

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

V. GENERAL FUND BUDGET BY DEPARTMENTS

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	20XX-20XX Expenditures and Encumbrances	20XX-20XX 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%		
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%		

Potential salary increases are NOT included in these amounts until union salary negotiations are completed

Funding allocations in various expense categories

Budget variance notes are explained with corresponding letters at bottom of page

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	20XX-20XX	20XX-20XX	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%	

Staffing categories

- (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%. 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
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 2017-2018

ACCOUNTABILITY AND DATA MANAGEMENT

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 857,997	\$ 909,270	\$ 51,273	5.98%	(A)	
Employee Benefits	239,880	257,618	17,738	7.39%	(B)	
Purchased Services Including Insurance and Other	123,566	141,462	17,896	14.48%	(C)	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	196,329	189,950	(6,379)	-3.25%		
Furniture, Fixtures and Equipment	3,465	-	(3,465)	-100.00%	(D)	
Other Expenses	27,573	20,007	(7,566)	-27.44%	(E)	
Total General Fund	\$ 1,448,810	\$ 1,518,307	\$ 69,497	4.80%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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) & (B) Salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.

(C) Additional online ELL testing software.

(D) Equipment purchased in FY 2017, not anticipated in FY 2018.

(E) Temporary staff due to vacancy in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

ACCOUNTING

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 802,062	\$ 857,432	\$ 55,370	6.90%	(A)	
Employee Benefits	251,358	275,217	23,859	9.49%	(B)	
Purchased Services Including Insurance and Other	581,363	536,445	(44,918)	-7.73%	(C)	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	20,701	20,135	(566)	-2.73%		
Furniture, Fixtures and Equipment	1,136	-	(1,136)	-100.00%	(D)	
Other Expenses	23,618	24,300	682	2.89%		
Total General Fund	<u>\$ 1,680,238</u>	<u>\$ 1,713,529</u>	<u>\$ 33,291</u>	<u>1.98%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	16.50	16.50	-	-	
Total Staff	<u>17.50</u>	<u>17.50</u>	<u>-</u>	<u>-</u>	

- (A) & (B) Salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.
- (C) District audit costs savings. FY 2018 audit to be performed by Auditor General.
- (D) Equipment purchased in FY 2017, not anticipated in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

BENEFITS AND WELLNESS

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 73,707	\$ 119,496	\$ 45,789	62.12%	(A)	
Employee Benefits	23,361	30,649	7,288	31.20%	(B)	
Purchased Services Including Insurance and Other	184,444	189,167	4,723	2.56%		
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	1,230	387	(843)	-68.54%	(C)	
Furniture, Fixtures and Equipment	-	-	-	-		
Other Expenses	60	-	(60)	-100.00%		
Total General Fund	<u>\$ 282,802</u>	<u>\$ 339,699</u>	<u>\$ 56,897</u>	<u>20.12%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	0.20	0.20	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.55	2.15	0.60	38.71%	(A)
Total Staff	<u>1.75</u>	<u>2.35</u>	<u>0.60</u>	<u>34.29%</u>	

(A) & (B) Position shift from Talent Management, salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.

(C) Donations for Benefits Fair received in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

BUDGET

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 279,160	\$ 309,562	\$ 30,402	10.89%	(A)
Employee Benefits	73,430	84,444	11,014	15.00%	(B)
Purchased Services Including Insurance and Other	29,779	30,000	221	0.74%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	551	600	49	8.89%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	2,900	2,900	-	-	
Total General Fund	\$ 385,820	\$ 427,506	\$ 41,686	10.80%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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) & (B) Salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

COMMUNICATIONS AND COMMUNITY ENGAGEMENT

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 548,707	\$ 547,076	\$ (1,631)	-0.30%	
Employee Benefits	174,215	178,945	4,730	2.72%	
Purchased Services					
Including Insurance and Other	45,223	41,615	(3,608)	-7.98%	(A)
Electric, Fuel and Oil	114	50	(64)	-56.14%	
Materials and Supplies	61,866	19,453	(42,413)	-68.56%	(B)
Furniture, Fixtures and Equipment	2,474	3,597	1,123	45.39%	(C)
Other Expenses	3,810	3,200	(610)	-16.01%	(D)
Total General Fund	\$ 836,409	\$ 793,936	\$ (42,473)	-5.08%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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) Donations for Advertising in FY 2017.
- (B) Donations for 5K Race and Golf Outing in FY 2017.
- (C) Additional camera related equipment and microphones needed in FY 2018.
- (D) Donations for 5K Race in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

COMPENSATION

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 434,600	\$ 452,291	\$ 17,691	4.07%	(A)	
Employee Benefits	126,122	134,568	8,446	6.70%	(B)	
Purchased Services						
Including Insurance and Other	92	-	(92)	-100.00%		
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	-	-	-	-		
Furniture, Fixtures and Equipment	-	-	-	-		
Other Expenses	-	-	-	-		
Total General Fund	<u>\$ 560,814</u>	<u>\$ 586,859</u>	<u>\$ 26,045</u>	<u>4.64%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.00	7.00	-	-	
Total Staff	<u>8.00</u>	<u>8.00</u>	<u>-</u>	<u>-</u>	

(A) & (B) Salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

CONTINUOUS IMPROVEMENT INITIATIVES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,899,938	\$ 1,864,784	\$ (35,154)	-1.85%	
Employee Benefits	383,061	367,074	(15,987)	-4.17%	
Purchased Services Including Insurance and Other	191,274	150,988	(40,286)	-21.06%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	158,070	314,464	156,394	98.94%	(B)
Furniture, Fixtures and Equipment	9,944	7,797	(2,147)	-21.59%	(C)
Other Expenses	51,245	49,502	(1,743)	-3.40%	
Total General Fund	\$ 2,693,532	\$ 2,754,609	\$ 61,077	2.27%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	4.50	3.70	(0.80)	-17.78%	(D)
Classroom Teacher	-	-	-	-	
Other Certified	4.00	3.50	(0.50)	-12.50%	(D)
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	4.00	1.00	33.33%	(D)
Total Staff	11.50	11.20	(0.30)	-2.61%	

- (A) Marzano training to be conducted in-house in FY 2018.
- (B) Consolidation of STEAM, Professional Development programs and donations from Instructional Technology department in FY 2018.
- (C) Equipment purchased in FY 2017, not anticipated in FY 2018.
- (D) District reorganization including position reductions and shifts between Secondary and Elementary Programs, Exceptional Education and Student Support department, and Superintendent's Office. Also reflects the consolidation of the Instructional Technology department.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

CURRICULUM AND INSTRUCTION

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 643,246	\$ 557,111	\$ (86,135)	-13.39%	(A)	
Employee Benefits	200,172	173,595	(26,577)	-13.28%	(B)	
Purchased Services						
Including Insurance and Other	27,859	353,038	325,179	1167.23%	(C)	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	33,404	34,000	596	1.78%		
Furniture, Fixtures and Equipment	1,902	-	(1,902)	-100.00%	(D)	
Other Expenses	4,493	3,000	(1,493)	-33.23%	(E)	
Total General Fund	\$ 911,076	\$ 1,120,744	\$ 209,668	23.01%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	3.00	2.00	(1.00)	-33.33%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	5.00	2.00	66.67%	(A)
Total Staff	6.00	7.00	1.00	16.67%	

(A) & (B) District reorganization including shift from Federal, State and Competitive Grants department as part of the district reorganization in FY 2018.

(C) Naviance Software in FY 2018.

(D) Equipment purchased in FY 2017, not anticipated in FY 2018.

(E) Charter School duties and allocation moved to Continuous Improvement Initiatives department in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

DISTRICT/SCHOOL OPERATIONS

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 960,164	\$ 1,166,932	\$ 206,768	21.53%	(A)	
Employee Benefits	225,749	319,232	93,483	41.41%	(B)	
Purchased Services						
Including Insurance and Other	48,934	49,072	138	0.28%		
Electric, Fuel and Oil	425	400	(25)	-5.88%		
Materials and Supplies	30,507	220,952	190,445	624.27%	(C)	
Furniture, Fixtures and Equipment	1,036	-	(1,036)	-100.00%	(D)	
Other Expenses	28,307	62,835	34,528	121.98%	(E)	
Total General Fund	<u>\$ 1,295,122</u>	<u>\$ 1,819,423</u>	<u>\$ 524,301</u>	<u>40.48%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	4.00	6.00	2.00	50.00%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.75	3.75	-	-	
Total Staff	<u>7.75</u>	<u>9.75</u>	<u>2.00</u>	<u>25.81%</u>	

(A) & (B) Positions increased due to district reorganization, and FRS rate increase in FY 2018.

(C) Allocations for Middle School After School programs and graduation expenses to be distributed to schools based on student enrollment in FY 2018.

(D) Equipment purchased in FY 2017, not anticipated in FY 2018.

(E) Second semester allocations for school activity travel to be distributed to schools based on student enrollment and needs in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

DISTRICT-WIDE INSURANCE COSTS

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	-	-	-	-	
Purchased Services					
Including Insurance and Other	4,825,804	4,908,315	82,511	1.71%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	1,275	1,275	-	-	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	636,980	640,600	3,620	0.57%	
Total General Fund	<u>\$ 5,464,059</u>	<u>\$ 5,550,190</u>	<u>\$ 86,131</u>	<u>1.58%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

ELEMENTARY PROGRAMS

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 1,432,137	\$ 1,264,748	\$ (167,389)	-11.69%	(A)	
Employee Benefits	381,399	355,787	(25,612)	-6.72%	(B)	
Purchased Services Including Insurance and Other	182,070	207,765	25,695	14.11%	(C)	
Electric, Fuel and Oil	35	-	(35)	-100.00%		
Materials and Supplies	132,702	140,404	7,702	5.80%	(D)	
Furniture, Fixtures and Equipment	621	-	(621)	-100.00%	(E)	
Other Expenses	94,062	92,381	(1,681)	-1.79%		
Total General Fund	\$ 2,223,026	\$ 2,061,085	\$ (161,941)	-7.28%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	6.52	6.00	(0.52)	-7.98%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	5.00	6.00	1.00	20.00%	(A)
Paraprofessional	-	-	-	-	
Other Support Personnel	5.54	4.00	(1.54)	-27.80%	(A)
Total Staff	17.06	16.00	(1.06)	-6.21%	

(A) & (B) Position shifts between Continuous Improvement Initiatives, Elementary Programs and Exceptional Education and Student Support Services departments as part of the district reorganization in FY 2018. Additionally, the Voluntary Pre-Kindergarten program shifted to the Exceptional Education and Student Support Services department.

(C) Additional professional learning to support elementary literacy.

(D) Elementary Math Academic Competition program shifted from Secondary Programs where all academic competitions were previously housed.

(E) Equipment purchased in FY 2017, not anticipated in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

EXCEPTIONAL ED AND STUDENT SUPPORT SERVICES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 787,678	\$ 1,186,686	\$ 399,008	50.66%	(A)
Employee Benefits	203,268	297,304	94,036	46.26%	(B)
Purchased Services Including Insurance and Other	3,213,364	3,646,063	432,699	13.47%	(C)
Electric, Fuel and Oil	1,160	1,200	40	3.45%	
Materials and Supplies	121,960	111,225	(10,735)	-8.80%	(D)
Furniture, Fixtures and Equipment	73,239	74,111	872	1.19%	
Other Expenses	12,132	12,230	98	0.81%	
Total General Fund	\$ 4,412,801	\$ 5,328,819	\$ 916,018	20.76%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	4.50	5.32	0.82	18.22%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	4.20	3.20	(1.00)	-23.81%	(A)
Paraprofessional	-	-	-	-	
Other Support Personnel	2.45	3.49	1.04	42.45%	(A)
Total Staff	11.15	12.01	0.86	7.71%	

(A) & (B) The Voluntary Pre-Kindergarten program, and various other positions shifted from Elementary Programs, Continuous Improvement Initiatives department and grants, and FRS rate increase in FY 2018.

(C) Anticipated increase in FY 2018 contractual services.

(D) One-time materials and supplies purchase in FY 2017 for new developmental plan curriculum.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

FACILITIES MANAGEMENT

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 48,900	\$ 48,406	\$ (494)	-1.01%	
Employee Benefits	17,909	16,563	(1,346)	-7.52%	(A)
Purchased Services					
Including Insurance and Other	1,447	3,230	1,783	123.22%	(B)
Electric, Fuel and Oil	2,063	2,000	(63)	-3.05%	
Materials and Supplies	8,903	9,311	408	4.58%	
Furniture, Fixtures and Equipment	174,389	1,089,857	915,468	524.96%	(C)
Other Expenses	7,204	7,400	196	2.72%	
Total General Fund	\$ 260,815	\$ 1,176,767	\$ 915,952	351.19%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.00	1.00	-	-	
Total Staff	1.00	1.00	-	-	

- (A) FRS rate change in FY 2018.
- (B) Geographic Information Software purchase in FY 2018.
- (C) District Equipment budget per the Capital Plan.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

FEDERAL, STATE AND COMPETITIVE GRANTS

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 224,429	\$ 191,688	\$ (32,741)	-14.59%	(A)	
Employee Benefits	68,458	45,948	(22,510)	-32.88%	(B)	
Purchased Services Including Insurance and Other	112,313	9,385	(102,928)	-91.64%	(C)	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	6,607	1,960	(4,647)	-70.33%	(D)	
Furniture, Fixtures and Equipment	753	753	-	-		
Other Expenses	1,055	1,055	-	-		
Total General Fund	\$ 413,615	\$ 250,789	\$ (162,826)	-39.37%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	0.75	1.60	0.85	113.33%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.10	0.05	(3.05)	-98.39%	(A)
Total Staff	3.85	1.65	(2.20)	-57.14%	

(A) & (B) Position reductions and shifts to Curriculum and Instruction and Secondary Programs departments in FY 2018.

(C) & (D) Instructional Leadership and Faculty Development Grant of approximately \$100K-\$110K for FY18, not budgeted until awarded.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

FINANCIAL SERVICES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 291,735	\$ 300,394	\$ 8,659	2.97%	
Employee Benefits	102,667	107,987	5,320	5.18%	(A)
Purchased Services					
Including Insurance and Other	5,131	8,100	2,969	57.86%	(B)
Electric, Fuel and Oil	-	75	75	-	
Materials and Supplies	3,513	3,675	162	4.61%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	1,123	1,175	52	4.63%	
Total General Fund	<u>\$ 404,169</u>	<u>\$ 421,406</u>	<u>\$ 17,237</u>	<u>4.26%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.10	1.10	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.00	3.00	-	-	
Total Staff	<u>4.10</u>	<u>4.10</u>	<u>-</u>	<u>-</u>	

(A) Salary and benefit lapse in FY 2017 and FRS rate increase in FY 2018.

(B) Employee did not attend one conference and other conference was local in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

HUMAN RESOURCES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 406,506	\$ 420,494	\$ 13,988	3.44%	
Employee Benefits	116,013	124,482	8,469	7.30%	(A)
Purchased Services Including Insurance and Other	287,823	298,244	10,421	3.62%	
Electric, Fuel and Oil	81	65	(16)	-19.75%	
Materials and Supplies Furniture, Fixtures and Equipment	52,920	48,583	(4,337)	-8.20%	(B)
Other Expenses	-	-	-	-	
Other Expenses	19,538	22,621	3,083	15.78%	(C)
Total General Fund	\$ 882,881	\$ 914,489	\$ 31,608	3.58%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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) Salary and benefit lapse in FY 2017 and FRS Rate increase in FY 2018.
- (B) Decrease in Paraprofessional Test supplies in FY 2018.
- (C) Increase in recruitment efforts in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

LEGAL SERVICES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 411,403	\$ 411,403	\$ -	-	
Employee Benefits	117,322	121,207	3,885	3.31%	
Purchased Services Including Insurance and Other	361,581	500,000	138,419	38.28%	(A)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	7,028	7,200	172	2.45%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	1,770	1,800	30	1.69%	
Total General Fund	\$ 899,104	\$ 1,041,610	\$ 142,506	15.85%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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 in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

MAINTENANCE

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 6,605,782	\$ 6,841,681	\$ 235,899	3.57%	
Employee Benefits	2,061,673	2,254,401	192,728	9.35%	(A)
Purchased Services Including Insurance and Other	2,507,976	2,564,826	56,850	2.27%	
Electric, Fuel and Oil	131,730	127,000	(4,730)	-3.59%	
Materials and Supplies	2,265,857	2,365,945	100,088	4.42%	
Furniture, Fixtures and Equipment	239,942	103,791	(136,151)	-56.74%	(B)
Other Expenses	13,365	13,763	398	2.98%	
Total General Fund	\$ 13,826,325	\$ 14,271,407	\$ 445,082	3.22%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	143.11	143.11	-	-	
Total Staff	143.11	143.11	-	-	

(A) Salary and benefit lapse in FY 2017 and FRS Rate increase in FY 2018.

(B) Equipment purchased with Capital Transfer funds in Operating will be purchased directly with Capital funds in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

PAYROLL SERVICES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 383,509	\$ 388,190	\$ 4,681	1.22%	
Employee Benefits	120,939	124,733	3,794	3.14%	
Purchased Services					
Including Insurance and Other	78	80	2	2.56%	
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	7,110	7,000	(110)	-1.55%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	5,281	5,500	219	4.15%	
Total General Fund	\$ 516,917	\$ 525,503	\$ 8,586	1.66%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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	-	-	

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

PURCHASING

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 270,949	\$ 271,068	\$ 119	0.04%	
Employee Benefits	77,100	77,279	179	0.23%	
Purchased Services					
Including Insurance and Other	17,800	18,525	725	4.07%	
Electric, Fuel and Oil	63	50	(13)	-20.63%	
Materials and Supplies	4,495	4,500	5	0.11%	
Furniture, Fixtures and Equipment	-	45,000	45,000	100.00%	(A)
Other Expenses	2,317	2,275	(42)	-1.81%	
Total General Fund	\$ 372,724	\$ 418,697	\$ 45,973	12.33%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	0.94	0.94	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	3.53	3.53	-	-	
Total Staff	4.47	4.47	-	-	

(A) Portable equipment allocation per the Capital Plan in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

SCHOOL BOARD

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 219,240	\$ 220,664	\$ 1,424	0.65%	
Employee Benefits	136,075	147,701	11,626	8.54%	(A)
Purchased Services					
Including Insurance and Other	4,999	18,080	13,081	261.67%	(B)
Electric, Fuel and Oil	-	-	-	-	
Materials and Supplies	3,466	4,420	954	27.52%	(C)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	24,763	24,800	37	0.15%	
Total General Fund	\$ 388,543	\$ 415,665	\$ 27,122	6.98%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	5.00	5.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	0.75	0.75	-	-	
Total Staff	5.75	5.75	-	-	

- (A) FRS rate increase in FY 2018.
- (B) Board Training in FY 2018.
- (C) Supply budget not fully expended in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

SECONDARY PROGRAMS

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 1,486,908	\$ 1,808,732	\$ 321,824	21.64%	(A)	
Employee Benefits	368,296	480,323	112,027	30.42%	(B)	
Purchased Services						
Including Insurance and Other	310,150	524,155	214,005	69.00%	(C)	
Electric, Fuel and Oil	7	-	(7)	-100.00%		
Materials and Supplies	448,875	7,082,214	6,633,339	1477.77%	(D)	
Furniture, Fixtures and Equipment	56,698	30,973	(25,725)	-45.37%	(E)	
Other Expenses	61,068	58,434	(2,634)	-4.31%		
Total General Fund	<u>\$ 2,732,002</u>	<u>\$ 9,984,831</u>	<u>\$ 7,252,829</u>	<u>265.48%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA						
Staffing	2016-2017	2017-2018	Difference	% Change	Notes	
Administration	8.00	9.00	1.00	12.50%	(A)	
Classroom Teacher	-	-	-	-		
Other Certified	5.20	6.70	1.50	28.85%	(A)	
Paraprofessional	-	-	-	-		
Other Support Personnel	6.00	7.50	1.50	25.00%	(A)	
Total Staff	<u>19.20</u>	<u>23.20</u>	<u>4.00</u>	<u>20.83%</u>		

(A) & (B) District reorganization - positions moved from Federal, State and Competitive Grants and Instructional technology departments, grants, and FRS rate increase in FY 2018.

(C) Online textbook adoption for Fine Arts and gifted test licenses to be allocated to schools based on needs in FY 2018.

(D) Textbook adoptions, budget capacity brought forward from prior year, and Categorical funds to be allocated to schools based on enrollment and needs in FY 2018.

(E) One-time science equipment purchase in FY 2017.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

SECURITY AND ENVIRONMENTAL MANAGEMENT

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ -	\$ -	\$ -	-	
Employee Benefits	-	-	-	-	
Purchased Services					
Including Insurance and Other	268,540	98,831	(169,709)	-63.20%	(A)
Electric, Fuel and Oil	538	600	62	11.52%	
Materials and Supplies	12,167	11,600	(567)	-4.66%	
Furniture, Fixtures and Equipment	848	-	(848)	-100.00%	(B)
Other Expenses	1,148	485	(663)	-57.75%	(C)
Total General Fund	\$ 283,241	\$ 111,516	\$ (171,725)	-60.63%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	-	-	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	-	-	-	-	

- (A) Camera License software 2-year license paid in FY 2017.
- (B) Equipment purchased in FY 2017, not anticipated in FY 2018.
- (C) False Alarm citations paid in FY 2017 will be charged to each site in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

STUDENT AND STAFF PROJECTIONS, ALLOCATIONS AND REPORTING

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 537,011	\$ 520,455	\$ (16,556)	-3.08%	
Employee Benefits	170,346	152,328	(18,018)	-10.58%	(A)
Purchased Services					
Including Insurance and Other	4,754	4,885	131	2.76%	
Electric, Fuel and Oil	7	-	(7)	-100.00%	
Materials and Supplies	1,333	1,390	57	4.28%	
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 713,451	\$ 679,058	\$ (34,393)	-4.82%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.20	1.00	(0.20)	-16.67%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	7.75	7.75	-	-	
Total Staff	8.95	8.75	(0.20)	-2.23%	

(A) Salary and benefit lapse in FY 2017, and reduction in position as part of the district reorganization in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

STUDENT RELATIONS

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 522,936	\$ 527,130	\$ 4,194	0.80%	
Employee Benefits	152,994	159,255	6,261	4.09%	
Purchased Services					
Including Insurance and Other	1,746	1,825	79	4.52%	
Electric, Fuel and Oil	792	850	58	7.32%	
Materials and Supplies	25,793	19,125	(6,668)	-25.85%	(A)
Furniture, Fixtures and Equipment	9,067	500	(8,567)	-94.49%	(B)
Other Expenses	-	200	200	100.00%	(C)
Total General Fund	\$ 713,328	\$ 708,885	\$ (4,443)	-0.62%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	9.50	9.50	-	-	
Total Staff	10.50	10.50	-	-	

- (A) Scheduled replacement of vehicle, thus reducing the need for repair parts in FY 2018.
- (B) Equipment purchased in FY 2017 for student registration, not anticipated in FY 2018.
- (C) Renewal of two staff notary licenses in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

SUPERINTENDENT'S OFFICE

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 300,820	\$ 402,939	\$ 102,119	33.95%	(A)	
Employee Benefits	90,370	120,651	30,281	33.51%	(B)	
Purchased Services						
Including Insurance and Other	9,544	10,000	456	4.78%		
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	8,803	9,025	222	2.52%		
Furniture, Fixtures and Equipment	-	-	-	-		
Other Expenses	25,165	26,300	1,135	4.51%		
Total General Fund	\$ 434,702	\$ 568,915	\$ 134,213	30.87%		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.00	2.00	1.00	100.00%	(A)
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	1.25	1.25	-	-	
Total Staff	2.25	3.25	1.00	44.44%	

(A) & (B) Position shifted from Continuous Improvement Initiatives department and FRS rate increase in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

SUPPORT SERVICES

BUDGET COMPARISON						
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes	
Salaries	\$ 107,762	\$ 107,762	\$ -	-		
Employee Benefits	40,434	44,256	3,822	9.45%	(A)	
Purchased Services						
Including Insurance and Other	12,674	17,065	4,391	34.65%	(B)	
Electric, Fuel and Oil	-	-	-	-		
Materials and Supplies	8,535	8,500	(35)	-0.41%		
Furniture, Fixtures and Equipment	-	-	-	-		
Other Expenses	275	275	-	-		
Total General Fund	<u>\$ 169,680</u>	<u>\$ 177,858</u>	<u>\$ 8,178</u>	<u>4.82%</u>		

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	0.75	0.75	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	-	-	-	-	
Total Staff	<u>0.75</u>	<u>0.75</u>	<u>-</u>	<u>-</u>	

(A) FRS rate increase in FY 2018.

(B) Travel budget for legislative activities in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

TALENT MANAGEMENT

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 1,240,341	\$ 1,218,028	\$ (22,313)	-1.80%	
Employee Benefits	322,855	329,295	6,440	1.99%	
Purchased Services					
Including Insurance and Other	258,920	308,982	50,062	19.33%	(A)
Electric, Fuel and Oil	10	100	90	900.00%	
Materials and Supplies	39,165	26,501	(12,664)	-32.33%	(B)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	14,930	-	(14,930)	-100.00%	(C)
Total General Fund	<u>\$ 1,876,221</u>	<u>\$ 1,882,906</u>	<u>\$ 6,685</u>	<u>0.36%</u>	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	3.00	3.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	18.54	17.94	(0.60)	-3.24%	(D)
Total Staff	<u>21.54</u>	<u>20.94</u>	<u>(0.60)</u>	<u>-2.79%</u>	

- (A) Anticipated additional screening costs for FY 2018.
- (B) Bulk purchase of employee badges in FY 2017.
- (C) Temporary staff due to vacancy in FY 2017.
- (D) Position shift to the Benefits and Wellness department in FY 2018

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

TECHNOLOGY

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 2,912,694	\$ 3,228,971	\$ 316,277	10.86%	(A)
Employee Benefits	790,791	897,423	106,632	13.48%	(B)
Purchased Services Including Insurance and Other	4,424,130	4,948,024	523,894	11.84%	(C)
Electric, Fuel and Oil	6,557	6,250	(307)	-4.68%	
Materials and Supplies	71,346	69,776	(1,570)	-2.20%	
Furniture, Fixtures and Equipment	8,204,298	8,602,797	398,499	4.86%	
Other Expenses	22,141	22,023	(118)	-0.53%	
Total General Fund	\$ 16,431,957	\$ 17,775,264	\$ 1,343,307	8.17%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	4.00	4.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	1.00	1.00	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	43.22	43.22	-	-	
Total Staff	48.22	48.22	-	-	

(A) & (B) Salary and benefit lapse in FY 2017 due to vacant positions and FRS rate increase in FY 2018.

(C) Capital transfer per the Capital Plan in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

TRANSPORTATION

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 10,615,492	\$ 10,655,846	\$ 40,354	0.38%	
Employee Benefits	4,685,578	4,767,949	82,371	1.76%	
Purchased Services					
Including Insurance and Other	700,793	772,038	71,245	10.17%	(A)
Electric, Fuel and Oil	1,446,201	1,614,355	168,154	11.63%	(B)
Materials and Supplies	1,112,084	1,163,206	51,122	4.60%	
Furniture, Fixtures and Equipment	146,501	24,856	(121,645)	-83.03%	(C)
Other Expenses	846,311	846,830	519	0.06%	
Total General Fund	\$ 19,552,960	\$ 19,845,080	\$ 292,120	1.49%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	Difference	% Change	Notes
Administration	1.00	1.00	-	-	
Classroom Teacher	-	-	-	-	
Other Certified	-	-	-	-	
Paraprofessional	-	-	-	-	
Other Support Personnel	432.00	429.00	(3.00)	-0.69%	(D)
Total Staff	433.00	430.00	(3.00)	-0.69%	

- (A) Increase in ZONAR software cost in FY 2018.
- (B) Uncertainty of fuel prices in FY 2018.
- (C) Equipment purchased in FY 2017, not anticipated in FY 2018.
- (D) Reduction in part-time bus attendant allocations in FY 2018.

GENERAL FUND DEPARTMENT ALLOCATIONS 2017-2018

UTILITIES/COMM/OTHER COUNTY-WIDE EXPENSES

BUDGET COMPARISON					
Description	2016-2017 Expenditures and Encumbrances	2017-2018 Final Budget	Budget Variance	% Change	Notes
Salaries	\$ 40,325	\$ 42,584	\$ 2,259	5.60%	
Employee Benefits	39,810	55,450	15,640	39.29%	(A)
Purchased Services Including Insurance and Other	1,135,969	2,084,837	948,868	83.53%	(B)
Electric, Fuel and Oil	415,454	650,175	234,721	56.50%	(C)
Materials and Supplies	242	-	(242)	-100.00%	(D)
Furniture, Fixtures and Equipment	-	-	-	-	
Other Expenses	-	-	-	-	
Total General Fund	\$ 1,631,800	\$ 2,833,046	\$ 1,201,246	73.61%	

Budgets are rounded to whole dollars for presentation purposes.

COST CENTER STAFF DATA					
Staffing	2016-2017	2017-2018	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 and increase in FRS rates in FY 2018.
- (B) Digital Classrooms budget, custodian contract and other districtwide allocations to be distributed during FY 2018.
- (C) Anticipated increase in electrical costs for FY 2018.
- (D) Mulch will not be replaced in FY 2018.