



2015-2016 BUDGET



Board of Education Approval Requested (August 25, 2015)

North Kansas City Schools
2000 NE 46th Street
Kansas City, Missouri 64116
(816) 413-5000
www.nkcschools.org

North Kansas City Schools 2015 - 2016 Budget

Introductory Section





August 2015

District Patrons, Parents and Colleagues,

North Kansas City Schools is celebrating a year of growth. We experienced growth in our academic offerings with the expansion of our Northland Center for Advanced Professional Studies (CAPS) program and the addition of the International Baccalaureate Career Certificate curriculum. We saw great growth in our state ratings, improving from 78.6 in 2013-2014 to a 92.1 in 2014-15. We saw growth in our graduation rate exceeding 93.4 % for the 2014-15 school year. We continue to see growth in the year to come thanks in part to an improving economy, which creates a better budget picture for our North Kansas City Schools.

We are excited to single out several new initiatives and changes for our district:

- A new strategic plan for technology will keep us on the forefront of learning through the integration of tech tools into each and every classroom in our district.
- The reacquisition of Pin Oaks, a former elementary school in our district, which has been returned to us from KCP&L will give us a new home for our special education programs. Additional staff will also help us manage the increasing needs of this particular student population.
- Internet TV channels will give our high school students the opportunity to produce programming while allowing our parents and patrons to take in a band concert, for example, from the comfort of their own living rooms.
- New band uniforms for our high school performers – Oak Park and Winnetonka will benefit from new uniforms this year. Staley and NKC will see theirs next year.
- Improvements in curriculum through the use of Math Solutions in all our elementary schools.
- The beginning of construction on the Northland Innovation Campus, a collaboration between NKC Schools, the City of Gladstone and Northwest Missouri State University. The Northland Innovation Campus will house the district's gifted program starting in the fall of 2016.
- NKC Schools has refinanced some of our capital bonds to take advantage of lower interest rates, which means lower debt service payments. Lower debt service payments are particularly helpful as we negotiate through our Collaborative Team for Teacher Negotiation (CTTN) process to determine salaries and benefits for our over 3,200 employees.
- Other cost cutting measures underway this year include a performance contracting program that utilizes the energy and operational savings created by the plan to fund

EXTRAORDINARY EDUCATIONAL EXPERIENCES

2000 NE 46th St. Kansas City, MO 64116 816.413.5000 fax 816.413.5005

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August 2015 Final Budget

- needed facility repairs, improvements and upgrades.
- A new group of Compressed Natural Gas school buses hit the roads this fall. These new CNG buses are more fuel-efficient and since they are dependent on natural gas, the District can realize more stable energy prices than we have seen in over the past several years.

These are substantial initiatives. Each is grounded in the district's community-driven Strategic Plan and guided by the fiscal stewardship of our school board. Our plan is to sustain the momentum and aspire to even greater successes. The future, however, depends on the stability of our various funding sources.

Please know that NKC Schools truly believes our mission of ensuring every student achieves his or her unique potential and thrives in an environment of rapid change. Our focus is squarely on this prize and we hope you agree that the 2015 – 2016 budget presented in the pages that follow reflects that commitment.

Sincerely,

Dr. Paul Kinder
Interim Superintendent

2015-2016 Budget Proposal

Executive Summary

By Paul Harrell, Chief Financial Officer

The following budget represents the financial plan of the North Kansas City School District for the 2015-16 fiscal year. Our primary purpose is to provide timely and useful information concerning the past, present and projected financial status of the district as well as to facilitate financial discussions that support our strategic plan.

The budget is designed to meet the expectations of the Board of Education and the strategic initiatives. It provides the funding to attract and retain an outstanding employee workforce, add new students, and to provide required operating funds to sustain our existing campuses.

REVENUE PROJECTIONS:

The district's largest sources of revenue are derived from:

- **Assessed Valuation** (Local property taxes based on assessed valuation and tax levy)
- **State Aid** (State formula funds)
- **Proposition "C" Sales Tax**
- **Sale of Bonds** (General obligation bonds for capital improvements)

Assessed Valuation:

The district's total assessed value is budgeted at \$2,009,984,252 which is an increase of 5.1% over the prior year. The district's local property taxes are generated based upon the assessed valuation of taxable property and our local tax rate. The County Assessor re-assessed property values in 2015 as is required by Missouri law every two years.

The one-year change in the consumer price index (CPI) for the period ending December 2014 was 0.8%. This index, in tandem with changes in assessed values, is a component of setting the district's tax rate, which must be filed with the Clay County Clerk by September 1, 2015.

The 5.1% increase in assessed property values is significantly higher than the 0.8% increase in the CPI. As such, the District expects to rollback the tax levy rate when it is set by the Board of Education in August 2015. The tax rate calculation is regulated by the Missouri State Auditor's office.

Current Taxes:

Current taxes are budgeted at \$125,179,277 based on an estimated collection rate of 96 percent, an expected increase of 3.27% over the prior year budget.

State Aid:

The Missouri State Legislature passed their budget bill in May 2015 that contains an additional \$94 million in general fund revenues for K-12 education. Based upon the State Foundation Formula, North Kansas City Schools should receive an additional \$3.9 million in revenue in 2015-16 over the prior year allocation.

Proposition “C” Sales Tax:

Sales tax allocation per eligible pupil is projected to increase \$18 per weighted average daily attendance (WADA), an expected increase of \$223,215 over the prior year allocation. These figures fluctuate based upon the state economy.

EXPENDITURE PROJECTIONS:

The district’s largest expenditure categories are:

- **Salaries**
- **Benefits**
- **Purchased Services**
- **Supplies**
- **Capital Outlay**

Salaries:

Salaries and employee benefits make up approximately \$181.7 million or 79% of the operating budget and thus have a major impact when changes are made. For 2015-16, the Teacher’s salary schedule was re-indexed to improve our competitive position among area school districts. The District’s goal is for the Teacher’s salary schedule to be at the median of the upper 1/3 when comparing to area school districts. The budget proposal does not meet this goal; however the re-indexing allows the District to make great strides towards that goal.

Benefits:

Due to the implementation of the new federal Affordable Health Care Act, the district will be required to adhere to additional regulations at an increased cost to the District. To best address this issue and to keep our insurance premiums affordable for our staff, the district will continue to offer two health/plan options. Both an HMO plan and a Qualified High Deductible Plan will be offered to employees. The District is currently operating under a 21 month contract with Blue Cross that extends through June 30, 2016.

The Public School Retirement System (PSRS) contribution rate for certified teachers is set to remain at 14.5%, and the Public Education Employees Retirement System (PEERS) for classified staff is set to remain at 6.86%. This is the third time in eight years the contribution rate has remained unchanged. Employees must work 17 or more hours per week on a regular basis to be members of PSRS and 20 hours or more to be members of PEERS.

Purchased Services:

Property and liability, along with workers' compensation insurance premiums, account for a large part of this category. The district is currently evaluating the liability coverage with the broker for policies renewing on October 1, 2015. The overall Purchased Service category accounts for \$21.3 million or 9% of the total operating budget.

Supplies:

District departments and sites submitted their unit budget requests based upon a 15% reduction from the prior year. Now, that the District's final assessed valuation and tax levy is set to be finalized in August 2015 the "school building" budgets have been restored to the prior year levels. The Departments are still working under the 15% reduction from the prior year budget. Overall, supplies account for \$18.1 million or 7.8% of the total operating budget.

Capital Outlay:

An allocation of \$10.7 million has been placed in the Capital Outlay budget. State accounting guidelines require any expenditure for tangible items costing \$1,000 or more, with a useful life of at least one year, to be accounted for in this fund. Therefore, all instructional equipment, school bus replacements, technology equipment, as well as facility upkeep and renovations are accounted for in this category. The largest portion of the funds will be spent on tenant improvements at the District's new Northland Innovation Campus scheduled to open in August 2016.

In addition, the district will continue spending down the \$20 million in bond proceeds approved by District patrons to renovate existing facilities. The facility renovations will take place over a 3-year period with \$12.3 million budgeted in 2015-16.

North Kansas City Schools 2015 - 2016 Budget

Financial Section



North Kansas City Schools 2015 - 2016 Budget

Financial Section Fund Balance



**Statement of Budget Receipts, Expenditures,
and Fund Balances**

July 1, 2014 to June 30, 2015

		Actual Balance July 1, 2014	Actual Receipts	Fund Transfer	Actual Expenditures	Actual Balance June 30, 2015	
General Fund - 10		33,378,656	99,219,663	(10,673,760)	86,383,473	35,541,087	
Special Revenue Fund - 20		-	117,966,384	4,196,287	122,162,671	-	
Sub Total Operating Funds	16.31%	33,378,656	217,186,047	(6,477,473)	208,546,143	35,541,087	17.04%
Debt Service Fund - 30		21,624,157	55,739,173		53,887,211	23,476,120	
Capital Projects Fund - 40		12,656,083	3,388,353	6,477,473	6,284,524	16,237,385	
RESTRICTED FUND BALANCE							
Capital Projects - Bond Issue 44		21,038,898	11,164	-	8,726,841	12,323,221	
		-	-		-	-	
Sub Total Bond Funds		21,038,898	11,164		8,726,841	12,323,221	
Total		88,697,794	276,324,737	(0)	277,444,719	87,577,813	

**Statement of Budget Receipts, Expenditures,
and Fund Balances
July 1, 2015 to June 30, 2016**

		Actual Balance July 1, 2015	Estimated Receipts	Fund Transfer *****	Estimated Expenditures	Estimated Balance June 30, 2016	
General Fund - 10		35,541,087	95,449,717	(3,400,000)	94,240,193	33,350,611	
Special Revenue Fund - 20		-	128,082,434		126,951,552	1,130,882	
Sub Total Operating Funds	17.04%	35,541,087	223,532,151	(3,400,000)	221,191,745	34,481,493	15.59%
Debt Service Fund - 30		23,476,120	26,662,695		24,595,266	25,543,549	
Capital Projects Fund - 40		16,237,385	3,126,356	3,400,000	11,411,639	11,352,102	
RESTRICTED FUND BALANCE							
Capital Projects Fund 44		12,323,221	5,000		12,328,221	-	
Sub Total Bond Funds		12,323,221	5,000	-	12,328,221	-	
Total		87,577,813	253,326,202	-	269,526,871	71,377,144	

***** See "Expanded Transfer Detail" on next page

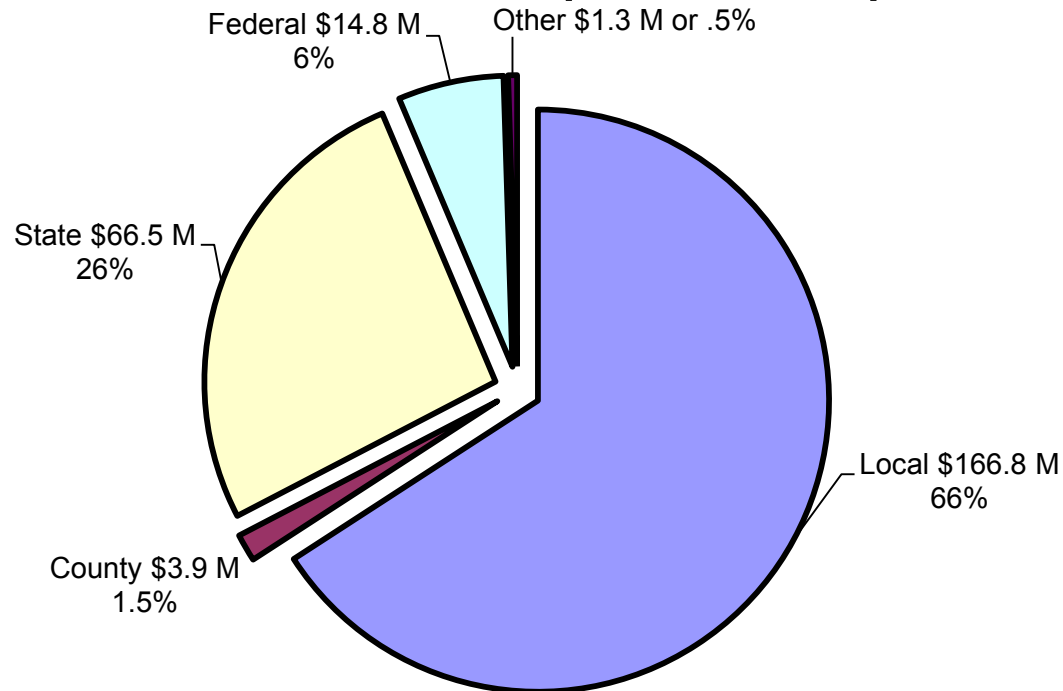
North Kansas City Schools 2015 - 2016 Budget

Financial Section Revenue



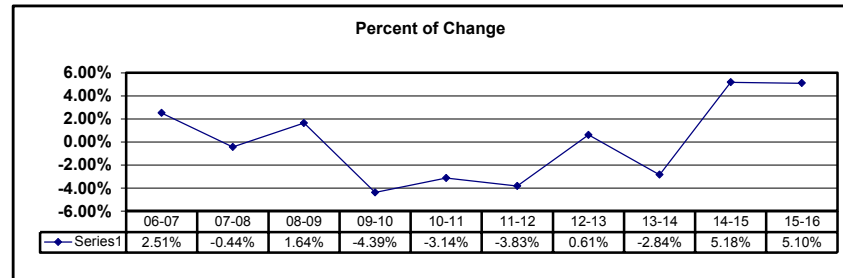
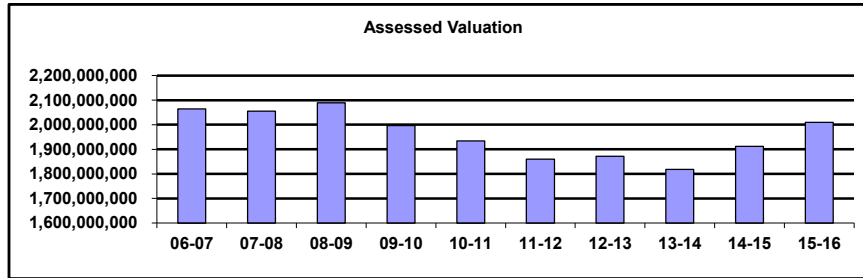
Revenue Projection for 2015-2016

\$253,326,202 (All Funds)



Revenue	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 % of Total
Local	152,013,808	144,468,975	151,831,742	165,256,077	166,799,262	65.8%
County	3,316,434	3,469,222	3,229,057	3,929,026	3,860,000	1.5%
State	53,862,025	57,299,392	59,416,046	63,208,336	66,545,969	26.3%
Federal	14,524,103	13,953,542	14,206,259	14,459,898	14,870,671	5.9%
Other	45,413,712	189,767	54,253,805	29,471,401	1,250,300	0.5%
Total	\$ 269,130,082	\$ 219,380,898	\$ 282,936,909	\$ 276,324,737	\$ 253,326,202	100.0%

Assessed Valuation - August 2015 Budget



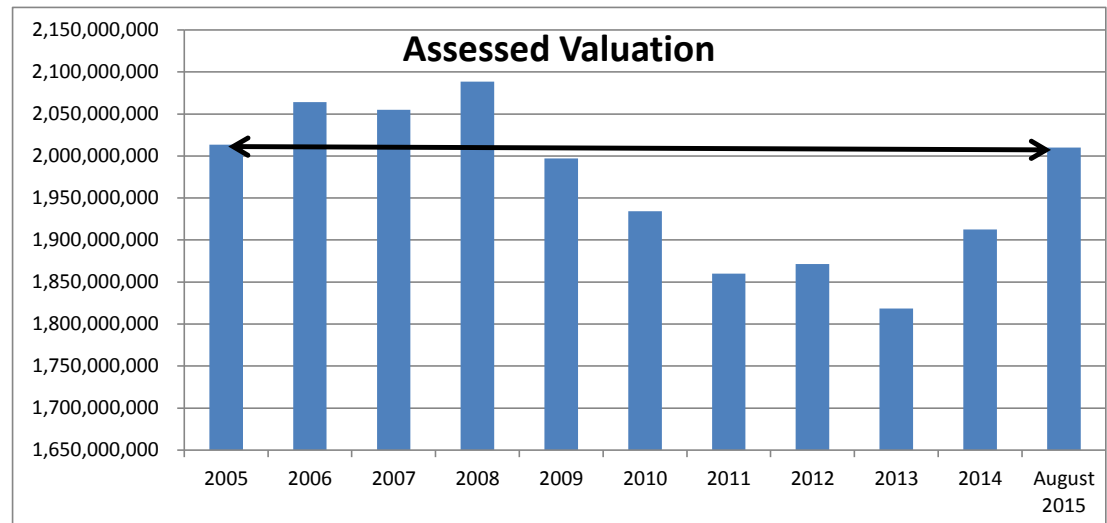
History of Assessed Valuation

as reported in August of each year

	Real Estate Residential	Real Estate Agriculture	Real Estate Commerical less TIF	Property Classification			Total (Net) Assessed Value		% Growth	New Construction Included in Total	TIF Value Deducted from AV
				Total Real Estate	Personal	Railroad & Utility					
1992-93				693,020,840	299,024,601	2,809,355	994,854,796		4.91%	11,394,660	
1993-94				707,441,780	296,493,424	5,485,797	1,009,421,001	Re-assess	1.46%	16,726,030	
1994-95				717,079,420	314,376,079	3,083,923	1,034,539,422		2.49%	11,793,440	
1995-96				765,767,640	364,288,957	2,958,230	1,133,014,827	Re-assess	9.52%	34,088,275	
1996-97				809,195,960	413,287,736	3,658,436	1,226,142,132		8.22%	36,121,090	
1997-98				886,747,480	455,758,273	2,962,541	1,345,468,294	Re-assess	9.73%	43,296,960	
1998-99				898,476,880	477,256,758	3,587,572	1,379,321,210		2.52%	19,381,210	
1999-2000				1,020,646,440	472,236,312	4,124,715	1,497,007,467	Re-assess	8.53%	16,771,080	6,984,931
2000-2001				1,034,362,790	503,536,974	4,045,178	1,541,944,942		3.00%	30,317,380	10,677,440
2001-2002				1,129,293,209	518,155,323	4,270,469	1,651,719,001	Re-assess	7.12%	53,072,090	18,138,680
2002-2003 (Aug 2002)				1,162,933,640	514,282,114	4,320,323	1,681,536,077		1.81%	31,792,550	24,456,820
2003-2004 (Aug 2003)	896,465,462	1,577,873	340,003,990	1,238,047,325	524,979,100	3,849,552	1,766,875,977	Re-assess	5.08%	40,974,860	72,730,400
2004-2005 (Aug 2004)	920,884,782	1,558,713	381,563,000	1,304,006,495	553,984,085	3,302,163	1,861,292,743		5.34%	37,149,450	
	1,009,297,022	1,520,043	407,675,350	1,418,492,415	591,289,283	3,715,689	2,013,497,387	Re-assess	8.18%	35,133,730	38,495,210
2006-2007 (Aug 2006)	1,048,716,568	1,901,583	413,469,170	1,464,087,321	596,005,098	3,931,532	2,064,023,951		2.51%	52,336,576	50,807,920
2007-2008 (Aug 2007)	1,122,615,947	3,277,963	412,761,720	1,538,655,630	511,822,089	4,453,986	2,054,931,705	Re-assess	-0.44%	43,526,014	92,894,480
2008-2009 (Aug 2008)	1,150,773,612	5,841,453	415,971,350	1,572,586,415	510,794,985	5,156,502	2,088,537,902		1.64%	36,474,960	94,316,350
2009-2010 (Aug 2009)	1,138,353,792	7,822,663	401,117,380	1,547,293,835	445,330,454	4,303,912	1,996,928,201	Re-assess	-4.39%	18,263,130	104,690,530
2010-2011 (Aug 2010)	1,151,786,002	7,732,503	395,680,720	1,555,199,225	374,834,038	4,212,854	1,934,246,117		-3.14%	14,367,520	109,683,180
2011-12 (Aug 2011)	1,124,526,702	7,009,563	352,834,350	1,484,370,615	371,231,518	4,478,035	1,860,080,168	Re-assess	-3.83%	10,438,634	106,481,260
2012-13 (Aug 2012)	1,128,692,532	6,491,043	349,394,930	1,484,578,505	371,455,004	15,473,037	1,871,506,546		0.61%	8,842,302	107,385,980
2013-14 (Aug 2013)	1,084,214,422	3,360,323	348,827,330	1,436,402,075	368,420,364	13,522,124	1,818,344,563	Re-assess	-2.84%	12,158,519	105,363,010
2014-15 (Aug 2014)	1,040,538,482	2,217,703	399,577,260	1,442,333,445	457,767,606	12,427,680	1,912,528,731		5.18%	13,399,723	113,301,350
2015-16 (August 2015)	1,105,031,792	2,244,127	404,470,510	1,511,746,429	485,512,607	12,725,216	2,009,984,252	Re-assess	5.10%	22,309,934	102,576,930

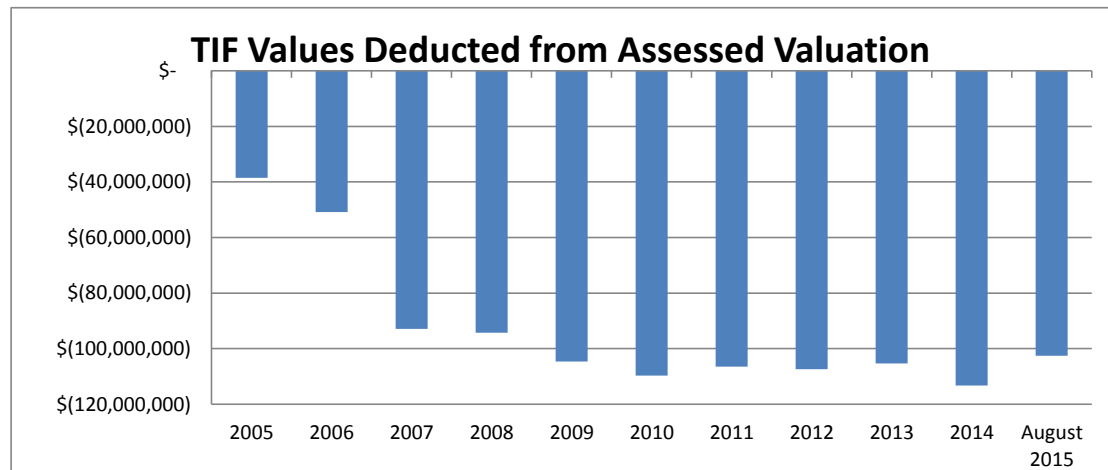
North Kansas City Schools Changes in Assessed Valuation

August	AV	% Change
2003	1,766,875,977	5.0%
2004	1,861,292,743	5.0%
2005	2,013,497,387	8.2%
2006	2,064,023,951	2.5%
2007	2,054,931,705	-0.4%
2008	2,088,537,902	1.6%
2009	1,996,928,201	-4.4%
2010	1,934,246,117	-3.1%
2011	1,860,080,168	-3.8%
2012	1,871,506,546	0.6%
2013	1,818,344,563	-2.8%
2014	1,912,528,731	5.2%
August 2015	2,009,984,252	5.1%
High of 2008	2,088,537,902	
VS. 2015	2,009,984,252	
Loss of AV	(78,553,650)	



Fiscal Yr TIF Values Deducted from AV

2003	(24,456,820)
2004 \$	(36,697,360)
2005 \$	(38,495,210)
2006 \$	(50,807,920)
2007 \$	(92,894,480)
2008 \$	(94,316,350)
2009 \$	(104,690,530)
2010 \$	(109,683,180)
2011 \$	(106,481,260)
2012 \$	(107,385,980)
2013 \$	(105,363,010)
2014 \$	(113,242,130)
August 2015 \$	(102,576,930)



TIF Values only - where taxes have been re-directed, does not include abated taxes from Ch. 100 or Ch. 353

2015-16 Tax Levy Estimate

Note: The actual tax rate will be set in August 2015 after the final assessed valuation figures are reported by the Clay County Assessor.

Operating Levy Approved by Voters April 8, 2014	<u>5.1298</u>
Current Year Rate State will allow NKCS D to Collect with CPI increase	5.1433
Less Voluntary Rollback by Board of Education	<u>-</u>
Tax rate to be levied for Operations	5.1433
Tax rate to be levied for Debt Service	<u>1.2900</u>
Total tax rate to be levied - All Funds	<u>6.4333</u>

Incidental Fund	2.7733
Teachers Fund	2.2400
Capital Projects Fund	<u>0.1300</u>
Subtotal	5.1433
Debt Service Fund	<u>1.2900</u>
Total Levy	<u>6.4333</u>

Estimated annual tax by school district per \$100,000 of home value \$ 1,222

Current Tax Budget Computation				8/12/2015
Estimated Assessed Valuation - Gross Base 2015				2,112,561,182
Less TIF:				
GROSS TIF Values	(102,576,930)			
Add State Assessed Aircraft	-			
Add Back Briarcliff TIF Project 1, 2, 3 (Single Homes)	12,678,900			
Net TIF Reduction		(89,898,030)		
Assessed Valuation - Adjusted		<u>2,022,663,152</u>		
Protests to State Tax Commission	0.00		2,022,663,152	
Less State Assessed RR&U - Personal		-		
		<u>2,022,663,152</u>		
Tax Rate		6.4333		
Theoretical Yield		130,123,989		
Less:				
Collection fees	1.60%		(2,081,984)	
Uncollectible	2.20%	3.80%	(2,862,728)	
Current Tax Budgeted			<u>125,179,277</u>	

The 27 cent levy approved by voters April 2001 is incorporated into the levy calculation as follows:

Incidental Fund	
Technology personnel and software	0.03
Additional Utility Expense for HVAC	0.06
Teachers Fund	
All day kindergarten staff	0.06
Capital Projects Fund	
Preventive Maintenance	0.03
Computer Replacement	0.09
Total approved April 2001	<u>0.27</u>

The 39 cent levy approved by voters April 2005 is incorporated into the levy calculation as follows:

Incidental Fund	
Textbooks, Library, Classroom furnishings	0.04
Competitive salaries - classified	0.07
Teachers Fund	
New staff to manage class size	0.04
Competitive salaries - certified	0.21
Capital Projects Fund	
Preventive Maintenance (O & M Dept)	0.03
Total approved April 2005	<u>0.39</u>

The 27 cent levy approved by voters in April 2007 is incorporated into the levy calculation as follows:

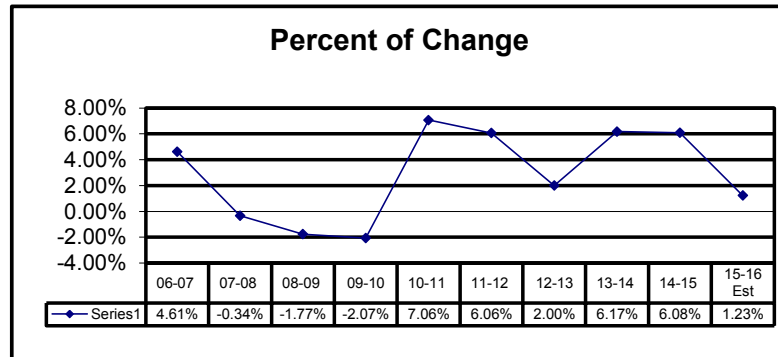
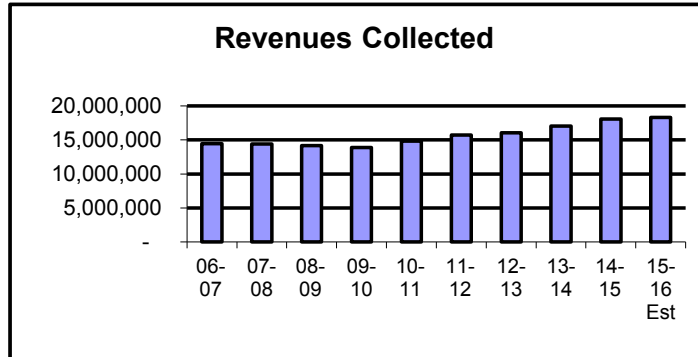
Teachers Fund	
Staley High Start Up	0.22
Early Childhood Teachers	0.02
K-8 Class sizes	0.02
Capital Projects Fund	
Preventive Maintenance (O & M Dept)	0.01
Total approved April 2007	<u>0.27</u>

The 26 cent levy approved by voters in April 2014 is incorporated into the levy calculation as follows:

Incidental Fund	
Support existing programming	0.26
Total approved April 2014	<u>0.26</u>

Prop C Sales Tax

Revenue Code 5113: One-Cent sales tax collection distributed by the State on the basis of a weighted count of average daily attendance (WADA), one-half of which is to be used for property tax rate rollback. Prior to the 2006-2007 fiscal year, it was distributed on an Eligible Pupil basis.



History of Prop C Sales Tax

Year	Revenues Collected	Percent Growth	Eligible Pupils	Dollars Per Pupil	
1993-94	9,042,244	7.26%		\$600	EP
1994-95	9,563,404	5.76%		\$648	EP
1995-96	9,767,391	2.13%		\$663	EP
1996-97	10,032,721	2.72%		\$672	EP
1997-98	10,679,150	6.44%		\$705	EP
1998-99	10,977,027	2.79%		\$717	EP
1999-2000	11,550,888	5.23%		\$742	EP
2000-2001	12,085,396	4.63%		\$776	EP
2001-2002	12,014,484	-0.59%	15,418	\$779	EP
2002-2003	12,400,778	3.22%	16,210	\$758	EP
2003-2004	12,896,672	4.00%	16,276	\$792	EP
2004-2005	12,997,398	0.78%	16,041	\$810	EP
2005-2006	13,823,992	6.36%	16,490	\$857	EP
2006-2007	14,460,965	4.61%	16,875	\$857	WADA
2007-2008	14,411,673	-0.34%	17,053	\$845	WADA
2008-2009	14,156,353	-1.77%	17,599	\$793	WADA
2009-2010	13,863,794	-2.07%	18,157	\$761	WADA
2010-2011	14,703,834	6.06%	18,907	\$785	WADA
2011-2012	15,741,924	7.06%	18,870	\$834	WADA
2012-2013	16,056,260	2.00%	19,274	\$835	WADA
2013-2014	17,047,663	6.17%	19,612	\$869	WADA
2014-2015	18,084,468	6.08%	19,631	\$921	WADA
2015-2016 Est	18,307,683	1.23%	19,497	\$939	WADA

- **State of Missouri – K-12 Education Foundation Formula**

In 2005, the Missouri State Legislature passed a new funding formula for public education. The formula changed from a tax-rate driven formula under Senate Bill 380 to a student needs based formula under Senate Bill 287. The formula was phased-in over 7 years. The State is not able to fully fund the formula in the 2014-15 fiscal year. DESE will pro-rate the funds when distributing to local school districts.

- **New State Formula –**

- SB 287

- Weighted Average Daily Attendance
- X State Adequacy Target
- X Dollar Value Modifier
- - Less Local Effort
- = State Funding
- * Less Percentage Proration to meet available appropriation

- **Phase-In over 7 Years**

	2005-06 SB 380 Calculation	SB 287 Formula
2006-07	85%	15%
2007-08	70%	30%
2008-09	56%	44%
2009-10	42%	58%
2010-11	28%	72%
2011-12	14%	86%
2012-13	0%	100%

WEIGHTED ADA CALCULATION ESTIMATE

District Name: **North Kansas City** District Code: **024-093** Date: **2015 August Budget**

Line	Required Year									Estimate
	2005-06	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	
1. Regular Year ADA	15,891.9488	16,656.3273	17,117.5042	17,204.1584	17,399.3753	17,652.7872	17,932.3278	17,987.3306	18,037.3306	
								55.0028	50.0000	
2. Summer School ADA	203.5628	396.5091	493.5387	434.9303	493.6917	549.9866	568.9655	565.7453	682.8748	
3. Total ADA (1+2)	16,095.5116	17,052.8364	17,611.0429	17,639.0887	17,893.0670	18,202.7738	18,501.2933	18,553.0759	18,720.2054	
4. Free and Reduced Weighting Threshold	26.60%	27.30%	27.30%	32.00%	32.00%	38.80%	38.80%	41.00%	41.00%	
State FTE January Count	6,191.00	7,264.01	7,987.94	8,376.02	8,761.90	9,099.80	9,394.40	9,225.50	9,225.50	
Total ADA (Line 3) x Threshold Percentage	4,281.4061	4,655.4243	4,807.8147	5,644.5084	5,725.7814	7,062.6762	7,178.5018	7,606.7611	7,675.2842	
Add-on (25%)	477.3985	652.1464	795.0313	682.8779	759.0297	509.2810	553.9746	404.6847	387.5540	
5. Special Education Weighting Threshold	14.90%	14.30%	14.30%	13.70%	13.70%	13.20%	13.20%	12.60%	12.60%	
December Count	2,201	1,912	1,886	1,826	1,711	1,676	1,644	1,866	1,866	
Total ADA (Line 3) x Threshold Percentage	2,398.2312	2,438.5556	2,518.3791	2,416.5552	2,451.3502	2,402.7661	2,442.1707	2,337.6876	2,358.7459	
Add-on (75%)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
6. LEP Weighting Threshold	1.10%	1.30%	1.30%	0.90%	0.90%	1.80%	1.80%	2.10%	2.10%	
October Count	681	976			1,196	1,260	1,294	1,289	1,289	
Total ADA (Line 3) x Threshold Percentage	177.0506	221.6869	228.9436	158.7518	161.0376	327.6499	333.0233	389.6146	393.1243	
Add-on (60%)	302.3696	452.5879	502.8338	547.9489	620.9774	559.4101	576.5860	539.6312	537.5254	
7a. Weighted ADA (3+4+5+6) (Use Prior Year for Prop. C)	16,875.2797	18,157.5707	18,908.9080	18,869.9155	19,273.0741	19,271.4649	19,631.8539	19,497.3918	19,645.2848	
7b. WADA less Summer School (Line 7a - Line 2)	16,671.7169	17,761.0616	18,415.3693	18,434.9852	18,779.3824	18,721.4783	19,062.8884	18,931.6465	18,962.4100	
8. Formula Weighted ADA (Highest 3yr ADA + Current SS)		18,157.5707	18,908.9080	18,869.9155	19,273.0741	19,329.3690	19,631.8539	19,628.6337	19,745.7632	

Local Effort 2004-05

District Name: North Kansas City

District Code: 024-093

Date:

2015 August Budget

	Base Year	FORMULA YR					
	2006-07	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
2004-2005 Assessed Valuation*	\$1,861,292,743	\$1,861,292,743	\$1,861,292,743	\$1,861,292,743	\$1,860,080,168	\$1,861,292,743	\$1,818,568,818
(Divided by 100 x 3.43)	\$63,842,341.08	\$63,842,341.08	\$63,842,341.08	\$63,842,341.08	\$63,800,749.76	\$63,842,341.08	\$62,376,910.46
2004-05 County Assessor & Collector Fee Rate	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%	1.64%
2004-05 County Assessor & Collector Fees**	\$1,047,014.39	\$1,047,014.39	\$1,047,014.39	\$1,047,014.39	\$1,046,332.30	\$1,047,014.39	\$1,022,981.33
Net Local Tax Revenue	\$62,795,326.69	\$62,795,326.69	\$62,795,326.69	\$62,795,326.69	\$62,754,417.46	\$62,795,326.69	\$61,353,929.13
2004-2005 Incidental and Teachers Fund Revenues							
School District Trust Fund (Prop C) x 1/2	\$6,498,699.21	\$6,498,699.21	\$6,498,699.21	\$6,498,699.21	\$6,498,699.21	\$6,498,699.21	\$6,498,699.21
Financial Institution Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Merchant's and Manufacturer's Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In Lieu Of Tax	\$206,876.38	\$206,876.38	\$206,876.38	\$206,876.38	\$206,876.38	\$206,876.38	\$206,876.38
Fines, Escheats, etc. Fines***	\$269,239.00	\$389,959.65	\$377,696.87	\$453,440.53	\$392,299.00	\$393,909.80	\$393,910.00
State Assessed Utilities	\$1,912,581.44	\$1,912,581.44	\$1,912,581.44	\$1,912,581.44	\$1,912,581.44	\$1,912,581.44	\$1,912,581.44
Federal Properties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Earnings and Income Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Receipts	\$71,682,722.72	\$71,803,443.37	\$71,791,180.59	\$71,866,924.25	\$71,764,873.49	\$71,807,393.52	\$70,365,996.16

* enter 2004-05 amount in first column, then enter lower of 2004-05 or prior year December 31st AV thereafter

** fees prorated to equivalent \$3.43 levy (not actual)

*** enter 2004-05 amount in first column, then enter higher of 2004-05 or second prior year thereafter

This section will only be needed when the district's prior year ADA is less than or equal to 350.

State Funding For 2004-05

Recalculated Basic Formula	\$0.00
Recalculated Line 14	\$0.00
Exceptional Pupil Aid	\$0.00
Gifted Aid	\$0.00
Remedial Reading	\$0.00
Fair Share	\$0.00
Free Textbook	\$0.00
2004-2005 State Funding Total	\$0.00

Note: The hold harmless calculation for districts with ADA ≤ 350 will use the higher of 2004-05 or 2005-06 state revenue.

All districts complete this section.

State Funding For 2005-06

Recalculated Basic Formula	\$11,444,833.00
Recalculated Line 14	\$7,035,982.00
Exceptional Pupil Aid	\$2,564,047.00
Gifted Aid	\$745,802.00
Remedial Reading	\$292,602.00
Fair Share	\$440,792.25
Free Textbook	\$1,598,702.08
2005-2006 State Funding Total	\$24,122,760.33

SB 287 FORMULA CALCULATION ESTIMATE

District Name: North Kansas City

District Code: 024-093

Date:

2015 August Budget

Budget: 2015-2016 (August 2015 estimate)

LINE	Year 5 2010-2011	Year 6 2011-2012	Year 7 2012-2013	2013-2014	2014-2015	2015-2016	
1. Formula Payment Weighted ADA	18,869,9155	19,273,0741	19,329,3690	19,631,8539	19,628,6337	19,745,7632	
2. State Adequacy Target (SAT)	\$6,124	\$6,131	\$6,131	\$6,131	\$6,131	\$6,120	
3. Payment Weighted ADA x SAT = District Total	\$115,559,362.52	\$118,163,217.31	\$118,508,361.34	\$120,362,896.26	\$120,343,153.21	\$120,844,070.78	
4. District Dollar Value Modifier (DVM)	1.0900	1.0900	1.0820	1.0790	1.0790	1.0800	
5. District Total Modified	\$125,959,705.15	\$128,797,906.86	\$128,226,046.97	\$129,871,565.07	\$129,850,262.32	\$130,511,596.45	
6. Local Effort (2004-05 or as Adjusted)	\$71,803,443.37	\$71,791,180.59	\$71,866,924.25	\$71,764,873.49	\$71,807,393.52	\$70,365,996.16	
7. State Funding Estimate Before Phase-in or Hold Harmless	\$54,156,261.77	\$57,006,726.27	\$56,359,122.71	\$58,106,691.57	\$58,042,868.79	\$60,145,600.29	
8. 2005-2006 State Funding Total	\$24,122,760	\$24,122,760	\$24,122,760	\$24,122,760	\$24,122,760	\$24,122,760	
Phase-In Estimate:	72.00%	86.00%	100.00%	100.00%	100.00%		
	28.00%	14.00%	0.00%	0.00%	0.00%	0.00%	
9. SB 287 Formula Phase Amount (Line 7 x %)	\$38,992,508.48	\$49,025,784.59	\$56,359,122.71	\$58,106,691.57	\$58,042,868.79	\$60,145,600.29	
10. 2005-2006 State Funding Phase Amount (Line 8 x %)	\$6,754,372.89	\$3,377,186.45	\$0.00	\$0.00	\$0.00	\$0.00	
11. Estimated Formula Phase Total (before Hold Harmless)	\$45,746,881.37	\$52,402,971.04	\$56,359,122.71	\$58,106,691.57	\$58,042,868.79	\$60,145,600.29	
Hold Harmless Calculation (Prior Year ADA > 350)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	
12. DVM Calculation	1.0900	1.0900	1.0820	1.0790	1.0790	1.0800	
13. 2005-2006 State Funding Modified by DVM	\$26,293,808.76	\$26,293,808.76	\$26,100,826.68	\$26,028,458.40	\$26,028,458.40	\$26,052,581.16	
14. FY06 Modified (Line 13) Per 2005-06 Weighted ADA	\$1,558.1258	\$1,558.1258	\$1,546.6900	\$1,542.4016	\$1,542.4016	\$1,543.8311	
15. Est. Total (Line 11) per Payment Weighted ADA (Line 1)	\$2,424.33	\$2,718.97	\$2,915.72	\$2,959.82	\$2,957.05	\$3,046.00	
"On Formula/Hold Harmless" Determination	On Formula	On Formula	On Formula	On Formula	On Formula	On Formula	
Hold Harmless Calculation (Prior Year ADA ≤ 350)	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	Full DVM	
12A. DVM Calculation	N/A	N/A	N/A	N/A	N/A	N/A	
13A. Greater of 2004-05 and 2005-06 State Funding	N/A	N/A	N/A	N/A	N/A	N/A	
14A. State Funding Modified by DVM	N/A	N/A	N/A	N/A	N/A	N/A	
"On Formula/Hold Harmless" Determination	N/A	N/A	N/A	N/A	N/A	N/A	
16. ESTIMATED STATE FORMULA PAYMENT	\$45,746,881	\$52,402,971	\$56,359,123	\$58,106,692	\$58,042,869	\$60,145,600	
APPROPRIATION ADJUSTMENT PERCENTAGE	96.97926000%	94.15096900%	92.58374300%	93.27461000%	96.85809800%	100.00000000%	
ESTIMATED STATE FORMULA PAYMENT AFTER ADJUSTMENT	\$44,364,987	\$49,337,905	\$52,179,385	\$54,198,790	\$56,219,219	\$60,145,600	\$3,926,382
Revenue Sources:							
Classroom Trust Fund - Per ADA (DESE) *	\$442.32	\$402.31	\$382.10	\$388.00	\$375.02	\$405.00	
Basic Formula - Classroom Trust Fund Total	\$7,789,717	\$7,096,382	\$6,836,941	\$7,062,676	\$6,938,355	\$7,513,996	
Basic Formula - State Monies Total	\$36,575,271	\$42,241,523	\$45,342,444	\$47,136,114	\$49,280,864	\$52,631,605	
17. Small School Allocation	\$0	\$0	\$0	\$0	\$0	\$0	
18. TOTAL SB 287 PAYMENT	\$44,364,987	\$49,337,905	\$52,179,385	\$54,198,790	\$56,219,219	\$60,145,600	\$3,926,382
Estimated Increase (Prior Year Comparison)		\$4,972,917.99	\$2,841,480.31	\$2,019,404.62	\$2,020,428.79	\$3,926,381.56	
Fund Placement:							
Minimum Fund 2 (75% of Basic Formula-State Monies)	\$27,431,453.25	\$31,681,142.25	\$34,006,833.00	\$35,352,085.50	\$36,960,648.00	\$39,473,703.75	
Maximum Fund 1 (25% of Basic Formula-State Monies)	\$9,143,817.75	\$10,560,380.75	\$11,335,611.00	\$11,784,028.50	\$12,320,216.00	\$13,157,901.25	
7% Capital Projects Transfer Maximum	\$8,261,981	\$8,270,735	\$8,425,403	\$8,367,696	\$8,431,167	\$162,326	
OR 5% Designated Levy Transfer Maximum	\$5,901,415	\$5,907,668	\$6,018,145	\$5,976,925	\$6,022,262	\$0	
1% Professional Development Committee Calculation	\$365,753	\$422,415	\$453,424	\$471,361	\$492,809	\$526,316	
*Per Section 163.043.5, RSMo, "For the 2010-2011 school year and for each subsequent year, all proceeds a school district receives from the classroom trust fund in excess of the amount the district received from the classroom trust fund in the 2009-2010 school year shall be placed to the credit of the district's teachers' and incidental funds."							

Tax Levy by Fund
Rates Per \$100 of Assessed Valuation

	2013-2014 Actual		2014-2015 Actual		2015-2016 Estimated		Change From Prior Year
	Tax Rate Ceiling	Adjusted Tax Rate	Tax Rate Ceiling	Adjusted Tax Rate	Tax Rate Ceiling	Adjusted Tax Rate	
General Fund	2.4998	2.4998	2.8567	2.8567	2.7733	2.7733	-0.0834
Special Revenue Fund (Teachers Fund)	2.2400	2.2400	2.2400	2.2400	2.2400	2.2400	0.0000
Capital Projects Fund	0.1300	0.1300	0.1300	0.1300	0.1300	0.1300	0.0000
Subtotal Operating Funds	4.8698	4.8698	5.2267	5.2267	5.1433	5.1433	-0.0834
Debt Service Fund	1.0200	1.0200	1.2900	1.2900	1.2900	1.2900	0.0000
Total	5.8898	5.8898	6.5167	6.5167	6.4333	6.4333	-0.0834

Section 137.115, R.S.Mo sets out the percentage of true value of money to be assessed for each subclass of real property:

1 Residential property (subclass 1)	19%
2 Agricultural and horticultural (subclass 2)	12%
3 Utility, industrial, commercial, railroad and other real property (subclass 3)	32%
4 Taxable tangible personal property	33.33%
Clay County Sur-Tax Levy on Commerical Property	1.5900

North Kansas City School District

Comparative Schedule of Receipts

Budget Version: 03

Budget Year: 2016

Budget Year: 2016		Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Actual - YTD 2014-2015	Proposed Budget 2015-2016	Change	% Change
Local Revenue								
5111	Taxes- Current	106,154,452.61	104,043,743.77	120,692,526.00	121,210,655.35	125,179,277.00	3,968,621.65	3.27
5112	Taxes- Delinquent	3,080,734.41	3,495,459.44	3,500,000.00	2,910,345.60	3,000,000.00	89,654.40	3.08
5113	Sales Tax-Prop C	16,056,259.68	17,047,662.88	16,670,200.00	18,084,468.72	18,307,683.00	223,214.28	1.23
5114	Financial Institution Tax	94,469.28	169,681.18	170,000.00	140,298.87	140,000.00	-298.87	-0.21
5115	Sur Tax	4,812,706.17	4,769,972.51	4,800,000.00	4,828,121.79	4,800,000.00	-28,121.79	-0.58
5116	In Lieu of & TIFS	2,937,949.13	2,884,698.23	2,900,000.00	3,488,124.91	3,460,000.00	-28,124.91	-0.80
5121	Tuition-Out of District	5,715.00	6,915.00	5,000.00	6,600.00	6,000.00	-600.00	-9.09
5123	Adult/Cont Ed Tuition	148,505.00	145,274.50	140,000.00	142,804.15	140,000.00	-2,804.15	-1.96
5132	Transportation < Mile	8,726.20	9,423.10	9,500.00	12,492.80	9,500.00	-2,992.80	-23.95
5133	Field Trip Revenue	364,986.16	370,717.55	325,000.00	366,884.57	325,000.00	-41,884.57	-11.41
5141	Earnings/Temp Deposit	254,262.37	478,315.36	385,000.00	501,382.16	350,000.00	-151,382.16	-30.19
5143	Premium on Bonds Sold	0.00	7,362,086.60	1,779,195.00	1,779,194.35	0.00	-1,779,194.35	-100.00
5145	Interest-County	934,986.77	829,957.41	830,000.00	865,735.64	775,000.00	-90,735.64	-10.48
5151	Lunch Sales-Students	2,020,200.78	2,010,669.86	2,000,000.00	2,135,435.27	2,232,500.00	97,064.73	4.54
5153	Breakfast Sales-Students	118,005.90	131,605.50	132,000.00	157,096.05	161,500.00	4,403.95	2.80
5161	Sales to Adults-Food Svc	147,264.16	159,732.75	150,000.00	142,017.13	21,850.00	-120,167.13	-84.61
5165	Food Svc-Nonprogram	555,596.32	629,397.99	550,000.00	658,293.00	522,500.00	-135,793.00	-20.62
5166	Ala Carte Food Sale	1,197,500.42	1,283,881.48	1,430,000.00	1,186,645.04	1,496,250.00	309,604.96	26.09
5170	Activity Revenue	1,853,785.08	2,124,620.52	1,915,000.00	2,103,202.06	1,900,000.00	-203,202.06	-9.66
5171	Gate Receipts	129,319.82	162,730.33	160,540.00	156,424.15	160,000.00	3,575.85	2.28
5173	Participation Fees	101,825.00	95,670.94	84,000.00	86,132.45	78,000.00	-8,132.45	-9.44
5174	Student Athletic Tickets	41,390.00	37,720.00	37,300.00	32,365.00	35,000.00	2,635.00	8.14
5175	Adult Athletic Tickets	21,700.00	20,670.00	20,000.00	16,210.00	17,000.00	790.00	4.87
5180	School Age Child Care	2,676,824.42	2,632,450.99	2,601,144.00	2,727,038.78	2,714,178.00	-12,860.78	-0.47
5181	Middle Sch After Sch Prog Fees	44,863.25	38,634.23	44,500.00	48,655.70	42,900.00	-5,755.70	-11.82
5183	Infant Care Rev-Teen Ctrs	977.00	1,407.00	708.00	1,339.75	708.00	-631.75	-47.15
5184	Preschool Fees	54,302.00	69,216.00	70,000.00	61,987.00	70,000.00	8,013.00	12.92
5191	Rentals/Building Use	115,916.50	95,041.50	70,000.00	89,088.40	70,000.00	-19,088.40	-21.42
5192	Gifts/Donations	142,147.96	274,577.00	410,190.00	429,038.34	250,000.00	-179,038.34	-41.73
5193	Cobra Surcharge	2,231.69	165.99	0.00	0.00	0.00	0.00	0.00
5195	Prior Period Adjustments	5,338.47	14,427.01	5,000.00	9,081.57	5,000.00	-4,081.57	-44.94
5198	Misc Local Revenue	84,608.00	69,570.31	90,053.00	89,643.66	64,661.00	-24,982.66	-27.86
5199	Misc Local Revenue	301,425.34	365,644.66	796,946.00	789,274.66	464,755.00	-324,519.66	-41.11
Local - Subtotal		5100	144,468,974.89	151,831,741.59	162,773,802.00	166,799,262.00	1,543,185.08	0.93

North Kansas City School District

Comparative Schedule of Receipts

Budget Version: 03

Budget Year: 2016

Budget Year: 2016		Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Actual - YTD 2014-2015	Proposed Budget 2015-2016	Change	% Change	
County Revenue									
5211	Fines, Forfeitures, Escheats	393,909.80	315,046.40	315,000.00	361,772.36	360,000.00	-1,772.36	-0.48	
5221	State Assessed Utilities Tax	3,075,312.12	2,914,010.42	2,900,000.00	3,567,253.24	3,500,000.00	-67,253.24	-1.88	
County - Subtotal		5200	3,469,221.92	3,229,056.82	3,215,000.00	3,929,025.60	3,860,000.00	-69,025.60	-1.75
State Revenue									
5311	SB 287-Basic Formula	44,776,432.00	45,834,415.00	49,337,646.00	49,502,913.00	52,631,605.00	3,128,692.00	6.32	
5312	Transportation	2,005,943.00	2,144,662.00	2,228,407.00	2,573,980.00	2,150,000.00	-423,980.00	-16.47	
5314	Early Childhood Spec Ed	2,760,384.94	2,807,447.97	3,403,960.00	3,057,495.06	3,328,008.00	270,512.94	8.84	
5319	Classroom Trust Fund	6,837,773.00	7,529,617.00	6,894,364.00	7,167,091.00	7,513,996.00	346,905.00	4.84	
5324	Parents As Teachers	205,349.74	208,010.19	211,160.00	218,851.22	225,000.00	6,148.78	2.80	
5332	Voc/Career Ed	35,822.00	117,516.00	40,000.00	29,568.00	40,000.00	10,432.00	35.28	
5333	State Reimb-Food Svc	79,029.02	81,359.02	60,000.00	84,335.23	60,000.00	-24,335.23	-28.85	
5337	Adult Educ Lit-State	57,448.35	83,140.03	123,500.00	78,667.62	110,000.00	31,332.38	39.82	
5359	Voc/Tech Enhancement Grant	58,404.00	0.00	57,981.00	57,981.00	60,716.00	2,735.00	4.71	
5381	High Needs-Spec Ed	367,414.76	472,766.21	316,036.00	316,035.08	316,000.00	-35.08	-0.01	
5398	Other State Rev	11,830.00	6,856.25	9,000.00	8,995.00	9,000.00	5.00	0.05	
5399	DFS Child Care Svcs	103,560.81	130,255.98	98,148.00	112,423.66	101,644.00	-10,779.66	-9.58	
State - Subtotal		5300	57,299,391.62	59,416,045.65	62,780,202.00	63,208,335.87	66,545,969.00	3,337,633.13	5.28
Federal Revenue									
5412	Medicaid	104,496.05	177,440.14	148,000.00	186,627.77	148,000.00	-38,627.77	-20.69	
5427	Perkins-Voc Ed	237,855.00	202,964.00	232,729.00	229,703.01	235,384.00	5,680.99	2.47	
5436	Adult Ed Lit-Federal	238,531.84	197,286.53	221,197.00	213,675.01	214,197.00	521.99	0.24	
5437	IDEA Grants(non entitlement)	75,183.41	56,852.44	4,838.00	4,837.83	0.00	-4,837.83	-100.00	
5441	Spec Ed-IDEA	3,385,627.26	3,281,229.98	3,413,069.00	3,365,712.32	3,541,675.00	175,962.68	5.22	
5442	Early Childhood Spec Ed	419,530.24	794,978.80	443,131.00	694,227.14	443,000.00	-251,227.14	-36.18	
5445	Fed-Food Svc Lunch	4,197,480.49	4,413,561.80	4,375,000.00	4,460,240.76	4,427,000.00	-33,240.76	-0.74	
5446	Fed-Breakfast Rev	1,482,931.31	1,533,797.10	1,500,000.00	1,550,982.97	1,580,800.00	29,817.03	1.92	
5448	After School Snack Program	12,378.60	12,283.20	6,000.00	9,190.56	9,500.00	309.44	3.36	
5449	Fresh Fruits & Veg Prog-Fed	0.00	17,874.94	38,804.00	38,107.19	38,000.00	-107.19	-0.28	
5451	Title I	2,922,360.81	2,684,770.19	3,468,796.00	2,956,435.30	3,491,563.00	535,127.70	18.10	
5462	Title III-ESL	286,222.03	318,676.63	342,732.00	286,264.74	277,442.00	-8,822.74	-3.08	
5465	Title IIA	580,587.77	512,803.46	482,618.00	458,951.48	454,110.00	-4,841.48	-1.05	
5495	Indian Ed Grant	6,356.83	1,739.38	10,260.00	3,941.57	10,000.00	6,058.43	153.70	
5497	Other Federal Funds	0.00	0.00	1,000.00	1,000.00	0.00	-1,000.00	-100.00	

North Kansas City School District**Comparative Schedule of Receipts****Budget Version: 03****Budget Year: 2016**

	Actual 2012-2013	Actual 2013-2014	Budget 2014-2015	Actual - YTD 2014-2015	Proposed Budget 2015-2016	Change	% Change
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5498 Other Fed-EXCELL Grant	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00
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Federal - Subtotal	5400	13,953,541.64	14,206,258.59	14,688,174.00	14,459,897.65	14,870,671.00	410,773.35	2.84
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Other Revenue

5611 Sale of Bonds	0.00	20,000,000.00	0.00	0.00	0.00	0.00	0.00
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5651 Sale of Property	11,340.82	10,131.07	375,825.00	374,436.78	10,000.00	-364,436.78	-97.32
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5692 Refunding of Bonds	0.00	34,000,000.00	28,310,000.00	28,310,000.00	0.00	-28,310,000.00	-100.00
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5811 Tuition from Other LEAs	50,700.00	131,000.00	707,000.00	693,500.00	1,130,200.00	436,700.00	62.97
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5831 Contr Ed Svcs-Other LEA	0.00	4,624.09	4,600.00	0.00	100.00	100.00	0.00
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5841 Nonhandic Transp Fr Other LEA	127,726.17	108,049.77	110,000.00	93,464.23	110,000.00	16,535.77	17.69
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Other - Subtotal	5600	189,766.99	54,253,804.93	29,507,425.00	29,471,401.01	1,250,300.00	-28,221,101.01	-95.75
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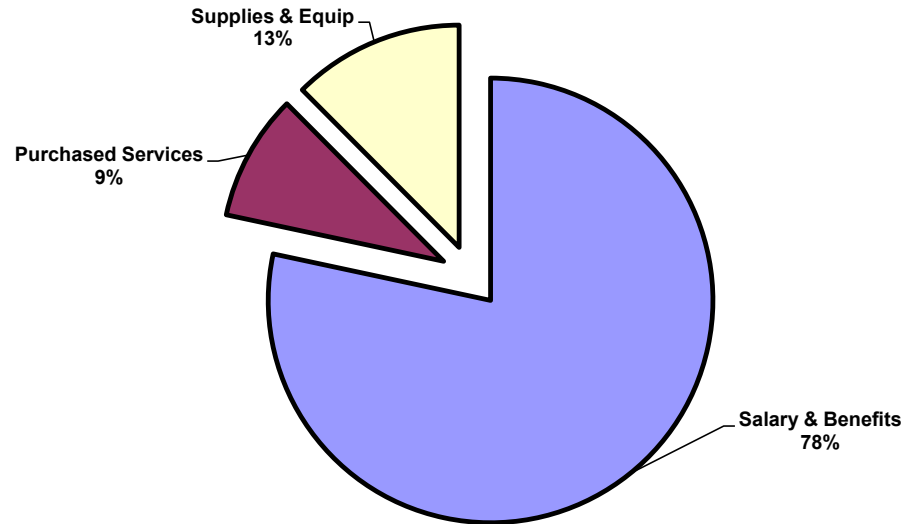
Grand Total		219,380,897.06	282,936,907.58	272,964,603.00	276,324,737.05	253,326,202.00	-22,998,535.05	-8.32
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North Kansas City Schools 2015 - 2016 Budget

Financial Section Expenditures



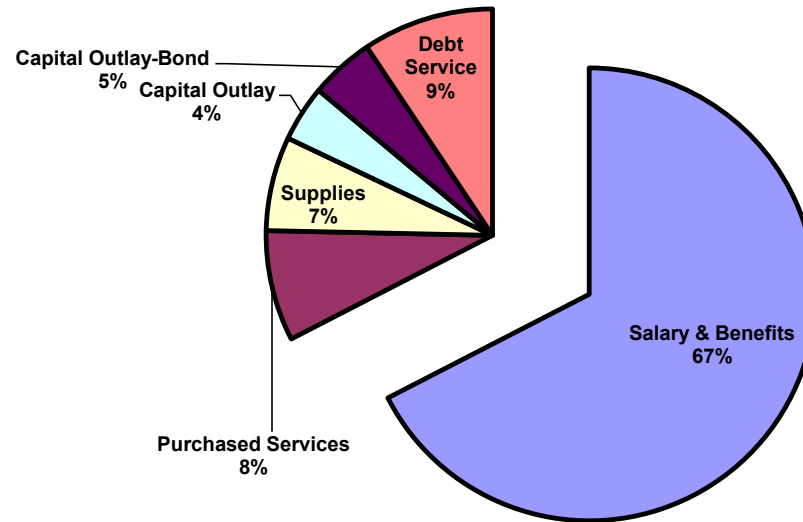
**Budgeted Expenditures \$231,964,528
(Operating Funds Only)**



Schedule of Comparative Expenditures - Operating Funds Only

	Actual Expenditures 2013-14	Percentage of Total	Actual Expenditures 2014-15	Percentage of Total	Budgeted Expenditures 2015-16	Percentage of Total
All Funds:						
Salaries	130,786,870	61.90%	132,306,780	61.60%	138,765,563	59.82%
Employee Benefits	38,205,851	18.08%	38,725,964	18.03%	42,990,038	18.53%
Sub total	<u>168,992,721</u>	<u>79.98%</u>	<u>171,032,744</u>	<u>79.63%</u>	<u>181,755,601</u>	<u>78.35%</u>
Purchased Services	18,573,307	8.79%	20,387,452	9.49%	21,295,774	9.18%
Supplies	17,026,726	8.06%	17,106,512	7.96%	18,117,371	7.81%
Capital Assets - Equip	6,683,146	3.16%	6,257,520	2.91%	10,795,782	4.65%
Total	<u>211,275,900</u>	<u>100.00%</u>	<u>214,784,228</u>	<u>100.00%</u>	<u>231,964,528</u>	<u>100.00%</u>

Total Budgeted Expenditures \$269,526,871 (All Funds)



Schedule of Comparative Expenditures

	Actual Expenditures 2013-2014	Percentage of Total	Expenditures 2014-2015	of Total	Budgeted Expenditures 2015-16	Percentage of Total
All Funds:						
Salaries	130,786,870	47.78%	132,306,780	47.69%	138,765,563	51.48%
Employee Benefits	38,205,851	13.96%	38,725,964	13.96%	42,990,038	15.95%
Purchased Services	18,573,307	6.79%	20,387,452	7.35%	21,295,774	7.90%
Supplies	17,026,726	6.22%	17,106,512	6.17%	18,117,371	6.72%
Capital Outlay	6,683,146	2.44%	14,984,361	5.40%	23,124,003	8.58%
Debt and Interest	62,438,979	22.81%	53,933,650	19.44%	25,234,123	9.36%
Total	273,714,879	100.00%	277,444,719	100.00%	269,526,871	100.00%