



Permanent Appropriations

Presented by:

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9/28/2015



What are Appropriations?

- Appropriations are the spending levels set by the Board of Education, i.e. budget
- Before expenditures can be made, temporary appropriations at a minimum must be approved
 - *Board approved Temporary Appropriations at its June 30, 2015 meeting*
- If temporary appropriations are adopted, permanent appropriations must be adopted within 3 months
- Permanent appropriations can be modified throughout the year

Overview of Request

- Approval at Fund Object level
 - Fund detail
 - General, Food Services, Athletic, Federal grants, etc.
 - Object detail
 - Salaries, benefits, materials & supplies, etc.

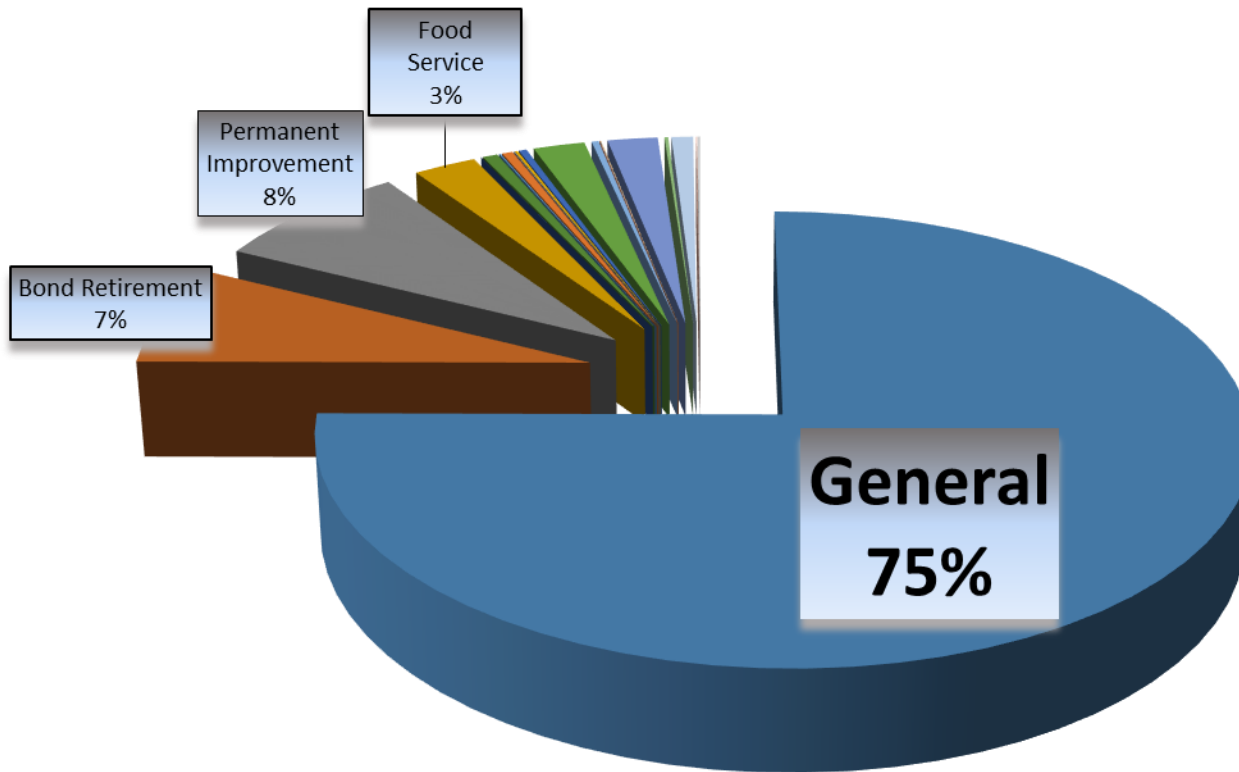
Recap by Fund

FUND #	FUND DESCRIPTION	FY 2015 APPROPRIATIONS	CARRY-OVER ENCUMBRANCE	TOTAL APPROPRIATED
001	General	\$ 152,423,547	\$ 583,239	\$ 153,006,786
002	Bond Retirement	\$ 14,824,586	\$ -	\$ 14,824,586
003	Permanent Improvement	\$ 8,672,107	\$ 7,672,120	\$ 16,344,227
006	Food Service	\$ 5,110,253	\$ 13,679	\$ 5,123,932
007	Special Trust	\$ 8,000	\$ -	\$ 8,000
009	Uniform School Supplies	\$ 1,203,006	\$ 3,809	\$ 1,206,815
014	Rotary - Internal Services	\$ 134,270	\$ 1,500	\$ 135,770
018	Public School Support	\$ 831,806	\$ 37,315	\$ 869,121
019	Other Grant	\$ 70,459	\$ 150	\$ 70,609
027	Worker's Comp - Self Ins	\$ 200,000	\$ 12,173	\$ 212,173
200	Student Managed Activity	\$ 624,573	\$ 17,030	\$ 641,603
300	District Managed Activity	\$ 4,096,686	\$ 99,160	\$ 4,195,846
401	Auxiliary Services	\$ 504,461	\$ 68,078	\$ 572,539
461	Vocational Educ Enhancements	\$ 32,000	\$ -	\$ 32,000
463	Alternative Schools	\$ 49,989	\$ 6,000	\$ 55,989
499	Misc State Grants	\$ 25,000	\$ -	\$ 25,000
516	IDEA Part B Grant	\$ 4,086,466	\$ -	\$ 4,086,466
551	Limited English Proficiency	\$ 299,066	\$ 2,496	\$ 301,562
572	Title I Disadvantaged Children	\$ 1,752,212	\$ 5,265	\$ 1,757,477
587	IDEA Preschool Handicapped	\$ 76,791	\$ -	\$ 76,791
590	Improving Teacher Quality	\$ 222,964	\$ -	\$ 222,964
	GRAND TOTALS	\$ 195,248,242	\$ 8,522,014	\$ 203,770,256

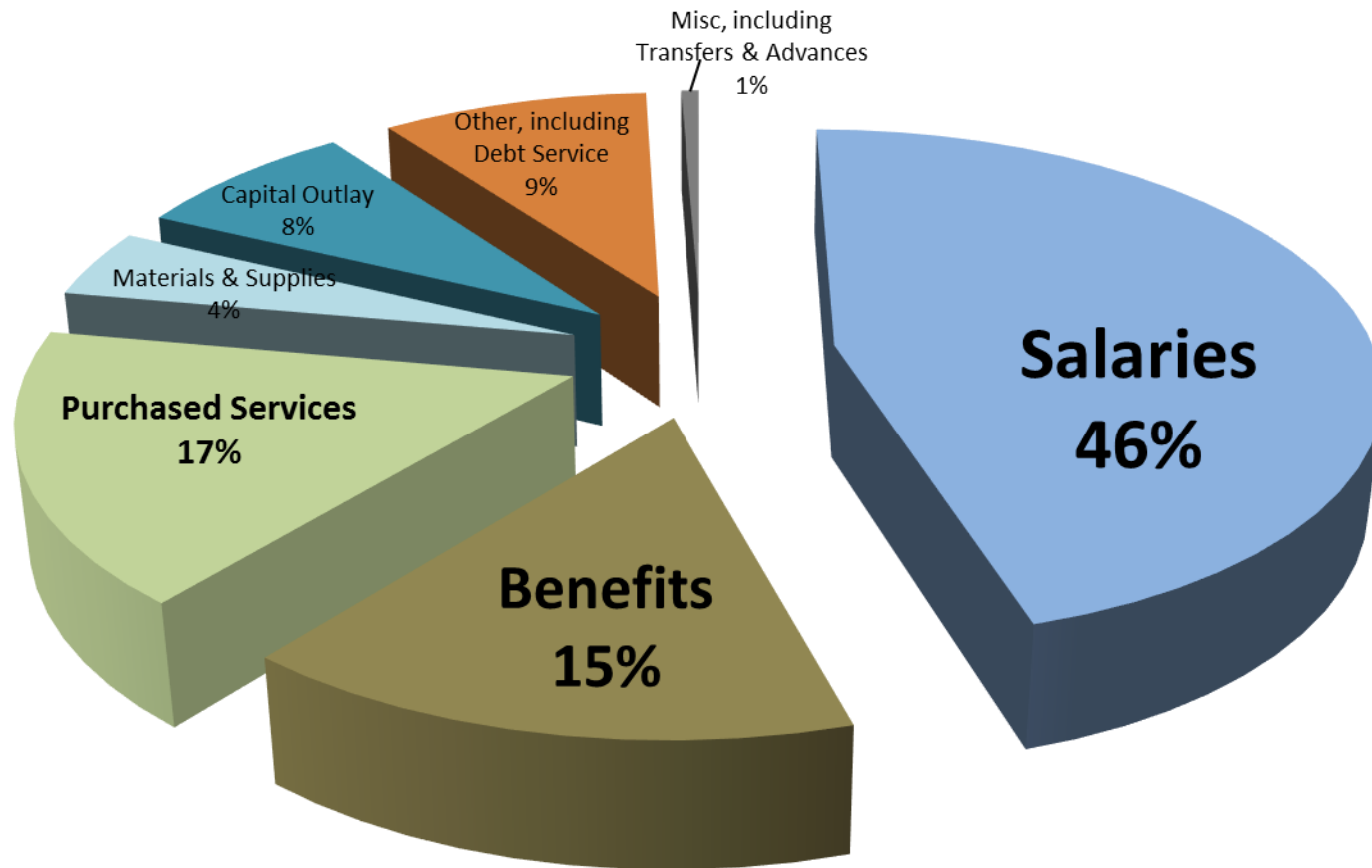
Recap by Fund & Object

Fund #	FUND DESCRIPTION	Object							Total
		100	200	400	500	600	800	900	
		Salaries	Benefits	Purchased Services	Materials & Supplies	Capital Outlay	Other, including Debt Service	Misc, including Transfers & Advances	
001	General	\$ 84,018,407	\$ 28,946,655	\$ 32,749,373	\$ 4,059,551	\$ 447,558	\$ 1,645,242	\$ 1,140,000	\$ 153,006,786
002	Bond Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,824,586	\$ -	\$ 14,824,586
003	Permanent Improvement	\$ -	\$ -	\$ 274,310	\$ 36,552	\$ 14,921,259	\$ 1,112,106	\$ -	\$ 16,344,227
006	Food Service	\$ 2,019,874	\$ 848,543	\$ 74,546	\$ 2,045,570	\$ 129,603	\$ 5,796	\$ -	\$ 5,123,932
007	Special Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000
009	Uniform School Supplies	\$ -	\$ -	\$ -	\$ 1,163,267	\$ -	\$ -	\$ 43,548	\$ 1,206,815
014	Rotary - Internal Services	\$ 84,200	\$ 16,935	\$ 63	\$ 34,430	\$ 142	\$ -	\$ -	\$ 135,770
018	Public School Support	\$ -	\$ -	\$ 164,279	\$ 294,523	\$ 175,158	\$ 235,161	\$ -	\$ 869,121
019	Other Grant	\$ 15,000	\$ 2,550	\$ 28,503	\$ 24,406	\$ -	\$ 150	\$ -	\$ 70,609
027	Worker's Comp - Self Ins	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212,173	\$ -	\$ 212,173
200	Student Managed Activity	\$ 140,988	\$ 22,972	\$ 61,825	\$ 15,059	\$ 21,105	\$ 379,654	\$ -	\$ 641,603
300	District Managed Activity	\$ 1,595,288	\$ 328,465	\$ 566,976	\$ 712,729	\$ 246,908	\$ 743,430	\$ 2,050	\$ 4,195,846
401	Auxiliary Services	\$ 147,886	\$ 63,695	\$ 115,462	\$ 194,510	\$ 50,986	\$ -	\$ -	\$ 572,539
461	Vocational Educ Enhancements	\$ 5,000	\$ 1,100	\$ 24,900	\$ 1,000	\$ -	\$ -	\$ -	\$ 32,000
463	Alternative Schools	\$ 25,389	\$ 5,600	\$ 23,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 55,989
499	Misc State Grants	\$ 18,950	\$ 6,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
516	IDEA Part B Grant	\$ 3,090,024	\$ 686,442	\$ 290,000	\$ 23,000	\$ -	\$ -	\$ -	\$ 4,089,466
551	Limited English Proficiency	\$ 148,359	\$ 38,177	\$ 33,999	\$ 81,027	\$ -	\$ -	\$ -	\$ 301,562
572	Title I Disadvantaged Children	\$ 1,280,341	\$ 330,567	\$ 64,449	\$ 82,120	\$ -	\$ -	\$ -	\$ 1,757,477
587	IDEA Preschool Handicapped	\$ -	\$ -	\$ 76,791	\$ -	\$ -	\$ -	\$ -	\$ 76,791
590	Improving Teacher Quality	\$ 158,400	\$ 61,518	\$ 2,985	\$ 61	\$ -	\$ -	\$ -	\$ 222,964
	Grand Totals	\$ 92,748,106	\$ 31,359,269	\$ 34,551,461	\$ 8,769,805	\$ 15,992,719	\$ 19,166,298	\$ 1,304,295	\$ 203,773,256

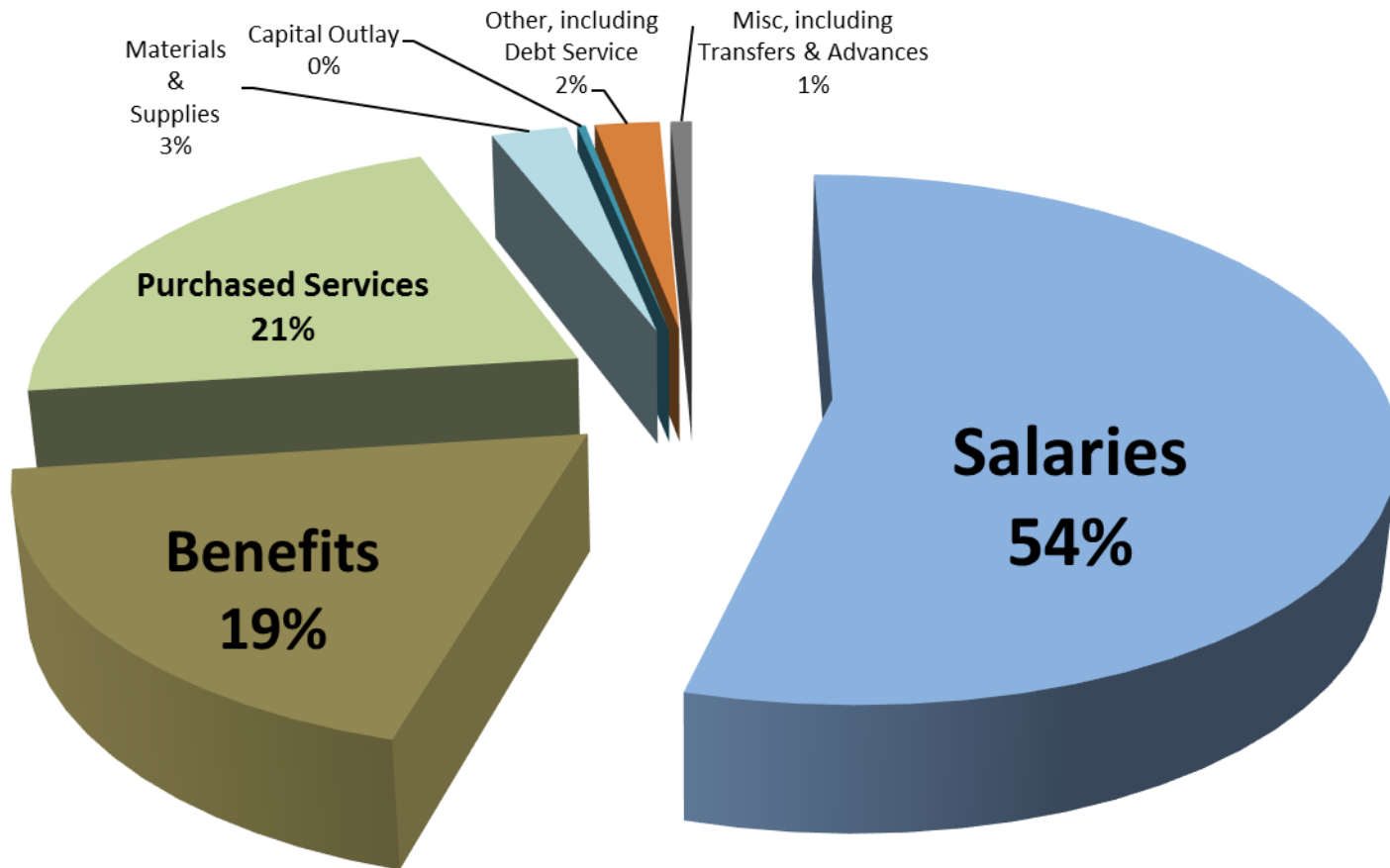
Appropriations by Fund - % of Total



Appropriations by Object - % of Total (All Funds)



Appropriations by Object - % of Total General Operating Funds only



Board Policy Compliance

- Board policy 6231 limits growth of expenditures

Annual Consumer Price Index (CPI)

Year	Ending CPI	Annual Incr (Decr)	Annual % Change	3 Yr AVG
2012	229.59	4.655	2%	
2013	232.96	3.36	1%	
2014	236.74	3.78	2%	2%

Fiscal Year 2015 Expenditures	\$ 150,509,804
Fiscal Year 2016 Appropriations (General Operating)	\$ 154,247,528
\$ Increase	\$ 3,737,724
% Increase	2%

Summary

- Approval of Permanent Appropriations are Requested at the Fund Object Level
- Modifications can be Requested Throughout the Year
- Total General Operating Funds Flow to Five Year Forecast Planning