

2015-2016 CMCSS BUDGET

Adopted by the County
Commission on July 6, 2015



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Introduction

Roster of Officials

Seven School Board members represent the Clarksville-Montgomery County School District. The responsibilities of School Board members include setting the policies that govern the district, developing the school system budget, and holding the Director of Schools accountable for reaching the goals set by the district.



Jimmie Garland, District 5| School Board Chairman



Anne Murtha, District 4| School Board Vice-Chairman



George Giles, District 1



Eula Gardner Dowdy, District 6



Stephanie Lobdell, District 2



Josh Baggett, District 7



Willie Freeman, District 3



Dr. B.J. Worthington, Director of Schools

Chief Financial Officer – Danny Grant
Finance Director – Marcia Demorest



Message from the Director of Schools

Mayor Durrett and County Commissioners:

The FY 2015-16 Budget Request reflects the School Board's goals and system's Strategic Plan designed to achieve the vision of all of our students graduating college and career ready. This budget demonstrates an alignment and focus of resources dedicated to the commitment to address the educational needs of all children.

We are presenting a balanced budget, which includes the operational costs of the new Oakland Elementary School and salaries for teachers to meet enrollment growth. This budget was balanced by considerable reductions in textbooks, technology requests, and other accounts. These reductions have been necessitated by inadequate recurring funding. Districts across the state are also concerned about the state's funding practices around BEP 2.0.

Our budget reflects the needs of our students as we educate them to be productive citizens in our community. This community has high standards for its students' education and that is to be applauded. We have initiated many programs and supports for our students over the last few years, and they are proving to be successful as evidenced in our increased graduation rate. Many of these programs have been and continue to be funded with entitlement and competitive grants. We will continue to seek these type of funds, but they are more limited and more competitive than ever before.

Balancing the budget with the use of one-time funds continues to be another challenge that is not sustainable or fiscally responsible. That said, the 2015-16 proposed budget request

(\$280.8 M) is \$11.9 million less than 2014-15 and closes the gap between revenue and expenditures, requiring only \$5.4 million in one-time funds (\$21.5 M in FY 2014-15).

The presentation of this budget reflects our commitment to being fiscally responsible and accountable. Your commitment and that of our staff and citizenry to make graduation a reality for all of our students, ensuring they graduate college and career ready, has been successful, but the funding cuts and instability of revenue streams has the potential to impact our schools negatively. This budget targets the district's highest needs. Included with the budget is a list of "unfunded needs" that we cannot address because of financial limitations. Consider also that reductions in textbook and technology budgets will impact the classroom as we prepare our students for a new and much more rigorous curriculum and on-line assessments.

We have difficult tasks. Together, we affect the most precious resource in our community – our children. As we work together, you have our commitment to the work of preparing our students for success and maintaining a quality educational environment because the success of schools directly impacts the economic success of a community. We look forward to working with you as we make our school district the best in Tennessee, and Clarksville the greatest place to live and to rear children.

Respectfully submitted,

Dr. B. J. Worthington
Director of Schools

CMCSS 2015-2016 Strategic Work Overview

Our mission is to educate and empower
our students to reach their potential.

Our vision is all students will be college
and/or career ready.



Improve Student Achievement

- Implement Tennessee Education Standards in English/language arts and mathematics
- Expand existing college and career academies in high schools
- Refine assessment practices to align with TNReady implementation
- Refine Response to Instruction and Intervention K-5 and expand middle school implementation

Maximize Employee Capacity

- Analyze recruitment and retention efforts for all employee classifications
- Expand substitute staffing program
- Promote employee and student health and wellness

Improve Efficiency and Effectiveness

- Improve organizational efficiency through technology
- Begin transition to digital blended learning
- Develop software solution to automate stipend pay
- Seek alternative funding to align with district work
- Continue district security upgrades
- Expand energy efficiency efforts

Engage the Public in Support of Student Achievement

- Increase parent engagement
- Align community resources with district work



CMCSS Graduation Rates

School Year	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District Graduation Rate	76.0%	76.2%	78.5%	85.70%	88.33%	90.78%	91.0%	93.5%	95.2%	94.0%	93.5%
Graduation Rate Formula	Lever Calculation	Lever Calculation	Lever Calculation	Lever Calculation	Lever Calculation	NGA Calculation	NGA Calculation	NGA Calculation	DOE Calculation	DOE Calculation	DOE Calculation
Year included in AMO Calculations	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015

NOTE: Graduation rate data is released as part of the following year's AMO calculations.

Source: 201314 TN Report Card
Created 10.24.2014

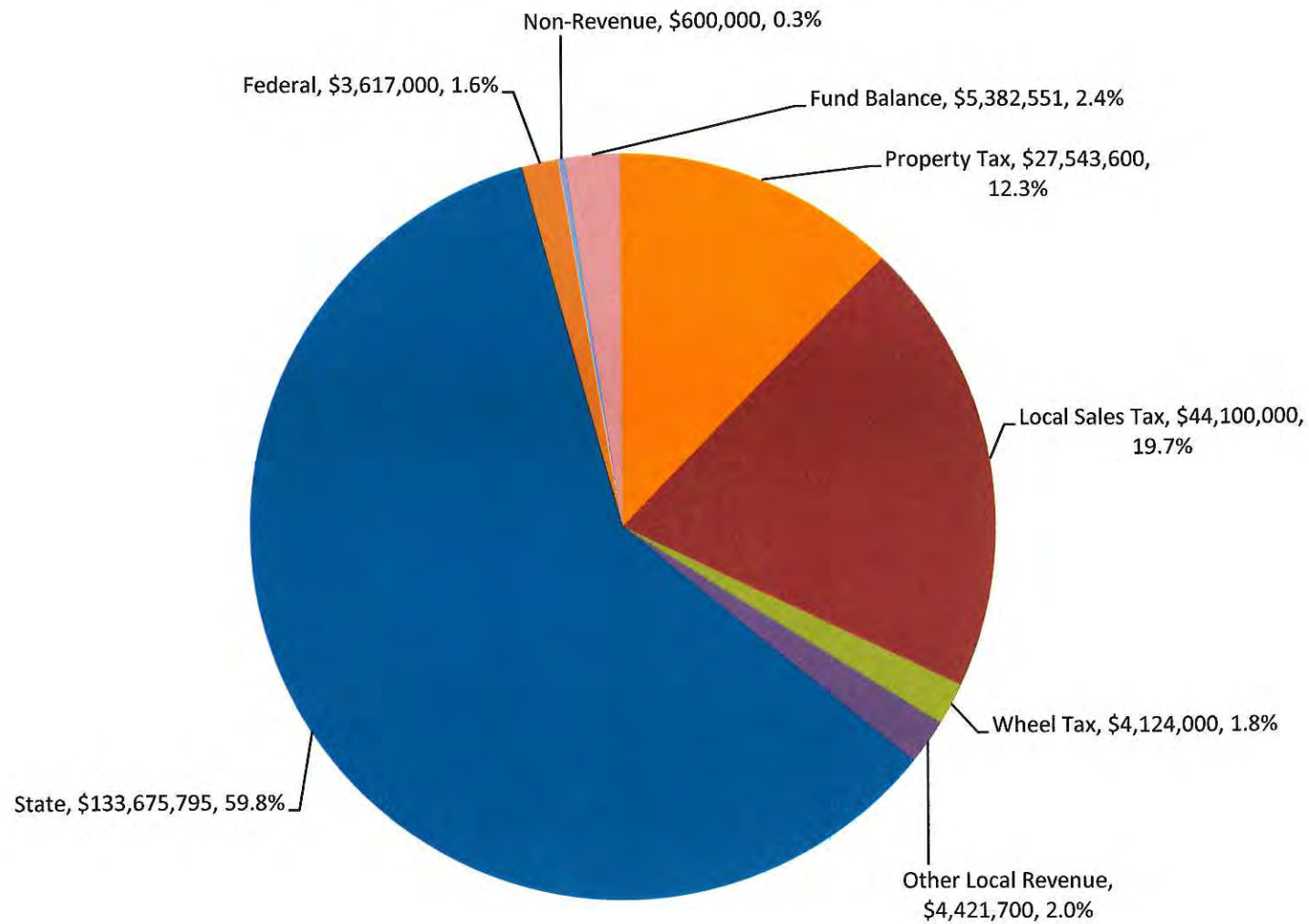
Consolidated Budget Summary

Where Does The Money Come From?

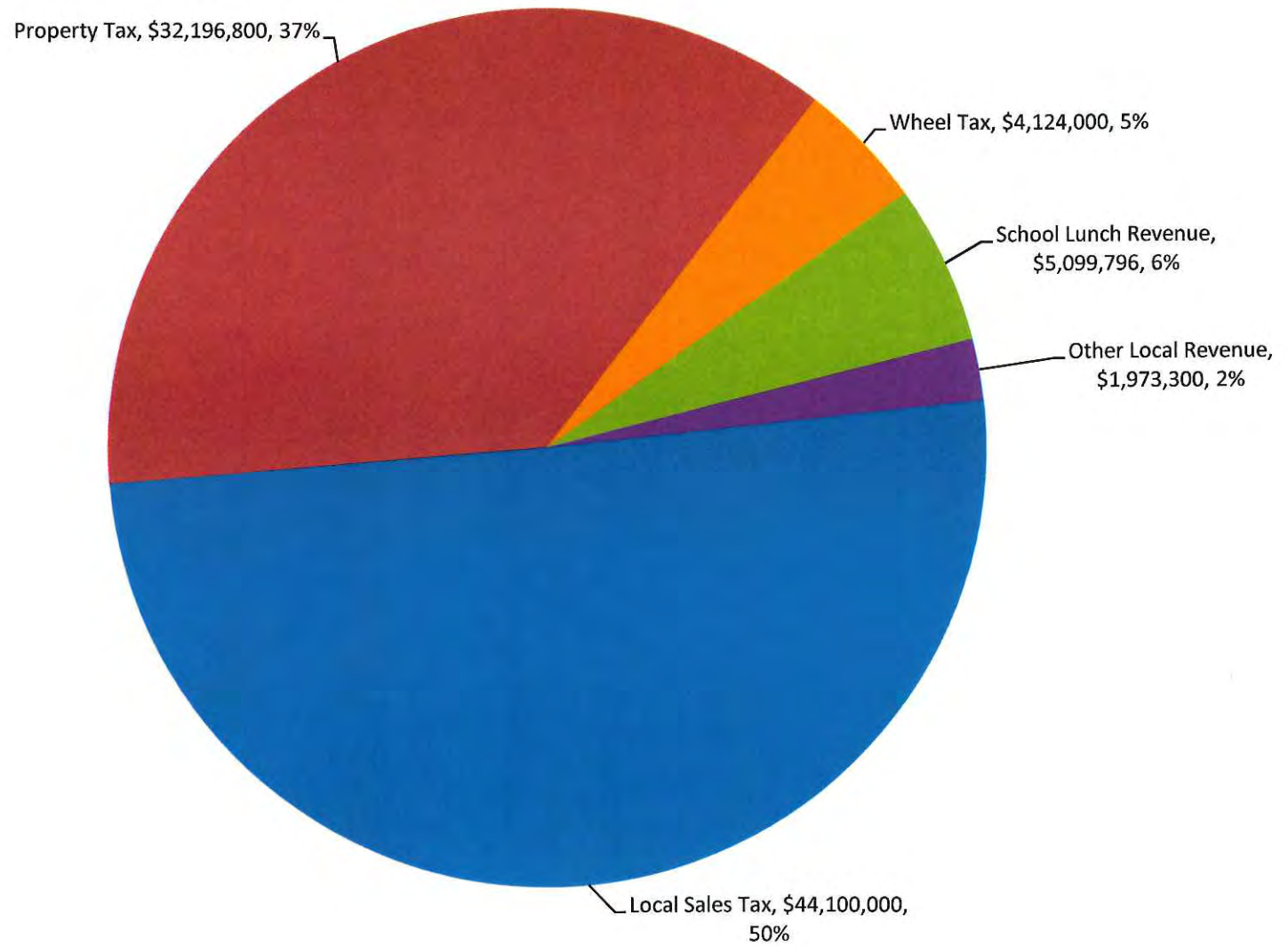
The graph on the next page illustrates all sources of revenue available to the school system for all funds (Consolidated Budget). The majority of the revenue is from state sources. The main source of revenue for the State comes from the collection of sales tax.

- **State Revenue: 50.9% (\$142,922,029)** Revenue received from the State is generated primarily through the BEP (Basic Education Program) funding formula which is driven by the average number of students enrolled. The level of BEP funding is approved each year by the State Legislature. Also included in state revenue are Extended Contract and Career Ladder reserves used for payments to qualifying teachers. Pre-Kindergarten classes are funded separately from the BEP and are supported by the state lottery which covers most of the cost except transportation and classroom space.
- **Local Revenue: 32.1% (\$90,233,096)** – Local revenue is generated from three particular sources:
 1. **Local Sales Tax: 15.7% (\$44,100,000)** – This comes from the portion of the local option sales tax (2.5% in Montgomery County) that is mandated by state law to go to the school fund and additional amounts approved by local referendum.
 2. **Property Tax: 12.4% (\$34,936,000)** – The County Commission sets the rate of tax on real and personal property to fund all county operations. The rate is currently \$2.97 per \$100 of assessed value. Of this amount, the school system receives \$.838 for the General Purpose School Fund and \$.059 for the Transportation Fund. The amount of revenue is determined by multiplying this rate by the estimated value of one cent of property tax as provided by the County Tax Assessor. An additional \$.161 is designated for payments on the county debt, the majority of which is the result of the construction of schools.
 3. **Wheel Tax: 1.5% (\$4,124,000)** – This is a vehicle tax which goes totally to the school system except for a small statutory percentage retained by the County Clerk for collecting the tax.
- 4. **Other Local Revenue: 2.5% (\$7,073,096)** – This includes revenue from various sources including business tax, the school lunch and breakfast program and tuition for summer school.
- **Federal Revenues: 13.6% (\$38,098,903)** – These are primarily funds received for implementing the various federal entitlement programs such as Title I and the Individuals with Disabilities Education Act (IDEA). Also included are reimbursements from the federal lunch program and Impact Aid payments. Impact Aid payments partially compensate for the loss of revenue (i.e. property tax, sales tax) as the result of the location of Federal property in Montgomery County, in particular the Fort Campbell Military Installation.
- **Rainy Day Fund Balance above the State Minimum: 1.9% (\$4,479,479)** – The state requires that we maintain a minimum of 3% of operating expenditures for contingencies. Typically the fund balance above the minimum will be used as a revenue source.
- **Non-Revenue Sources: 1.5% (\$4,175,000)** – These include bond proceeds from the county for capital projects.

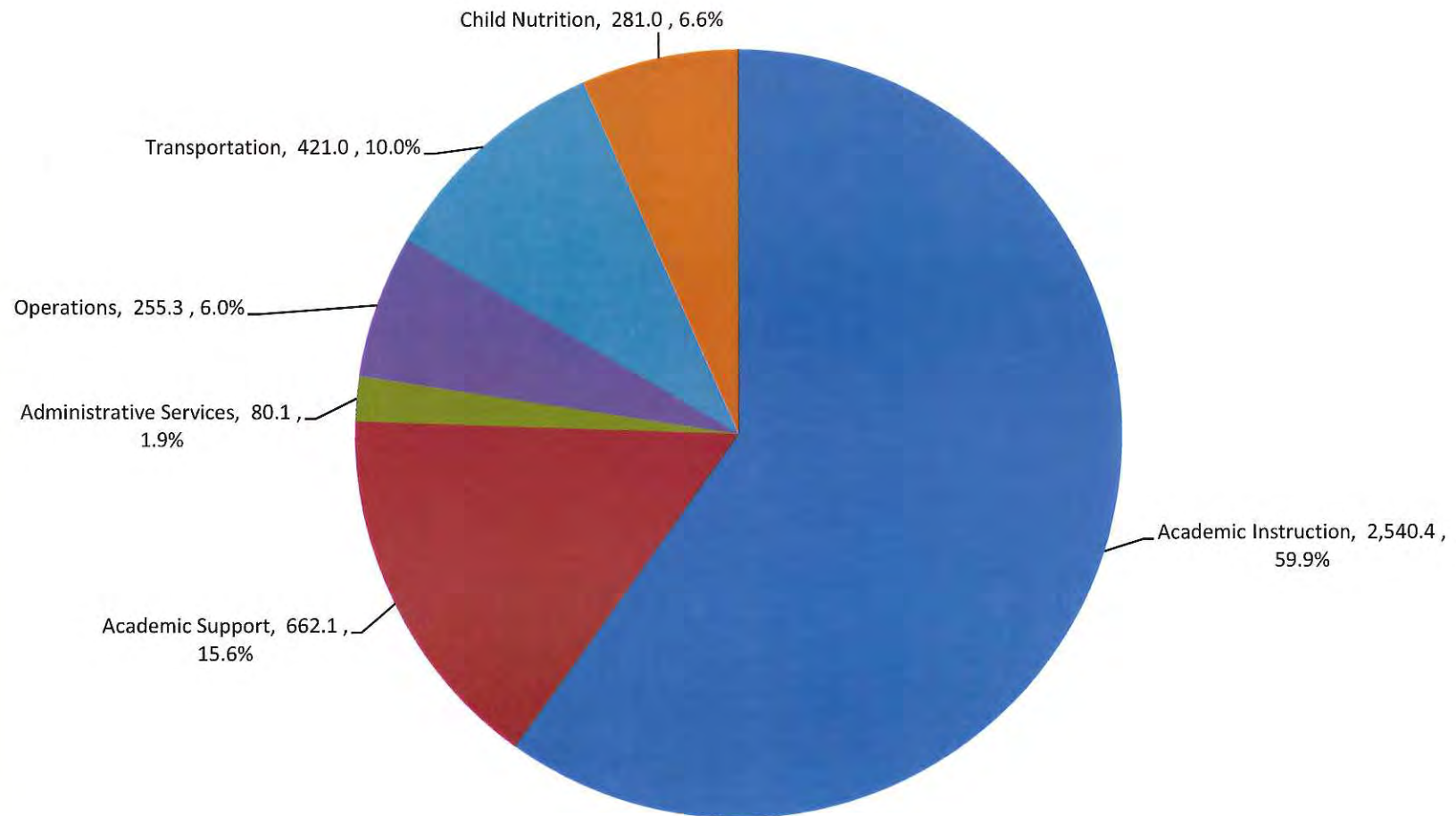
FY 2015-16 General Purpose School Fund Budget Projected Funding Sources - \$223,464,646



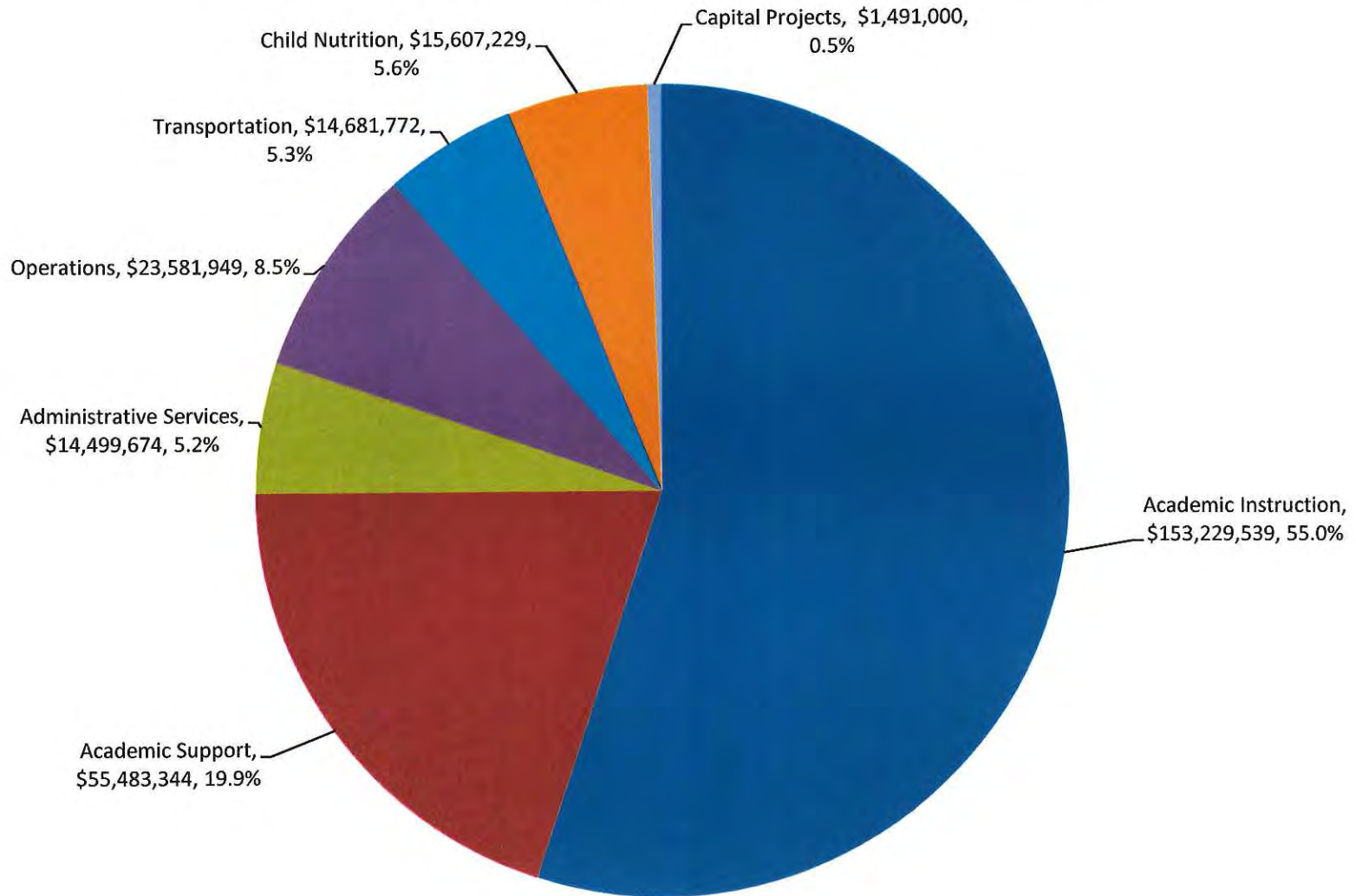
FY 2015-16 Consolidated Budget Summary
Projected Local Revenue - \$87,493,896



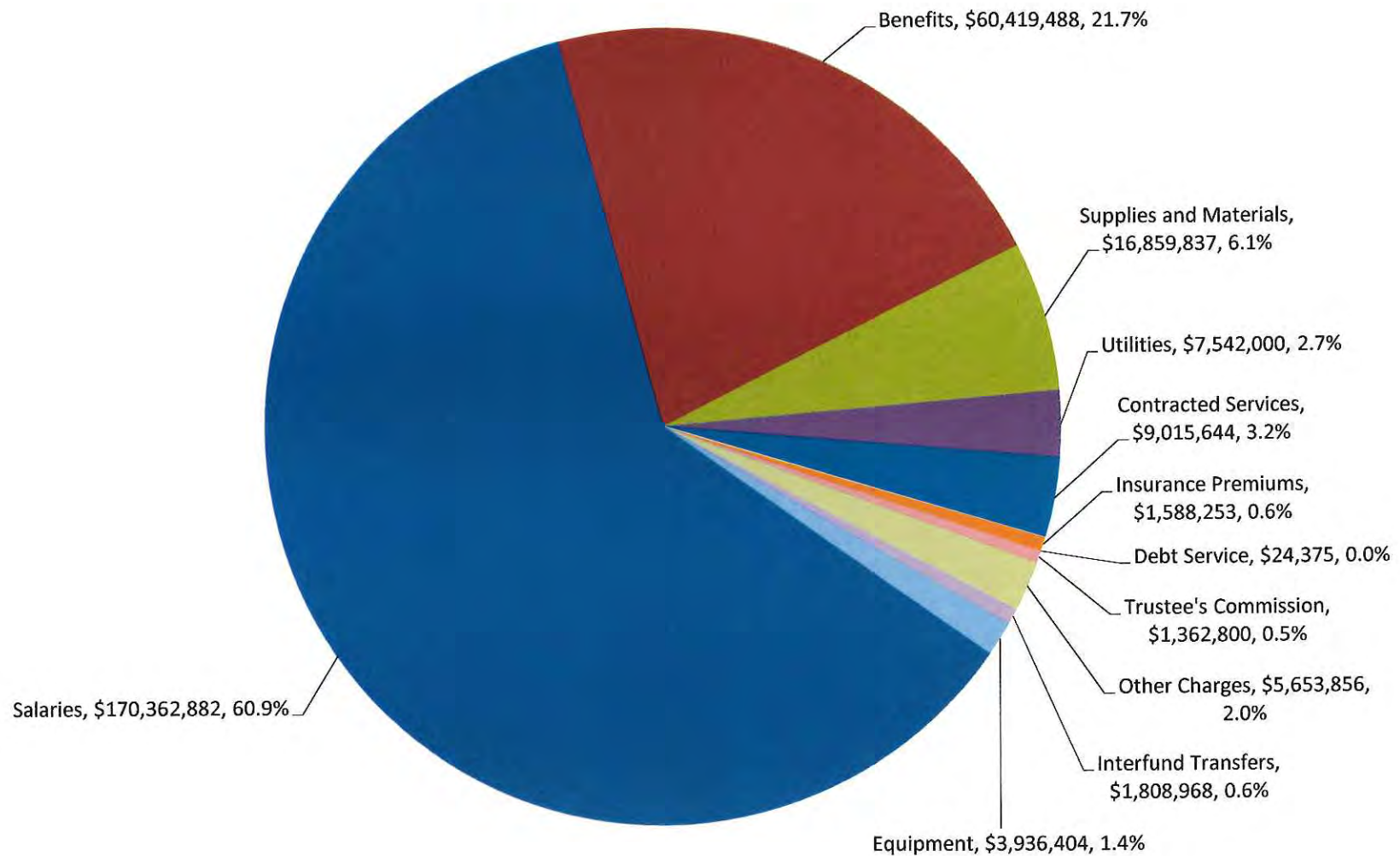
FY 2015-16 Consolidated Budget Summary CMCSS Personnel by Service Area



FY 2015-16 Consolidated Budget Summary
Projected Expenditures By Service Area- \$278,574,507



FY 2015-16 Consolidated Budget Summary
Projected Expenditures By Category- \$278,574,507



Consolidated Budget Information

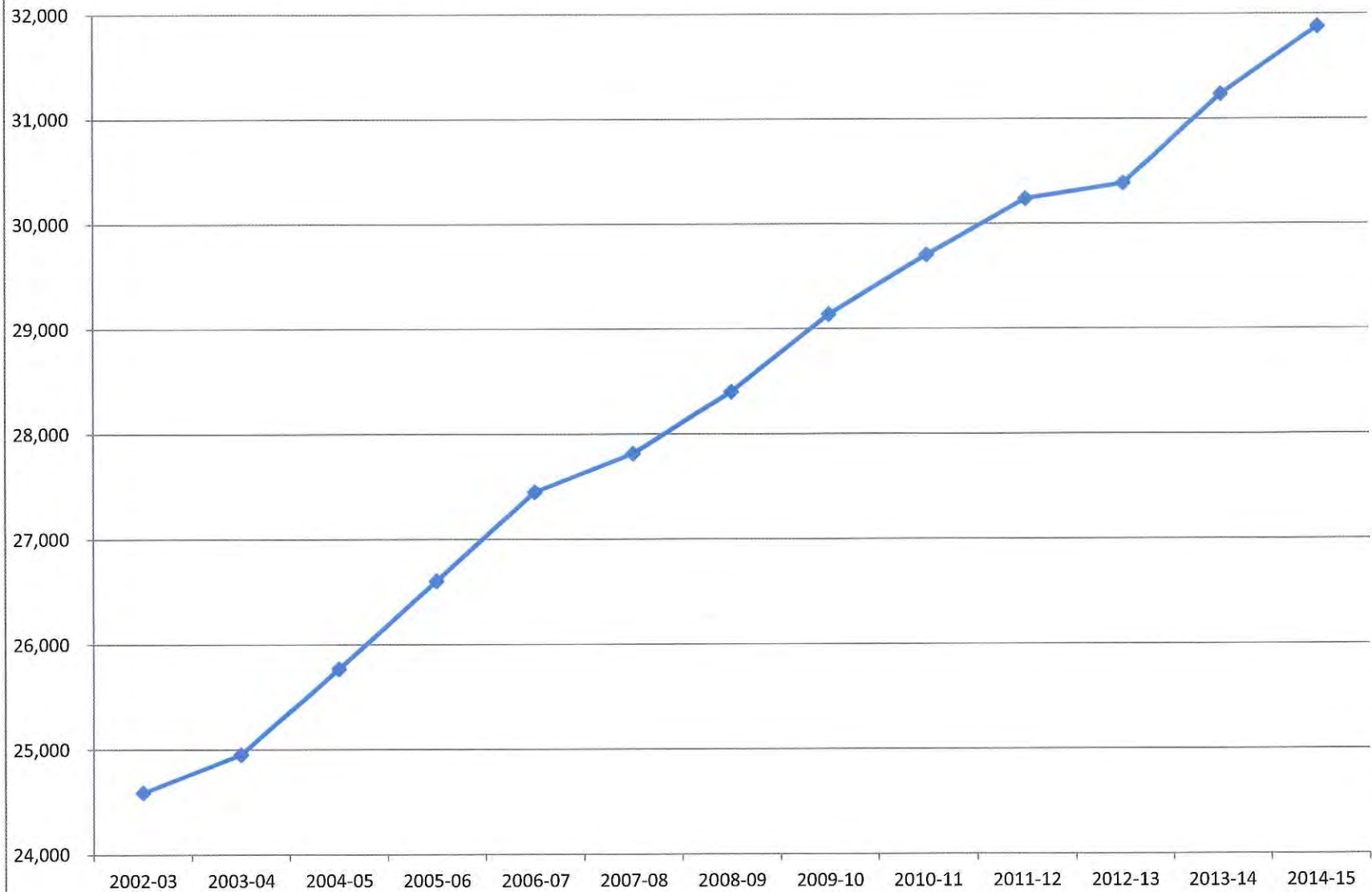
	2013-14 <u>Actual</u>		Amended 2014-15 <u>Budget</u>		Proposed 2015-16 <u>Budget</u>	
Average Daily Membership	31,213		31,878		32,278	
Operating Per Pupil Expenditures* by Service Area:	\$ 8,756	100.00%	\$ 9,396	100.00%	\$ 9,127	100.00%
Instruction	4,995	57.43%	5,328	56.51%	5,048	56.10%
Academic Support	1,616	18.49%	1,771	18.71%	1,827	20.02%
Administrative Services	457	4.78%	485	4.76%	477	4.83%
Operations	743	8.20%	780	9.07%	777	8.38%
Transportation	435	5.16%	501	5.25%	484	5.19%
Child Nutrition	510	5.94%	531	5.70%	514	5.49%
State Average Per Pupil Expenditures 2013-14	\$ 9,346					
National Average 2012-13 PPE	\$ 11,826					
Operating Per Pupil Expenditures by Fund:	\$ 8,756		\$ 9,396		\$ 9,127	
General Purpose	7,082		7,541		7,361	
Federal Projects	774		869		814	
Child Nutrition	510		531		514	
Transportation	386		450		433	
Extended School	4		5		5	
Capital Projects Per Pupil Expenditures	475		340		46	

*Per Pupil Expenditure (PPE) does not include State of TN indirect

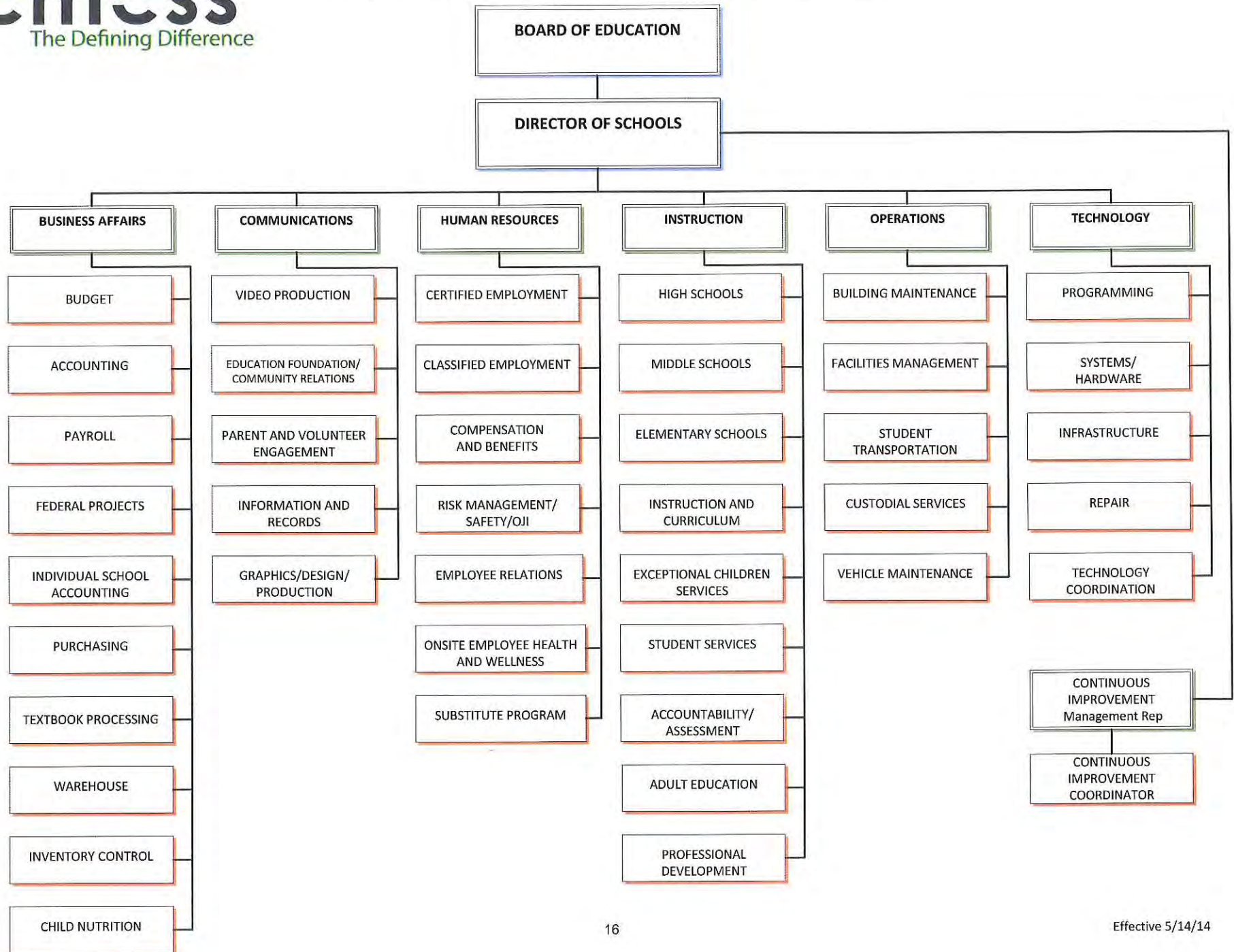
Consolidated Budget Information

	2013-14 <u>Actual</u>	Amended 2014-15 <u>Budget</u>	Proposed 2015-16 <u>Budget</u>
Value of One (1) Cent Property Tax	324,000	342,000	346,000
School Property Tax Rate			
General Purpose School Fund	0.968	0.917	0.838
Transportation Fund	0.059	0.059	0.059
Total Appropriated for School Operations	1.027	0.976	0.897
Debt Service Fund (School Portion)	0.759	0.082	0.161
Total School Property Tax Rate	1.786	1.058	1.058
Total Property Tax Rate	3.140	2.970	2.970
Percent of Tax Rate Appropriated for School Operations	32.71%	32.86%	30.20%

Student Enrollment Growth (Average Daily Membership)



CMCSS ORGANIZATIONAL CHART



Consolidated Budget Summary**Revenues, Beginning Reserves and Fund Balance**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Local Revenues	84,097,494	89,143,001	87,493,896	(1.85) %
State Revenues	135,855,207	134,872,237	142,922,029	5.97 %
Federal Revenues	35,783,430	39,564,472	38,098,903	(3.70) %
Non-Revenue Sources	16,998,793	7,649,306	2,841,000	(62.86) %
Total Estimated Revenues	272,734,924	271,229,015	271,355,828	0.05 %
Beginning Reserves on July 1	2,842,070	1,914,212	1,943,074	1.51 %
Beginning Fund Balance on July 1	33,417,100	36,007,908	24,984,957	(30.61) %
Total Available Funds	308,994,094	309,151,135	298,283,859	(3.52) %

07/17/2015

CMCSS

Consolidated Budget Summary**Analysis of Budget Increases****Expenditures (By Object)**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
Salaries	155,827,133	172,457,855	170,362,882	(1.21) %
Employee Benefits	53,377,785	60,388,396	60,419,488	0.05 %
Supplies and Materials	17,464,649	20,989,410	16,859,837	(19.67) %
Utilities	6,882,431	7,496,000	7,542,000	0.61 %
Contracted Services	12,428,229	10,405,324	9,015,644	(13.36) %
Insurance Premiums	1,752,346	1,628,649	1,588,253	(2.48) %
Debt Service	23,240	21,000	24,375	16.07 %
Trustee's Commission	1,283,459	1,447,329	1,362,800	(5.84) %
Other Charges	1,274,108	1,947,794	5,653,856	190.27 %
Equipment	17,932,858	14,563,078	3,936,404	(72.97) %
Interfund Transfers	2,912,466	1,846,539	1,808,968	(2.03) %
Total Expenditures	271,158,703	293,191,373	278,574,507	(4.99) %
Ending Reserves on June 30	1,914,212	1,969,434	1,840,329	(6.56) %
Ending Fund Balance on June 30	36,000,723	13,990,328	17,869,023	27.72 %
Total Expenditures and Fund Balance	309,073,638	309,151,135	298,283,859	(3.52) %

Department: Instruction and Curriculum

Mission: Our mission is to graduate our students to be college and career ready.

Description of Department:

The CMCSS Instruction and Curriculum Department is responsible for improving student achievement by providing appropriate resources, professional development, and guidance to all schools. The support of the department focuses on supporting students and staff.

The Instruction and Curriculum Department provides and ensures grade and course level curriculum and resources for all students. A major goal is to ensure a positive classroom environment for effective classroom lesson delivery.

Classroom teachers are provided with continual, extensive, and comprehensive professional development on curriculum implementation and classroom instructional delivery. Interpreting and integrating state and federal guideline changes that affect schools are also a responsibility of the department. In addition, school level leaders are trained in the most effective leadership and instructional delivery models in order to provide an efficient and effective school focused on improving student achievement.

Department Highlights:

- Graduation Rate of 94%.
- Reward Schools include: Hazelwood for both Performance and Progress, Norman Smith for Performance, Middle College @ APSU for Performance, Carmel for Performance
- TN state Report Card Achievement Grades; Math = A, Rdg = B, SC = A, SS = A
- Over 100 students participated in AP course work with approximately 1 out of every 2 making a 3, 4 or 5

Focus of Future Work:

- Implement Tennessee Education Standards in English and Math
- Expand existing college and career academies
- Refine assessment practices to align to TNReady implementation
- Refine Response to Instruction and Intervention

Department: Communications

Mission: Our mission is to communicate the mission and vision of the School System to engage the community in supporting student achievement.

Description of Department:

The Communications Office strives to disseminate the successes, challenges, and goals of the School System honestly and effectively. Engaging, involving, and informing the public is accomplished through stakeholder groups; media outlets; online web and video content; printed communications; and the telephone notification system. This department is responsible for maintaining student records and supporting the printing needs of schools and departments district wide. Additionally, the department serves as the liaison between the district and the community by overseeing business-school partnerships; securing sponsorships to support student and educational activities; providing the guidance and support for the Clarksville-Montgomery County Education Foundation; and developing and initiating a consortium grant-funded parent engagement model. This office provides communication leadership for an organization of 4,200 employees. Through the Teacher Warehouse project, staff, volunteers and donors make classroom resources available. Information sharing and feedback collection are key to a successful organization and are overseen by this department. Through video and printed materials, this office supports staff training and development.

Department Highlights:

- The School System has been recognized nationally for production of its annual school calendar, which is paid for by a grant and mailed to all students' homes.
- The video production work of the department has received national recognition.

- Through the parent engagement grant, each school now has an ambassador, an information coordinator and a volunteer coordinator, all of whom improve communication toward the goal of expanding parent involvement opportunities. Also, a series of parent interest-based classes have begun under the title "ConnectU."
- The Communications Office supports or leads initiatives designed to provide more than 32,000 students with success in academic achievement. Through community relations and the CMC Education Foundation, students have access to greater resources which support learning. Fundraising and organizational sponsorship of events provides students with recognition, rewards and access to better classroom environments.
 - As an example, local leaders have become more knowledgeable about CMCSS through a program called Leadership CMCSS where participants spend six one-half days embedded in the system. They learn the inner workings of the system, from bus transportation to classroom accountability and budgeting.
 - Reports through the middle of the second quarter of the 2014-15 school year show that the CMC Education Foundation fundraising efforts have secured, \$62,00.00 which by end of the 2014-2015 fiscal year will be put directly back into programs supporting students and teachers in CMCSS such as: 100% Graduation initiatives; Teacher Warehouse; Student Scholarships, Teacher Grants, Student incentives and more. The Teacher Warehouse has provided 627 CMCSS teachers access to free supplies for their classrooms. End of year numbers for supply values not currently available. A total of 1,139.5 volunteer hours have been given from the community in support of Foundation programs. Foundation volunteer hours

served equate to a personnel savings of \$22,938 (as referenced in www.independentsector.org).

The Education Foundation has secured in-kind contributions of numerous office furniture (desks, shelving, file cabinets, office chairs, dry erase boards, appliances, partitions & banquet tables) valued around \$25,000 for use in schools, academies and other CMCSS departments. In addition, the Foundation secured a portable trailer valued around \$10,000 to be used for additional classroom space.

- End of year Partners in Education totals for monetary contributions and volunteer hours in schools are not yet available and will be received by January 2014. The Office of Community and Foundation Relations within the Communications department mobilizes community resources for the support of students and teachers in CMCSS. The largest district-wide fundraiser, City Saver will kick off in the beginning of the 3rd quarter and is poised to bring in more than \$150,000 for our schools.
- Production of hundreds of thousands of materials used for assessments and the sharing of important information is the responsibility of this office, as is the maintenance of student records. By using in-house printing/copying, CMCSS saves hundreds of thousands of dollars annually.
- Through video, web content and other online and communication tools such as Facebook, Twitter, YouTube and the district website, thousands of web visitors can learn more about the school system. Internally produced videos provide an inside look to what is happening in the schools.

Focus of Future Work:

- Provide purposeful learning opportunities and programs for parents.
- Implement strategic process to video development.
- Align community giving with district needs.

Department: Business Affairs

Mission: Our mission is to maximize the use of resources in support of student achievement.

Description of Department:

Areas of the Business Department include administrative and budgeting services, accounting, federal funds accounting, grants, individual school accounts support, property control, purchasing, textbook processing, and distribution operations.

The CMCSS Business Department is responsible for the financial accountability of all school system functions. This is accomplished through proper budgeting, monthly and annual financial reporting in accordance with generally accepted accounting principles, individual school accounting in accordance with the Tennessee State accounting manual, and reporting and requesting reimbursement for all Federal Programs in accordance with State and Federal guidelines and requirements. Additionally, we ensure that there is accountability for textbooks and equipment through proper barcoding and inventories, and we ensure that we meet the school's needs through proper distribution of those items.

The payroll department ensures that all payments for salaries and wages, payroll taxes, retirement contributions, and voluntary deductions are accurate and timely.

By continuously seeking the most economical means of meeting the school system's needs for goods and services and ensuring the payments are accurate and timely, we are able to maximize the use of education dollars.

Department Highlights:

- **Financial Integrity – Being good Stewards of Taxpayer Dollars and Building Trust**
Safeguarding the financial integrity of the district (\$275M annual operating budget) is the highest of priorities – Audit results from the State Comptroller's Office over the past ten years are a point of pride, with "No Audit Findings" identified in five of those years. This achievement is rare, especially in an organization the size and complexity of CMCSS. Our goal is to be accountable, accurate, and transparent.
- **Customer Service – Insuring Students have Required Textbooks**
For the past eight years the newly adopted textbooks have been purchased, processed, and distributed to all schools to be available to students by day one. We take great pride in our focus on customer service and our responsiveness to the needs of the district.

Focus of Future Work:

- Improve efficiency through use of technology.
- Seek alternative funding sources to provide students with additional resources and opportunities.
- Implement on-line student fee pay.

Department: Human Resources

Mission: Our mission is to recruit, select, develop, and retain high quality employees committed to supporting student achievement. Our focus is on each of our almost 4,000 employees and on preserving the rights and privileges granted to them by federal and state laws while simultaneously protecting the integrity of the Clarksville School System as a whole.

Description of Department:

The Human Resource Department is comprised of:

Certified- Recruitment, retention, application processing, licensure, state reporting, in-processing, and employment support functions for Certified Employees.

Classified- Recruitment, retention, application processing, in-processing, and employee support functions of Classified Employees.

Substitute Program- Absence fulfillment, training, recruitment, retention and placement of Substitute Teachers and Educational Assistants.

Benefits- Introduction, enrollment, and processing of Employee Benefits with a focus on communication and compliance with the Affordable Care Act and Healthcare Reform and all other federal and state mandates.

Risk Management- Safety and Risk Management, Health Services, Coordinated School Health, and Onsite Medical for all CMCSS stakeholders and facilities.

Legislative Compliance- Compliance monitoring and legal response for all Federal, State, and Local legislation relative to Human Resource, Employee, and Healthcare reform laws.

Department Highlights:

- The Human Resource Department embraces the Mission of CMCSS and of the Department and is purposeful in ensuring the work performed supports these goals. Currently CMCSS has 2,200 teachers, 1,766 classified staff, 500 Substitutes and 205 administrators.
- Both the certified and classified employment selection processes have now been automated. The automation of these processes has given Supervisors immediate access to all application materials and offers a more comprehensive view of applicants' background information.
- Once an applicant has been selected and completes orientation, opportunities for professional development begin immediately. Certified personnel have the opportunity to participate in the Pride Academy, which encompasses learning activities focused upon the needs of new teachers. Additionally, multiple professional development sessions are offered throughout the calendar year to provide ongoing support for all certified employees. Classified staff has access to the automated Professional Learning Community (PLAN) and can participate in trainings specific to their positions with CMCSS.
- The certified employee retention rate for the 2013-2014 school years was 87%. Retirement, relocation due to spouse's employment, and moving to another region were cited as the top three reasons for separation. Tracking retention patterns has been initiated to analyze and report annual trends.
- The classified retention rate is 85%, which is excellent relative to industry standards. Retention first staffing efforts have been implemented to include an in-depth Bus Driver employment research study, enhanced selection processes for custodians, and a more robust in-processing program for classified employees and strategic partnerships with local agencies like Workforce Essentials and Ft. Campbell.
- CMCSS Benefit plans continue to be top notch and members have enjoyed three years without a premium increase. Onsite Clinic usage of nearly 20,000 patient visits per year for the last

two years and the use of generic prescriptions contributed greatly to the cost savings that made this possible. As of August 2013, this program has been transitioned to a program administrated and staffed in-house by the district to offer improved customer service, quality of patient experience, and future expanded services. The savings realized through the implementation of the Onsite clinic is greater than \$3,500,000. The Tennessee Consolidated Retirement System added an additional retirement plan for new teachers effective July 1, 2014, referred to as the Hybrid Plan. This plan has been communicated to new teachers during orientation.

- The Risk Management team has been very successful in ensuring a safe environment while realizing tremendous cost savings through the On the Job Injury Program (OJI). The savings realized through the implementation of the OJI Program since July 1, 2006, is greater than \$11,500,000 and maintain an adequate reserve account as determined by a third party actuarial study of claim history. The reduction in loss time injuries over the same time period has positive effects on both the cost and time our staff are able to be in the classroom performing essential duties.
- School Nurses are employed at each school to function as a health care provider, with combined responsibilities for more than 32,000 students. Each School Nurse annually averages 5,000 clinic visits, by responding to the medical needs of students enrolled in their assigned schools.
- The Risk Management team continues to use a Direct to the Market High SIR (Self-Insured Retention) Insurance Program. Since July 1, 2009 this has resulted in a savings of greater than \$7,300,000 and maintain an adequate reserve account as determined by a third party actuarial study of claim history. Explore an insurance based incentive program that offers a discounted insurance premium for those who participate in the program—no additional costs to those who refuse to participate.
- The Risk Management team maintains the CMCSS Emergency Management Plan, following the National Incident Management System (NIMS) and the Incident Command System (ICS), which are nationally recognized emergency management methodologies used by proactive public safety agencies, schools and businesses. CMCSS staff members have completed over 850 NIMS compliant training courses. The Risk Management team conducts ongoing security audits, after action reviews of emergency response to incidents, and tabletop drill sessions providing “mock emergency scenarios” assisting schools with putting emergency plans into action.
- The CMCSS Substitute Program was transitioned from an outsourced resource to in-house management. This program offers a strategic approach to substitute staffing which redefines the culture of substitute teaching. With enhanced training, orientation and feedback mechanisms in place, the CMCSS Substitute Program will not only save the school district an estimated \$300,000 in its first year but will also improve the quality of instruction when teachers and educational assistants are absent.
- Coordinated School Health (CSH) was established in the Clarksville Montgomery County School System as part of the Tennessee Department of Education’s health initiative during the 2007-2008 school year. The CSH model is a systemic approach that focuses on ensuring the link between health and educational success through student’s engagement in health-enhancing behaviors. In 2013-2014 CSH conducted a total of 9,699 student health screenings in grades 2, 4, 6, 8, and 9 where height, weight, blood pressure, and BMI were assessed. Furthermore a total of 3,833 students were provided with clinical referrals for further evaluation to be conducted by the child’s primary care physician.

Focus of Future Work:

- Continued focus on recruitment and retention efforts for all employees.
- Certified Staffing Focus- Expand efforts to staff difficult to fill vacancies, including: science, mathematics, and highly qualified special education, career technical education, English language learner and administrator positions. Maintaining a Differentiated teacher salary schedule in an effort to assist with competitive recruitment.
- License Requirements for Educators- As the Tennessee Department of Education revises educator licensing requirements, the certified team will ensure compliance and communication with impacted employees.
- Continued tracking and monitoring system for new teacher tenure requirements.
- Finalize year one implementation of the CMCSS Substitute Staffing Program and track both savings and instructional impact.
- Expand the CMCSS Substitute Staffing Program to include Nurses (January 2015) and other employee groups within CMCSS.
- Begin development of a structured substitute to permanent staffing model that increases the quality of applicants for other CMCSS positions.
- Implement the 2014-2015 CMCSS Substitute Staffing Program to include transition from an outsourced program to an internal program focused on fill rate and quality initiatives.
- In conjunction with the new Substitute Staffing Program, develop an enhanced training and on boarding process for both Substitute and Full Time Special Education Assistants.
- Employee Wellness- establishment of wellness incentives for employees and their dependents.
- Employee Wellness- Guide employees to better health and lifestyle decisions by offering extrinsic and intrinsic incentives. Establish partnerships with community health and fitness businesses to provide wellness resources to CMCSS employees and families.
- Continue school safety focus with emphasis on mock emergency scenarios and regular security audits.
- Monitor technology needs to ensure efficiency of data retrieval.
- Affordable Care Act- ensuring compliance with this evolving legislation and effective communication regarding changes impacting CMCSS employees.
- Continued focus on student health by improving School Nurse training and providing opportunity for continued education
- Explore in-house vs. outsourced disease management programs to target high risk groups. Identify methods for data integration, and look at how that data can impact quality and value-based initiatives.
- Employee Wellness- increase employee wellness participation and engagement for CMCSS employees.
- Onsite Medical- establishment and implementation of a disease-management program.
- School Nurses- increase training opportunities for full-time and substitute nursing personnel.
- Coordinated School Health- creation of Healthy School teams for student health promotion and monitor / evaluate data for success, along with proper allocation of mini-grant funds.
- Focus on individualized improvement efforts by establishing Healthy School Teams (within each school setting) aimed at identifying the strengths and weaknesses of health promoting initiatives such as environmental safety, student and staff wellness, as well as encouraging community involvement to ensure the academic success of each child.

- Improve health promotion efforts by providing mini-grant opportunities to CMCSS schools focused on linking student and employee wellness initiatives.
- Continue to highlight CSH goals by updating CMCSS Local School Wellness Policy (CSH-A001) to ensure that the plan of care is focused on linking health and educational success for the upcoming academic school year.
- Create a CSH link on the CMCSS website focused on providing educational health promoting resources to encourage student, teacher, and community involvement.

Department: Operations

Mission: The Operations Department will have a positive effect on student achievement by providing safe and efficient transportation services to and from educational facilities that are designed, constructed, maintained, and cleaned to a standard unmatched in the state of Tennessee.

Description of Department:

The Operations Department is comprised of four departments:

The Student Transportation Department (382 FTE), the Vehicle Maintenance Department (15 FTE), the Building Maintenance Department (65 FTE), and the Facilities Management Department (4 FTE). The Operations Department also provides district level oversight of the District custodial operations and our 194 Custodians.

The employees of the Operations Department impact Student Achievement by:

Operating, maintaining, servicing, and cleaning the 38 schools and 4 central office facilities of the District (Central Services Gracey, Central Services South, Greenwood Complex, Operations Complex). The District's property has an assessed value of over \$768.5M and it includes over 5.5M square feet of conditioned air space including 2,098 permanent and 66 portable classrooms. Our facilities consume over \$7.5M in utilities (electricity, gas, water, & sewer) annually, and our employees operate and maintain 4 wastewater treatment plants all to ensure that our

students are provided with the best learning environment possible. Our facilities are situated on over 1,346 acres made up of over 30 campuses located all across Montgomery County.

The employees of the Operations Department also operate, maintain, service, and clean the 300 +/- school buses of the district as well as our 100 +/- white fleet vehicles, the 30 ambulances of the MCEMS Department, and select Montgomery County Government and Head Start vehicles. The replacement value of the school bus fleet is estimated at over \$25.2M. The fleet operates 286 routes covering 2,458 bus runs to and from school that service over 13,915 school bus stops twice each school day. The fleet travels some 18K miles each school day (3.2M miles annually) and consumes over 450K gallons of low sulfur diesel fuel to provide our student passengers with to and from school transportation as well as transportation to extra-curricular activities, sporting, and other events.

Department Highlights:

- The Vehicle Maintenance Department was the first in the state of Tennessee to qualify for Automotive Service Excellence (ASE) certification.
- The Building Maintenance Department responds to over 22,000 work orders each year and consists of 15 different trades including HVAC, Boiler/Chiller, Building Automation System, Structural Repair, Electronic Repair, Pest Control, Inventory/Parts, Wastewater Treatment, Refrigeration,

Cabinetry, Small Engine/Custodial Equipment Repair, Equipment Operator/Groundskeeper, Food Service Equipment Repair, Plumbing, and Electrical. The department also manages the District's self-operating trash service.

- Over \$8M in interest savings to the taxpayers of Montgomery County by winning a competitive grant under the American Recovery Reinvestment Act (ARRA) for the renovation of Montgomery Central High School.
- The district was certified under the Clarksville Montgomery County Green Certification Program because of our commitment to energy efficiency and recycling efforts. We have applied over \$500K in Energy Efficient Schools Initiative (EESI) grants to upgrade the mechanical infrastructure of the district. Our efforts have resulted in a savings of some \$500K and an additional \$1M in cost avoidance since implementing these initiatives.
- The Student Transportation Department was one of only five school districts in the state to be selected by the Tennessee Department of Safety to conduct the annual in-service training for our school bus drivers – a clear testament to the safety record, professional reputation, and capability of our Student Transportation Department.
- The school bus fleet has recorded over 30M miles without a serious injury accident.

- The Student Transportation Department began testing a 78 passenger propane powered school bus in August 2014. Propane powered vehicles have improved life cycles, operating costs, and they produce no carbon emissions – A quality improvement for our environment and for our young passenger's lungs!

Focus of Future Work:

- Continue implementation of energy efficiency initiatives.
- Assess and improve safety and security at all facilities.
- Improved efficiency, reliability, and quality.

Department: Technology

Mission: Our mission is to provide district-wide comprehensive and secure information systems, timely support and relevant training to promote student achievement.

Description of Department:

The Technology Department budget provides all technology resources used throughout the district, with the exception of Child Nutrition and Special Education. This includes hardware, software, network connections, communications systems, training and maintenance. The budget for instructional technology is distributed through all 37 schools, and 4 administrative locations.

Hardware consists of teacher work-stations that contain a TV or LCD projector, a printer, a document camera, and a cart to hold it; laboratory computers; computers for administrators and clerks; servers; and specialized computer furniture.

Software programs allow computers to be used in a variety of ways, including: improving reading and writing skills; researching through online sources; enhancing textbooks; video editing, and supporting student administrative systems such as grade reporting and attendance.

Communications systems within CMCSS consist of telephone systems within each building and cell phones for supervisors, principals and technicians. A radio system provides communications between bus drivers, the transportation office and schools. A district wide email system provides written communication between all locations and the world.

All hardware and software is purchased through a competitive bid process performed by CMCSS or the State of Tennessee. We also

reduce costs by purchasing from other districts' bid processes which requires an agreement between CMCSS and the other districts.

Department Highlights:

- PowerSchool, the district's student information system, allows teachers to communicate grade, assignment, and attendance information on a continuous basis to parents and students. PowerSchool provides real-time information 24 hours per day.
- Each of the district's 2,200 classroom teachers are provided a laptop used for instruction, communication, planning, and personal development. The department has implemented a model classroom which consists of a document camera and overhead projector, lanyard microphones, and an audio/video system.
- The Technology Work Order System receives approximately 12,000 request each year. Work orders can consist of hardware repair, software installation and maintenance, or network issues. The average time to close a work order is .9 days.
- The Technology Department develops in-house software to meet staff or student needs when third-party software is not economically feasible or does not meet the requirements of CMCSS. One example of this is TestDrive, our benchmark assessment software that replaced a commercial option used by the district. The in-house development and support of TestDrive has saved CMCSS \$250,000 annually since its implementation in 2011.

Focus of Future Work:

- Prepare district technology for state assessments.

Department: Child Nutrition

Mission: Our mission is to support student achievement by providing nutritious meals to students and the school community while maintaining a financially sound program.

Description of Department:

The CMCSS Child Nutrition Department is responsible for all cafeteria operations, including the preparation of school breakfast and lunch, as well as providing meals through contracted services with local agencies, such as Parks and Recreation, during the summer months. In 2014-2015, there will be 37 cafeterias, serving nearly 28,500 meals per day.

The Child Nutrition Department is totally self-supporting and receives no local tax dollars. All revenue generated by the department is utilized in the operation for food, supplies, equipment, salaries, and benefits of employees, utilities, etc. The leadership of the Child Nutrition Department takes pride in the fact that its team works hard daily to meet the financial obligations of the over \$14 million dollar budget. Due to efficiencies in training and employee recognition programs, the Food Service team focuses its' efforts on providing safe, high quality, and the lowest cost meals possible for our students and school community.

The department participates in the National School Lunch and National School Breakfast Programs under the United States Department of Agriculture guidelines to insure qualifying students of the Clarksville-Montgomery County School System can receive free or reduced priced meals.

The Child Nutrition program must follow federal and state regulations. Tennessee School Nutrition programs are currently following the Traditional Meal Pattern and Offer-vs.-Serve.

Department Highlights:

- **CND 100% Self-Funded – No local tax dollars are required for operational support**
Self-funding is made possible in a great part because of excellent customer service, providing the students and adults with affordable healthy meal options, and meeting their wants and needs efficiently and effectively.
- **CND received national recognition through the US Healthier Schools Challenge Award**
Seventeen of our schools have been recognized as US Healthier Schools by the USDA School Nutrition Programs. Only 4% of the nation's schools have this distinction. From the CND's perspective, this highlights our commitment and success at providing highly nutritious meals and our commitment to partnering with other departments within the district to meet the needs of our kids' overall health and wellness.
- **CND believes you can't teach a hungry child, highlighted in its Universal Breakfast Program**
The Universal Breakfast pilot program (17 schools) was implemented in school year (2012-13). This program provides breakfast to all students at no cost to the parents and children are ready to learn. Feedback from Principals has been extremely positive, to include less discipline issues and more instructional time as a result of the shorter serving times.
- **CND's in-house bakery is the first in the state**
In 2011/12, CMCSS' CND became the 1st in the State to operate its own bakery. The CND is committed to providing the most consistent, freshest, and delicious bakery products to our students and staff.
- **CND exceeds the norm in food safety & cleanliness**
Food service establishments must receive a health inspection score of 70 or better to operate. All CMCSS' schools have a score of 95 or higher.

Focus of Future Work:

- To communicate nutritional analyses of school menus.
- To add a processing facility that will allow the production of some commercially bought items such as pizzas to be made in house creating a better more economical product.
- To expand our baking facility and add additional products that are produced there and distributed to our cafeterias.

General Purpose School Fund Budget

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CMCSS

General Purpose School Fund**Estimated Revenues****Local Revenues**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
40110 Current Property Tax	29,878,352	30,490,000	28,426,300	(6.77)%
40120 Trustees Collection - Prior Years	959,346	1,135,000	1,000,000	(11.89)%
40125 Trustees Collection - Bankruptcy	63,412	30,000	-	(100.00)%
40130 Circuit Clerk/Clerk & Master Collection	3,158	-	-	- %
40140 Interest & Penalties	304,110	328,000	288,000	(12.20)%
40162 Payments In Lieu of Taxes (Utility)	740,572	509,900	568,500	11.49 %
40210 Local Option Sales Tax	39,033,394	41,100,000	44,100,000	7.30 %
40240 Wheel Tax	4,027,229	4,124,000	4,124,000	- %
40270 Business Tax	619,458	577,000	620,000	7.45 %
40275 Mixed Drink Tax	394,424	546,000	400,000	(26.74)%
40320 Bank Excise Tax	72,601	109,302	75,000	(31.38)%
40350 Interstate Telecommunications Tax	18,584	20,000	18,000	(10.00)%
43365 Archives & Records Management Fee	7,738	7,200	9,000	25.00 %
43511 Tuition - Regular Day Students	27,406	32,000	40,000	25.00 %
43551 School Based Health Program	12,093	23,000	20,000	(13.04)%
43583 Criminal Background Fee	25,202	41,000	30,000	(26.83)%
43990 Other Charges for Services	-	9,500	18,000	89.47 %
44110 Interest Earned	1	-	-	- %
44120 Lease/Rentals	186,857	168,400	190,000	12.83 %
44130 Sale of Materials & Supplies	1,450	500	500	- %
44145 Sale of Recycled Materials	6,105	6,000	6,000	- %
44146 E-Rate Funding	235,585	85,400	85,000	(0.47)%
44170 Misc. Refund - Procurement Cards	65,806	65,800	30,000	(54.41)%
44170 Misc. Refund - Other	810	8,500	-	(100.00)%
44530 Sale of Equipment	146,808	100,000	100,000	- %
44540 Interest Earned	2,850	-	-	- %
44560 Damages from Individuals	3,971	1,000	1,000	- %
44570 Contributions & Gifts	137,859	100,000	40,000	(60.00)%
Total Local Revenues	76,975,181	79,617,502	80,189,300	0.72 %

General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
State Revenues - BEP				
46390 Transition School To Work	69,934	134,673	90,000	(33.17)%
46511 Basic Education Program	122,740,876	123,083,928	130,890,000	6.34 %
46515 Early Childhood Education	1,833,517	1,830,000	1,833,517	0.19 %
46530 Energy Efficient Schools	12,349	56,230	-	(100.00)%
46590 Other State Education Funds	1,984,796	232,778	232,778	- %
46610 Career Ladder Program	613,386	575,000	495,000	(13.91)%
46612 Career Ladder Extended Contracts	112,195	80,000	-	(100.00)%
46820 Income Tax	157,612	157,600	134,500	(14.66)%
Total State Revenues - BEP	127,524,665	126,150,209	133,675,795	5.97 %
Federal Revenues				
47143 Educ. of the Handicapped Act	81,018	148,329	-	(100.00)%
47145 Preschool	19,482	-	-	- %
47630 Impact Aid	3,065,181	3,250,000	3,000,000	(7.69)%
47640 JROTC	573,650	590,000	590,000	- %
48130 48130	-	2,500	-	(100.00)%
48140 Adult Literacy	28,755	27,000	27,000	- %
Total Federal Revenues	3,768,086	4,017,829	3,617,000	(9.98) %
Non-Revenue Sources				
49700 Insurance Recovery	253,267	94,594	25,000	(73.57)%
49800 Operating Transfers	344,902	430,000	575,000	33.72 %
Total Non-Revenue Sources	598,169	524,594	600,000	14.37 %

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General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
Total Revenues	208,866,100	210,310,134	218,082,095	3.70 %
Beginning Fund Balance	21,701,235	24,126,868	17,441,139	(27.71) %
Beginning Reserves				
34291 Reserve for On-The Job Injury	1,375,218	702,218	702,218	- %
34292 Reserve for Property and Liability Insurance	1,320,000	1,081,000	1,081,000	- %
34379 Reserve for Extended Contract	147,372	126,497	120,907	(4.42) %
34380 Reserve for Career Ladder	(520)	4,497	38,949	766.11 %
Total Reserves	2,842,070	1,914,212	1,943,074	1.51 %
Total Reserves and Fund Balance	24,543,305	26,041,080	19,384,213	(25.56) %
Total Available Funds	233,409,405	236,351,214	237,466,308	0.47 %

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CMCSS

General Purpose School FundPercent Change
Over/(Under)
Amended Budget**Expenditures (Appropriations)****71100 - Regular Instruction**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	
Salaries	73,662,114	79,958,503	79,920,548	(0.05)%
Employee Benefits	23,569,948	26,187,605	26,477,803	1.11 %
Supplies and Materials	2,104,358	4,750,084	1,971,191	(58.50)%
Contracted Services	2,369,661	605,450	612,120	1.10 %
Other Charges	407,395	432,550	456,277	5.49 %
Equipment	22,319	163,750	29,000	(82.29)%

Total 71100 - Regular Instruction	102,135,794	112,097,942	109,466,939	(2.35) %
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71150 - Alternative School

Salaries	773,967	809,034	795,758	(1.64)%
Employee Benefits	226,085	244,217	232,579	(4.77)%
Supplies and Materials	2,923	3,000	3,000	- %
Contracted Services	44,175	9,000	9,000	- %

Total 71150 - Alternative School	1,047,149	1,065,251	1,040,337	(2.34) %
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71200 - Special Education

Salaries	16,265,852	17,990,685	18,137,577	0.82 %
Employee Benefits	5,447,288	6,061,641	6,198,773	2.26 %
Supplies and Materials	22,259	85,360	85,000	(0.42)%
Contracted Services	1,380,790	949,679	784,500	(17.39)%
Equipment	32,707	10,000	10,000	- %

Total 71200 - Special Education	23,148,896	25,097,365	25,215,850	0.47 %
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71300 - Vocational Education

Salaries	3,371,935	3,833,095	3,905,281	1.88 %
Employee Benefits	1,065,770	1,239,914	1,273,892	2.74 %
Supplies and Materials	189,808	347,495	162,000	(53.38)%
Contracted Services	74,453	2,000	2,000	- %
Equipment	2,705	24,505	20,000	(18.38)%

Total 71300 - Vocational Education	4,704,670	5,447,009	5,363,173	(1.54) %
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General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
73400 - Early Childhood Education				
Salaries	1,454,943	1,564,073	1,577,471	0.86 %
Employee Benefits	567,837	606,611	614,755	1.34 %
Supplies and Materials	7,586	10,000	8,000	(20.00)%
Contracted Services	40,392	11,000	11,000	- %
Other Charges	5,395	20,000	18,000	(10.00)%
Total 73400 - Early Childhood Education	2,076,153	2,211,684	2,229,226	0.79 %
72110 - Student Services				
Salaries	567,815	600,847	584,857	(2.66)%
Employee Benefits	181,476	196,512	187,662	(4.50)%
Supplies and Materials	3,955	9,900	9,900	- %
Contracted Services	6,211	7,360	7,360	- %
Other Charges	5,925	6,500	7,000	7.69 %
Total 72110 - Student Services	765,381	821,119	796,779	(2.96) %
72120 - Health Services				
Salaries	847,805	1,116,486	1,079,829	(3.28)%
Employee Benefits	333,796	403,113	409,027	1.47 %
Supplies and Materials	17,091	23,145	29,395	27.00 %
Contracted Services	645	700	700	- %
Equipment	12,610	8,000	2,000	(75.00)%
Total 72120 - Health Services	1,211,946	1,551,444	1,520,951	(1.97) %
72130 - Other Student Support				
Salaries	5,395,705	5,760,487	5,772,721	0.21 %
Employee Benefits	1,621,601	1,820,165	1,795,746	(1.34)%
Supplies and Materials	1,094	3,700	1,200	(67.57)%
Contracted Services	1,188,167	240,546	299,178	24.37 %
Total 72130 - Other Student Support	8,206,567	7,824,898	7,868,845	0.56 %

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CMCSS

General Purpose School Fund**72210 - Regular Instruction Support**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
Salaries	7,367,824	8,066,938	7,519,389	(6.79)%
Employee Benefits	2,350,570	2,634,086	2,456,994	(6.72)%
Supplies and Materials	517,685	678,222	693,179	2.21 %
Contracted Services	85,334	123,303	129,134	4.73 %
Other Charges	166,485	244,717	251,272	2.68 %
Equipment	-	8,568	10,000	16.71 %
Total 72210 - Regular Instruction Support	10,487,899	11,755,834	11,059,968	(5.92) %

72215 - Alternative School Support

Salaries	20,742	21,367	21,794	2.00 %
Employee Benefits	9,815	18,517	10,639	(42.54)%
Total 72215 - Alternative School Support	30,557	39,884	32,433	(18.68) %

72220 - Special Education Support

Salaries	1,555,255	1,724,813	1,817,443	5.37 %
Employee Benefits	461,101	550,563	575,853	4.59 %
Supplies and Materials	68,441	83,550	82,789	(0.91)%
Contracted Services	23,214	35,075	31,100	(11.33)%
Other Charges	12,587	18,000	20,500	13.89 %
Equipment	-	-	500	100.00 %
Total 72220 - Special Education Support	2,120,597	2,412,001	2,528,185	4.82 %

72230 - Vocation Education Support

Salaries	81,248	85,124	86,843	2.02 %
Employee Benefits	24,582	33,769	26,973	(20.12)%
Supplies and Materials	198	1,000	1,000	- %
Contracted Services	-	400	400	- %
Other Charges	-	1,600	1,600	- %
Total 72230 - Vocation Education Support	106,028	121,893	116,816	(4.17) %

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CMCSS**General Purpose School Fund**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72260 - Adult Education Support				
Salaries	117,987	129,475	126,572	(2.24)%
Employee Benefits	17,319	28,147	21,177	(24.76)%
Other Charges	73	-	-	- %
Total 72260 - Adult Education Support	135,379	157,622	147,749	(6.26) %
72410 - Office of the Principal				
Salaries	11,110,867	11,926,653	12,123,588	1.65 %
Employee Benefits	3,892,995	4,423,596	4,461,338	0.85 %
Contracted Services	14,091	11,627	36,533	214.21 %
Other Charges	24,000	39,000	40,000	2.56 %
Equipment	82,684	46,780	25,000	(46.56)%
Total 72410 - Office of the Principal	15,124,638	16,447,656	16,686,459	1.45 %
72810 - Technology Classroom Instruction				
Supplies and Materials	324,254	560,085	560,085	- %
Contracted Services	1,186,690	1,385,078	1,385,078	- %
Other Charges	5,039	29,531	13,000	(55.98)%
Equipment	407,037	690,000	690,000	- %
Total 72810 - Technology Classroom Instruction	1,923,020	2,664,694	2,648,163	(0.62) %
72310 - Board of Education				
Salaries	74,273	64,995	66,169	1.81 %
Employee Benefits	989,561	1,167,823	1,165,408	(0.21)%
Contracted Services	191,923	228,500	225,500	(1.31)%
Insurance Premiums	1,214,181	1,018,107	937,761	(7.89)%
Trustee's Commission	1,242,863	1,395,529	1,316,000	(5.70)%
Other Charges	62,063	73,000	77,000	5.48 %
Total 72310 - Board of Education	3,774,864	3,947,954	3,787,838	(4.06) %

General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72320 - Director of Schools				
Salaries	229,701	241,442	201,298	(16.63)%
Employee Benefits	55,761	72,618	63,028	(13.21)%
Supplies and Materials	5,082	5,500	5,000	(9.09)%
Contracted Services	57,632	57,300	67,300	17.45 %
Other Charges	10,362	15,000	11,000	(26.67)%
Total 72320 - Director of Schools	358,538	391,860	347,626	(11.29) %
72320 - Communications				
Salaries	371,685	402,834	449,677	11.63 %
Employee Benefits	140,532	141,538	149,948	5.94 %
Supplies and Materials	51,045	62,716	63,216	0.80 %
Contracted Services	56,723	97,135	103,135	6.18 %
Other Charges	12,331	15,000	15,468	3.12 %
Equipment	5,979	9,500	6,568	(30.86)%
Total 72320 - Communications	638,296	728,723	788,012	8.14 %
72510 - Business Affairs				
Salaries	1,083,379	1,252,226	1,287,097	2.78 %
Employee Benefits	391,487	480,953	489,037	1.68 %
Supplies and Materials	12,300	14,000	16,000	14.29 %
Contracted Services	129,188	69,760	43,360	(37.84)%
Other Charges	11,546	20,000	14,700	(26.50)%
Equipment	2,407	-	-	- %
Total 72510 - Business Affairs	1,630,308	1,836,939	1,850,194	0.72 %
72510 - Textbook Processing & Distribution				
Salaries	327,912	395,954	399,931	1.00 %
Employee Benefits	122,769	160,722	162,284	0.97 %
Supplies and Materials	22,584	27,000	26,800	(0.74)%
Contracted Services	7,892	53,661	20,000	(62.73)%
Equipment	54,733	3,600	3,600	- %
Total 72510 - Textbook Processing & Distribution	535,890	640,937	612,615	(4.42) %

General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72520 - Human Resources				
Salaries	885,362	1,319,214	1,509,672	14.44 %
Employee Benefits	323,269	447,682	463,119	3.45 %
Supplies and Materials	31,185	40,160	42,700	6.32 %
Contracted Services	65,775	72,235	67,755	(6.20)%
Other Charges	11,977	35,949	28,150	(21.69)%
Equipment	7,978	362,340	180,500	(50.18)%
Total 72520 - Human Resources	1,325,546	2,277,580	2,291,896	0.63 %
72810 - Technology - Administration				
Salaries	716,224	921,524	929,901	0.91 %
Employee Benefits	234,624	283,499	301,248	6.26 %
Supplies and Materials	1,319,067	343,658	343,658	- %
Contracted Services	440,422	1,475,595	1,585,595	7.45 %
Other Charges	4,486	15,630	7,000	(55.21)%
Equipment	310,055	288,825	325,000	12.52 %
Total 72810 - Technology - Administration	3,024,878	3,328,731	3,492,402	4.92 %
72610 - Operation of Plant				
Salaries	4,706,314	5,045,180	5,092,204	0.93 %
Employee Benefits	2,265,603	2,559,271	2,553,170	(0.24)%
Supplies and Materials	432,108	466,769	483,085	3.50 %
Utilities	6,882,431	7,496,000	7,542,000	0.61 %
Contracted Services	348,237	510,656	401,190	(21.44)%
Insurance Premiums	463,762	454,948	489,118	7.51 %
Other Charges	5,433	22,137	7,000	(68.38)%
Equipment	147,628	120,448	95,000	(21.13)%
Total 72610 - Operation of Plant	15,251,516	16,675,409	16,662,767	(0.08) %

General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72620 - Maintenance of Plant				
Salaries	2,315,593	2,454,482	2,454,414	- %
Employee Benefits	984,550	1,095,153	1,099,764	0.42 %
Supplies and Materials	1,156,424	1,221,446	1,241,446	1.64 %
Contracted Services	1,273,651	1,599,705	1,558,447	(2.58)%
Insurance Premiums	19,554	42,191	44,300	5.00 %
Other Charges	8,537	3,145	5,000	58.98 %
Equipment	4,704	246,521	-	(100.00)%
Total 72620 - Maintenance of Plant	5,763,013	6,662,643	6,403,371	(3.89) %
82230 - Debt Service				
Debt Service	23,240	21,000	24,375	16.07 %
Total 82230 - Debt Service	23,240	21,000	24,375	16.07 %
99100 - Interfund Transfers				
Interfund Transfers	1,817,564	300,000	481,677	60.56 %
Total 99100 - Interfund Transfers	1,817,564	300,000	481,677	60.56 %

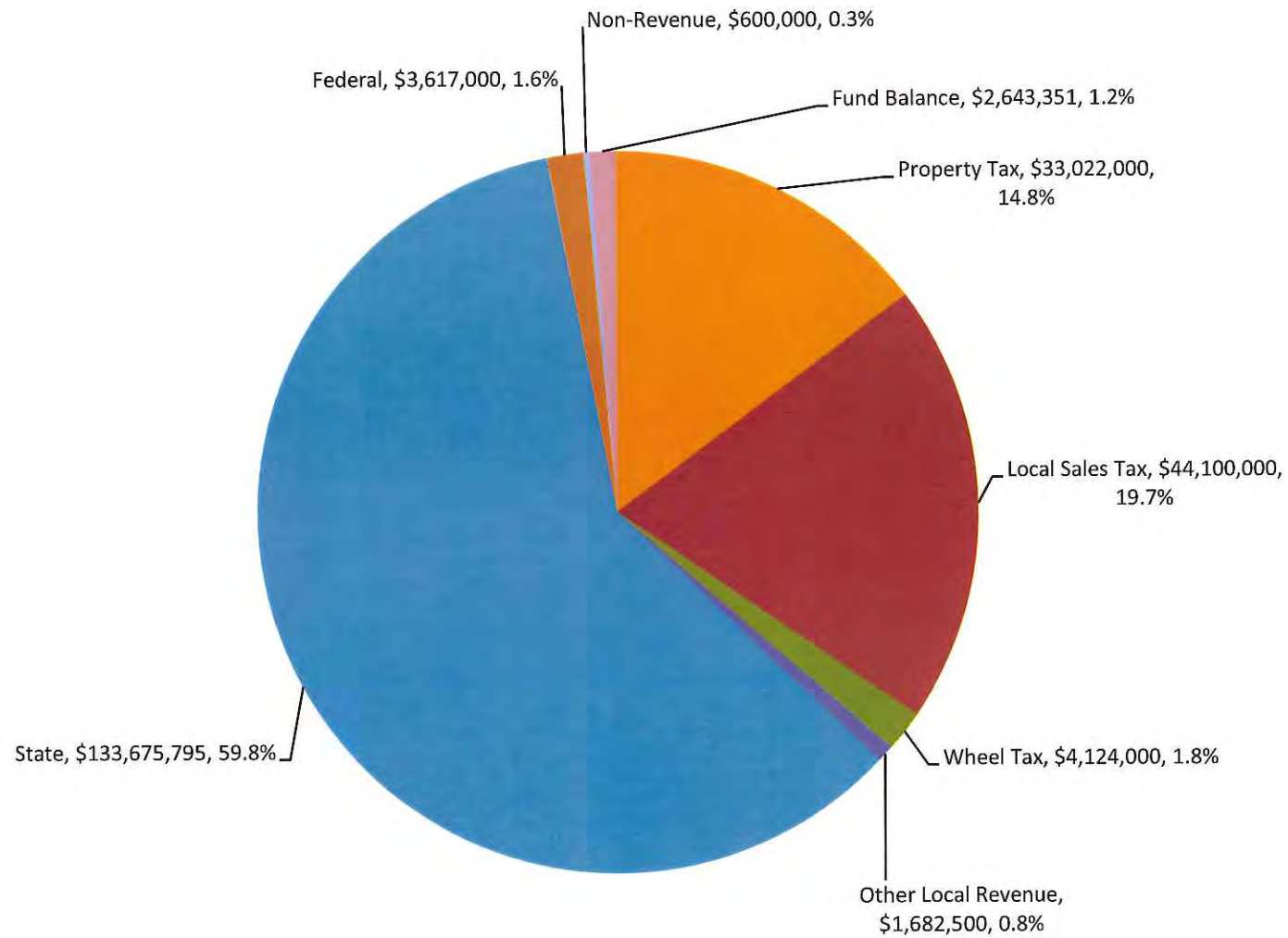
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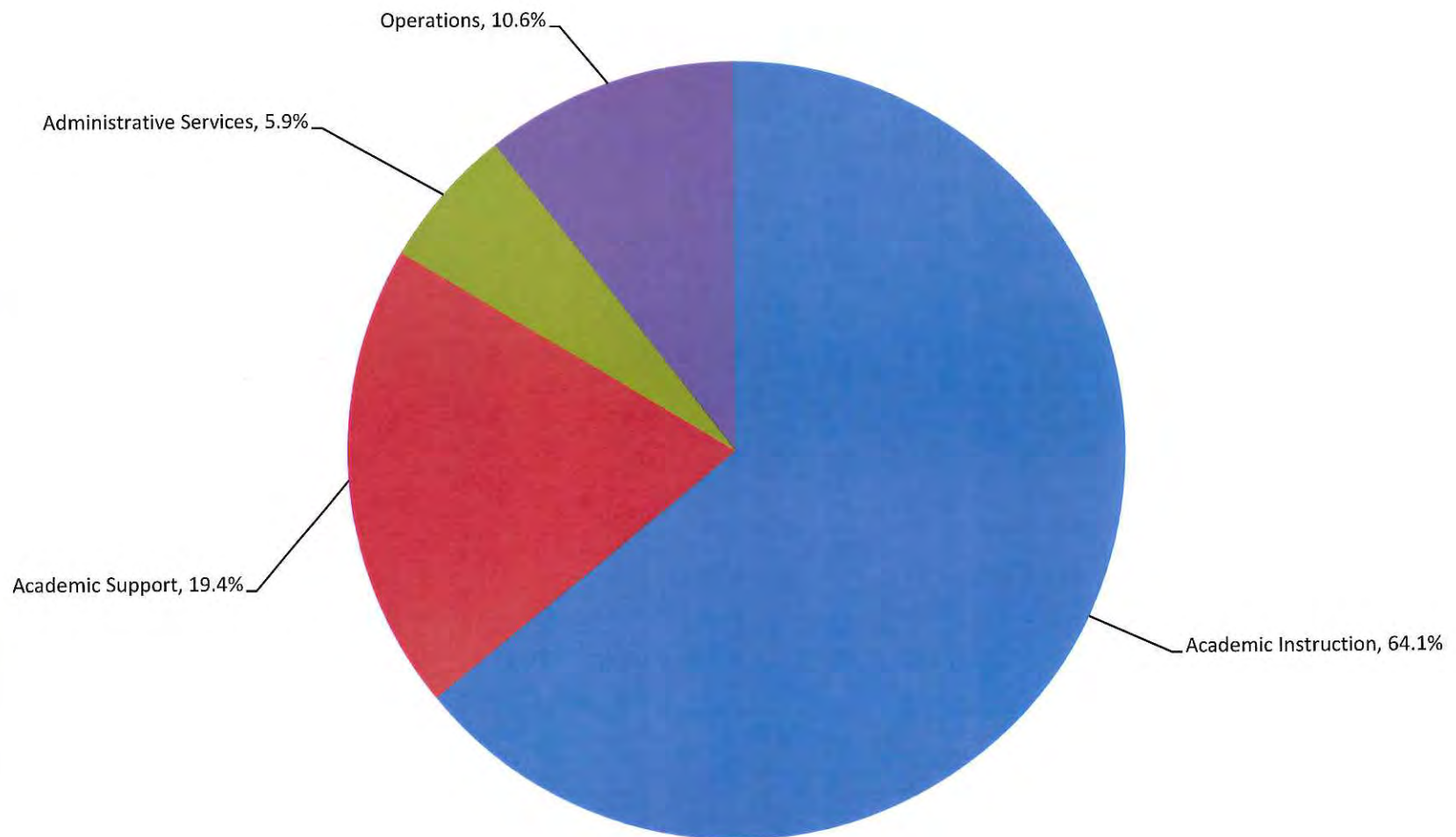
General Purpose School Fund

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Total Expenditures	207,368,325	226,528,072	223,464,646	(1.35) %
Ending Fund Balance	24,126,868	7,857,708	12,161,333	54.77 %
Ending Reserves				
34291 Reserve for On-The Job Injury	702,218	702,218	702,218	- %
34292 Reserve for Property and Liability Insurance	1,081,000	1,081,000	1,081,000	- %
34379 Reserve for Extended Contract	126,497	120,902	8,712	(92.79) %
34380 Reserve for Career Ladder	4,497	61,314	48,399	(21.06) %
Total Reserves	1,914,212	1,965,434	1,840,329	(6.37) %
Total Reserves and Fund Balance	26,041,080	9,823,142	14,001,662	42.54 %
Total Expenditures, Reserves and Fund Balance	233,409,405	236,351,214	237,466,308	0.47 %
Number of Employees	3,188.86	3,235.46	3,285.01	

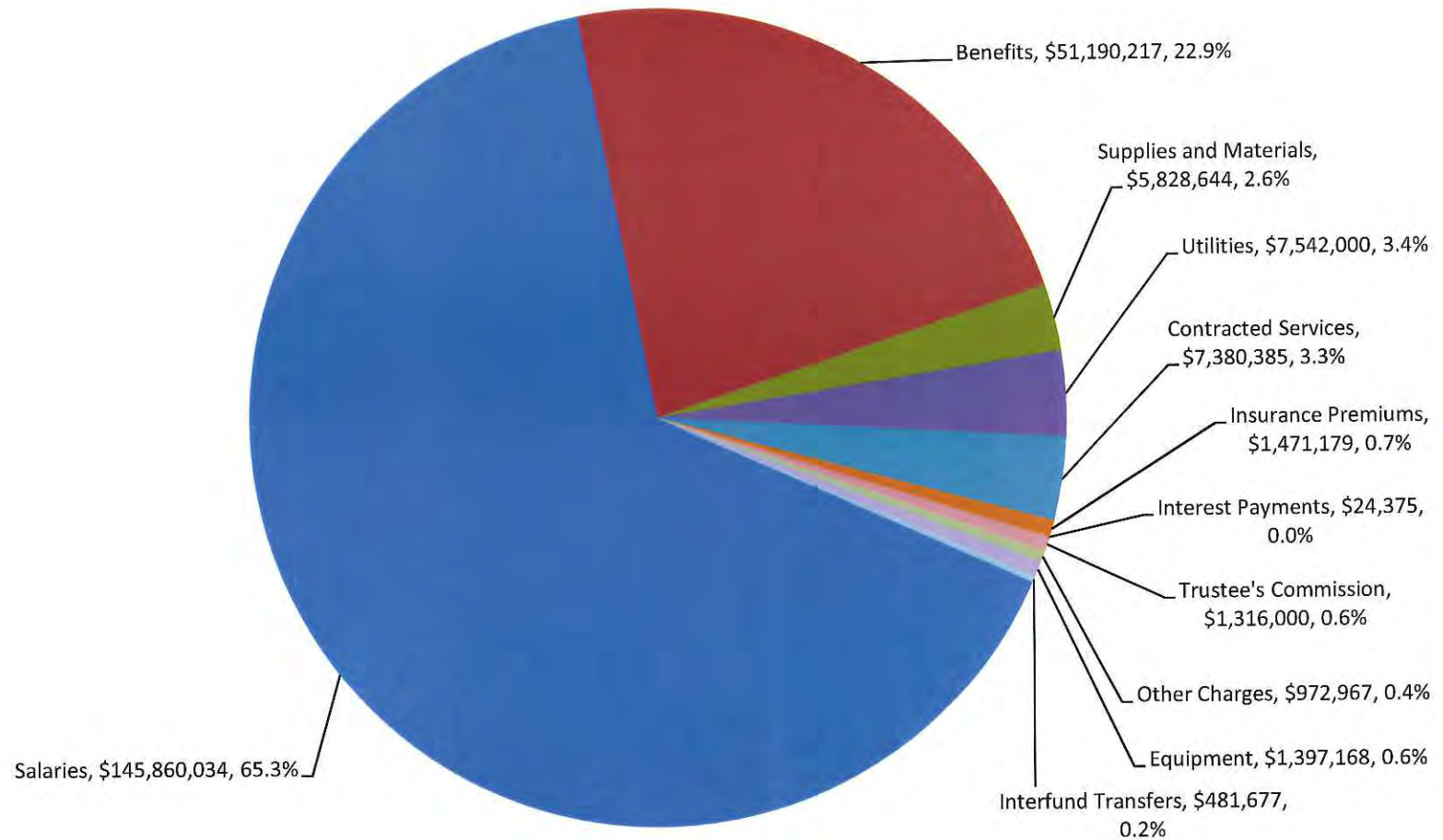
FY 2015-16 General Purpose School Fund Budget Projected Funding Sources - \$223,464,646



**FY 2015-16 General Purpose School Fund Budget
Projected Expenditures by Service Area - \$223,464,646**



**FY 2015-16 General Purpose School Fund Budget
Projected Expenditures By Category- \$223,464,646**



2015-16 Proposed Personnel Improvements *CMCSS* General Purpose School Fund

<u># Positions (fte's)</u>	<u>Proposed New Positions</u>	<u>Salaries & Benefits</u>
20.0	Teachers - growth	\$ 1,071,430
30.0	Oakland Elementary - Core Staff	\$ 1,288,305
<u>50.0</u>	Total Personnel Improvements	<u>\$ 2,359,735</u>

**FY 2015-16 General Purpose School Fund
Budget Request - Core Staff for Oakland Elementary**

CMCSS

		<u>Total Salaries</u>	<u>Life Insurance</u>	<u>Health Insurance</u>	<u>Social Security</u>	<u>Retirement</u>	<u>Total Benefits</u>	<u>Total S & B</u>
<u># Positions - FTE's</u>	<u>Proposed New Positions</u>							
1.0	Principal	\$ 75,862	\$ 62	\$ 8,706	\$ 5,803	\$ 6,828	\$ 21,399	\$ 97,261
1.0	ELL Teacher	\$ 41,000	\$ 62	\$ 8,706	\$ 3,137	\$ 3,690	\$ 15,595	\$ 56,595
1.0	ELL Education Assistant	\$ 17,658	\$ 38	\$ 6,849	\$ 1,351	\$ 2,440	\$ 10,678	\$ 28,336
4.0	Music, Art, P.E.(2) Teacher	\$ 148,000	\$ 250	\$ 34,824	\$ 11,322	\$ 13,320	\$ 59,716	\$ 207,716
3.0	Education Assistant	\$ 51,561	\$ 115	\$ 20,547	\$ 3,944	\$ 7,126	\$ 31,732	\$ 83,293
1.0	Life Skills Teacher	\$ 37,000	\$ 62	\$ 8,706	\$ 2,831	\$ 3,330	\$ 14,929	\$ 51,929
4.0	Resource Teacher	\$ 148,000	\$ 250	\$ 34,824	\$ 11,322	\$ 13,320	\$ 59,716	\$ 207,716
1.0	Speech Language Pathologist	\$ 55,400	\$ 62	\$ 8,706	\$ 4,238	\$ 4,986	\$ 17,992	\$ 73,392
4.0	Special Education Aide	\$ 58,196	\$ 154	\$ 27,396	\$ 4,452	\$ 8,043	\$ 40,045	\$ 98,241
1.0	Spec Ed Preschool Teacher	\$ 41,000	\$ 62	\$ 8,706	\$ 3,137	\$ 3,690	\$ 15,595	\$ 56,595
1.0	Spec Ed Preschool Aide	\$ 15,669	\$ 38	\$ 6,849	\$ 1,199	\$ 2,165	\$ 10,251	\$ 25,920
1.00	School Bookkeeper	\$ 27,691	\$ 38	\$ 6,849	\$ 2,118	\$ 3,827	\$ 12,832	\$ 40,523
1.0	School Nurse	\$ 22,309	\$ 38	\$ 6,849	\$ 1,707	\$ 3,083	\$ 11,677	\$ 33,986
1.0	Guidance Counselor	\$ 51,800	\$ 62	\$ 8,706	\$ 3,963	\$ 4,662	\$ 17,393	\$ 69,193
1.0	Cafeteria Monitor	\$ 4,716	\$ 38	\$ -	\$ 361	\$ 652	\$ 1,051	\$ 5,767
0.3	Academic Coach	\$ 15,540	\$ 19	\$ 2,612	\$ 1,189	\$ 1,399	\$ 5,219	\$ 20,759
1.0	Librarian	\$ 53,800	\$ 62	\$ 8,706	\$ 4,116	\$ 4,842	\$ 17,726	\$ 71,526
1.0	Media Asst.	\$ 17,187	\$ 38	\$ 6,849	\$ 1,315	\$ 2,375	\$ 10,577	\$ 27,764
1.0	School Psychologist	\$ 61,810	\$ 62	\$ 8,706	\$ 4,728	\$ 5,563	\$ 19,059	\$ 80,869
1.0	Asst. Principal	\$ 66,269	\$ 62	\$ 8,706	\$ 5,070	\$ 5,964	\$ 19,802	\$ 86,071
2.0	Office Asst.	\$ 36,830	\$ 77	\$ 13,698	\$ 2,817	\$ 5,090	\$ 21,682	\$ 58,512
1.0	Lead Custodian	\$ 26,770	\$ 38	\$ 6,849	\$ 2,048	\$ 3,700	\$ 12,635	\$ 39,405
0.75	Custodian	\$ 15,850	\$ 29	\$ 5,137	\$ 1,213	\$ 2,190	\$ 8,569	\$ 24,419
34.05	Total Core Staffing*	\$ 1,089,918	\$ 1,656	\$ 249,780	\$ 83,381	\$ 112,285	\$ 447,102	\$ 1,537,020
30.05	FY 2015-16 Core FTE's	\$ 905,795	\$ 1,456	\$ 218,670	\$ 69,296	\$ 93,088	\$ 382,510	\$ 1,288,305

*Principal, School Bookkeeper, Librarian, & Lead Custodian were established during FY 2014-15.

FY 2015-16 General Purpose School Fund

Unfunded Needs

	<u>FTE</u>	<u>Total Salaries w/ Benefits</u>	<u>Departmental Totals</u>
<u>Instruction</u>			
Academic Coaches	3.0	\$ 200,800	
Tech Integration Coach	1.0	\$ 60,720	
Market Analysis: Extra-Curricula Pay		190,000	
After School Program - Elementary Schools		480,000	
Textbooks (Restoration)		2,700,000	
CTE - T & I Program (Allocation Restoration)		140,000	
50% School Alloc (restore Instructional Supplies & Library Books to 100%)		648,500	
Total Instruction Department			\$ 4,420,020
<u>Business Affairs</u>			
Internal Controls Analyst	1.0	72,704	
Total Business Affairs Department			\$ 72,704
<u>Technology</u>			
Attendance Liaison	1.0	35,741	
Technology (restoration)		4,425,000	
Total Technology Department			\$ 4,460,741
Total Unfunded Needs	6.0	\$ 8,953,465	

Expenditures by Detail

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General Purpose School Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	71,904,240	76,575,022	76,421,345	(0.20)%
117 Career Ladder	323,134	331,172	331,172	- %
127 Extended Contract	68,090	78,330	84,638	8.05 %
128 Homebound	155,943	169,600	171,200	0.94 %
163 Educational Assistants	1,210,704	1,317,005	1,392,093	5.70 %
168 Temporary Personnel	-	60	-	(100.00)%
187 Overtime	3	100	100	- %
195 Substitute Teachers - Certified	-	832,000	845,000	1.56 %
198 Substitute Teachers - Non-Certified	-	655,214	675,000	3.02 %
201 Social Security	4,383,922	4,932,831	4,960,810	0.57 %
204 Retirement	6,618,739	7,153,371	7,158,364	0.07 %
206 Life Insurance	96,797	95,743	97,456	1.79 %
207 Medical Insurance	11,444,991	12,852,015	13,100,983	1.94 %
212 Medicare	1,025,499	1,153,645	1,160,190	0.57 %
336 Band Instr. Repair	12,600	23,850	12,600	(47.17)%
355 Travel	23,069	24,100	24,100	- %
356 Tuition - Middle College	281,951	330,000	357,420	8.31 %
369 Contract for Substitute Teachers - Certified	1,193,373	-	-	- %
370 Contract for Substitute Teachers - Non Certified	649,903	-	-	- %
399 JROTC Transportation	20,000	21,500	27,000	25.58 %
399 Virtual School	188,765	206,000	191,000	(7.28)%
406 Basic Skills	24,809	40,078	40,057	(0.05)%
422 Partners in Education Supplies	-	4,500	-	(100.00)%
429 Instructional Supplies and Materials	780,044	820,635	831,134	1.28 %
449 Textbooks	1,299,505	3,884,871	1,100,000	(71.69)%
535 Student Fee Waivers	407,395	432,550	456,277	5.49 %
722 Instructional Equipment	22,319	163,750	29,000	(82.29)%
Total 71100 - Regular Instruction	102,135,794	112,097,942	109,466,939	(2.35) %
Number of Employees (FTE)	1,655.70	1,688.25	1,717.25	

General Purpose School Fund**71150 - Alternative School**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	759,580	767,778	754,482	(1.73)%
117 Career Ladder	4,325	5,000	5,000	- %
163 Educational Assistants	10,062	14,977	14,997	0.13 %
195 Substitute Teachers - Certified	-	8,212	8,212	- %
198 Substitute Teachers - Non-Certified	-	13,067	13,067	- %
201 Social Security	46,388	49,639	49,336	(0.61)%
204 Retirement	69,416	71,908	70,730	(1.64)%
206 Life Insurance	842	895	895	- %
207 Medical Insurance	98,590	110,165	100,080	(9.15)%
212 Medicare	10,849	11,610	11,538	(0.62)%
351 Copier Services	4,023	9,000	9,000	- %
369 Contract for Substitute Teachers - Certified	26,804	-	-	- %
370 Contract for Substitute Teachers - Non Certified	13,348	-	-	- %
429 Instructional Supplies and Materials	2,923	3,000	3,000	- %
Total 71150 - Alternative School	1,047,149	1,065,251	1,040,337	(2.34) %
<i>Number of Employees (FTE)</i>	14.60	14.60	14.60	

General Purpose School Fund**71200 - Special Education**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	12,163,493	12,855,346	12,976,702	0.94 %
117 Career Ladder	58,154	80,444	80,444	- %
127 Extended Contract	630	5,040	-	(100.00)%
128 Homebound	128,895	127,300	128,900	1.26 %
163 Educational Assistants	2,589,703	2,998,428	2,951,534	(1.56)%
168 Educational Assistant Substitutes	-	167,843	160,597	(4.32)%
171 Speech Therapists	1,324,965	1,498,449	1,573,900	5.04 %
187 Overtime	11	500	500	- %
195 Substitute Teachers - Certified	-	112,077	115,000	2.61 %
198 Substitute Teachers - Non-Certified	-	145,258	150,000	3.26 %
201 Social Security	963,759	1,104,847	1,124,531	1.78 %
204 Retirement	1,551,180	1,729,241	1,742,271	0.75 %
206 Life Insurance	23,546	25,211	25,801	2.34 %
207 Medical Insurance	2,683,469	2,943,951	3,043,175	3.37 %
212 Medicare	225,334	258,391	262,995	1.78 %
312 Contracts with Private Agencies	778,230	915,179	750,000	(18.05)%
355 Travel	-	3,000	3,000	- %
369 Contract for Substitute Teachers - Certified	188,587	-	-	- %
370 Contract for Substitute Teachers - Non Certified	119,600	-	-	- %
399 Audiometer Calibration and Speech Services	294,373	31,500	31,500	- %
429 Instructional Supplies and Materials	22,259	85,360	85,000	(0.42)%
725 Equipment	32,707	10,000	10,000	- %
Total 71200 - Special Education	23,148,896	25,097,365	25,215,850	0.47 %
<i>Number of Employees (FTE)</i>	482.30	470.50	482.50	

General Purpose School Fund**71300 - Vocational Education**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	3,331,552	3,686,846	3,756,590	1.89 %
117 Career Ladder	8,982	21,099	21,099	- %
140 Agriculture Instr. - Supplement	31,401	51,592	51,592	- %
195 Substitute Teachers - Certified	-	25,179	26,000	3.26 %
198 Substitute Teachers - Non-Certified	-	48,379	50,000	3.35 %
201 Social Security	201,099	229,088	242,128	5.69 %
204 Retirement	300,312	329,549	346,167	5.04 %
206 Life Insurance	4,193	4,514	4,721	4.59 %
207 Medical Insurance	513,135	623,187	624,249	0.17 %
212 Medicare	47,031	53,576	56,627	5.69 %
336 Maintenance and Repair Service	-	1,500	1,500	- %
355 Itinerant Teacher Travel	75	500	500	- %
369 Contract for Substitute Teachers - Certified	40,320	-	-	- %
370 Contract for Substitute Teachers - Non Certified	34,057	-	-	- %
429 Instructional Supplies and Materials	169,808	147,495	162,000	9.83 %
448 T. & I. Construction Materials	20,000	200,000	-	(100.00)%
730 Vocational Equipment	2,705	24,505	20,000	(18.38)%
Total 71300 - Vocational Education	4,704,670	5,447,009	5,363,173	(1.54) %
<i>Number of Employees (FTE)</i>	73.30	76.15	76.15	

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General Purpose School Fund**72110 - Student Services**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor	122,926	131,698	166,406	26.35 %
117 Career Ladder Program	5,408	8,119	8,119	- %
127 Extended Contract	600	600	-	(100.00)%
134 Pupil Personnel	374,282	393,123	375,400	(4.51)%
161 Administrative Assistant	64,597	67,307	34,932	(48.10)%
201 Social Security	33,427	36,844	36,261	(1.58)%
204 Retirement	54,036	56,871	54,541	(4.10)%
206 Life Insurance	600	727	727	- %
207 Medical Insurance	85,596	93,453	87,652	(6.21)%
212 Medicare	7,818	8,617	8,481	(1.58)%
320 Dues and Membership	85	360	360	- %
355 Travel	6,126	7,000	7,000	- %
435 Office Supplies	3,955	4,400	4,400	- %
499 Attendance Awards	-	5,500	5,500	- %
524 In Service/Staff Development	5,925	6,500	7,000	7.69 %
Total 72110 - Student Services	765,381	821,119	796,779	(2.96) %
<i>Number of Employees (FTE)</i>	10.50	10.50	10.00	

General Purpose School Fund**72120 - Health Services**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
131 School Nurses	803,437	1,052,147	1,018,430	(3.20)%
168 Substitutes	44,316	63,839	61,199	(4.14)%
187 Overtime	52	500	200	(60.00)%
201 Social Security	48,669	69,039	66,949	(3.03)%
204 Retirement	105,165	145,435	140,775	(3.20)%
206 Life Insurance	1,387	1,525	1,579	3.54 %
207 Medical Insurance	167,193	170,968	184,067	7.66 %
212 Medicare	11,382	16,146	15,657	(3.03)%
399 Calibration of Equipment	645	700	700	- %
435 Office Supplies	104	150	-	(100.00)%
499 Medical Supplies	16,987	22,995	29,395	27.83 %
735 Health Services Equipment	12,610	8,000	2,000	(75.00)%
Total 72120 - Health Services	1,211,946	1,551,444	1,520,951	(1.97) %
<i>Number of Employees (FTE)</i>	38.00	38.00	39.00	

General Purpose School Fund**72130 - Other Student Support**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
117 Career Ladder	18,995	31,400	31,400	- %
123 School Counselors	3,486,279	3,687,654	3,741,620	1.46 %
127 Extended Contract	3,150	-	-	- %
130 Social Workers	195,568	229,344	228,200	(0.50)%
140 Supplemental Pay (Extra-Curr., After School)	1,264,725	1,314,056	1,282,648	(2.39)%
162 Clerical Personnel	273,623	299,221	293,235	(2.00)%
163 Lunchroom Monitors	138,214	167,555	165,177	(1.42)%
168 Temporary Personnel	-	100	-	(100.00)%
187 Overtime	327	1,292	1,292	- %
189 Testing Personnel	14,824	29,865	29,149	(2.40)%
201 Social Security	321,740	355,435	358,454	0.85 %
204 Retirement	484,772	542,048	546,016	0.73 %
206 Life Insurance	5,385	6,523	6,623	1.53 %
207 Medical Insurance	734,431	833,033	800,821	(3.87)%
212 Medicare	75,274	83,126	83,832	0.85 %
322 Evaluation and Testing	1,179,384	218,500	282,132	29.12 %
399 Athletic Trainers	8,783	22,046	17,046	(22.68)%
429 Scheduling & Grade Reporting	1,094	1,200	1,200	- %
499 After School Supplies and Materials	-	2,500	-	(100.00)%
Total 72130 - Other Student Support	8,206,567	7,824,898	7,868,845	0.56 %
<i>Number of Employees (FTE)</i>	120.03	121.03	123.03	

General Purpose School Fund**72210 - Regular Instruction Support**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	1,280,013	1,397,850	1,237,791	(11.45)%
117 Career Ladder	50,857	68,548	68,548	- %
127 Extended Contract	2,400	2,400	2,400	- %
129 Librarians	2,319,050	2,397,200	2,481,500	3.52 %
138 Instructional Computer Personnel	1,410,347	1,495,400	1,541,584	3.09 %
140 Salary Stipends	146,576	314,750	307,525	(2.30)%
161 Administrative Assistant	133,703	143,729	148,181	3.10 %
162 Clerical Personnel	30,330	33,489	34,158	2.00 %
163 Media Assistants	662,724	705,635	729,402	3.37 %
168 Temporary Personnel	453	1,000	1,000	- %
187 Overtime	-	500	500	- %
189 Academic Coaches	1,266,473	1,278,764	746,515	(41.62)%
189 Behavior Interventionists	-	147,000	143,000	(2.72)%
189 Professional Development Center	1,284	1,815	2,250	23.97 %
189 ROTC Property Officer	56,774	58,396	59,080	1.17 %
196 In-Service Train - Advance Place	6,840	20,462	15,955	(22.03)%
201 Social Security	435,773	502,539	466,203	(7.23)%
204 Retirement	754,962	818,835	763,589	(6.75)%
206 Life Insurance	7,657	7,930	7,361	(7.18)%
207 Medical Insurance	1,049,996	1,187,252	1,110,808	(6.44)%
212 Medicare	102,182	117,530	109,033	(7.23)%
320 Accreditation & Dues	26,547	28,603	27,534	(3.74)%
355 Systemwide Travel	14,758	20,600	20,100	(2.43)%
399 Academic Workshop	2,111	-	-	- %
399 Contracted Svcs. - Continuous Improvement	3,510	7,600	15,000	97.37 %
399 Contracted Svcs. - Professional Development	38,408	16,500	16,500	- %
399 Mentors-New Teachers	-	50,000	50,000	- %
425 Gasoline - ROTC	2,115	4,000	4,000	- %
432 School Allocation: Library Books	155,740	169,757	171,218	0.86 %
435 Office Supplies	17,411	21,250	18,250	(14.12)%
437 Periodicals	32,700	38,000	38,000	- %
499 AV Supplies & Materials	98,741	113,470	116,893	3.02 %
499 High School Student Activities	124,175	219,274	228,925	4.40 %
499 Schools' Other Supply Alloc.	86,803	112,471	115,893	3.04 %
524 In-Service/Staff Development	148,500	225,717	232,272	2.90 %
599 High School Scholarship & Graduation	17,986	19,000	19,000	- %
722 504 Supportive Technology	-	-	10,000	100.00 %
790 Equipment	-	8,568	-	(100.00)%

Total 72210 - Regular Instruction Support**10,487,899****11,755,834****11,059,968****(5.92) %***Number of Employees (FTE)*

141.62

147.87

149.17

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General Purpose School Fund

72215 - Alternative School Support

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
162 Clerical Personnel	20,742	21,367	21,794	2.00 %
201 Social Security	1,196	1,322	1,351	2.19 %
204 Retirement	2,972	2,947	3,012	2.21 %
206 Life Insurance	38	39	39	- %
207 Medical Insurance	5,329	13,900	5,921	(57.40)%
212 Medicare	280	309	316	2.27 %
Total 72215 - Alternative School Support	30,557	39,884	32,433	(18.68) %
<i>Number of Employees (FTE)</i>	1.00	1.00	1.00	

General Purpose School Fund**72220 - Special Education Support**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor	128,584	97,574	91,448	(6.28)%
117 Career Ladder	7,833	20,988	20,988	- %
124 Psychological Personnel	735,480	805,815	876,884	8.82 %
161 Administrative Assistant	51,525	52,805	53,868	2.01 %
162 Clerical Personnel	47,871	51,249	52,275	2.00 %
189 Therapists / Job Coaches / Consulting Teachers	583,962	696,382	721,980	3.68 %
201 Social Security	93,089	104,827	112,682	7.49 %
204 Retirement	146,750	160,834	172,049	6.97 %
206 Life Insurance	1,433	1,560	1,598	2.44 %
207 Medical Insurance	198,057	258,825	263,172	1.68 %
212 Medicare	21,771	24,517	26,352	7.48 %
306 Bank Charges	-	175	-	(100.00)%
320 Dues & Membership	1,546	2,100	2,100	- %
355 Travel	18,626	26,800	29,000	8.21 %
399 AmeriCorp Services	3,042	6,000	-	(100.00)%
435 Office Supplies	8,506	8,650	9,250	6.94 %
499 Testing Supplies & Materials	59,935	74,900	73,539	(1.82)%
524 In-Service/Staff Development	12,587	18,000	20,500	13.89 %
790 Equipment	-	-	500	100.00 %
Total 72220 - Special Education Support	2,120,597	2,412,001	2,528,185	4.82 %
<i>Number of Employees (FTE)</i>	28.83	30.23	31.23	

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General Purpose School Fund		2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72230 - Vocational Education Support					
105	Program Administrator	66,144	68,989	70,369	2.00 %
161	Administrative Assistant	15,104	16,135	16,474	2.10 %
201	Social Security	4,875	5,204	5,384	3.46 %
204	Retirement	8,038	8,359	8,638	3.34 %
206	Life Insurance	82	83	83	- %
207	Medical Insurance	10,447	18,906	11,609	(38.60)%
212	Medicare	1,140	1,217	1,259	3.45 %
355	Travel	-	400	400	- %
435	Office Supplies	198	1,000	1,000	- %
524	In-Service/Staff Development	-	1,600	1,600	- %
Total 72230 - Vocational Education Support		106,028	121,893	116,816	(4.17) %
<i>Number of Employees (FTE)</i>		1.50	1.50	1.50	

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General Purpose School Fund

72260 - Adult Education Support

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor (ABE)	36,577	41,875	38,172	(8.84)%
117 Career Ladder	1,000	1,000	1,000	- %
123 Guidance, Literacy-Hourly	26,712	30,800	30,800	- %
189 Adult Education Personnel	53,698	55,800	56,600	1.43 %
201 Social Security	7,292	7,756	7,848	1.19 %
204 Retirement	8,119	11,307	11,442	1.19 %
206 Life Insurance	202	159	51	(67.92)%
207 Medical Insurance	-	7,110	-	(100.00)%
212 Medicare	1,705	1,815	1,836	1.16 %
524 In-Service/Staff Development	73	-	-	- %
Total 72260 - Adult Education Support	135,379	157,622	147,749	(6.26) %
<i>Number of Employees (FTE)</i>	1.50	1.50	1.50	

General Purpose School Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72310 - Board of Education				
118 Secretary to Board	26,398	29,095	27,569	(5.24)%
191 Board of Education	47,875	35,900	38,600	7.52 %
201 Social Security	4,519	3,848	4,102	6.60 %
204 Retirement	3,783	3,739	3,810	1.90 %
206 Life Insurance	31	32	32	- %
207 Medical Insurance	5,224	5,804	5,804	- %
209 Disability Insurance	450,424	501,000	530,000	5.79 %
210 Unemployment Insurance	57,754	100,000	70,000	(30.00)%
212 Medicare	1,057	900	960	6.67 %
299 Retiree Insurance	466,768	552,500	550,700	(0.33)%
305 Audit Services	66,000	70,500	72,000	2.13 %
320 Dues & Membership	31,880	38,000	33,500	(11.84)%
331 Legal Services	94,043	120,000	120,000	- %
506 Liability Insurance	420,840	390,882	410,425	5.00 %
508 Premiums on Corporate Surety Bonds	1,927	2,225	2,336	4.99 %
510 Trustee's Commission	1,242,863	1,395,529	1,316,000	(5.70)%
513 On-The-Job Injury Program	120,717	300,000	200,000	(33.33)%
515 Liability Claims	585,649	150,000	150,000	- %
516 Property Claims	74,362	100,000	100,000	- %
524 In-Service/Staff Development	20,780	22,000	22,000	- %
533 Background Investigations	38,118	46,000	50,000	8.70 %
599 Community Relations Expense	3,164	5,000	5,000	- %
599 Uninsured Losses	10,687	75,000	75,000	- %
Total 72310 - Board of Education	3,774,864	3,947,954	3,787,838	(4.06) %
Number of Employees (FTE)	0.50	0.50	0.50	

* District-wide accounts for "72310 - Board of Education" are indicated with **bold italic text**

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General Purpose School Fund**72320 - Director of Schools**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
101 Director's Salary	159,245	165,118	161,827	(1.99)%
101 Vacation Buyback Option	5,967	6,224	6,102	(1.96)%
101 Vehicle Allowance	4,800	4,800	4,800	- %
117 State CEO Supplement	1,000	1,000	1,000	- %
161 Administrative Assistant	26,398	29,397	27,569	(6.22)%
162 Clerical Personnel	32,291	34,903	-	(100.00)%
201 Social Security	11,041	14,697	12,480	(15.08)%
204 Retirement	23,596	23,002	18,197	(20.89)%
206 Life Insurance	132	169	169	- %
207 Medical Insurance	17,733	31,312	29,263	(6.54)%
212 Medicare	3,259	3,438	2,919	(15.10)%
320 Dues & Membership	7,239	7,300	7,300	- %
348 Postage - Systemwide	48,155	50,000	60,000	20.00 %
399 Community Relations	1,962	-	-	- %
435 Office Supplies	4,997	5,000	5,000	- %
499 Community Relations Supplies	85	500	-	(100.00)%
524 In-Service/Staff Development	10,362	15,000	11,000	(26.67)%
Total 72320 - Director of Schools	358,538	391,860	347,626	(11.29) %
<i>Number of Employees (FTE)</i>	2.50	2.50	1.50	

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General Purpose School Fund**72320 - Printing and Communications**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
137 Media Personnel	87,332	90,875	91,838	1.06 %
162 Clerical Personnel	126,414	144,723	182,410	26.04 %
168 Temporary Personnel	-	3,000	3,000	- %
187 Overtime	-	200	200	- %
189 Communications Personnel	157,938	164,036	172,229	4.99 %
201 Social Security	21,758	24,975	27,879	11.63 %
204 Retirement	52,056	55,673	62,146	11.63 %
206 Life Insurance	365	349	349	- %
207 Medical Insurance	61,264	54,700	53,053	(3.01)%
212 Medicare	5,089	5,841	6,521	11.64 %
302 Advertising	500	500	500	- %
320 Dues & Membership	1,723	2,235	2,235	- %
355 Travel Expense	671	2,400	2,400	- %
399 Community Relations	53,829	92,000	98,000	6.52 %
414 Supplies & Materials - Central Printing	38,695	50,000	50,000	- %
422 Partners in Education Supplies	2,143	3,000	3,000	- %
435 Office Supplies	4,666	4,000	4,000	- %
437 Subscriptions	482	516	516	- %
499 Community Relations Supplies	5,060	5,200	5,700	9.62 %
524 In-Service/Staff Development	12,331	15,000	15,468	3.12 %
790 Equipment	5,979	9,500	6,568	(30.86)%
Total 72320 - Printing and Communications	638,296	728,723	788,012	8.14 %
<i>Number of Employees (FTE)</i>	8.56	8.56	9.56	

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General Purpose School Fund**72410 - Office of the Principal**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
104 Principals	3,320,857	3,444,492	3,521,570	2.24 %
117 Career Ladder	42,383	51,267	51,267	- %
119 Accts/Bookkeepers	1,361,294	1,536,780	1,568,622	2.07 %
127 Extended Contract	20,250	-	-	- %
139 Asst. Principals	4,314,711	4,676,810	4,709,245	0.69 %
162 Clerical Personnel	2,048,854	2,206,245	2,266,384	2.73 %
168 Temporary Personnel	2,312	9,059	4,500	(50.33)%
187 Overtime	206	2,000	2,000	- %
201 Social Security	660,195	739,549	751,663	1.64 %
204 Retirement	1,161,892	1,256,862	1,279,597	1.81 %
206 Life Insurance	11,501	11,938	12,077	1.16 %
207 Medical Insurance	1,905,008	2,242,288	2,242,209	- %
212 Medicare	154,400	172,959	175,792	1.64 %
320 Dues & Membership	6,000	8,625	9,000	4.35 %
399 ISA Banking Fees	5,168	-	-	- %
399 ISA Technical Support	2,923	3,002	27,533	817.16 %
524 In-Service/Staff Development	24,000	39,000	40,000	2.56 %
701 Administrative Equipment	82,684	46,780	25,000	(46.56)%
Total 72410 - Office of the Principal	15,124,638	16,447,656	16,686,459	1.45 %
<i>Number of Employees (FTE)</i>	252.17	254.27	257.27	

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General Purpose School Fund**72510 - Business Affairs**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	437,633	452,975	462,044	2.00 %
119 Accounting Personnel	576,125	708,298	732,887	3.47 %
168 Temporary Personnel	11,708	25,300	25,300	- %
187 Overtime	885	5,000	5,000	- %
189 Process Management/Mail Personnel	57,028	60,653	61,866	2.00 %
201 Social Security	63,374	77,477	79,801	3.00 %
204 Retirement	152,787	172,697	177,876	3.00 %
206 Life Insurance	863	965	1,003	3.94 %
207 Medical Insurance	159,587	211,694	211,694	- %
212 Medicare	14,876	18,120	18,663	3.00 %
306 Bank Charges	7,958	11,000	10,000	(9.09)%
320 Dues & Membership	1,101	1,285	1,285	- %
336 Maintenance & Repair Service	-	1,075	1,075	- %
355 Travel	969	1,000	1,000	- %
399 Online Auction Services, Actuarial Study	119,160	55,400	30,000	(45.85)%
435 Office Supplies	12,300	14,000	16,000	14.29 %
524 In-Service/Staff Development	11,546	20,000	14,700	(26.50)%
701 Administrative Equipment	2,407	-	-	- %
Total 72510 - Business Affairs	1,630,308	1,836,939	1,850,194	0.72 %
<i>Number of Employees (FTE)</i>	20.00	22.50	22.50	

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General Purpose School Fund

72510 - Textbook Processing & Distribution

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
187 Overtime	-	3,500	200	(94.29)%
189 Textbook Personnel	327,912	392,454	399,731	1.85 %
201 Social Security	19,575	24,344	24,795	1.85 %
204 Retirement	46,990	54,265	55,271	1.85 %
206 Life Insurance	384	466	466	- %
207 Medical Insurance	51,242	75,953	75,953	- %
212 Medicare	4,578	5,694	5,799	1.84 %
329 Warehouse Uniforms	1,763	4,200	2,000	(52.38)%
399 Contracted Services	6,129	49,461	18,000	(63.61)%
425 Gasoline	12,181	16,000	16,000	- %
435 Office Supplies	8,960	9,000	9,000	- %
499 Warehouse Supplies	1,443	2,000	1,800	(10.00)%
790 Equipment	54,733	3,600	3,600	- %
Total 72510 - Textbook Processing & Distribution	535,890	640,937	612,615	(4.42) %
<i>Number of Employees (FTE)</i>	12.00	12.00	12.00	

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General Purpose School Fund**72520 - Human Resources**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	399,045	505,384	509,715	0.86 %
161 Administrative Assistant	440,836	606,201	623,457	2.85 %
168 Temporary Personnel	-	7,129	-	(100.00)%
187 Overtime	3,203	8,500	6,000	(29.41)%
189 Personal Leave Reimbursement	42,278	47,000	47,000	- %
199 Differentiated Pay Plan	-	145,000	323,500	123.10 %
201 Social Security	52,535	78,049	93,600	19.92 %
204 Retirement	111,346	167,041	163,929	(1.86)%
206 Life Insurance	681	1,043	1,159	11.12 %
207 Medical Insurance	146,421	183,294	182,540	(0.41)%
212 Medicare	12,286	18,255	21,891	19.92 %
302 Advertising	3,304	6,000	6,000	- %
320 Dues & Membership	1,354	4,735	3,255	(31.26)%
355 Travel Expense	16,170	20,500	23,500	14.63 %
399 403(b) Service Fee	10,000	10,000	10,000	- %
399 Bloodborne Pathogen Program	6,405	6,000	4,000	(33.33)%
399 FSA Administration	7,701	13,000	13,000	- %
399 Interview Contract Services	1,050	4,000	-	(100.00)%
399 Personnel Consultant	5,945	7,000	7,000	- %
399 Personnel Office - Recruitment	4,846	-	-	- %
399 Retirement Reception	-	1,000	1,000	- %
399 Sub-Teacher Software Implementation Fee	9,000	-	-	- %
435 Office Supplies	11,703	14,000	14,000	- %
499 Employee Award Program	-	1,000	1,100	10.00 %
499 Employee ID Supplies	2,958	3,000	3,500	16.67 %
499 Recruitment Supplies	7,538	13,000	13,000	- %
499 Retirement Reception	840	1,000	1,100	10.00 %
499 Safety Materials	8,146	8,160	10,000	22.55 %
524 In-Service/Staff Development	11,977	33,949	28,150	(17.08)%
599 Recruitment Expense	-	2,000	-	(100.00)%
701 Administrative Equipment	7,978	500	500	- %
790 Equipment	-	361,840	180,000	(50.25)%
Total 72520 - Human Resources	1,325,546	2,277,580	2,291,896	0.63 %
<i>Number of Employees (FTE)</i>	<i>17.00</i>	<i>20.00</i>	<i>20.00</i>	

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General Purpose School Fund**72610 - Operation of Plant**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	271,993	292,166	286,501	(1.94)%
140 Athletic Fields Maintenance	29,000	36,867	36,867	- %
141 Foreman	30,957	38,439	39,209	2.00 %
161 Administrative Assistant	26,728	29,786	30,389	2.02 %
166 Custodial Staff	4,338,307	4,637,922	4,689,238	1.11 %
187 Overtime	9,329	10,000	10,000	- %
201 Social Security	274,158	312,801	315,717	0.93 %
204 Retirement	648,206	697,244	703,744	0.93 %
206 Life Insurance	6,885	10,231	10,261	0.29 %
207 Medical Insurance	1,272,237	1,465,839	1,449,610	(1.11)%
212 Medicare	64,117	73,156	73,838	0.93 %
320 Dues & Membership	-	-	150	100.00 %
322 Evaluation and Testing	8,500	14,000	14,000	- %
329 Custodial Uniforms	58,522	54,515	56,515	3.67 %
333 Licenses	11,393	17,000	17,000	- %
355 Travel	-	25	25	- %
399 Alarm Systems	26,175	64,000	66,000	3.13 %
399 Architect Fees	86,318	140,000	60,000	(57.14)%
399 Dumpster Tipping Fees	66,053	81,866	76,000	(7.17)%
399 EESI Grant	3,290	-	-	- %
399 Facilities Mgmt. - Copier Services	3,994	4,500	4,500	- %
399 Fire Protection	7,573	16,000	18,000	12.50 %
399 Indoor Air Quality Testing	350	5,000	5,000	- %
399 Recycle Lamps/Balast	-	3,750	4,000	6.67 %
399 Relocate Portables	75,500	100,000	70,000	(30.00)%
399 Testing (Fire Extinguishers)	569	10,000	10,000	- %
410 Custodial Supplies	346,667	368,269	376,085	2.12 %
415 Electricity	5,568,290	5,900,000	6,000,000	1.69 %
420 Fertilizer and Seed - Athletic Fields	35,000	38,500	42,000	9.09 %
423 Propane	17,215	21,000	21,000	- %
434 Natural Gas	596,981	665,000	611,000	(8.12)%
435 Office Supplies	2,184	5,000	5,000	- %
454 Water and Sewer	699,945	910,000	910,000	- %
456 Gravel (Playgrounds)	15,393	20,000	20,000	- %
499 Lamp Replacements	32,863	35,000	40,000	14.29 %
502 Buildings and Ground Insurance	463,762	454,948	489,118	7.51 %
524 Staff Development - Plant Facilities	5,433	22,137	7,000	(68.38)%
711 Furniture	47,998	50,000	50,000	- %
720 Plant Operation Equipment	99,631	70,448	45,000	(36.12)%
Total 72610 - Operation of Plant	15,251,516	16,675,409	16,662,767	(0.08) %
<i>Number of Employees (FTE)</i>	184.00	191.50	192.25	

General Purpose School Fund**72620 - Maintenance of Plant**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisor	90,594	73,212	74,676	2.00 %
141 Foreman	55,986	60,879	55,268	(9.22)%
161 Administrative Assistant	64,228	69,098	70,480	2.00 %
167 Maintenance Workers	2,103,826	2,247,293	2,249,990	0.12 %
187 Overtime	958	4,000	4,000	- %
201 Social Security	136,590	151,858	152,174	0.21 %
204 Retirement	322,942	338,497	339,200	0.21 %
206 Life Insurance	2,292	2,546	2,546	- %
207 Medical Insurance	490,781	566,736	570,255	0.62 %
212 Medicare	31,944	35,516	35,589	0.21 %
307 Communication	819,864	983,237	983,237	- %
320 Dues & Membership	100	490	500	2.04 %
329 Maintenance Uniforms	11,507	12,300	12,300	- %
336 Service Contracts, Microscopes	6,092	6,700	6,700	- %
336 Service Contracts, Printing & Duplicating	268,544	400,000	350,000	(12.50)%
336 Service Contracts, Sewing Machines	5,500	1,600	1,600	- %
338 Maintenance/Repair Vehicles	5,310	10,000	15,000	50.00 %
351 Rentals	4,316	4,200	4,200	- %
399 Capital Projects Contracted Services	105,872	106,658	110,390	3.50 %
399 Elevator Svc, Recycling Svc, Sprinkler Testing	46,546	74,520	74,520	- %
425 Gasoline	215,533	225,000	225,000	- %
433 Lubricants	4,549	3,500	3,500	- %
435 Office Supplies	2,000	3,000	3,000	- %
450 Tires and Tubes	10,874	16,000	16,000	- %
453 Vehicle Parts	57,620	47,500	47,500	- %
468 Chemicals	43,348	50,000	50,000	- %
499 Anti-Freeze	1,089	1,500	1,500	- %
499 Building Maintenance Supplies and Materials	719,939	700,000	720,000	2.86 %
499 Capital Projects Supplies	101,472	174,946	174,946	- %
511 Vehicle and Equipment Insurance	19,554	42,191	44,300	5.00 %
524 In-Service/Staff Development	8,537	3,145	5,000	58.98 %
717 Maintenance Equipment	4,704	246,521	-	(100.00)%
Total 72620 - Maintenance of Plant	5,763,013	6,662,643	6,403,371	(3.89) %
<i>Number of Employees (FTE)</i>	63.00	63.00	63.00	

General Purpose School Fund**72810 - Technology - Administration**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
105 Supervisors	300,418	377,712	385,025	1.94 %
120 Computer Programmers	251,167	317,501	334,956	5.50 %
140 Salary Stipend - Technology	7,525	40,000	40,000	- %
161 Administrative Assistant	25,637	34,865	34,158	(2.03)%
189 Computer Repair Technicians	131,477	151,446	135,762	(10.36)%
201 Social Security	42,957	51,504	57,654	11.94 %
204 Retirement	97,797	114,805	128,512	11.94 %
206 Life Insurance	636	673	673	- %
207 Medical Insurance	83,188	104,471	100,925	(3.39)%
212 Medicare	10,046	12,046	13,484	11.94 %
320 Dues & Membership	109	1,000	1,000	- %
330 Operating Lease Payment	-	908,120	1,018,120	12.11 %
355 Travel Expense	6,725	9,000	9,000	- %
399 Data Processing Services	433,588	557,475	557,475	- %
411 Operational Technology Supplies	1,319,067	343,658	343,658	- %
524 In-Service/Staff Development	4,486	15,630	7,000	(55.21)%
709 Operational Technology Equipment	310,055	288,825	325,000	12.52 %
Total 72810 - Technology - Administration	3,024,878	3,328,731	3,492,402	4.92 %
<i>Number of Employees (FTE)</i>	13.00	14.00	14.00	

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General Purpose School Fund

72810 - Technology Classroom Instruction

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
320 Dues & Membership	90	200	200	- %
355 Travel Expense	24,665	25,000	25,000	- %
399 Data Processing Services	1,161,935	1,359,878	1,359,878	- %
411 Instructional Technology Supplies	297,060	485,585	485,585	- %
435 Office Supplies	1,325	1,500	1,500	- %
499 AV Supplies & Materials	25,868	73,000	73,000	- %
524 In-Service/Staff Development	5,039	29,531	13,000	(55.98)%
790 Instructional Technology Equipment	407,037	690,000	690,000	- %
Total 72810 - Technology Classroom Instruction	1,923,020	2,664,694	2,648,163	(0.62) %

General Purpose School Fund**73400 - Early Childhood Education**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
116 Teachers	1,022,128	1,060,901	1,076,100	1.43 %
163 Educational Assistants	338,329	353,861	360,526	1.88 %
168 Temporary Personnel	-	16,798	-	(100.00)%
187 Overtime	31	450	450	- %
189 Bus Aides	31,344	40,121	47,421	18.19 %
189 Consulting Teacher	63,110	64,225	64,474	0.39 %
195 Substitute Teachers - Certified	-	11,217	11,500	2.52 %
198 Substitute Teachers - Non-Certified	-	16,500	17,000	3.03 %
201 Social Security	84,421	95,157	97,803	2.78 %
204 Retirement	146,724	155,102	159,548	2.87 %
206 Life Insurance	2,163	2,195	2,195	- %
207 Medical Insurance	314,626	331,904	332,335	0.13 %
212 Medicare	19,903	22,253	22,874	2.79 %
355 Travel	763	1,000	1,000	- %
369 Contract for Substitute Teachers - Certified	14,164	-	-	- %
370 Contract for Substitute Teachers - Non Certified	11,872	-	-	- %
399 Temp Services	13,593	10,000	10,000	- %
429 Instructional Supplies & Materials	7,586	10,000	8,000	(20.00)%
524 In-Service/Staff Development	5,395	20,000	18,000	(10.00)%
Total 73400 - Early Childhood Education	2,076,153	2,211,684	2,229,226	0.79 %
<i>Number of Employees (FTE)</i>	<i>44.50</i>	<i>45.50</i>	<i>45.50</i>	

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General Purpose School Fund		2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
82230 - Debt Service					
604	Interest Payments	23,240	21,000	24,375	16.07 %
Total 82230 - Debt Service		23,240	21,000	24,375	16.07 %

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General Purpose School Fund		2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
99100 - Interfund Transfers					
590	Transfers to Other funds	1,330,000	300,000	-	(100.00)%
620	Debt Service	487,564	-	481,677	100.00 %
Total 99100 - Interfund Transfers		1,817,564	300,000	481,677	60.56 %

Other Funds

Federal Projects

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Federal Projects Fund**Estimated Revenues****State Revenues**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
46590 Adult Ed, LEAP, CSH, Safe Schools Act	673,939	777,488	720,187	(7.37) %
Total State Revenues	673,939	777,488	720,187	(7.37) %

Federal Revenues

47120 Adult Basic Education	165,410	192,229	183,229	(4.68) %
47131 Career Technical Education	399,096	569,043	499,043	(12.30) %
47141 Title I	7,882,063	7,885,591	8,808,558	11.70 %
47143 Individuals w/ Disabilities Education Act (IDEA)	5,133,507	5,855,682	5,656,445	(3.40) %
47145 Preschool (IDEA)	43,333	161,315	74,682	(53.70) %
47146 English Language Acquisition (Title III)	101,788	164,240	100,609	(38.74) %
47147 21st Century Community Learning Centers	930,000	1,195,000	750,000	(37.24) %
47149 Homeless (Title X)	-	42,000	42,000	- %
47189 Title II-A	775,610	1,119,044	1,031,097	(7.86) %
47311 Race to the Top	2,405,548	23,146	-	(100.00) %
47590 Title II-D, Education Jobs Bill	-	908,120	-	(100.00) %
47990 Other Direct Federal	2,430,400	6,064,742	6,027,000	(0.62) %
Total Federal Revenues	20,266,755	24,180,152	23,172,663	(4.17) %

Non-Revenue Sources

49800 Operating Transfers	1,750,000	750,000	750,000	- %
Total Non-Revenue Sources	1,750,000	750,000	750,000	- %

Total Revenues	22,690,695	25,707,640	24,642,850	(4.14) %
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Beginning Fund Balance	1,347,561	1,382,918	1,084,714	(21.56) %
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Total Available Funds	24,038,256	27,090,558	25,727,564	(5.03) %
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CMCSS

Federal Projects Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Salaries	5,507,090	6,018,355	4,193,330	(30.32) %
Employee Benefits	1,426,110	1,539,940	1,207,841	(21.57) %
Supplies and Materials	1,137,014	1,614,280	492,727	(69.48) %
Contracted Services	762,157	514,519	60,000	(88.34) %
Other Charges	2,306	-	-	- %
Equipment	990,960	379,604	249,479	(34.28) %
Total 71100 - Regular Instruction	9,825,636	10,066,698	6,203,377	(38.38) %

71200 - Special Education

Salaries	1,925,081	2,198,447	2,125,382	(3.32) %
Employee Benefits	815,882	982,380	964,714	(1.80) %
Supplies and Materials	106,143	117,205	80,681	(31.16) %
Contracted Services	42,486	45,000	-	(100.00) %
Equipment	60,279	119,700	35,560	(70.29) %
Total 71200 - Special Education	2,949,872	3,462,732	3,206,337	(7.40) %

71300 - Vocational Education

Salaries	50,449	-	-	- %
Employee Benefits	13,636	-	-	- %
Supplies and Materials	24,085	26,000	26,000	- %
Contracted Services	455	-	1,000	100.00 %
Other Charges	8,800	11,000	11,000	- %
Equipment	182,252	328,127	260,358	(20.65) %
Total 71300 - Vocational Education	279,677	365,127	298,358	(18.29) %

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Federal Projects Fund**71600 - Adult Education Program**

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
Salaries	66,568	92,092	74,640	(18.95) %
Employee Benefits	5,104	6,982	12,457	78.41 %
Supplies and Materials	9,027	6,204	7,935	27.90 %
Contracted Services	1,426	1,700	1,700	- %
Equipment	-	100	100	- %
Total 71600 - Adult Education Program	82,125	107,078	96,832	(9.57) %

72120 - Health Services

Salaries	-	41,135	46,953	14.14 %
Employee Benefits	-	8,891	10,144	14.09 %
Supplies and Materials	-	4,000	9,952	148.80 %
Contracted Services	-	200	2,000	900.00 %
Other Charges	-	4,500	11,355	152.33 %
Equipment	-	96,274	74,596	(22.52) %
Total 72120 - Health Services	-	155,000	155,000	- %

72130 - Other Student Support

Salaries	230,976	224,650	197,350	(12.15) %
Employee Benefits	55,465	75,615	73,935	(2.22) %
Supplies and Materials	71,079	68,723	73,624	7.13 %
Contracted Services	82,182	106,218	89,190	(16.03) %
Other Charges	128,212	229,051	184,455	(19.47) %
Equipment	9,995	5,000	5,000	- %
Total 72130 - Other Student Support	577,909	709,257	623,554	(12.08) %

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Federal Projects Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72210 - Regular Instruction Support				
Salaries	2,180,264	2,447,883	2,705,154	10.51 %
Employee Benefits	609,449	681,773	837,677	22.87 %
Supplies and Materials	115,669	195,161	185,652	(4.87) %
Contracted Services	1,490,331	1,153,885	599,309	(48.06) %
Other Charges	299,329	552,826	4,143,823	649.57 %
Equipment	284,440	153,143	153,143	- %
Total 72210 - Regular Instruction Support	4,979,483	5,184,672	8,624,758	66.35 %
72220 - Special Education Support				
Salaries	727,098	916,490	942,872	2.88 %
Employee Benefits	208,828	273,400	284,816	4.18 %
Supplies and Materials	5,244	21,287	16,151	(24.13) %
Contracted Services	29,798	23,308	15,982	(31.43) %
Other Charges	19,841	34,610	165,371	377.81 %
Total 72220 - Special Education Support	990,808	1,269,095	1,425,192	12.30 %
72230 - Vocation Education Support				
Contracted Services	200	190	500	163.32 %
Other Charges	2,233	1,817	3,500	92.63 %
Total 72230 - Vocation Education Support	2,432	2,007	4,000	99.32 %
72260 - Adult Education Support				
Salaries	96,897	99,605	100,947	1.35 %
Employee Benefits	34,693	37,094	37,378	0.77 %
Supplies and Materials	1,606	2,000	2,000	- %
Contracted Services	-	675	675	- %
Other Charges	5,227	9,854	6,474	(34.30) %
Total 72260 - Adult Education Support	138,424	149,228	147,474	(1.18) %

Federal Projects Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
72410 - Office of the Principal				
Salaries	75,307	-	-	- %
Employee Benefits	24,713	-	-	- %
Total 72410 - Office of the Principal	100,020	-	-	(100.00) %
72610 - Operation of Plant				
Contracted Services	15,500	-	-	- %
Equipment	183,386	58,280	-	(100.00) %
Total 72610 - Operation of Plant	198,886	58,280	-	(100.00) %
72710 - Transportation				
Salaries	1,234,086	1,335,228	1,378,004	3.20 %
Employee Benefits	137,250	147,761	155,543	5.27 %
Supplies and Materials	30,353	23,303	10,000	(57.09) %
Contracted Services	56	2,500	2,500	- %
Other Charges	18,421	17,300	5,000	(71.10) %
Equipment	15,000	-	-	- %
Total 72710 - Transportation	1,435,165	1,526,093	1,551,047	1.64 %
73300 - Community Services				
Salaries	-	1,085,087	711,000	(34.48) %
Employee Benefits	-	212,857	119,710	(43.76) %
Supplies and Materials	-	93,429	103,723	11.02 %
Contracted Services	-	56,522	50,000	(11.54) %
Other Charges	-	35,077	79,911	127.82 %
Total 73300 - Community Services	-	1,482,971	1,064,344	(28.23) %
99100 - Interfund Transfers				
Interfund Transfers	1,094,902	1,546,539	1,327,291	(14.18) %
Total 99100 - Interfund Transfers	1,094,902	1,546,539	1,327,291	(14.18) %

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Federal Projects Fund

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Total Expenditures	22,655,338	26,084,775	24,727,564	(5.20) %
Ending Fund Balance	1,382,918	1,005,783	1,000,000	(0.57) %
Total Expenditures and Fund Balance	24,038,256	27,090,559	25,727,564	(5.03) %
Number of Employees (FTE)	276.25	244.41	251.71	

Child Nutrition

07/17/2015

CMCSS

Child Nutrition Fund**Estimated Revenues****Local Revenues**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
43521 Lunch Payments - Children	2,739,007	2,954,182	3,272,447	10.77 %
43522 Lunch Payments - Adults	192,341	210,411	185,093	(12.03) %
43523 Income from Breakfast	119,848	121,236	134,900	11.27 %
43525 Ala Carte Sales	1,623,147	1,488,741	1,371,035	(7.91) %
43990 Contract Services	81,805	37,746	35,000	(7.27) %
44110 Interest Earned	8,653	7,047	7,500	6.43 %
44130 Sale of Materials & Supplies	56,844	51,578	44,766	(13.21) %
44170 Miscellaneous Refunds	51,510	63,378	44,055	(30.49) %
44530 Sale of Equipment	16,313	5,000	5,000	- %
Total Local Revenues	4,889,469	4,939,319	5,099,796	3.25 %

State Revenues

46520 School Food Service	137,479	146,047	146,047	- %
Total State Revenues	137,479	146,047	146,047	- %

Federal Revenues

47111 Section 4 - Lunch Funds	6,376,798	6,089,721	6,347,703	4.24 %
47112 USDA - Commodities	966,754	771,154	823,130	6.74 %
47113 Breakfast Reimbursement	3,156,043	3,188,998	2,855,492	(10.46) %
47114 47114	-	16,816	-	(100.00) %
Total Federal Revenues	10,499,596	10,066,689	10,026,325	(0.40) %

Total Revenues	15,526,544	15,152,055	15,272,168	0.79 %
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Estimated Fund Balance

Beginning Fund Balance	4,383,074	5,006,931	4,835,020	(3.43) %
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Total Available Funds	19,909,618	20,158,986	20,107,188	(0.26) %
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Child Nutrition Fund**Expenditures (Appropriations)****73100 - Child Nutrition**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
105 Supervisors	175,528	234,026	100,996	(56.84) %
140 Salary Supplements	47,000	46,200	20,000	(56.71) %
147 Warehouse Personnel	72,726	75,146	75,810	0.88 %
161 Administrative Assistant(s)	73,549	94,117	95,093	1.04 %
165 Cafeteria Personnel	3,065,170	3,588,692	3,702,753	3.18 %
166 Custodial Staff	216,979	223,754	227,831	1.82 %
187 Overtime	156,710	75,000	60,000	(20.00) %
189 Field Supervisor/Maintenance Workers	297,354	393,720	414,526	5.28 %
201 Social Security	239,136	281,606	291,340	3.46 %
204 Retirement	567,519	627,709	649,402	3.46 %
206 Life Insurance	8,061	10,640	10,678	0.36 %
207 Medical Insurance	1,000,887	1,205,752	1,211,813	0.50 %
212 Medicare	55,927	65,859	68,136	3.46 %
306 Bank Charges	6,532	13,000	13,000	- %
320 Dues & Membership	8,161	16,439	12,615	(23.26) %
329 Laundry Services	57,993	58,000	58,000	- %
333 Licenses	2,960	3,000	3,100	3.33 %
338 Maintenance/Repair Vehicles	-	1,000	1,000	- %
349 Printing Costs	5,584	5,890	5,890	- %
355 Travel	6,207	7,500	7,500	- %
399 Other Contracted Services	644,736	521,253	387,848	(25.59) %
418 Equipment & Machinery Parts	96,584	118,271	80,000	(32.36) %
422 Food Purchases	6,126,829	6,254,866	6,240,730	(0.23) %
425 Gasoline	20,723	18,346	17,500	(4.61) %
433 Lubricants	347	400	400	- %
435 Office Supplies	22,469	50,000	30,000	(40.00) %
450 Tires and Tubes	-	2,100	2,100	- %
451 Uniforms/Pins	9,862	14,020	10,000	(28.67) %
452 Utilities	258,000	258,000	266,000	3.10 %
453 Vehicle Parts	924	2,100	2,100	- %
469 USDA - Commodities	966,754	771,154	823,130	6.74 %
499 Other Supplies & Materials	437,931	505,920	477,938	(5.53) %
513 On-The-Job Injury Program	9,107	40,000	40,000	- %
524 In-Service/Staff Development	23,937	40,000	40,000	- %
701 Administrative Equipment	953	10,000	10,000	- %

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Child Nutrition Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
710 Food Service Equipment	226,907	361,880	150,000	(58.55) %
Total 73100 - Child Nutrition	14,910,047	15,995,360	15,607,229	(2.43) %
Total Expenditures	14,910,047	15,995,360	15,607,229	(2.43) %

Estimated Fund Balance

Fund Balance	4,999,571	4,163,626	4,499,959	8.08 %
Total Expenditures and Fund Balance	19,909,618	20,158,986	20,107,188	(0.26) %
Number of Employees	277.0	279.0	281.0	

Transportation

Transportation Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
Estimated Revenues				
Local Revenues				
40110 Current Property Tax	1,821,098	1,820,000	1,854,000	1.87 %
40120 Trustees Collection - Prior Years	58,472	69,000	60,000	(13.04) %
40125 Trustees Collection - Bankruptcy	3,865	2,000	-	(100.00) %
40130 Mobile Home Licenses	192	-	-	- %
40140 Interest & Penalties	18,535	19,000	15,000	(21.05) %
40162 Payments in Lieu of Taxes (Utility)	45,138	38,300	39,100	2.09 %
40320 Bank Excise Tax	4,425	6,680	3,000	(55.09) %
44130 Sale of Materials & Supplies	3,945	4,300	2,500	(41.86) %
44145 Sale of Recycled Materials	6,588	3,200	3,200	- %
44170 Miscellaneous Refunds	23,590	27,000	7,000	(74.07) %
44530 Sale of Equipment	82,226	40,000	40,000	- %
44560 Damages from Individuals	1,470	1,000	1,000	- %
Total Local Revenues	2,069,545	2,030,480	2,024,800	(0.28) %
State Revenues				
46511 Basic Education Program	7,519,124	7,717,000	8,380,000	8.59 %
Total State Revenues	7,519,124	7,717,000	8,380,000	8.59 %
Federal Revenues				
47143 Educ. of the Handicapped Act	1,233,993	1,299,802	1,282,915	(1.30) %
47311 Race To The Top	15,000	-	-	- %
Total Federal Revenues	1,248,993	1,299,802	1,282,915	(1.30) %
Total Revenues	10,837,662	11,047,282	11,687,715	5.80 %
Estimated Fund Balance				
Beginning Fund Balance	3,251,904	2,803,776	1,837,079	(34.48) %
Total Available Funds	14,089,566	13,851,058	13,524,794	(2.36) %

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Transportation Fund**Expenditures (Appropriations)****72310 - Board of Education**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
510 Trustee's Commission	39,102	50,000	45,000	(10.00) %
Total 72310 - Board of Education	39,102	50,000	45,000	(10.00) %

72710 - Transportation

105 Supervisors	201,703	210,056	211,628	0.75 %
140 Salary Supplements - Training	14,300	26,800	20,000	(25.37) %
142 Mechanics	628,871	667,310	664,667	(0.40) %
146 Bus Drivers	4,052,940	4,769,952	4,682,316	(1.84) %
148 Dispatcher/Radio Operator	168,827	182,125	132,226	(27.40) %
161 Administrative Assistant(s)	119,046	181,257	162,012	(10.62) %
168 Substitutes	121,750	274,716	274,716	- %
187 Overtime	10,201	15,000	15,600	4.00 %
189 Bus Aides	915,411	1,133,581	1,045,042	(7.81) %
201 Social Security	365,399	458,685	446,908	(2.57) %
204 Retirement	838,465	1,022,425	996,175	(2.57) %
206 Life Insurance	13,469	13,958	13,228	(5.23) %
207 Medical Insurance	1,578,040	1,748,539	1,711,313	(2.13) %
212 Medicare	85,606	107,272	104,520	(2.57) %
313 Contracts with Parents	-	2,500	2,500	- %
320 Dues and Membership	-	250	250	- %
329 Laundry Services	5,761	7,000	7,000	- %
333 Licenses	2,194	7,000	7,000	- %
336 Repair Services	17,607	25,000	30,000	20.00 %
338 Maintenance/Repair Vehicles	8,970	12,000	12,000	- %
340 Medical Services	47,474	50,000	50,000	- %
354 Athletic/Special Trips	134,800	152,700	152,700	- %
399 Other Contracted Services	65,904	65,310	55,000	(15.79) %
424 Garage Supplies	5,002	7,350	7,350	- %
425 Gasoline	1,296,070	1,500,000	1,500,000	- %
433 Lubricants	5,134	28,000	28,000	- %
435 Office Supplies	16,124	16,500	16,500	- %
450 Tires and Tubes	96,378	125,000	110,000	(12.00) %
453 Vehicle Parts	308,423	400,000	400,000	- %

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Transportation Fund

	2013-2014 Actual	2014-2015 Amended	2015-2016 Proposed	Percent Change Over/(Under) Amended Budget
499 Other Materials (Anti-Freeze)	6,636	8,000	10,000	25.00 %
511 Vehicle and Equipment Insurance	45,742	73,403	77,074	5.00 %
524 Staff Development	12,167	20,000	30,000	50.00 %
708 Communication Equipment	37,105	50,008	60,000	19.98 %
729 Transportation Equipment	21,170	192,712	50,000	(74.05) %

Total 72710 - Transportation	11,246,688	13,554,409	13,085,725	(3.46) %
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Total Expenditures	11,285,790	13,604,409	13,130,725	(3.48) %
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Estimated Fund Balance

Fund Balance	2,803,776	246,649	394,069	59.77 %
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Total Expenditures and Fund Balance	14,089,566	13,851,058	13,524,794	(2.36) %
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Number of Employees	401.0	414.0	421.0
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Extended School Programs

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Extended School Program Fund

Estimated Revenues

Local Revenues

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
43513 Tuition - Summer School	150,350	180,000	180,000	- %
Total Local Revenues	150,350	180,000	180,000	- %
Total Revenues	150,350	180,000	180,000	- %

Estimated Fund Balance

Beginning Fund Balance	94,163	132,175	158,832	20.17 %
Total Available Funds	244,513	312,175	338,832	8.54 %

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CMCSS

Extended School Program Fund**Expenditures (Appropriations)****71100 - Regular Instruction**

		<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
116	Teachers	52,763	76,000	76,000	- %
163	Aides	8,833	10,000	10,000	- %
201	Social Security	3,819	5,332	5,332	- %
204	Retirement	5,973	8,531	8,531	- %
212	Medicare	893	1,247	1,247	- %
399	Other Contracted Services	3,488	7,000	7,000	- %
429	Instructional Supplies and Materials	794	1,000	1,000	- %

Total 71100 - Regular Instruction		76,563	109,110	109,110	- %
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72310 - Board of Education

510	Trustee's Commission	1,494	1,800	1,800	- %
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Total 72310 - Board of Education		1,494	1,800	1,800	- %
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72410 - Office of the Principal

139	Asst. Principals	23,600	28,000	28,000	- %
201	Social Security	1,463	1,736	1,736	- %
204	Retirement	2,096	2,532	2,532	- %
212	Medicare	342	406	406	- %

Total 72410 - Office of the Principal		27,501	32,674	32,674	- %
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72610 - Operation of Plant

166	Custodial Staff	5,558	8,000	8,000	- %
201	Social Security	345	496	496	- %
204	Retirement	796	1,147	1,147	- %
212	Medicare	81	116	116	- %

Total 72610 - Operation of Plant		6,780	9,759	9,759	- %
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07/17/2015

CMCSS

Extended School Program Fund

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Total Expenditures	112,338	153,343	153,343	- %

Estimated Fund Balance

Fund Balance	132,175	158,832	185,489	16.78 %
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***Total Expenditures and Fund
Balance***

244,513	312,175	338,832	8.54 %
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Capital Projects

07/17/2015

CMCSS

Capital Projects Fund

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
<u>Estimated Revenues</u>				
<u>Local Revenues</u>				
44170 Misc. Refund - Other	625	-	-	- %
44570 Contributions & Gifts	12,325	2,375,700	-	(100.00) %
Total Local Revenues	12,950	2,375,700	-	(100.00) %
<u>State Revenues</u>				
46530 Energy Efficient Schools Initiative	-	81,493	-	(100.00) %
Total State Revenues	-	81,493	-	(100.00) %
<u>Non-Revenue Sources</u>				
49100 Bonds Proceeds	14,650,624	5,964,868	1,491,000	(75.00) %
49700 Insurance Recovery	-	409,844	-	(100.00) %
Total Non-Revenue Sources	14,650,624	6,374,712	1,491,000	(76.61) %
Total Revenues	14,663,574	8,831,905	1,491,000	(83.12) %
Beginning Fund Balance	2,718,705	2,555,415	3,473	(99.86) %
Total Available Funds	17,382,279	11,387,320	1,494,473	(86.88) %

07/17/2015

CMCSS

Capital Projects Fund**Expenditures (Appropriations)****72710 - Transportation**

	<u>2013-2014 Actual</u>	<u>2014-2015 Amended</u>	<u>2015-2016 Proposed</u>	<u>Percent Change Over/(Under) Amended Budget</u>
Transportation Equipment	1,741,179	2,388,821	-	(100.00) %
Total 72710 - Transportation	1,741,179	2,388,821	-	(100.00) %

91300 - Capital Projects

Contracted Services	105,563	179,439	-	(100.00) %
Building Construction	10,669,153	3,242,160	-	(100.00) %
Building Improvements	1,647,826	4,302,309	1,275,000	(70.36) %
Land	-	204,595	-	(100.00) %
Site Development	663,143	301,170	216,000	(28.28) %
Transportation Equipment	-	206,920	-	(100.00) %
Total 91300 - Capital Projects	13,085,685	8,436,592	1,491,000	(82.33) %

Total Expenditures	14,826,864	10,825,413	1,491,000	(86.23) %
Ending Fund Balance	2,555,415	561,907	3,473	(99.38) %
Total Expenditures and Fund Balance	17,382,279	11,387,320	1,494,473	(86.88) %

4/30/2015

**CLARKSVILLE-MONTGOMERY COUNTY SCHOOL SYSTEM
2015-16 CAPITAL PROJECTS FUND BUDGET**

BUILDING IMPROVEMENTS

Cumberland Heights

Replace ERV Wheels on Air Handling Units	<u>\$12,000</u>	\$12,000
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East Montgomery

Ceiling Renovation in Original Bldg.	<u>\$150,000</u>	\$150,000
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Glenellen

Automation Systems Upgrade	<u>\$20,000</u>	\$20,000
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Hazelwood Elementary

Replace EPDM Flat Roofs-Entryways	<u>\$135,000</u>	\$135,000
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Northeast Elementary

Replace Locksets	<u>\$50,000</u>	\$50,000
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4/30/2015

**CLARKSVILLE-MONTGOMERY COUNTY SCHOOL SYSTEM
2015-16 CAPITAL PROJECTS FUND BUDGET**

Northeast Middle

Replace Gas Wall Mounted HVAC	<u>\$18,000</u>	\$18,000
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Kenwood High

Automation Systems Upgrade	<u>\$20,000</u>	\$20,000
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Central Office-Gracey

Replace Sprinkler Pumps and Controls	<u>\$30,000</u>	\$30,000
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Systemwide

Elementary Schools Front Entrance Security Enhancements	\$700,000	
Portable Classrooms Systemwide Replace HVAC Units	\$60,000	
Portable Classrooms Systemwide Replace Roofs w/Metal Roofs	<u>\$80,000</u>	<u>\$840,000</u>

TOTAL BUILDING IMPROVEMENTS

\$1,275,000

4/30/2015

CLARKSVILLE-MONTGOMERY COUNTY SCHOOL SYSTEM
2015-16 CAPITAL PROJECTS FUND BUDGET

SITE DEVELOPMENT

Systemwide

Systemwide Site

\$216,000

\$216,000

TOTAL SITE DEVELOPMENT

\$216,000

Glossary of Budget Terms

ACT – American College Test

ADA– Average Daily Attendance – student attendance on any given school day.

ADM – Average Daily Membership – student enrollment on any given school day. CMCSS collects the ADM data from four specific reporting periods, which the state then uses to determine the system’s funding allocation.

AMO– Annual Measureable Objectives, as defined by the Tennessee Waiver to the No Child Left Behind standards.

AVID – Achievement Via Individual Determination, a program which helps students with classroom study, organizational and note taking skills.

Basic Skills – K-3 math and language arts materials allocated to each school based on ADM.

BEP - Basic Education Program – the state’s funding formula for the Education Improvement Act. Often used as reference to the state-mandated pupil-teacher ratio.

Capital Projects Fund – accounts for acquisition or construction of major capital facilities and purchase of equipment.

Certified Staff -- also referred to as certificated employees, or those who carry teaching or administrative certifications or licenses, including teachers, school counselors, librarians, school administrators, and psychologists.

Child Nutrition Fund – accounts for all cafeteria operations within the school system including the preparation of school breakfast and lunch. This fund is totally self-supporting with its primary sources of revenue being fees charged for meals and federal reimbursement.

Classified Staff – also referred to as support staff, or employees who support the educational process, but do not hold a Tennessee teaching license, including positions such as clerical staff, educational assistants, technicians, bus aides, bus drivers, nurses, bookkeepers, mechanics, maintenance workers, and custodians.

Contracted Services – includes monies spent for items such as radio and telecommunications, service contracts, technology site licenses/maintenance, printing, equipment repairs and renovations.

Debt Service – principle and interest payments on short-term notes.

Employee Benefits – employer’s contribution to include social security, retirement, and life and medical insurance.

Equipment – non-consumable items over \$500, including computers and school buses.

Extended School Programs Fund – accounts for activities related to summer school (6th – 12th grade), which is solely funded by student tuition. Summer school is provided for both middle and high school students to earn credits that enable them to remain on track for graduation.

Federal Projects Fund - accounts for all entitlement and other federally funded programs (i.e. Title I, Special Education, etc.).

Fiscal Year -- The fiscal year for the Clarksville-Montgomery County Schools runs from July 1 through June 30.

Fund Balance – undesignated funds which serve as a cash-flow for the school system and includes a state mandated minimum balance of 3% of specified expenses to be used for emergency non-recurring expenditures only.

General Purpose School Fund – accounts for the financial resources needed for the daily operation of the school system except for those required to be accounted for in other funds.

Impact Aid – funds received from the U.S. Department of Education designed to partially relieve the burden placed upon school districts that have losses in local property tax because a military base, low-rent public housing or other federal land is located in Montgomery County.

Indirect Cost – an allowable amount charged to federal grants and projects to help defray the costs of overhead for administrative support (such as accounting, payroll, human resources, technology, maintenance, utilities, custodial services) based on a state calculated rate.

Insurance Premiums – payments for general liability, buildings and grounds, vehicle, and worker's compensation.

Inter-Fund Transfers – payments to the County Debt Service Fund for notes funded from savings generated by installing energy efficient lighting, water and sewer, and heating/cooling systems.

KPI – Key Performance Indicator – a measurement of outcome(s) related to the allocation of financial resources.

Matrix (Pay) – a spreadsheet that reflects the steps of pay for staff. For Certified Staff the steps are based on years of experience and also level of education. For Classified Staff the steps are based on pay grade for the position and years of experience.

NCLB – No Child Left Behind, a federal mandate on accountability for school districts.

NEA – National Education Association

Other Charges – monies spent for items such as staff development, fee waivers for eligible students, students on free or reduced lunch, and high school graduation expenses.

Reserves – designated funds for specific programs to be used for emergency non-recurring expenditures only.

Salaries – compensation paid to all regular, part-time and temporary employees including substitutes.

Supplies and Materials – includes library books and materials, periodicals, instructional items, Basic Skills, BEP teacher materials, textbooks, audio-visual, custodial, computer software and repair parts, maintenance repair parts and transportation fuel and parts.

Transportation Fund – accounts for all costs associated with the transportation of students.

Trustee's Commission – amount required by law that is paid to the County Trustee for maintaining and investing county funds.

Utilities - electricity, gas & water, natural gas and propane.

Our mission is to educate
and empower our students
to reach their potential.