

V. GENERAL FUND BUDGET BY DEPARTMENTS

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HOW TO READ DEPARTMENT BUDGET PAGES

This section presents valuable fiscal year budget information for each of the District School Board of Collier County's departments. It outlines data for the various functions and expenditure categories, as well as the number of staff members in each department. Some departments pay for various classroom materials and services, as well as provide substitutes so teachers are able to attend specialized trainings.

SAMPLE DEPARTMENT						
BUDGET COMPARISON						
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 1,412,739	\$ 1,905,743	\$ 493,004	34.90%	(A)	<p>Potential salary increases are NOT included in these amounts until union salary negotiations are completed</p> <p>Budget variance notes are explained with corresponding letters at bottom of page</p>
Employee Benefits	284,760	385,193	100,433	35.27%	(B)	
Purchased Services						
Including Insurance and Other	346,831	298,950	(47,881)	-13.81%		
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	86,645	252,177	165,532	191.05%		
Furniture, Fixtures and Equipment	3,040	-	(3,040)	-100.00%		
Other Expenses	78,245	62,352	(15,893)	-20.31%		
Total General Fund	\$ 2,212,260	\$ 2,904,415	\$ 692,155	31.29%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	3.50	4.50	1.00	28.57%	(D)
Classroom Teacher	-	-	-	-	
Other Certified	2.00	4.00	2.00	100.00%	(E)
Paraprofessional	-	-	-	-	
Other Support Personnel	1.95	2.50	0.55	28.21%	(F)
Total Staff	7.45	11.00	3.55	47.65%	

(A) & (B) Summer School needs based on student performance and enrollment, and positions shifted from Elementary and Secondary Programs

(C) Summer School expenses to be distributed to school sites in May when determined

(D) Director position shifted from Secondary Programs

(E) TSA positions shifted from Elementary and Secondary Programs

(F) Increased Data Entry to full time position

These pages are enhanced to show annual comparisons and notes for variances of 5% or more. However, any differences less than \$100 are considered minimal and are not explained. The "Notes" column contains a letter corresponding to the budget variances explanation at the bottom of the page. Various department budgets include allocations which will be distributed to schools during the year based on student enrollment and needs.

DEPARTMENTS

Accountability and Data Management
Accounting
Benefits and Wellness
Budget
Communications and Community Engagement
Compensation
Continuous Improvement Initiatives
Curriculum and Instruction
District/School Operations
District-Wide Insurance Costs
Elementary Programs
Exceptional Education and Student Support Services
Facilities Management
Federal/State Grants and Competitive Grants
Financial Services
Human Resources
Instructional Technology
Legal Services
Maintenance
Payroll Services
Purchasing
School Board
Secondary Programs
Security and Environmental Management
Student and Staff Projections, Allocations and Reporting
Student Relations
Superintendent's Office
Support Services
Talent Management
Technology
Transportation
Utilities/Communications/Other County-Wide Expenses

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

ACCOUNTABILITY AND DATA MANAGEMENT

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 777,048	\$ 892,117	\$ 115,069	14.81%	(A)
Employee Benefits	225,640	263,011	37,371	16.56%	(B)
Purchased Services	235,104	294,400	59,296	25.22%	(C)
Including Insurance and Other	-	-	-	-	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	168,586	170,350	1,764	1.05%	
Furniture, Fixtures and Equipment	19,740	-	(19,740)	-100.00%	
Other Expenses	3,363	6,527	3,164	94.08%	(D)
Total General Fund	\$ 1,429,481	\$ 1,626,405	\$ 196,924	13.78%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	2.50	2.50	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	8.91	8.91	-	-	
Total Staff	12.41	12.41	-	-	

- (A) Vacant positions and salary lapse in fiscal year 2015-2016
- (B) Vacant positions and benefit lapse in fiscal year 2015-2016
- (C) Consulting services due to vacant position and staff training for programmers
- (D) Staff certification course registration and temporary staff covering leave

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

ACCOUNTING

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 752,417	\$ 848,058	\$ 95,641	12.71%	(A)
Employee Benefits	226,258	269,829	43,571	19.26%	(B)
Purchased Services Including Insurance and Other	490,569	604,732	114,163	23.27%	(C)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	18,252	19,000	748	4.10%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	25,281	26,500	1,219	4.82%	
Total General Fund	\$ 1,512,777	\$ 1,768,119	\$ 255,342	16.88%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	16.50	16.50	-	-	
Total Staff	17.50	17.50	-	-	

- (A) Vacant positions and salary lapse in fiscal year 2015-2016
- (B) Vacant positions and benefit lapse in fiscal year 2015-2016
- (C) Cyclical audit fees

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

BENEFITS AND WELLNESS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 126,876	\$ 127,003	\$ 127	0.10%	
Employee Benefits	40,516	40,320	(196)	-0.48%	
Purchased Services Including Insurance and Other	124,604	125,000	396	0.32%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies Furniture, Fixtures and Equipment	231	112	(119)	-51.52%	
Other Expenses	-	-	-	-	
Total General Fund	<u>\$ 292,227</u>	<u>\$ 292,435</u>	<u>\$ 208</u>	<u>0.07%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	0.20	0.20	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.55	2.55	-	-	
Total Staff	<u>2.75</u>	<u>2.75</u>	<u>-</u>	<u>-</u>	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

BUDGET

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 374,622	\$ 369,841	\$ (4,781)	-1.28%	
Employee Benefits	86,281	89,258	2,977	3.45%	
Purchased Services Including Insurance and Other	24,930	32,225	7,295	29.26%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,743	3,800	57	1.52%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	3,025	3,025	-	-	
Total General Fund	\$ 492,601	\$ 498,149	\$ 5,548	1.13%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	4.00	4.00	-	-	

(A) Consulting services due to vacant position

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 543,651	\$ 545,236	\$ 1,585	0.29%	
Employee Benefits	168,852	173,860	5,008	2.97%	
Purchased Services Including Insurance and Other	57,057	52,374	(4,683)	-8.21%	
Electric, Fuel and Oil	25	100	75	300.00%	
Materials and Supplies	49,375	19,955	(29,420)	-59.58%	
Furniture, Fixtures and Equipment	6,125	6,000	(125)	-2.04%	
Other Expenses	4,975	4,550	(425)	-8.54%	
Total General Fund	\$ 830,060	\$ 802,075	\$ (27,985)	-3.37%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.00	7.00	-	-	
Total Staff	8.00	8.00	-	-	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

COMPENSATION

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 421,161	\$ 426,463	\$ 5,302	1.26%	
Employee Benefits	114,392	121,839	7,447	6.51%	(A)
Purchased Services					
Including Insurance and Other	-	-	-	-	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 535,553	\$ 548,302	\$ 12,749	2.38%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.00	7.00	-	-	
Total Staff	8.00	8.00	-	-	

(A) Health insurance lapse while positions vacant

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

CONTINUOUS IMPROVEMENT INITIATIVES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,412,739	\$ 1,905,743	\$ 493,004	34.90%	(A)
Employee Benefits	284,760	385,193	100,433	35.27%	(B)
Purchased Services					
Including Insurance and Other	346,831	298,950	(47,881)	-13.81%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	86,645	252,177	165,532	191.05%	(C)
Furniture, Fixtures and Equipment	3,040	-	(3,040)	-100.00%	
Other Expenses	78,245	62,352	(15,893)	-20.31%	
Total General Fund	\$ 2,212,260	\$ 2,904,415	\$ 692,155	31.29%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	3.50	4.50	1.00	28.57%	(D)
Classroom Teacher	-	-	-	-	
Other Certified	2.00	4.00	2.00	100.00%	(E)
Paraprofessional	-	-	-	-	
Other Support Personnel	1.95	2.50	0.55	28.21%	(F)
Total Staff	7.45	11.00	3.55	47.65%	

(A) & (B) Summer School needs based on student performance and enrollment, and positions shifted from Elementary and Secondary Programs

(C) Summer School expenses to be distributed to school sites in May when determined

(D) Director position shifted from Secondary Programs

(E) TSA positions shifted from Elementary and Secondary Programs

(F) Increased Data Entry to full time position

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

CURRICULUM AND INSTRUCTION

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 708,680	\$ 660,870	\$ (47,810)	-6.75%	
Employee Benefits	217,948	202,790	(15,158)	-6.95%	
Purchased Services Including Insurance and Other	44,082	30,050	(14,032)	-31.83%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	48,150	47,610	(540)	-1.12%	
Furniture, Fixtures and Equipment	4,311	-	(4,311)	-100.00%	
Other Expenses	2,064	2,000	(64)	-3.10%	
Total General Fund	<u>\$ 1,025,235</u>	<u>\$ 943,320</u>	<u>\$ (81,915)</u>	<u>-7.99%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
Total Staff	<u>6.00</u>	<u>6.00</u>	<u>-</u>	<u>-</u>	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

DISTRICT/SCHOOL OPERATIONS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 796,491	\$ 803,738	\$ 7,247	0.91%	
Employee Benefits	202,252	218,234	15,982	7.90%	(A)
Purchased Services Including Insurance and Other	51,215	52,893	1,678	3.28%	
Electric, Fuel and Oil	632	535	(97)	-15.35%	
Materials and Supplies	43,752	213,130	169,378	387.13%	(B)
Furniture, Fixtures and Equipment	445	450	5	1.12%	
Other Expenses	26,785	64,560	37,775	141.03%	(C)
Total General Fund	\$ 1,121,572	\$ 1,353,540	\$ 231,968	20.68%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.50	3.75	0.25	7.14%	(D)
Total Staff	7.50	7.75	0.25	3.33%	

- (A) Part time employee increased by 0.25 FTE and is now eligible for health benefits
- (B) Allocations for Middle School After School Programs and Graduation expenses to be distributed to schools based on student enrollment
- (C) Second semester allocations for school activity travel to be distributed to schools based on student enrollment and needs
- (D) Part time Accounting Clerk increased by 0.25 FTE

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

DISTRICT-WIDE INSURANCE COSTS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	-	-	-	-	
Purchased Services Including Insurance and Other	4,817,374	4,967,914	150,540	3.12%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies Furniture, Fixtures and Equipment	-	1,275	1,275	100.00%	(A)
Other Expenses	366,965	380,000	13,035	3.55%	
Total General Fund	\$ 5,184,339	\$ 5,349,189	\$ 164,850	3.18%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	-	-	-	-	

(A) Student insurance forms

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

ELEMENTARY PROGRAMS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,498,933	\$ 1,436,854	\$ (62,079)	-4.14%	
Employee Benefits	400,548	382,095	(18,453)	-4.61%	
Purchased Services Including Insurance and Other	201,914	213,173	11,259	5.58%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	175,371	182,382	7,011	4.00%	
Furniture, Fixtures and Equipment	53,254	2,621	(50,633)	-95.08%	
Other Expenses	3,527	51,212	47,685	1352.00%	(B)
Total General Fund	\$ 2,333,547	\$ 2,268,337	\$ (65,210)	-2.79%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	6.60	6.60	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	6.50	5.00	(1.50)	-23.08%	(C)
Paraprofessional	-	-	-	-	
Other Support Personnel	5.70	5.70	-	-	
Total Staff	18.80	17.30	(1.50)	-7.98%	

- (A) Reallocation of resources to accommodate increase in participation in student field trips
- (B) Funds to be distributed to schools throughout the year to cover sub costs as needed for training
- (C) TSA positions shifted to Exceptional Education and Student Support Services, and Continuous Improvement Initiatives

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 609,042	\$ 692,714	\$ 83,672	13.74%	(A)
Employee Benefits	167,176	209,225	42,049	25.15%	(B)
Purchased Services Including Insurance and Other	2,916,433	3,482,681	566,248	19.42%	(C)
Electric, Fuel and Oil	1,140	1,200	60	5.26%	
Materials and Supplies	80,553	73,750	(6,803)	-8.45%	
Furniture, Fixtures and Equipment	114,251	103,381	(10,870)	-9.51%	
Other Expenses	16,288	32,959	16,671	102.35%	(D)
Total General Fund	\$ 3,904,883	\$ 4,595,910	\$ 691,027	17.70%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	5.40	5.40	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	0.20	2.20	2.00	1000.00%	(E)
Paraprofessional	-	-	-	-	
Other Support Personnel	2.45	2.45	-	-	
Total Staff	8.05	10.05	2.00	24.84%	

- (A) & (B) Positions shifted from Elementary and Secondary Programs
- (C) Contracted services price index adjustments and budget capacity for ESE student needs to be distributed to schools based on student enrollment
- (D) Field trip budgets to be distributed to schools when student enrollment is determined
- (E) TSA positions shifted from Elementary and Secondary Programs

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

FACILITIES MANAGEMENT

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 46,363	\$ 47,425	\$ 1,062	2.29%	
Employee Benefits	17,693	16,326	(1,367)	-7.73%	
Purchased Services					
Including Insurance and Other	1,709	1,775	66	3.86%	
Electric, Fuel and Oil	1,713	2,200	487	28.43%	(A)
Materials and Supplies	10,646	9,416	(1,230)	-11.55%	
Furniture, Fixtures and Equipment	1,015,179	1,291,978	276,799	27.27%	(B)
Other Expenses	6,619	5,967	(652)	-9.85%	
Total General Fund	\$ 1,099,922	\$ 1,375,087	\$ 275,165	25.02%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	1.00	1.00	-	-	

- (A) Uncertainty in fuel prices/department needs
- (B) Per the Board approved Capital Plan

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

FEDERAL/STATE GRANTS AND COMPETITIVE GRANTS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 291,274	\$ 281,304	\$ (9,970)	-3.42%	
Employee Benefits	71,688	81,413	9,725	13.57%	(A)
Purchased Services Including Insurance and Other	104,805	6,992	(97,813)	-93.33%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	20,725	5,883	(14,842)	-71.61%	
Furniture, Fixtures and Equipment	232	225	(7)	-3.02%	
Other Expenses	898	900	2	0.22%	
Total General Fund	\$ 489,622	\$ 376,717	\$ (112,905)	-23.06%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.40	1.30	(0.10)	-7.14%	(B)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.10	0.10	3.33%	(C)
Total Staff	4.40	4.40	-	-	

- (A) FRS class change
- (B) Position shifts to grants
- (C) Position shifts from grants

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

FINANCIAL SERVICES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 283,535	\$ 285,680	\$ 2,145	0.76%	
Employee Benefits	101,719	101,700	(19)	-0.02%	
Purchased Services Including Insurance and Other	5,136	8,100	2,964	57.71%	(A)
Electric, Fuel and Oil	173	150	(23)	-13.29%	
Materials and Supplies Furniture, Fixtures and Equipment	4,317	4,450	133	3.08%	
Other Expenses	-	-	-	-	
Other Expenses	1,045	1,100	55	5.26%	
Total General Fund	\$ 395,925	\$ 401,180	\$ 5,255	1.33%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.10	1.10	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
Total Staff	4.10	4.10	-	-	

(A) Fiscal year 2016 savings for staff not attending a conference

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

HUMAN RESOURCES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 374,463	\$ 351,592	\$ (22,871)	-6.11%	
Employee Benefits	120,344	113,395	(6,949)	-5.77%	
Purchased Services Including Insurance and Other	283,010	338,506	55,496	19.61%	(A)
Electric, Fuel and Oil	66	65	(1)	-1.52%	
Materials and Supplies Furniture, Fixtures and Equipment	34,097	34,144	47	0.14%	
Other Expenses	24,240	24,241	1	-	
Total General Fund	\$ 836,220	\$ 861,943	\$ 25,723	3.08%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	2.00	2.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.00	2.00	-	-	
Total Staff	4.00	4.00	-	-	

(A) Increase in Legislative Liaison cost

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

INSTRUCTIONAL TECHNOLOGY

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 460,995	\$ 461,123	\$ 128	0.03%	
Employee Benefits	110,164	115,388	5,224	4.74%	
Purchased Services Including Insurance and Other	1,264,920	510,612	(754,308)	-59.63%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	119,534	82,182	(37,352)	-31.25%	
Furniture, Fixtures and Equipment	11,142	-	(11,142)	-100.00%	
Other Expenses	4,922	5,000	78	1.58%	
Total General Fund	<u>\$ 1,971,677</u>	<u>\$ 1,174,305</u>	<u>\$ (797,372)</u>	<u>-40.44%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	4.00	4.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	0.50	0.50	-	-	
Total Staff	<u>5.50</u>	<u>5.50</u>	<u>-</u>	<u>-</u>	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

LEGAL SERVICES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 401,413	\$ 401,488	\$ 75	0.02%	
Employee Benefits	114,970	116,727	1,757	1.53%	
Purchased Services Including Insurance and Other	436,516	569,100	132,584	30.37%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies Furniture, Fixtures and Equipment	7,146	7,500	354	4.95%	
Other Expenses	1,927	2,500	573	29.74%	(B)
Total General Fund	\$ 961,972	\$ 1,097,315	\$ 135,343	14.07%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.51	1.51	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	2.51	2.51	-	-	
Total Staff	4.02	4.02	-	-	

- (A) Attorney cost contingency
- (B) Court reporting and fees contingency

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

MAINTENANCE

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 6,444,267	\$ 6,577,431	\$ 133,164	2.07%	
Employee Benefits	2,064,157	2,114,376	50,219	2.43%	
Purchased Services Including Insurance and Other	2,785,166	2,116,879	(668,287)	-23.99%	
Electric, Fuel and Oil	141,033	130,000	(11,033)	-7.82%	
Materials and Supplies	2,498,039	2,533,754	35,715	1.43%	
Furniture, Fixtures and Equipment	109,171	111,729	2,558	2.34%	
Other Expenses	11,589	11,875	286	2.47%	
Total General Fund	<u>\$ 14,053,422</u>	<u>\$ 13,596,044</u>	<u>\$ (457,378)</u>	<u>-3.25%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	143.02	143.02	-	-	
Total Staff	<u>143.02</u>	<u>143.02</u>	<u>-</u>	<u>-</u>	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

PAYROLL SERVICES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 367,610	\$ 376,034	\$ 8,424	2.29%	
Employee Benefits	113,233	117,792	4,559	4.03%	
Purchased Services Including Insurance and Other	16	80	64	400.00%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	6,893	7,120	227	3.29%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	400	4,700	4,300	1075.00%	(A)
Total General Fund	\$ 488,152	\$ 505,726	\$ 17,574	3.60%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.50	6.50	-	-	
Total Staff	7.50	7.50	-	-	

(A) FRS fees vary by year

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

PURCHASING

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 324,855	\$ 281,315	\$ (43,540)	-13.40%	
Employee Benefits	90,241	79,093	(11,148)	-12.35%	
Purchased Services Including Insurance and Other	17,121	24,184	7,063	41.25%	(A)
Electric, Fuel and Oil	24	100	76	316.67%	
Materials and Supplies	4,468	4,600	132	2.95%	
Furniture, Fixtures and Equipment	899	520	(379)	-42.16%	
Other Expenses	1,455	1,500	45	3.09%	
Total General Fund	\$ 439,063	\$ 391,312	\$ (47,751)	-10.88%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	0.94	0.94	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	4.52	3.52	(1.00)	-22.12%	(B)
Total Staff	5.46	4.46	(1.00)	-18.32%	

(A) Budget capacity for miscellaneous copier maintenance

(B) Temporary position overlap

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

SCHOOL BOARD

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 207,303	\$ 236,840	\$ 29,537	14.25%	(A)
Employee Benefits	126,744	151,169	24,425	19.27%	(B)
Purchased Services Including Insurance and Other	15,408	15,000	(408)	-2.65%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies Furniture, Fixtures and Equipment	3,111	3,600	489	15.72%	(C)
Other Expenses	23,355	27,800	4,445	19.03%	(D)
Total General Fund	\$ 375,921	\$ 434,409	\$ 58,488	15.56%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	0.50	0.75	0.25	50.00%	(E)
Total Staff	5.50	5.75	0.25	4.55%	

- (A) Employee on leave for portion of year offset by contracted services, and 0.25 FTE allocation shifted from Student Relations
- (B) FRS rate increase and 0.25 FTE allocation shifted from Student Relations
- (C) Capacity for unknown expenditures
- (D) Board membership capacity for increased conference costs in fiscal year 2017
- (E) 0.25 FTE Specialist allocation shifted from Student Relations

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

SECONDARY PROGRAMS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,778,141	\$ 1,609,159	\$ (168,982)	-9.50%	
Employee Benefits	439,558	390,227	(49,331)	-11.22%	
Purchased Services					
Including Insurance and Other	464,178	499,676	35,498	7.65%	(A)
Electric, Fuel and Oil	97	-	(97)	-100.00%	
Materials and Supplies	1,492,605	6,944,081	5,451,476	365.23%	(B)
Furniture, Fixtures and Equipment	52,345	90,000	37,655	71.94%	(C)
Other Expenses	151,441	167,508	16,067	10.61%	(D)
Total General Fund	\$ 4,378,365	\$ 9,700,651	\$ 5,322,286	121.56%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	9.00	8.00	(1.00)	-11.11%	(E)
Classroom Teacher	-	-	-	-	
Other Certified	6.80	5.30	(1.50)	-22.06%	(F)
Paraprofessional	-	-	-	-	
Other Support Personnel	6.00	6.00	-	-	
Total Staff	21.80	19.30	(2.50)	-11.47%	

- (A) Industry Certification restricted budget to be distributed to schools based on student enrollment
- (B) Restricted budget for textbook adoption and AICE/AP to be distributed to schools based on student enrollment
- (C) Industry Certification restricted budget to be distributed to schools based on student enrollment
- (D) AICE/AP restricted budget and science student field trip budget to be distributed to schools based on student enrollment/needs
- (E) Director position shifted to Continuous Improvement Initiatives
- (F) Two TSA positions shifted to Exceptional Education and Student Support Services, and Continuous Improvement Initiatives and 0.50 FTE TSA allocation shifted from grants

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

SECURITY AND ENVIRONMENTAL MANAGEMENT

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	-	-	-	-	
Purchased Services Including Insurance and Other	121,984	285,430	163,446	133.99%	(A)
Electric, Fuel and Oil	607	1,000	393	64.74%	(B)
Materials and Supplies Furniture, Fixtures and Equipment	4,922	12,100	7,178	145.84%	(C)
Other Expenses	585	600	15	2.56%	
Total General Fund	\$ 128,098	\$ 299,130	\$ 171,032	133.52%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	-	-	-	-	

- (A) Two year camera software service contract and one-time camera channel license fee
- (B) Uncertainty in fuel prices/department needs
- (C) Budget capacity for Personal Protective Equipment (PPE) for potential environmental/health emergency (i.e. Zika outbreak)

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 459,381	\$ 469,247	\$ 9,866	2.15%	
Employee Benefits	152,065	153,007	942	0.62%	
Purchased Services					
Including Insurance and Other	2,811	2,900	89	3.17%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	1,412	1,430	18	1.27%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	785	750	(35)	-4.46%	
Total General Fund	\$ 616,454	\$ 627,334	\$ 10,880	1.76%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.05	1.05	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	6.75	6.75	-	-	
Total Staff	7.80	7.80	-	-	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

STUDENT RELATIONS

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 472,362	\$ 500,635	\$ 28,273	5.99%	(A)
Employee Benefits	141,708	151,111	9,403	6.64%	(B)
Purchased Services					
Including Insurance and Other	6,875	6,880	5	0.07%	
Electric, Fuel and Oil	716	720	4	0.56%	
Materials and Supplies	18,720	18,750	30	0.16%	
Furniture, Fixtures and Equipment	4,438	2,000	(2,438)	-54.93%	
Other Expenses	6,452	6,500	48	0.74%	
Total General Fund	\$ 651,271	\$ 686,596	\$ 35,325	5.42%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	9.75	9.50	(0.25)	-2.56%	(C)
Total Staff	10.75	10.50	(0.25)	-2.33%	

(A) & (B) Vacant positions and salary and benefit lapse in fiscal year 2015-2016

(C) 0.25 FTE Specialist allocation shifted to School Board

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

SUPERINTENDENT'S OFFICE

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 292,635	\$ 294,800	\$ 2,165	0.74%	
Employee Benefits	87,140	89,804	2,664	3.06%	
Purchased Services Including Insurance and Other	21,036	21,150	114	0.54%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	9,198	9,200	2	0.02%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	27,504	28,384	880	3.20%	
Total General Fund	\$ 437,513	\$ 443,338	\$ 5,825	1.33%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.25	1.25	-	-	
Total Staff	2.25	2.25	-	-	

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

SUPPORT SERVICES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 90,971	\$ 90,972	\$ 1	-	
Employee Benefits	40,089	39,745	(344)	-0.86%	
Purchased Services Including Insurance and Other	7,376	9,802	2,426	32.89%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies Furniture, Fixtures and Equipment	8,852	9,148	296	3.34%	
Other Expenses	275	275	-	-	
Total General Fund	\$ 147,563	\$ 149,942	\$ 2,379	1.61%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	0.75	0.75	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	0.75	0.75	-	-	

(A) Increase in cyclical purchased services and emergency sanitary supplies

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

TALENT MANAGEMENT

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,262,186	\$ 1,242,584	\$ (19,602)	-1.55%	
Employee Benefits	328,712	328,508	(204)	-0.06%	
Purchased Services Including Insurance and Other	257,368	270,130	12,762	4.96%	
Electric, Fuel and Oil	106	110	4	3.77%	
Materials and Supplies Furniture, Fixtures and Equipment	25,062	26,428	1,366	5.45%	(A)
Other Expenses	-	-	-	-	
Other Expenses	1,666	1,800	134	8.04%	(B)
Total General Fund	\$ 1,875,100	\$ 1,869,560	\$ (5,540)	-0.30%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	10.00	10.00	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	20.54	20.54	-	-	
Total Staff	33.54	33.54	-	-	

(A) & (B) Volunteer responsibilities and budget moved from Communications and Community Engagement

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

TECHNOLOGY

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 2,707,481	\$ 2,922,395	\$ 214,914	7.94%	(A)
Employee Benefits	748,694	834,199	85,505	11.42%	(B)
Purchased Services					
Including Insurance and Other	5,136,980	4,843,800	(293,180)	-5.71%	
Electric, Fuel and Oil	7,097	7,100	3	0.04%	
Materials and Supplies	171,778	171,806	28	0.02%	
Furniture, Fixtures and Equipment	7,879,655	8,242,564	362,909	4.61%	
Other Expenses	27,481	27,500	19	0.07%	
Total General Fund	\$ 16,679,166	\$ 17,049,364	\$ 370,198	2.22%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	42.74	42.74	-	-	
Total Staff	47.74	47.74	-	-	

(A) & (B) Vacant positions and salary and benefit lapse in fiscal year 2015-2016

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

TRANSPORTATION

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 9,474,420	\$ 9,515,881	\$ 41,461	0.44%	
Employee Benefits	4,260,061	4,240,831	(19,230)	-0.45%	
Purchased Services					
Including Insurance and Other	598,179	609,767	11,588	1.94%	
Electric, Fuel and Oil	1,212,463	1,586,501	374,038	30.85%	(A)
Materials and Supplies	1,122,736	1,360,347	237,611	21.16%	(B)
Furniture, Fixtures and Equipment	54,763	43,551	(11,212)	-20.47%	
Other Expenses	1,026,509	1,027,250	741	0.07%	
Total General Fund	\$ 17,749,131	\$ 18,384,128	\$ 634,997	3.58%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	405.00	431.00	26.00	6.42%	(C)
Total Staff	406.00	432.00	26.00	6.40%	

- (A) Uncertainty in fuel prices
- (B) Increase in needs and cost of parts
- (C) Driver positions offset by reduction in overtime

GENERAL FUND DEPARTMENT ALLOCATIONS 2016-2017

UTILITIES/COMM/OTHER COUNTY-WIDE EXPENSES

BUDGET COMPARISON					
Description	2015-2016 Expenditures and Encumbrances	2016-2017 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 52,973	\$ 53,003	\$ 30	0.06%	
Employee Benefits	67,453	94,503	27,050	40.10%	(A)
Purchased Services Including Insurance and Other	1,231,191	1,925,589	694,398	56.40%	(B)
Electric, Fuel and Oil	413,536	482,174	68,638	16.60%	(C)
Materials and Supplies	-	-	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 1,765,153	\$ 2,555,269	\$ 790,116	44.76%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2015-2016	2016-2017	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.10	1.10	-	-	
Total Staff	1.10	1.10	-	-	

- (A) Cyclical unemployment costs
- (B) Custodian contract and budget capacity for utilities to be distributed based on needs
- (C) Portion of projected increase electric costs