		1,065	3.90%
Capital Outlay		8,510		1,500		1,500		-	-
Other		6,951		18,165		18,550		385	2.12%
TOTAL	\$	1,943,202	\$	2,161,361	\$	2,233,596	\$	72,235	3.34%
Funding Sources:									
General Fund	\$	1,927,270	\$	2,161,361	\$	2,233,596	\$	72,235	3.34%
School Building Fund		15,932		-		-		-	-

General Highlights:

- Increase in Purchased Services due to additional staff development cost for Payroll/Benefit Services.

FACILITIES ACQUISITION & CONSTRUCTION

Salaries	\$ 786,322	\$ 1,505,091	\$ 1,508,206	\$ 3,115	0.21%
Employee Benefits	237,869	471,639	480,197	8,558	1.81%
Purchased Services	160,088	391,716	1,000,122	608,406	155.32%
Materials/Supplies	2,990,393	1,348,965	1,251,595	(97,370)	(7.22%)
Capital Outlay	12,790,541	23,331,088	79,959,031	56,627,943	242.71%
Other	5,200	4,751,717	3,890,903	(860,814)	(18.12%)
TOTAL	\$ 16,970,413	\$ 31,800,216	\$ 88,090,054	\$ 56,289,838	177.01%
Funding Sources:					
School Building Fund	\$ 16,970,413	\$ 31,800,216	\$ 88,090,054	\$ 56,289,838	177.01%

General Highlights:

- Increase in Purchased Services due to the reallocation of the School Building Fund for repairs and maintenance.
- Increase in Capital Outlay due to the reallocation of the School Building Fund for additional construction services.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
OPERATION & MAINTENANCE OF PLANT						
Salaries	\$ 9,278,200	\$ 10,469,023	\$ 10,959,662	\$ 490,639	4.69%	
Employee Benefits	3,648,379	4,276,248	4,600,007	323,759	7.57%	
Purchased Services	5,908,446	8,836,087	7,982,586	(853,501)	(9.66%)	
Materials/Supplies	13,798,149	12,697,968	13,614,027	916,059	7.21%	
Capital Outlay	2,202,781	2,619,413	4,415,082	1,795,669	68.55%	
Other	70	405	15,000	14,595	3603.70%	
TOTAL	\$ 34,836,025	\$ 38,899,144	\$ 41,586,364	\$ 2,687,220	6.91%	
Funding Sources:						
General Fund	\$ 31,964,425	\$ 33,629,291	\$ 34,762,004	\$ 1,132,713	3.37%	
Special Revenue Fund	146,078	130,884	109,074	(21,810)	(16.66%)	
School Building Fund	2,725,522	5,138,969	6,715,286	1,576,317	30.67%	

General Highlights:

- Decrease in Purchased Services due to the elimination of Full Service Custodial Services.
- Increase in Capital Outlay due to reallocation of School Building Fund for construction services, equipment and other improvements.
- Increase in Other due to additional organizational membership dues needed for Facilities division.
- Decrease in Special Revenue due to reallocation of Myrtle Beach Auditorium funds to Security.

STUDENT TRANSPORTATION

Salaries	\$ 10,483,337	\$ 10,585,205	\$ 10,821,600	\$ 236,395	2.23%
Employee Benefits	4,276,844	4,693,864	4,871,629	177,765	3.79%
Purchased Services	826,202	1,018,869	526,654	(492,215)	(48.31%)
Materials/Supplies	272,166	266,480	296,480	30,000	11.26%
Capital Outlay	175,524	940,000	1,067,300	127,300	13.54%
Other	1,280	-	-	-	-
TOTAL	\$ 16,035,353	\$ 17,504,418	\$ 17,583,663	\$ 79,245	0.45%
Funding Sources:					
General Fund	\$ 15,444,695	\$ 16,982,790	\$ 17,551,097	\$ 568,307	3.35%
Special Revenue Fund	413,563	513,628	22,566	(491,062)	(95.61%)
Education Improvement Act Fund	175,815	8,000	10,000	2,000	25.00%
School Building Fund	1,280	-	-	-	-

General Highlights:

- Decrease in Purchased Services due to the reallocation of Special Revenue Title I funds for the reduction in student transportation for school choice.
- Increase in Materials/Supplies due to increased technology and software supplies needed for the Transportation division.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase/ Decrease	Percent Change
FOOD SERVICES					
Salaries	\$ 7,732,834	\$ 7,772,861	\$ 7,645,013	\$ (127,848)	(1.64%)
Employee Benefits	3,497,374	3,776,473	3,793,491	17,018	0.45%
Purchased Services	96,644	142,064	140,650	(1,414)	(1.00%)
Materials/Supplies	9,527,929	8,686,299	8,737,354	51,055	0.59%
Capital Outlay	316,128	250,000	328,000	78,000	31.20%
Other	30,227	31,000	32,000	1,000	3.23%
TOTAL	\$ 21,201,136	\$ 20,658,697	\$ 20,676,508	\$ 17,811	0.09%
Funding Sources:					
General Fund	\$ 12,302	\$ 5,750	\$ 6,761	\$ 1,011	17.58%
Food Service Fund	21,188,834	20,652,947	20,669,747	16,800	0.08%

General Highlights:

- Increase in Capital Outlay due to the increase in equipment costs for Food Services.
- Increase in General Fund due to the increase cost of the District Copier Leases.

INTERNAL SERVICES

Salaries	\$ 548,067	\$ 574,860	\$ 586,341	\$ 11,481	2.00%
Employee Benefits	164,438	177,457	183,421	5,964	3.36%
Purchased Services	66,372	86,710	87,481	771	0.89%
Materials/Supplies	29,434	64,700	65,650	950	1.47%
Capital Outlay	6,837	4,800	4,800	-	-
Other	1,595	1,305	1,500	195	14.94%
TOTAL	\$ 816,743	\$ 909,832	\$ 929,193	\$ 19,361	2.13%
Funding Sources:					
General Fund	\$ 752,330	\$ 843,844	\$ 861,750	\$ 17,906	2.12%
Special Revenue Fund	121	-	-	-	-
School Building Fund	64,292	65,988	67,443	1,455	2.20%

General Highlights:

- No Significant Changes.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
SECURITY					
Salaries	\$ 174,865	\$ 182,663	\$ 95,212	\$ (87,451)	(47.88%)
Employee Benefits	58,835	59,584	22,575	(37,009)	(62.11%)
Purchased Services	1,374,022	1,504,881	1,542,540	37,659	2.50%
Materials/Supplies	175,057	236,415	230,924	(5,491)	(2.32%)
Capital Outlay	850,051	635,144	2,174,078	1,538,934	242.30%
TOTAL	\$ 2,632,830	\$ 2,618,687	\$ 4,065,329	\$ 1,446,642	55.24%
Funding Sources:					
General Fund	\$ 1,596,841	\$ 1,838,058	\$ 1,768,943	\$ (69,115)	(3.76%)
Special Revenue Fund	11,046	15,433	20,026	4,593	29.76%
School Building Fund	1,024,943	765,196	2,276,360	1,511,164	197.49%

General Highlights:

- Decrease in Salaries and Employee Benefits due to reclassification of 1.00 fte Maintenance Assistant Manager and 1.00 fte Locksmith Specialist to Operations and Maintenance of Plant.
- Increase in Capital Outlay due to the increase in Construction Services and technology purchases funded thru School Building Fund.
- Increase in Special Revenue due to reallocation of Myrtle Beach Auditorium funds from Operation and Maintenance of Plant.

PLANNING					
Salaries	\$ 448,562	\$ 451,037	\$ 451,121	\$ 84	0.02%
Employee Benefits	145,259	152,525	149,713	(2,812)	(1.84%)
Purchased Services	185,791	269,900	305,900	36,000	13.34%
Materials/Supplies	30,285	34,300	49,300	15,000	43.73%
Capital Outlay	1,935	2,500	2,500	-	-
Other	31,850	32,200	32,200	-	-
TOTAL	\$ 843,682	\$ 942,462	\$ 990,734	\$ 48,272	5.12%
Funding Sources:					
General Fund	\$ 724,015	\$ 819,184	\$ 864,661	\$ 45,477	5.55%
School Building Fund	119,667	123,278	126,073	2,795	2.27%

General Highlights:

- Increase in Purchased Services due to additional cost for contracted services for district wide testing.
- Increase in Materials/Supplies due to additional supplies needed for accreditation review.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16	
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change
INFORMATION SERVICES					
Salaries	\$ 593,562	\$ 599,062	\$ 616,154	\$ 17,092	2.85%
Employee Benefits	185,646	196,672	203,652	6,980	3.55%
Purchased Services	58,711	113,900	82,400	(31,500)	(27.66%)
Materials/Supplies	66,287	130,050	132,750	2,700	2.08%
Capital Outlay	63,692	1,200	5,000	3,800	316.67%
Other	527	-	-	-	-
TOTAL	\$ 968,425	\$ 1,040,884	\$ 1,039,956	\$ (928)	(0.09%)
Funding Source:					
General Fund	\$ 968,425	\$ 1,040,884	\$ 1,039,956	\$ (928)	(0.09%)

General Highlights:

- Decrease in Purchased Services due to reduction of marketing consultant fees.
- Increase in Capital Outlay due to the additional technology equipment and software needs of the Office of Accountability.

STAFF SERVICES					
Salaries	\$ 1,619,043	\$ 1,735,809	\$ 1,721,183	\$ (14,626)	(0.84%)
Employee Benefits	3,461,906	3,342,119	3,341,588	(531)	(0.02%)
Purchased Services	281,766	390,000	433,500	43,500	11.15%
Materials/Supplies	84,111	89,869	132,719	42,850	47.68%
Capital Outlay	60,059	27,500	27,500	-	-
Other	2,088	10,100	10,100	-	-
TOTAL	\$ 5,508,973	\$ 5,595,397	\$ 5,666,590	\$ 71,193	1.27%
Funding Sources:					
General Fund	\$ 5,454,344	\$ 5,595,397	\$ 5,666,590	\$ 71,193	1.27%
Special Revenue Fund	1,499	-	-	-	-
School Building Fund	53,130	-	-	-	-

General Highlights:

- Increase in Purchased Services due to the increased cost of recruitment and travel.
- Increase in Materials/Supplies due to the additional technology software needs and additional cost of the Retirement Banquet.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14	2014-15	2015-16	2014-15 to 2015-16		
	Audited Actual	Adopted Budget	Proposed Budget	Increase/ Decrease	Percent Change	
TECHNOLOGY AND DATA PROCESSING SERVICES						
Salaries	\$ 2,167,973	\$ 2,520,867	\$ 3,069,226	\$ 548,359	21.75%	
Employee Benefits	689,856	828,606	1,152,021	323,415	39.03%	
Purchased Services	562,444	450,896	446,000	(4,896)	(1.09%)	
Materials/Supplies	1,835,464	151,500	141,500	(10,000)	(6.60%)	
Capital Outlay	2,227,622	2,746,282	9,952,899	7,206,617	262.41%	
TOTAL	\$ 7,483,359	\$ 6,698,151	\$ 14,761,646	\$ 8,063,495	120.38%	

Funding Sources:

General Fund	\$ 4,706,593	\$ 4,764,239	\$ 5,620,278	\$ 856,039	17.97%
Special Revenue Fund	80,922	83,130	88,969	5,839	7.02%
Education Improvement Act	75,211	-	-	-	-
School Building Fund	2,620,633	1,850,782	9,052,399	7,201,617	389.11%

General Highlights:

- Increase in Salaries and Employee Benefits due to the addition of 23.00 ftes Technology Support Staff position at each middle and high school.
- Increase in Capital Outlay for continuation of technology projects funded from the School Building Fund.

SUPPORT SERVICES - PUPIL ACTIVITY

Pupil Service Activities	\$ 12,411,462	\$ 12,338,352	\$ 13,564,402	\$ 1,226,050	9.94%
Enterprise Activities	-	3,635	-	(3,635)	(100.00%)
Trust & Agency Activities	-	160	-	(160)	(100.00%)
TOTAL	\$ 12,411,462	\$ 12,342,147	\$ 13,564,402	\$ 1,222,255	9.90%

Funding Sources:

General Fund	\$ 4,556,117	\$ 4,871,606	\$ 5,254,736	\$ 383,130	7.86%
Special Revenue Fund	340,636	334,073	387,989	53,916	16.14%
Education Improvement Act Fund	15,047	275	250	(25)	(9.09%)
School Building Fund	61,365	473,539	479,085	5,546	1.17%
Pupil Activity Fund	7,438,297	6,662,654	7,442,342	779,688	11.70%

General Highlights:

- Increase in General Fund due to additional days for athletics and change to the supplement schedules.
- Decrease in Trust and Agency Activities due to reallocation of Pupil Activity Funds.
- Increase in Special Revenue Fund due to increased support for Playcard Environmental Education and reallocation of Occupational Education funds for field trips.

**TOTAL SUPPORTING SERVICES, AND
FACILITIES ACQUISITIONS, &
CONSTRUCTION SERVICES**

\$ 184,079,072	\$ 207,598,737	\$ 282,529,946	\$ 74,931,209	36.09%
-----------------------	-----------------------	-----------------------	----------------------	---------------

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase/ Decrease	Percent Change
COMMUNITY SERVICES					
Public Library Service					
Materials/Supplies	\$ 814	\$ -	\$ -	\$ -	-
TOTAL	\$ 814	\$ -	\$ -	\$ -	-
Funding Source:					
Special Revenue Fund	\$ 814	\$ -	\$ -	\$ -	-

General Highlights:

- No Significant Changes.

CUSTODY & CARE OF CHILDREN

Salaries	\$ 675,216	\$ 920,081	\$ 972,843	\$ 52,762	5.73%
Employee Benefits	119,194	216,140	236,968	20,828	9.64%
Purchased Services	2,055	5,527	6,448	921	16.66%
Materials/Supplies	60,286	100,901	113,150	12,249	12.14%
Other	2,363	276,603	309,414	32,811	11.86%
TOTAL	\$ 859,114	\$ 1,519,252	\$ 1,638,823	\$ 119,571	7.87%
Funding Sources:					
General Fund	\$ 1,735	\$ 1,602	\$ 742	\$ (860)	(53.68%)
Special Revenue Fund	857,379	1,517,650	1,638,081	120,431	7.94%

General Highlights:

- Increase in Purchased Services due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Increase in Materials/Supplies due to the reallocation of schools' Special Revenue After-School Childcare budgets.
- Increase in Other due to the reallocation of schools' Special Revenue After-School Childcare budgets.

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase/ Decrease	Percent Change
WELFARE SERVICES					
Materials/Supplies	\$ 2,252	\$ -	\$ 50,000	\$ 50,000	100.00%
TOTAL	\$ 2,252	\$ -	\$ 50,000	\$ 50,000	100.00%
Funding Source:					
Special Revenue Fund	\$ 2,252	\$ -	\$ 50,000	\$ 50,000	100.00%

General Highlights:

- Increase in Materials/Supplies due to the additional support thru Special Revenue Title I funds.

NON PUBLIC SCHOOL SERVICES

Salaries	\$ 2,484	\$ -	\$ -	\$ -	-
Purchases Services	20,770	-	-	-	-
Other	120	-	-	-	-
TOTAL	\$ 23,374	\$ -	\$ -	\$ -	-
Funding Source:					
Special Revenue Fund	\$ 23,374	\$ -	\$ -	\$ -	-

General Highlights:

- No Significant Changes.

TOTAL COMMUNITY SERVICES \$ 885,554 \$ 1,519,252 \$ 1,688,823 \$ 169,571 11.16%

DEBT SERVICE

DEBT SERVICES

Redemption on Principal	\$ 19,935,000	\$ 20,845,000	\$ 21,860,000	\$ 1,015,000	4.87%
Interest	16,061,300	15,191,800	15,806,633	614,833	4.05%
Fees for Servicing Bonds	3,506	150,212	148,137	(2,075)	(1.38%)

TOTAL DEBT SERVICES \$ 35,999,806 \$ 36,187,012 \$ 37,814,770 \$ 1,627,758 4.50%

Funding Source:

Debt Service Fund \$ 35,999,806 \$ 36,187,012 \$ 37,814,770 \$ 1,627,758 4.50%

TOTAL BUDGETED EXPENDITURE \$ 475,181,411 \$ 510,910,355 \$ 601,645,044 \$ 90,644,170 17.74%

*Three -Year Comparison
2013-14 To 2015-16*

*Comprehensive Budgeted
Expenditures and Other Financing Uses - All Funds*

Expenditures by Function and Object	2013-14 Audited Actual	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
				Increase/ Decrease	Percent Change
OTHER FINANCING USES					
Payments to Other Governmental Units	\$ 75,208	\$ 109,000	\$ 99,000	\$ (10,000)	(9.17%)
Medicaid Payments to SDE	960,347	911,236	1,150,079	238,843	26.21%
Payments to Public Charter Schools	6,101,642	5,960,551	6,785,344	824,793	13.84%
Transfers to Other Funds	48,530,412	42,777,214	42,982,262	205,048	0.48%
Transfers to Other Funds-Indirect Costs	2,215,946	2,460,744	2,426,423	(34,321)	(1.39%)
TOTAL OTHER FINANCING USES	\$ 57,883,555	\$ 52,218,745	\$ 53,443,108	\$ 1,224,363	2.34%
Funding Sources:					
General Fund	\$ 8,342,768	\$ 7,324,941	\$ 8,146,230	\$ 821,289	11.21%
Special Revenue Fund	1,684,734	1,080,642	1,296,618	215,976	19.99%
Education Improvement Act Fund	7,260,862	6,849,801	7,294,700	444,899	6.50%
Debt Service Fund	38,500,000	35,300,000	35,100,000	(200,000)	(0.57%)
School Building Fund	323,050	-	-	-	-
Food Service Fund	1,392,066	1,663,361	1,605,560	(57,801)	(3.47%)
Pupil Activity Fund	380,075	-	-	-	-
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 533,064,966	\$ 563,129,100	\$ 655,088,152	\$ 91,959,052	16.33%
TOTAL FUNDING SOURCES:					
General Fund	\$ 332,937,050	\$ 355,683,795	\$ 373,404,013	\$ 17,720,218	4.98%
Special Revenue Fund	28,793,148	32,402,224	32,847,676	445,452	1.37%
Educational Improvement Act Fund	28,662,342	24,850,137	23,607,459	(1,242,678)	(5.00%)
Debt Service Fund	74,499,806	71,487,012	72,914,770	1,427,758	2.00%
School Building Fund	37,676,979	49,622,225	122,541,190	72,918,965	146.95%
Food Service Fund	22,580,900	22,316,308	22,275,307	(41,001)	(0.18%)
Pupil Activity Fund	7,914,741	6,767,399	7,497,737	730,338	10.79%
TOTAL FUNDING SOURCES	\$ 533,064,966	\$ 563,129,100	\$ 655,088,152	\$ 91,959,052	16.33%

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
INSTRUCTION								
KINDERGARTEN PROGRAMS								
Salaries	\$ 9,179,074	\$ 162,696	\$ 99,664	\$ -	\$ -	\$ -	\$ -	\$ 9,441,434
Employee Benefits	3,814,792	38,575	23,636	-	-	-	-	3,877,003
Purchased Services	2,266	-	-	-	-	-	-	2,266
Materials/Supplies	136,906	-	152,000	-	-	-	-	288,906
Capital Outlay	2,500	-	-	-	-	-	-	2,500
TOTAL	\$ 13,135,538	\$ 201,271	\$ 275,300	\$ -	\$ -	\$ -	\$ -	\$ 13,612,109
PRIMARY PROGRAMS								
Salaries	\$ 30,574,125	\$ 1,321,758	\$ 2,735,053	\$ -	\$ -	\$ -	\$ -	\$ 34,630,936
Employee Benefits	11,024,954	477,009	916,492	-	-	-	-	12,418,455
Purchased Services	560,967	-	14,800	-	-	-	-	575,767
Materials/Supplies	919,276	1,688,868	172,409	-	225,000	-	-	3,005,553
Capital Outlay	6,475	-	-	-	765,024	-	-	771,499
TOTAL	\$ 43,085,797	\$ 3,487,635	\$ 3,838,754	\$ -	\$ 990,024	\$ -	\$ -	\$ 51,402,210
ELEMENTARY PROGRAMS								
Salaries	\$ 39,222,691	\$ 1,010,341	\$ 1,488,653	\$ -	\$ -	\$ -	\$ -	\$ 41,721,685
Employee Benefits	14,044,784	354,970	452,242	-	-	-	-	14,851,996
Purchased Services	382,534	122,147	26,550	-	-	-	-	531,231
Materials/Supplies	1,409,143	1,629,106	850,546	-	500,000	-	-	4,388,795
Capital Outlay	351,613	-	-	-	7,352,021	-	-	7,703,634
Other	6,506	-	-	-	-	-	-	6,506
TOTAL	\$ 55,417,271	\$ 3,116,564	\$ 2,817,991	\$ -	\$ 7,852,021	\$ -	\$ -	\$ 69,203,847

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
HIGH SCHOOL PROGRAMS								
Salaries	\$ 34,440,232	\$ 73,424	\$ 1,254,272	\$ -	\$ -	\$ -	\$ -	\$ 35,767,928
Employee Benefits	12,021,878	29,137	340,757	-	-	-	-	12,391,772
Purchased Services	1,362,554	-	246,860	-	-	-	-	1,609,414
Materials/Supplies	1,867,719	222,800	263,596	-	635,794	-	-	2,989,909
Capital Outlay	24,152	-	-	-	6,256,651	-	-	6,280,803
Other	34,462	-	-	-	-	-	-	34,462
TOTAL	\$ 49,750,997	\$ 325,361	\$ 2,105,485	\$ -	\$ 6,892,445	\$ -	\$ -	\$ 59,074,288
VOCATIONAL PROGRAMS								
Salaries	\$ 1,904,919	\$ 42,059	\$ 175,728	\$ -	\$ -	\$ -	\$ -	\$ 2,122,706
Employee Benefits	653,578	9,972	56,622	-	-	-	-	720,172
Purchased Services	94,316	-	3,465	-	-	-	-	97,781
Materials/Supplies	216,851	83,637	216,242	-	-	-	-	516,730
Capital Outlay	4,108	94,093	68,807	-	-	-	-	167,008
Other	2,679	-	-	-	-	-	-	2,679
TOTAL	\$ 2,876,451	\$ 229,761	\$ 520,864	\$ -	\$ -	\$ -	\$ -	\$ 3,627,076
DRIVER EDUCATION								
Materials/Supplies	\$ 1,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363
TOTAL	\$ 1,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363
EDUCABLE MENTALLY HANDICAPPED								
Materials/Supplies	\$ 5,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,365
TOTAL	\$ 5,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,365

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
TRAINABLE MENTALLY HANDICAPPED								
Salaries	\$ 1,986,380	\$ 912,440	\$ 64,771	\$ -	\$ -	\$ -	\$ -	\$ 2,963,591
Employee Benefits	753,347	348,406	15,361	-	-	-	-	1,117,114
Materials/Supplies	13,681	30,000	10,750	-	-	-	-	54,431
TOTAL	\$ 2,753,408	\$ 1,290,846	\$ 90,882	\$ -	\$ -	\$ -	\$ -	\$ 4,135,136
ORTHOPEDICALLY HANDICAPPED								
Salaries	\$ 663,508	\$ -	\$ 37,195	\$ -	\$ -	\$ -	\$ -	\$ 700,703
Employee Benefits	242,260	-	19,274	-	-	-	-	261,534
Purchased Services	60,300	122,280	-	-	-	-	-	182,580
Materials/Supplies	751	80,000	-	-	-	-	-	80,751
TOTAL	\$ 966,819	\$ 202,280	\$ 56,469	\$ -	\$ -	\$ -	\$ -	\$ 1,225,568
VISUALLY HANDICAPPED								
Salaries	\$ 55,850	\$ 194,182	\$ 98,438	\$ -	\$ -	\$ -	\$ -	\$ 348,470
Employee Benefits	17,598	69,485	42,659	-	-	-	-	129,742
Purchased Services	7,920	14,500	-	-	-	-	-	22,420
Materials/Supplies	6,581	6,800	750	-	-	-	-	14,131
TOTAL	\$ 87,949	\$ 284,967	\$ 141,847	\$ -	\$ -	\$ -	\$ -	\$ 514,763

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
HEARING HANDICAPPED								
Salaries	\$ 371,118	\$ 331,381	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 702,499
Employee Benefits	161,470	136,447	-	-	-	-	-	297,917
Purchased Services	8,550	5,200	-	-	-	-	-	13,750
Materials/Supplies	935	15,000	1,750	-	-	-	-	17,685
Capital Outlay	4,500	-	-	-	-	-	-	4,500
TOTAL	\$ 546,573	\$ 488,028	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ 1,036,351
SPEECH HANDICAPPED								
Salaries	\$ 2,232,393	\$ -	\$ 757,170	\$ -	\$ -	\$ -	\$ -	\$ 2,989,563
Employee Benefits	777,492	-	268,200	-	-	-	-	1,045,692
Purchased Services	11,750	-	-	-	-	-	-	11,750
Materials/Supplies	15,836	6,000	13,000	-	-	-	-	34,836
TOTAL	\$ 3,037,471	\$ 6,000	\$ 1,038,370	\$ -	\$ -	\$ -	\$ -	\$ 4,081,841
LEARNING DISABILITIES								
Salaries	\$ 18,258,086	\$ 1,634,419	\$ 698,731	\$ -	\$ -	\$ -	\$ -	\$ 20,591,236
Employee Benefits	6,770,104	731,624	274,542	-	-	-	-	7,776,270
Purchased Services	933,181	10,600	-	-	-	-	-	943,781
Materials/Supplies	201,725	231,000	64,250	-	-	-	-	496,975
Capital Outlay	13,500	-	-	-	-	-	-	13,500
TOTAL	\$ 26,176,596	\$ 2,607,643	\$ 1,037,523	\$ -	\$ -	\$ -	\$ -	\$ 29,821,762

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
EMOTIONALLY HANDICAPPED								
Salaries	\$ 1,376,671	\$ 196,718	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 1,578,389
Employee Benefits	548,204	71,706	1,186	-	-	-	-	621,096
Materials/Supplies	29,503	-	5,750	-	-	-	-	35,253
TOTAL	\$ 1,954,378	\$ 268,424	\$ 11,936	\$ -	\$ -	\$ -	\$ -	\$ 2,234,738
COORDINATED EARLY INTERVENING SERVICES								
Salaries	\$ 2,744,562	\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 2,767,062
Employee Benefits	993,568	-	5,337	-	-	-	-	998,905
Materials/Supplies	-	-	12,000	-	-	-	-	12,000
TOTAL	\$ 3,738,130	\$ -	\$ 39,837	\$ -	\$ -	\$ -	\$ -	\$ 3,777,967
PRESCHOOL HANDICAPPED SELF-CONTAINED (3 & 4 YEAR OLDS)								
Salaries	\$ 1,622,765	\$ 455,613	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 2,100,878
Employee Benefits	604,571	167,151	5,337	-	-	-	-	777,059
Purchased Services	1,950	1,000	-	-	-	-	-	2,950
Materials/Supplies	510	172,723	6,750	-	-	-	-	179,983
TOTAL	\$ 2,229,796	\$ 796,487	\$ 34,587	\$ -	\$ -	\$ -	\$ -	\$ 3,060,870
EARLY CHILDHOOD PROGRAMS								
Salaries	\$ 133,633	\$ 3,426,561	\$ 882,619	\$ -	\$ -	\$ -	\$ -	\$ 4,442,813
Employee Benefits	35,485	1,382,651	359,394	-	-	-	-	1,777,530
Purchased Services	8,579	-	-	-	-	-	-	8,579
Materials/Supplies	120,035	-	465,386	-	-	-	-	585,421
Capital Outlay	2,000	-	-	-	-	-	-	2,000
Other	1,512	-	-	-	-	-	-	1,512
TOTAL	\$ 301,244	\$ 4,809,212	\$ 1,707,399	\$ -	\$ -	\$ -	\$ -	\$ 6,817,855

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
GIFTED AND TALENTED- ACADEMIC								
Salaries	\$ 5,640,129	\$ -	\$ 138,750	\$ -	\$ -	\$ -	\$ -	\$ 5,778,879
Employee Benefits	2,016,334	-	32,905	-	-	-	-	2,049,239
Purchased Services	186,400	-	-	-	-	-	-	186,400
Materials/Supplies	111,818	-	21,842	-	-	-	-	133,660
Capital Outlay	19,900	-	-	-	-	-	-	19,900
Other	300	-	-	-	-	-	-	300
TOTAL	\$ 7,974,881	\$ -	\$ 193,497	\$ -	\$ -	\$ -	\$ -	\$ 8,168,378
ADVANCED PLACEMENT								
Salaries	\$ 48,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,501
Employee Benefits	11,499	-	-	-	-	-	-	11,499
Purchased Services	509,779	-	-	-	-	-	-	509,779
Materials/Supplies	95,283	-	-	-	-	-	-	95,283
TOTAL	\$ 665,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,062
HOMEBOUND								
Salaries	\$ 767,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 767,925
Employee Benefits	182,075	-	-	-	-	-	-	182,075
Purchased Services	203,000	-	-	-	-	-	-	203,000
Materials/Supplies	1,025	-	-	-	-	-	-	1,025
TOTAL	\$ 1,154,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,154,025

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
OTHER SPECIAL PROGRAMS								
Salaries	\$ 6,549,751	\$ -	\$ 224,412	\$ -	\$ -	\$ -	\$ -	\$ 6,774,163
Employee Benefits	2,387,874	-	82,146	-	-	-	-	2,470,020
Purchased Services	197,002	-	-	-	-	-	-	197,002
Materials/Supplies	85,172	77,363	13,250	-	-	-	-	175,785
Capital Outlay	12,823	-	-	-	-	-	-	12,823
Other	400	-	-	-	-	-	-	400
TOTAL	\$ 9,233,022	\$ 77,363	\$ 319,808	\$ -	\$ -	\$ -	\$ -	\$ 9,630,193
AUTISM								
Salaries	\$ 1,823,480	\$ 263,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,086,873
Employee Benefits	741,168	124,817	-	-	-	-	-	865,985
Purchased Services	34,518	-	-	-	-	-	-	34,518
Materials/Supplies	31,893	-	-	-	-	-	-	31,893
Capital Outlay	4,500	-	-	-	-	-	-	4,500
TOTAL	\$ 2,635,559	\$ 388,210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,023,769
ELEMENTARY SUMMER SCHOOL								
Salaries	\$ -	\$ -	\$ 202,086	\$ -	\$ -	\$ -	\$ -	\$ 202,086
Employee Benefits	-	-	47,914	-	-	-	-	47,914
TOTAL	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
HIGH SCHOOL SUMMER SCHOOL								
Salaries	\$ -	\$ 5,779	\$ 66,372	\$ -	\$ -	\$ -	\$ -	72,151
Employee Benefits	-	1,370	15,736	-	-	-	-	17,106
Materials/Supplies	-	-	20,671	-	-	-	-	20,671
TOTAL	\$ -	\$ 7,149	\$ 102,779	\$ -	\$ -	\$ -	\$ -	109,928
GIFTED & TALENTED SUMMER SCHOOL								
Purchased Services	\$ 100,707	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,707
Materials/Supplies	64,280	-	-	-	-	-	-	64,280
TOTAL	\$ 164,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	164,987
INSTRUCTION PROGRAMS BEYOND REGULAR SCHOOL DAY								
Salaries	\$ 1,007	\$ 23,329	\$ 309,441	\$ -	\$ -	\$ -	\$ -	333,777
Employee Benefits	244	5,531	73,369	-	-	-	-	79,144
Materials/Supplies	-	109,168	-	-	-	-	-	109,168
TOTAL	\$ 1,251	\$ 138,028	\$ 382,810	\$ -	\$ -	\$ -	\$ -	522,089

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
ADULT BASIC EDUCATION PROGRAMS								
Salaries	\$ 239,480	\$ 72,905	\$ 68,992	\$ -	\$ -	\$ -	\$ -	\$ 381,377
Employee Benefits	89,852	17,286	16,358	-	-	-	-	123,496
Purchased Services	14,000	-	-	-	-	-	-	14,000
Materials/Supplies	5,500	18,454	5,000	-	-	-	-	28,954
TOTAL	\$ 348,832	\$ 108,645	\$ 90,350	\$ -	\$ -	\$ -	\$ -	\$ 547,827
ADULT SECONDARY EDUCATION PROGRAMS								
Salaries	\$ 210,039	\$ -	\$ 49,324	\$ -	\$ -	\$ -	\$ -	\$ 259,363
Employee Benefits	74,202	-	16,993	-	-	-	-	91,195
Purchased Services	-	-	5,000	-	-	-	-	5,000
Materials/Supplies	12,000	-	504	-	-	-	-	12,504
TOTAL	\$ 296,241	\$ -	\$ 71,821	\$ -	\$ -	\$ -	\$ -	\$ 368,062
ENGLISH LITERACY								
Salaries	\$ 5,730	\$ 104,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,091
Employee Benefits	1,358	24,743	-	-	-	-	-	26,101
Materials/Supplies	-	1,000	-	-	-	-	-	1,000
TOTAL	\$ 7,088	\$ 130,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,192

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
ADULT EDUCATION								
REMEDIAL								
Salaries	\$ -	\$ -	\$ 20,874	\$ -	\$ -	\$ -	\$ -	\$ 20,874
Employee Benefits	-	-	4,949	-	-	-	-	4,949
TOTAL	\$ -	\$ -	\$ 25,823	\$ -	\$ -	\$ -	\$ -	\$ 25,823
PARENTING/FAMILY LITERACY								
Salaries	\$ 2,535	\$ 445,522	\$ 119,365	\$ -	\$ -	\$ -	\$ -	\$ 567,422
Employee Benefits	601	209,701	43,405	-	-	-	-	253,707
Purchased Services	-	35,100	25,000	-	-	-	-	60,100
Materials/Supplies	665	164,030	20,743	-	-	-	-	185,438
Other	-	300	-	-	-	-	-	300
TOTAL	\$ 3,801	\$ 854,653	\$ 208,513	\$ -	\$ -	\$ -	\$ -	\$ 1,066,967
INSTRUCTIONAL PUPIL ACTIVITY								
Salaries	\$ 66,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,248
Employee Benefits	15,703	-	-	-	-	-	-	15,703
Purchased Services	2,565	-	-	-	-	-	-	2,565
Materials/Supplies	2,683	-	-	-	-	-	-	2,683
Other	1,500	-	-	-	-	-	55,395	56,895
TOTAL	\$ 88,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,395	\$ 144,094
TOTAL INSTRUCTION	\$ 228,638,594	\$ 19,818,631	\$ 15,364,395	\$ -	\$ 15,734,490	\$ -	\$ 55,395	\$ 279,611,505

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
SUPPORTING SERVICES								
ATTENDANCE & SOCIAL WORK SERVICES								
Salaries	\$ 2,668,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,668,786
Employee Benefits	1,018,607	-	-	-	-	-	-	1,018,607
Purchased Services	26,250	-	-	-	-	-	-	26,250
Materials/Supplies	13,249	-	250	-	-	-	-	13,499
Capital Outlay	8,500	-	-	-	-	-	-	8,500
TOTAL	\$ 3,735,392	\$ -	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 3,735,642
GUIDANCE SERVICES								
Salaries	\$ 5,899,812	\$ 483,516	\$ 101,957	\$ -	\$ -	\$ -	\$ -	\$ 6,485,285
Employee Benefits	2,090,639	166,575	24,181	-	-	-	-	2,281,395
Purchased Services	4,370	-	-	-	-	-	-	4,370
Materials/Supplies	30,999	-	96,762	-	-	-	-	127,761
TOTAL	\$ 8,025,820	\$ 650,091	\$ 222,900	\$ -	\$ -	\$ -	\$ -	\$ 8,898,811
HEALTH SERVICES								
Salaries	\$ 1,775,148	\$ 762,081	\$ 55,220	\$ -	\$ -	\$ -	\$ -	\$ 2,592,449
Employee Benefits	864,658	180,689	13,093	-	-	-	-	1,058,440
Purchased Services	108,450	-	-	-	-	-	-	108,450
Materials/Supplies	172,094	15,000	-	-	-	-	-	187,094
Capital Outlay	5,000	-	-	-	-	-	-	5,000
Other	100	-	-	-	-	-	-	100
TOTAL	\$ 2,925,450	\$ 957,770	\$ 68,313	\$ -	\$ -	\$ -	\$ -	\$ 3,951,533

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
PSYCHOLOGICAL SERVICES								
Salaries	\$ 1,901,576	\$ 104,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,006,397
Employee Benefits	648,005	39,806	-	-	-	-	-	687,811
Purchased Services	25,200	101,000	-	-	-	-	-	126,200
Materials/Supplies	17,010	50,000	-	-	-	-	-	67,010
Capital Outlay	9,000	-	-	-	-	-	-	9,000
TOTAL	\$ 2,600,791	\$ 295,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,896,418
EXCEPTIONAL PROGRAM SERVICES								
Salaries	\$ 97,064	\$ 110,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,601
Employee Benefits	36,085	47,774	-	-	-	-	-	83,859
Materials/Supplies	68,150	31,000	-	-	-	-	-	99,150
Other	-	20,000	-	-	-	-	-	20,000
TOTAL	\$ 201,299	\$ 209,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,610
VOCATIONAL PLACEMENT								
Purchased Services	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
TOTAL	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
CAREER SPECIALIST SERVICES								
Salaries	\$ 120,189	\$ 453,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573,460
Employee Benefits	37,210	155,732	-	-	-	-	-	192,942
Purchased Services	-	788	-	-	-	-	-	788
Materials/Supplies	-	4,146	-	-	-	-	-	4,146
TOTAL	\$ 157,399	\$ 613,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 771,336

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
IMPROVEMENT OF INSTRUCTION								
Salaries	\$ 3,744,347	\$ 1,066,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,810,367
Employee Benefits	1,226,437	331,420	-	-	-	-	-	1,557,857
Purchased Services	118,531	225,000	5,000	-	-	-	-	348,531
Materials/Supplies	68,983	9,000	-	-	-	-	-	77,983
Capital Outlay	6,700	-	-	-	-	-	-	6,700
Other	510	-	-	-	-	-	-	510
TOTAL	\$ 5,165,508	\$ 1,631,440	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 6,801,948
LIBRARY AND MEDIA SERVICES								
Salaries	\$ 4,109,412	\$ -	\$ 72,500	\$ -	\$ -	\$ -	\$ -	\$ 4,181,912
Employee Benefits	1,584,618	-	17,197	-	-	-	-	1,601,815
Purchased Services	3,228	-	81,117	-	-	-	-	84,345
Materials/Supplies	820,444	-	12,000	-	-	-	-	832,444
TOTAL	\$ 6,517,702	\$ -	\$ 182,814	\$ -	\$ -	\$ -	\$ -	\$ 6,700,516
SUPERVISION OF SPECIAL PROGRAM								
Salaries	\$ 1,142,002	\$ 825,478	\$ 190,299	\$ -	\$ -	\$ -	\$ -	\$ 2,157,779
Employee Benefits	373,361	313,914	58,268	-	-	-	-	745,543
Purchased Services	37,054	49,680	5,000	-	-	-	-	91,734
Materials/Supplies	19,800	734,322	-	-	-	-	-	754,122
Capital Outlay	1,800	5,000	-	-	-	-	-	6,800
Other	1,000	-	-	-	-	-	-	1,000
TOTAL	\$ 1,575,017	\$ 1,928,394	\$ 253,567	\$ -	\$ -	\$ -	\$ -	\$ 3,756,978

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
STAFF DEVELOPMENT								
Salaries	\$ 553,297	\$ 327,680	\$ 99,552	\$ -	\$ -	\$ -	\$ -	\$ 980,529
Employee Benefits	163,422	90,172	23,604	-	-	-	-	277,198
Purchased Services	693,760	698,361	67,800	-	-	-	-	1,459,921
Materials/Supplies	3,566,538	2,004,939	14,314	-	-	-	-	5,585,791
Other	13,400	-	-	-	-	-	-	13,400
TOTAL	\$ 4,990,417	\$ 3,121,152	\$ 205,270	\$ -	\$ -	\$ -	\$ -	\$ 8,316,839
BOARD OF EDUCATION								
Salaries	\$ 168,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,156
Employee Benefits	39,868	-	-	-	-	-	-	39,868
Purchased Services	312,000	-	-	-	-	-	-	312,000
Materials/Supplies	5,000	-	-	-	-	-	-	5,000
Capital Outlay	15,000	-	-	-	-	-	-	15,000
Other	50,000	-	-	-	-	-	-	50,000
TOTAL	\$ 590,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 590,024
OFFICE OF THE SUPERINTENDENT								
Salaries	\$ 622,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622,508
Employee Benefits	187,644	-	-	-	-	-	-	187,644
Purchased Services	31,500	-	-	-	-	-	-	31,500
Materials/Supplies	36,168	-	-	-	-	-	-	36,168
Capital Outlay	3,000	-	-	-	-	-	-	3,000
Other	18,734	-	-	-	-	-	-	18,734
TOTAL	\$ 899,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,554

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
SCHOOL								
ADMINISTRATION								
Salaries	\$ 17,479,560	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,479,560
Employee Benefits	5,836,371	-	-	-	-	-	-	5,836,371
Purchased Services	102,562	-	-	-	-	-	-	102,562
Materials/Supplies	163,483	-	-	-	-	-	-	163,483
Capital Outlay	4,052	-	-	-	-	-	-	4,052
Other	17,674	-	-	-	-	-	-	17,674
TOTAL	\$ 23,603,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,603,702
FISCAL SERVICES								
Salaries	\$ 1,595,532	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,595,532
Employee Benefits	552,364	-	-	-	-	-	-	552,364
Purchased Services	37,300	-	-	-	-	-	-	37,300
Materials/Supplies	28,350	-	-	-	-	-	-	28,350
Capital Outlay	1,500	-	-	-	-	-	-	1,500
Other	18,550	-	-	-	-	-	-	18,550
TOTAL	\$ 2,233,596	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,233,596
FACILITY								
ACQUISITION & CONSTRUCTION								
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 1,508,206	\$ -	\$ -	\$ 1,508,206
Employee Benefits	-	-	-	-	480,197	-	-	480,197
Purchased Services	-	-	-	-	1,000,122	-	-	1,000,122
Materials/Supplies	-	-	-	-	1,251,595	-	-	1,251,595
Capital Outlay	-	-	-	-	79,959,031	-	-	79,959,031
Other	-	-	-	-	3,890,903	-	-	3,890,903
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 88,090,054	\$ -	\$ -	\$ 88,090,054

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
OPERATION & MAINTENANCE OF PLANT								
Salaries	\$ 10,934,949	\$ 24,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,959,662
Employee Benefits	4,594,148	5,859	-	-	-	-	-	4,600,007
Purchased Services	5,674,338	6,544	-	-	2,301,704	-	-	7,982,586
Materials/Supplies	13,542,069	71,958	-	-	-	-	-	13,614,027
Capital Outlay	1,500	-	-	-	4,413,582	-	-	4,415,082
Other	15,000	-	-	-	-	-	-	15,000
TOTAL	\$ 34,762,004	\$ 109,074	\$ -	\$ -	\$ 6,715,286	\$ -	\$ -	\$ 41,586,364
STUDENT TRANSPORTATION								
Salaries	\$ 10,816,382	\$ 5,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,821,600
Employee Benefits	4,870,390	1,239	-	-	-	-	-	4,871,629
Purchased Services	500,545	16,109	10,000	-	-	-	-	526,654
Materials/Supplies	296,480	-	-	-	-	-	-	296,480
Capital Outlay	1,067,300	-	-	-	-	-	-	1,067,300
TOTAL	\$ 17,551,097	\$ 22,566	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 17,583,663
FOOD SERVICES								
Salaries	\$ 532	\$ -	\$ -	\$ -	\$ -	\$ 7,644,481	\$ -	\$ 7,645,013
Employee Benefits	126	-	-	-	-	3,793,365	-	3,793,491
Purchased Services	6,000	-	-	-	-	134,650	-	140,650
Materials/Supplies	103	-	-	-	-	8,737,251	-	8,737,354
Capital Outlay	-	-	-	-	-	328,000	-	328,000
Other	-	-	-	-	-	32,000	-	32,000
TOTAL	\$ 6,761	\$ -	\$ -	\$ -	\$ -	\$ 20,669,747	\$ -	\$ 20,676,508

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
INTERNAL SERVICES								
Salaries	\$ 535,346	\$ -	\$ -	\$ -	\$ 50,995	\$ -	\$ -	\$ 586,341
Employee Benefits	166,973	-	-	-	16,448	-	-	183,421
Purchased Services	87,481	-	-	-	-	-	-	87,481
Materials/Supplies	65,650	-	-	-	-	-	-	65,650
Capital Outlay	4,800	-	-	-	-	-	-	4,800
Other	1,500	-	-	-	-	-	-	1,500
TOTAL	\$ 861,750	\$ -	\$ -	\$ -	\$ 67,443	\$ -	\$ -	\$ 929,193
SECURITY								
Salaries	\$ 95,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,212
Employee Benefits	22,575	-	-	-	-	-	-	22,575
Purchased Services	1,522,514	20,026	-	-	-	-	-	1,542,540
Materials/Supplies	95,300	-	-	-	135,624	-	-	230,924
Capital Outlay	33,342	-	-	-	2,140,736	-	-	2,174,078
TOTAL	\$ 1,768,943	\$ 20,026	\$ -	\$ -	\$ 2,276,360	\$ -	\$ -	\$ 4,065,329
PLANNING								
Salaries	\$ 357,776	\$ -	\$ -	\$ -	\$ 93,345	\$ -	\$ -	\$ 451,121
Employee Benefits	116,985	-	-	-	32,728	-	-	149,713
Purchased Services	305,900	-	-	-	-	-	-	305,900
Materials/Supplies	49,300	-	-	-	-	-	-	49,300
Capital Outlay	2,500	-	-	-	-	-	-	2,500
Other	32,200	-	-	-	-	-	-	32,200
TOTAL	\$ 864,661	\$ -	\$ -	\$ -	\$ 126,073	\$ -	\$ -	\$ 990,734

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
INFORMATION SERVICES	-							
Salaries	\$ 616,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 616,154
Employee Benefits	203,652	-	-	-	-	-	-	203,652
Purchased Services	82,400	-	-	-	-	-	-	82,400
Materials/Supplies	132,750	-	-	-	-	-	-	132,750
Capital Outlay	5,000	-	-	-	-	-	-	5,000
TOTAL	\$ 1,039,956	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,039,956
STAFF SERVICES								
Salaries	\$ 1,721,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,721,183
Employee Benefits	3,341,588	-	-	-	-	-	-	3,341,588
Purchased Services	433,500	-	-	-	-	-	-	433,500
Materials/Supplies	132,719	-	-	-	-	-	-	132,719
Capital Outlay	27,500	-	-	-	-	-	-	27,500
Other	10,100	-	-	-	-	-	-	10,100
TOTAL	\$ 5,666,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,666,590
TECHNOLOGY AND DATA PROCESSING SERVICES								
Salaries	\$ 3,005,874	\$ 63,352	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,069,226
Employee Benefits	1,126,404	25,617	-	-	-	-	-	1,152,021
Purchased Services	446,000	-	-	-	-	-	-	446,000
Materials/Supplies	141,500	-	-	-	-	-	-	141,500
Capital Outlay	900,500	-	-	-	9,052,399	-	-	9,952,899
TOTAL	\$ 5,620,278	\$ 88,969	\$ -	\$ -	\$ 9,052,399	\$ -	\$ -	\$ 14,761,646

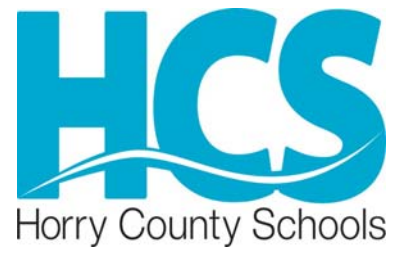
Fiscal Year 2015-16

*Comprehensive Budgeted
Expenditures and Other Financing Uses - By Fund*

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
SUPPORT SERVICES - PUPIL ACTIVITY								
Pupil Service Activities								
Salaries	\$ 3,192,942	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,230	\$ 3,221,172
Employee Benefits	874,415	-	-	-	-	-	11,050	885,465
Purchased Services	1,073,982	-	-	-	-	-	-	1,073,982
Materials/Supplies	57,926	-	250	-	-	-	-	58,176
Capital Outlay	8,200	-	-	-	479,085	-	-	487,285
Other	47,271	387,989	-	-	-	-	7,403,062	7,838,322
TOTAL	\$ 5,254,736	\$ 387,989	\$ 250	\$ -	\$ 479,085	\$ -	\$ 7,442,342	\$ 13,564,402
Enterprise Activities								
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Trust & Agency Activities								
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SUPPORTING SERVICES	\$ 136,618,447	\$ 10,044,346	\$ 948,364	\$ -	\$ 106,806,700	\$ 20,669,747	\$ 7,442,342	\$ 282,529,946

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
COMMUNITY SERVICES								
CUSTODY AND CARE OF CHILDREN								
Salaries	\$ 600	\$ 972,243	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 972,843
Employee Benefits	142	236,826	-	-	-	-	-	236,968
Purchased Services	-	6,448	-	-	-	-	-	6,448
Materials/Supplies	-	113,150	-	-	-	-	-	113,150
Other	-	309,414	-	-	-	-	-	309,414
TOTAL	\$ 742	\$ 1,638,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,638,823
WELFARE SERVICES								
Materials/Supplies	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL COMMUNITY SERVICES	\$ 742	\$ 1,688,081	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,688,823
DEBT SERVICES								
Redemption on Principal	\$ -	\$ -	\$ -	\$ 21,860,000	\$ -	\$ -	\$ -	\$ 21,860,000
Interest	-	-	-	15,806,633	-	-	-	15,806,633
Fees for Servicing Bonds	-	-	-	148,137	-	-	-	148,137
TOTAL	\$ -	\$ -	\$ -	\$ 37,814,770	\$ -	\$ -	\$ -	\$ 37,814,770
TOTAL DEBT SERVICE	-	\$ -	\$ -	\$ 37,814,770	\$ -	\$ -	\$ -	\$ 37,814,770
TOTAL BUDGET EXPENDITURES	\$ 365,257,783	\$31,551,058	\$16,312,759	\$ 37,814,770	\$ 122,541,190	\$20,669,747	\$ 7,497,737	\$ 601,645,044

Expenditures by Function and Object	General Fund	Special Revenue Fund	Education Improvement Act Fund	Debt Service Fund	School Building Fund	Food Service Fund	Pupil Activity Fund	2015-16 Proposed Budget
OTHER FINANCING USES								
Payments to Other	\$ 99,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000
Governmental Units								
Medicaid Payments to SDE	1,150,079	-	-	-	-	-	-	1,150,079
Transfer to General Fund	-	-	7,137,491	-	-	-	-	7,137,491
Payments to Public Charter Schools	6,152,380	475,755	157,209	-	-	-	-	6,785,344
Transfer to School Building Fund	-	-	-	35,100,000	-	-	-	35,100,000
Transfer to Food Service Fund	616,071	-	-	-	-	-	-	616,071
Transfer to Special Revenue Fund	128,700	-	-	-	-	-	-	128,700
Transfer-Special Revenue Indirect Costs	-	820,863	-	-	-	-	-	820,863
Transfer-Food Service Fund Indirect Costs	-	-	-	-	-	1,605,560	-	1,605,560
TOTAL OTHER FINANCING USES	\$ 8,146,230	\$ 1,296,618	\$ 7,294,700	\$ 35,100,000	\$ -	\$ 1,605,560	\$ -	\$ 53,443,108
TOTAL BUDGETED EXPENDITURES AND OTHER FINANCING USES	\$ 373,404,013	\$32,847,676	\$23,607,459	\$ 72,914,770	\$ 122,541,190	\$22,275,307	\$ 7,497,737	\$ 655,088,152



Supplemental

*Two-Year Comparison
2014-15 To 2015-16*

*In\$ite Expenditures
All Funds*

	2014-15 Adopted Budget	2015-16 Proposed Budget	2014-15 to 2015-16	
			Increase/ (Decrease)	Percent Change
Instruction	\$ 265,605,354	\$ 279,611,505	\$ 14,006,151	5.27%
Face to Face Teaching				
Instruction Teachers				
Substitutes				
Instructional Paraprofessional/Teacher Assistants				
Classroom Materials				
Pupil Use Technology and Software				
Instructional Materials, Supplies, and Trips				
Instructional Support	54,780,863	58,735,612	3,954,749	7.22%
Pupil Support				
Guidance and Counseling				
Library and Media				
Extracurricular				
Student Health and Services				
Teacher Support				
Curriculum Development				
In-Service and Staff Training				
Program Support				
Program Development				
Therapists, Psychologists, and Evaluations				
Operations	95,045,687	107,502,889	12,457,202	13.11%
Non-Instructional Pupil Services				
Transportation				
Food Service				
Safety				
Facilities				
Building Upkeep, Utilities, and Maintenance				
Business Services				
Data Processing				
Business Operations				
Other Commitments	120,205,973	179,347,932	59,141,959	49.20%
Capital Outlays				
Capital Projects				
Out-Of-District Obligations Contracts				
Charter School Pass Thru's				
Transfers				
Leadership	27,491,223	29,890,214	2,398,991	8.73%
School Leadership				
Principals and Assistant Principal Salaries				
School Office				
Program Management				
Deputies, Sr. Administrators, Research and Program Evaluators				
Leadership Services				
Superintendent and School Board				
Legal				
Total Expenditures	\$ 563,129,100	\$ 655,088,152	\$ 91,959,052	16.33%