

MINUTES OF THE HOUSE COMMITTEE ON EDUCATION K-12.

The meeting was called to order by Chairperson Kathe Decker at 9:00 a.m. on February 10, 2003 in Room 313-S of the Capitol.

All members were present except: Representative Lightner - excused absence

Committee staff present: Carolyn Rampey, Legislative Research Department
Kathie Sparks, Legislative Research Department
Ann Deitcher, Committee Secretary

Conferees appearing before the committee: Sen. Dave Jackson
Sen. Bill Buntun
Rep. Frank Miller
Dr. Kent Hurn, United School Administrators
Bruce Mallory, USD 501 Board Member
Jim Edwards, KASB

HB 2102 - Concerning school districts; relating to budgeting.

HB 2177 - Relating to budgetary funds.

HB 2181 - Enacting the school district budget law.

The Chair introduced Senator Buntun who spoke to the committee regarding **HB 2181**. (Attachment 1).

Senator Buntun also provided copies of articles from the Topeka Capitol Journal by Columnist Dick Snyder that referred to the Topeka Unified School District 501 budget document. (Attachment 2).

Copies were then distributed of the proposed budget for USD 501 for fiscal year 2002-2003. (Attachment 3).

Following Senator Buntun's testimony, Senator Jackson spoke in support of **HB 2181**. (Attachment 4).

Representative Miller appeared as a proponent for **HB 2181**. (Attachment 5).

Jim Edwards told the committee that his appearance as a proponent or opponent on **HB 2102, HB 2177 or HB 2181** would be premature without the report from the school district budget review task force that is to be released in the next 2 weeks. He felt this should be reviewed before any action is taken on any of these related bills. (Attachment 6).

Speaking in opposition to **HB 2102, HB 2177 and HB 2181**, Bruce Mallory offered written testimony. (Attachment 7).

Kent Hurn presented testimony in support of **HB 2102 and 2181**. (Attachment 8).

Written testimony was distributed from Gary George, (Attachment 9), and Representative Dan Williams, (Attachment 10).

The meeting was adjourned at 10:40 a.m. The next meeting is scheduled for Tuesday, February 11, 2003.

Home Address:
1701 SW 30TH STREET
TOPEKA, KANSAS 66611
(785) 266-6514

Capitol Office:
STATE CAPITOL, ROOM 460-E
TOPEKA, KANSAS 66612
(785) 296-7374
bunten@senate.state.ks.us



COMMITTEE ASSIGNMENTS:

Member: COMMERCE
EDUCATION
LEGISLATIVE POST AUDIT
WAYS AND MEANS

SENATOR BILL BUNTEN

Testimony
on
HB 2181

House Education Committee
February 10, 2003

Madam Chair and members of the Committee:

In the summer of 2000, I noticed in the *Topeka Capital Journal* that our local 501 school board had approved a budget that increased the property tax mill levy and increased spending. Since the district's student population had fallen sharply from its high of about 25,000 in the mid 1970's to its present level of 13,500, I decided to take a look at their budget.

I drove to the administration building later that morning and asked for a copy of the budget. After some confusion, perhaps because no patron had ever asked for one before, I was told that the district had not approved a detailed budget as I supposed, but a budget amount that would be appropriated to schools and programs in a detailed budget that would be available in late October. I thought it strange that an operational budget would not be available to the board, staff and patrons until the fourth month of the fiscal year, but thanked them and said I'd be back in October.

I did return about the first of November, and purchased for five dollars a copy of the detailed budget. That particular budget had 178 pages and, I estimated, over 1,700 separate accounts. I began to inch through it and found it most difficult to understand despite my business and political background as Chairman of the House Appropriations Committee for 8 years, Vice Chairman for 6 years, and a member of that Committee for 20 years. In short summary, I found the following to be fact in the construction, format and substance of the USD 501 budget.

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1. It was a budget built from the top down, rather than from the bottom up. By that I mean it was a budget that determined what funds were available and then provided for spending it all. It was not a budget built from the bottom up, and by that I mean it was not constructed by determining the costs necessary to operate and maintain individual schools and programs, and then collecting whatever taxes are necessary to pay those costs.

2. At no place in the budget document does it show where the estimated staff of 2,500 employees is sited.

3. There is no summary of the amount of money appropriated from various revenue sources to pay the expenses of operating each school.

4. According to the principals and former principals I have spoken with over the past three years, there is little input from them in the construction of their school's budget, and little if any discretion in the expenditures authorized for their school. Almost all such decisions are made by off-site administrators after a slow and cumbersome request process.

5. All funds necessary to operate schools and programs are not appropriated to those schools and programs. For example, if you look at the budget for Topeka High School you will find no appropriations for maintenance and repair of the building, no appropriation for substitute teachers, for security, for special education costs or the "English As a Second Language" program. Those dollars are largely appropriated to administrative accounts. Further, except in small amounts, the dollars for supplies and equipment are appropriated to administrative accounts as well. Strangest of all is that all dollars appropriated for fiscal services including social security, health insurance, life insurance, workers compensation and unemployment insurance are not allocated as a cost to the school, but are appropriated, again, to an administrative account.

6. The summary of total district expenditures in the budget is confusing too. Special Education funds are in the total twice, first after being deposited in the General Fund, and again in the Special Education Fund after transfer from the General Fund.

The entire budget of the KAVTS is included in the USD 501 budget

summary, although the only monetary involvement in this particular budget was a \$505,000 payment to the school. Local Option Budget monies are also entered twice in some instances as the L.O.B. revenues are shown in the budget summary, and again if they are transferred from the Supplemental General Fund to other funds, including special education, transportation, etc.

The result of such budgeting made it difficult, if not impossible, for me as a patron of the district to determine the school district's total budget, its administrative costs, the cost per pupil at different schools, maintenance costs at each school, how many employees there are and where they are located, etc., etc., etc. I assume the board and staff have such basic information, but it will not be garnered from this budget document. I also found in that first budget I purchased, and in subsequent budgets as well, some troubling appropriations. I will cite just a few, but there are many more.

1. In the 2001 budget, the appropriation for administration building utilities was 1.7 million dollars, although the actual expenditures for the previous year were \$130,000 according to the budget.

2. In the 2002 budget, \$975,000 additional dollars were appropriated to the Data Processing Department, although no new people were employed or no new duties incurred. I was told it was for computers and software equipment. When I asked why the Capital Outlay Fund was not used, I was told it was because the statute didn't authorize it specifically. No Attorney General's opinion, however, was requested on that point.

3. An estimated 4.5 million dollars are spent annually on maintenance and repair of the 38 buildings owned by the district, and the work is done through a Central Services Department that employs 110 people. If repairs are made 255 days each year, that's \$17,500 per day, \$88,000 per week and \$353,000 per month. This does not include the nine million dollars available from the Capital Outlay Fund.

4. 10.6 million dollars were appropriated in the 2001 budget to an administrative account called Business Management. That account includes such expenditures as in district travel, out-district travel, postage, printing, desk copies, periodicals, meals and refreshments, bad debt expense and, in the 2002 budget, a

line for "contingencies" which appropriated "minus" \$684,543 for that purpose. Some have questioned these appropriations, so I include in this testimony the funds and amounts from which I derived that figure. Appropriations noted are made to Administrative account 1015410 from the following accounts in the 2000-2001 fiscal year budget.

Original Administrative budget	\$ 781,979
Local option budget	\$ 1,350,991
KAVTS	\$ 8,000
Capital Outlay Fund	\$ 3,000
Pepsi Cola Fund	\$ 300,982
Bond Expenditure Fund	\$ 1,435,778
Food Service Fund	\$ 1,810,394
Risk Management Fund	\$ 1,029,920
Special Education Fund	\$ 2,564,155
Judgement Fund	\$ 96,455
Adult Basic Education	\$ 220,201
Workers Comp. Fund	\$ 89,962
Overhead Administration Fund	\$ 944,039
Total	\$ 10,635,867

I have given you this brief background to tell you why I became interested in school budgets and why I am here today.

I have made over the past four years a sincere effort to get our local school board to change the format of their budget and make it more easier read and understood. I told them they could show other districts in this state, and perhaps across the country, that it is not only possible but easily done. Unfortunately, I have not achieved my goal.

Instead of accepting my premise that it would be a change for the good, I encountered resistance at every suggestion. The 501 school board indicated that I didn't understand the law and regulations that govern school district budgeting, and that what I proposed was not feasible. They convinced the local newspaper that my effort was not newsworthy, and in fact, forced the resignation of popular columnist Dick Snider, who had written several columns criticizing the district

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budget. They told him that he could no longer write about that subject, and in so doing forced his resignation. I have with me today, two of seven columns that he wrote after his resignation from *The Topeka Capital-Journal* as he now writes for the *Topeka Metro News*. Mr. Snider, WIBW-TV General Manager Mike DeLier, and former State Representative Jim Cates, now a local talk show host, have been very helpful in bringing school district budgeting problems to the attention of district patrons.

I am here today in support of HB 2181. The bill puts into words the format I used in building a sample budget for the 30 schools and off-site administration of USD 501 in Topeka last summer and presented to the Board of Education at the public hearing in August. That document includes budgets for the 30 schools in the district, off-site administration, the Topeka Education Center, Data Processing and transfers from the General Fund to other funds. I raised teachers' salaries from an average of \$32,000 a year to \$38,000, and included all costs necessary to operate each school, and I was still not able to responsibly spend all of the funds available. Actually, I could have given each teacher an additional \$4,000 per year, raising the average to \$42,000 annually, or give 8 mills of property tax reduction to district patrons.

A copy of that sample budget is before you. It is not a perfect document, as I note on the first page, because I am not privy to all of the information necessary to be more accurate in my estimates. But it is a reasonable effort by a district patron to provide a better format for the district's budget.

Briefly, HB 2181 does this:

1. Gives basic information about each school, such as the number of regular and special education students, the number of regular and special education teachers, the number of para-professionals, the square footage of the building, the number of classrooms in the building, and the pupil-teacher ratios for regular and special education classes.
2. The bill indicates the source of funds used to pay the expenses of operating and maintaining each school.
3. The bill indicates all of the anticipated expenses needed to operate and

maintain each school, including salaries of the principal, assistant principals, curriculum coordinators, activity coordinators, regular, special-education, vocational education, and English second language teachers, para-professionals, clerical staff, custodians, nurses, counselors, librarians, substitute teachers, supplies, equipment, addendums, utilities, fiscal services, and all other applicable costs.

4. The bill provides for a district-wide summary of those expenses.

5. The bill provides that a budget with sub-budgets be presented to the Board of Education by its staff by June 1st of each year, that a public hearing be conducted and that a budget and sub-budgets be approved by the board prior to the beginning of the district's fiscal year. That is not now the case.

6. The bill provides that programs such as transportation, food service, capital outlay, summer school, etc. that are not easily associated with individual schools be separately budgeted.

7. The bill provides that the Division of Accounts and Reports, in consultation with the Department of Education, shall develop a budget format that implements the provisions of this bill.

8. The bill provides for the appropriation of federal funds in the budget and individual school budgets.

9. The bill provides that funds that may legally have balances in them at the end of the fiscal year need not appropriate all of those funds.

10. The bill provides that the Kansas House of Representatives and the Kansas Senate review and approve or disapprove the format proposed by a joint resolution of each house.

What this bill does that hasn't been done before is to require school districts to build zero based budgets for each of their schools, and in so doing, allow lay people, district patrons, school board members, and perhaps most important of all, teachers, where tax dollars are being spent. Those who oppose this proposal will tell you it shouldn't be done because it will cost each district a fortune for new

computers and software. They will tell you that you can't allocate all of the cost of teachers or nurses or counselors who work at more than one school accurately and that you cannot include in the budgets of schools such costs as transportation, food service or maintenance and repair either.

That's falderal and balderdash! What they are really saying is they don't want change, and they don't want us, non-educators and taxpayers, sticking our nose in their business. They will agree to give us some tidbits of information, and they will tell you that is what most people will want. They will say that no one ever comes to school board meetings where budgets are approved, and they are right about that, because most district budgets cannot be understood by laymen.

This bill, which needs close scrutiny before it goes to the floor to be sure it achieves the goals we seek, is not a threat to our educational system. This is a pro-education proposal that could result in better allocation of funds, higher teachers' salaries, lower taxes, or no change at all. But the legislature cannot be expected to appropriate additional funding each year without the information necessary to make rational, informed decisions. Presently the state appropriation is \$2.3 billion annually, plus local taxes, federal funds, fees, receipts and funds provided by parent and alumni groups.

Is this enough? Do we need more money for schools, or better use of what is now available? The answer to those questions is, "We don't know."

Thank you for this opportunity to appear before you, and I'd be happy to answer any questions.

Bill Buntten



Dick Snider

Double Talk & Deceit

Topeka's Unified School District 501 must have some embarrassing secrets buried in the avalanche of gobbledygook that makes up its annual budgets. In all that gibberish there must be concealed some dark goings-on that would bring down the educational empire if they became known to the tax-paying public.

Why else would the district so stubbornly refuse to publish a budget that could be understood by Mr. and Mrs. Average Citizen? Could it be that the district's administrators want to impress the peasants by parading their higher education and top-drawer degrees with a budget document nobody on the outside understands?

For that matter, there probably are very few on the inside who understand it, and that goes for the school board as well. What the insiders all understand, however, is that they don't want to simplify the document to the point where the public can question it. It must be that every USD 501 budget is designed to keep the real financial operation from curious patrons — patrons being the favorite word to describe those who shell out the money, but who aren't permitted to know where it goes.

More evidence of USD 501's steadfast reluctance — or outright refusal — to consider simple budgets for the benefit of the simple-minded appeared recently when the district reneged on a promise to test-fly a budget document for the masses this year.

The promise was made two years ago to Bill Buntén, who once again is a state legislator after being appointed to serve the remaining two years of the term of Sen. Sandy Praeger, elected insurance commissioner in November.

In the summer of 2000, the then-retired Buntén declared war on unintelligible budget documents, and USD 501's practice of not producing its version of them until the school year is in its third or fourth month. He directed his efforts at the school board, and sought support from all who would listen.

His one-man campaign paid off a year later when the district appointed a committee of 12, which included Buntén, to discuss a new budget format. In monthly meetings, key points were agreed upon, and Buntén was told the informal streamlined, state-of-the-art budget document would appear by January 1 of this year.

It didn't appear, and it's not going to appear. The district says one reason is that it would cost too much to do it. For the record, Buntén, using a 50-year old adding machine and a pocket calculator, put out his version of an understandable budget in his spare time in about two months.

This budget was built from the bottom up, based on needs, rather than USD 501-type budgets, built from the top down by first finding out how much money there will be, and then finding ways to spend it.

At the time the district was blaming and bemoaning a lack of funds, there were millions in unspent balances in school accounts, and millions more in contingency funds. It talks now of having made \$630,000 in budget cuts "so far" and says it may face another \$930,000 in more cuts. Where, why, and sez who?

You'll have to take their word for it, because there will be no budget listing even the most basic items, such as all the district employees, what they do, and how much they are paid.

Buntén started all this as nothing more than an interested citizen, but will push for change now as a legislator, and a member of the Senate Education Committee.

He's always had an interest in education. He served in the House side of the Legislature for 28 years, and once led the Topeka delegation in trying to help calm things down when racial problems exploded at Topeka High. After basketball coach Jack Dean resigned in January of 1970 because of continued fights between blacks and whites, the Buntén delegation met with students to hear complaints, and with administrators.

The students said there had been at least 45 gang fights at the school during the 1969-70 school year, and blamed them on lack of disciplinary action by teachers and hired security guards.

It was a time of high tension, and it saw the school board appoint its first black member, James E. Woodson. It also saw student walkouts and boycotts by blacks, whites and Hispanics; the removal of the principal; and some strong words from Shawnee County Attorney Gene Olander, who criticized the district's administrative handling of the disorders.

In the end, a few students were expelled, calm was restored, and critics were content to accuse the district of de facto segregation. Now, it's guilty of de facto double talk and deceit in its budgets.

Dick Snider may be reached at 785-266-7870 or dicksnider3201@aol.com.

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House Education Committee

Date: 2/10/02

Attachment # 2-1



**Dick
Snider**

Crunching numbers

A noted educator who is an expert on public budgets, and who speaks pretty much from neutral ground, calls the budget document of Topeka Unified School District 501 an "incomprehensible pathetic monster" that leaves readers to conclude the district spends lots of money, but for reasons "obscure or unclear."

This observation was reported by State Rep. Rocky Nichols, who is pursuing a masters degree in public administration at the University of Kansas. It came from Professor Kurt Thurmaier, who speaks now as an outsider, because he has left KU to become Director of the Public Administration Department at Iowa State.

Nichols, a Democrat representing the 58th District in Topeka, has a record of words and deeds establishing him as a staunch supporter of adequate funding for public education, but he feels just as strongly that school districts should publish budgets that can be understood by people like legislators, taxpayers and school board members. He said they would help, not hamper, schools.

To that end, he made a special appeal to the USD 501 Budget Committee recently, because he is a product of that system. He says it is the quality education he received that has enabled him to graduate from Washburn, to be elected five times to the Kansas House, to serve now as ranking member of the House Appropriations Committee, and to achieve the masters degree that is due this semester.

There is an organization called the Government Finance Officers Association which judges public budget documents, and has established 26 criteria that should be met. The Topeka budget flunked out on 24 of the 26 points. In all but two areas, it fails to meet GFOA standards.

As part of his work toward earning his masters degree, Nichols ranked the USD 501 budget document against the GFOA chart. He first observed that the district never has a "popular" budget the public can absorb, or a budget-at-a-glance, or an executive summary. There is no transmittal letter that accompanies a proposed budget, because there is no effective proposed budget the public can access. No budget document is printed until after the school board has voted to enact it. The public never sees meaningful numbers until after the budget is a done deal. Their only peek is the basic information on total expenditures required by law to be published in a newspaper, providing no detail.

As an example, Nichols points out that "Nowhere in the USD 501 budget document can you find the total amount spent on staff (let alone teachers versus administrative staff.) In fact you cannot even find a listing of the total number of FTE (total number of employees) positions employed by USD 501."

In the margin, Prof. Thurmaier added, "or what they do, or where, or why?"

Concluding his paper, Nichols repeats that the USD 501 budget book is not an effective communications tool for the public, because it doesn't appear until the school year is well under way.

"I would argue, he says, "that the USD 501 budget document should not be acceptable to the general public as a communications device, because it communicates the information so poorly." And Prof. Thurmaier adds:

"Moreover, the sheer incomprehensibility of this pathetic monster only leads the reader to believe (the district) spends a lot of money for purposes that are obscure or unclear. What do they do with all that money? Who gets it? Except for strategic planning, students don't seem to be very important in this document."

In his talk to the Budget Committee, Nichols stresses that simplified budgets will generate more support for school funding, and that includes the Legislature. "The more confidence the public has in your stewardship of their tax dollars, the greater their support will be," he said.

He praised the board for developments in that direction. "The best news," he said, "is that the administration and the School Board are committed to turning this budget problem around, as evidenced by their willingness to work with Bill Bunten and adopt a better budget format."

Bunten is the former legislator who has worked hard the past three years to persuade USD 501 to end the annual onslaught of gibberish and give the public a budget book that makes it clear what each unit in the district spends, and for what.

Despite what Nichols says, Bunten is viewed as a meddling outsider by most USD 501 administrators. Almost everywhere he goes to spread his budget gospel, he is followed by a school "truth squad" that says a new budget format is not the answer.

What does it take to convince those people?

Dick Snider may be reached at 785-266-7870 or dicksnider3201@aol.com.

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**PROPOSED BUDGET
FOR
USD 501**

FISCAL YEAR 2002-2003

House Education Committee
Date: 2/10/03
Attachment # 3-1

PROPOSED BUDGET STATEMENT

This sample General Fund budget reflects the efforts of a USD 501 district patron to construct a school district budget that is readable and understandable by lay persons. The present budget format used by the Topeka Public Schools is not.

I do not suggest that the sample budget is a perfect document, because it certainly isn't. But by using the district's staffing information and information gleaned from previous district budgets, I have put together a sample budget that appropriates funds necessary to operate and maintain the district's 30 schools, the Topeka Education Center, Data Processing, the District's Administration costs, plus transfers from the General Fund to other district funds.

In this sample document, the average teacher's salary is raised to \$38,000, well above what it is presently, and costs for maintenance and repair, substitute teachers, fiscal services, security, etc. are included in the appropriation for each school.

Appropriations from other funds (Special Education teachers paid with Special Education Fund dollars) are included in the individual school budgets.

The sample budget suggests that funds are available to the district to operate programs at the highest level, and to reduce property taxes levied on district patrons. But that is a Board of Education decision and their judgement to make.

Bill Bunten
USD 501 patron

**Estimated
General Fund Revenues
and
Expenditures**

Revenue Sources

Ad Valorem Property Taxes	<u>\$ 9,316,123</u>
Motor Vehicle Tax	<u>7,984</u>
General State Aid	<u>49,498,553</u>
Supplemental General Fund	<u>17,108,690</u>
	<u>\$76,931,350</u>

Expenditures From General Fund To:

Administration	<u>\$ 4,087,688</u>	
High Schools	<u>16,013,605</u>	
Middle Schools	<u>12,124,295</u>	
Elementary Schools	<u>20,014,152</u>	
Charter Schools	<u>6,753,290</u>	
Topeka Education Centers	<u>1,279,138</u>	
Data Processing Services	<u>2,251,775</u>	
Transfers and Appropriations	<u>\$ 9,780,000</u>	<u>\$72,303,943</u>

Tax Relief **\$ 4,627,407**

Administration

Revenue Sources

General Fund

\$4,087,688

Expenditures

Superintendent of Schools - Robert McFrazier

Superintendent Salary		\$ 150,000
Administrative Secretary		40,000
Overtime		1,500
Travel		10,000
Supplies		2,000
Equipment		500
Fiscal Services		
Social Security	.075 X 190,000	14,250
Health Insurance	2,000 X 2	4,000
Life Insurance	500 X 2	1,000
Misc.		5,000
Estimated Expenses		<u>\$ 228,250</u>

School District Attorney - Joe Zima

Attorney Salary		75,000
Administrative Secretary		40,000
Overtime		1,000
Travel		5,000
Supplies		1,500
Equipment		500
Fiscal Services		
Social Security	.075 X 115,000	8,625
Health Insurance	2,000 X 2	4,000
Life Insurance	500 X 2	5,000
Misc.		
Estimated Expenses		<u>\$ 140,625</u>

Director of Communications - Brad Stauffer

Director Salary		65,000
Administrative Secretary		40,000
Overtime		1,000
Travel		5,000
Supplies		1,500
Equipment		500

Fiscal Services			
Social Security	.075 X 105,000		<u>7,875</u>
Health Insurance	2000 X 2		<u>4,000</u>
Life Insurance	500 X 2		<u>1,000</u>
Misc.			<u>5,000</u>
	Estimated Expenses		<u>\$ 130,875</u>

Associate Superintendent Management - Ned Nussbaum

Associate Superintendent Salary			<u>\$ 110,000</u>
Administrative Secretary			<u>40,000</u>
Overtime			<u>1,500</u>
Travel			<u>5,000</u>
Supplies			<u>1,500</u>
Equipment			<u>500</u>
Fiscal Services			
Social Security	.075 X 150,000		<u>11,250</u>
Health Insurance	2,000 X 2		<u>4,000</u>
Life Insurance	500 X 2		<u>1,000</u>
Misc.			<u>5,000</u>
	Estimated Expenses		<u>\$ 179,750</u>

Associate Superintendent/ Admin. Services - Susan Rogers

Associate Superintendent Salary			<u>110,000</u>
Administrative Secretary			<u>40,000</u>
Overtime			<u>1,500</u>
Travel			<u>5,000</u>
Supplies			<u>1,500</u>
Equipment			<u>500</u>
Fiscal Services			
Social Security	.075 X 150,000		<u>11,250</u>
Health Insurance	2000 X 2		<u>4,000</u>
Life Insurance	500 X 2		<u>1,000</u>
Misc.			<u>5,000</u>
	Estimated Expenses		<u>\$ 179,750</u>

Topeka School Foundation - Donna Abdallah

Director Salary			<u>40,000</u>
Supplies			<u>1,000</u>
Equipment			<u>500</u>
Fiscal Services			
Social Security	.075 X 40,000		<u>3,000</u>
Health Insurance			<u>2,000</u>

Life Insurance	<u>500</u>
Misc.	<u>2,500</u>
Estimated Expenses	<u>\$ 49,500</u>

Human Resources - Lynn King

Director Salary		<u>81,000</u>
Classified Employees (4) @ \$38,000		<u>152,000</u>
Overtime		<u>3,500</u>
Travel		<u>7,000</u>
Recruitment		<u>15,000</u>
Supplies		<u>3,500</u>
Equipment		<u>2,000</u>
Fiscal Services		
Social Security	.075 X 236,500	<u>17,738</u>
Health Insurance	2000 X 5	<u>10,000</u>
Life Insurance	500 X 5	<u>2,500</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 299,238</u>

Education Programs - Glennie Buckley

Director Salary		<u>85,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>1,000</u>
Travel		<u>2,500</u>
Supplies		<u>1,500</u>
Equipment		<u>500</u>
Fiscal Services		
Social Security	.075 X 117,000	<u>8,775</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>2,500</u>
Estimated Expenses		<u>\$ 138,775</u>

Elementary Education - Barbara Davis

Director Salary		<u>80,000</u>
Curriculum Director - Lorita Owens		<u>50,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>3,000</u>
Supplies		<u>2,500</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 165,000	<u>12,375</u>

Health Insurance	2000 X 3	<u>6,000</u>
Life Insurance	500 X 2	<u>1,500</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 197,375</u>

Outdoor Education

Supportive Teacher Salary (2) @ 38K		<u>76,000</u>
Educational Aide		<u>15,000</u>
Overtime		<u>1,000</u>
Travel		<u>500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 91,000	<u>6,825</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 112,325</u>

Nursing Services

Director Salary		<u>60,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 95,000	<u>7,125</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 117,625</u>

Library Services

Director Salary		<u>60,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 95,000	<u>7,125</u>
Health Insurance	2000 X 2	<u>4,000</u>

Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 117,625</u>

Preschool Programs

Director Salary		<u>60,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 92,000	<u>6,900</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 114,500</u>

Secondary Education - Jeff Litfin

Director Salary		<u>80,000</u>
Curriculum Director		<u>50,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>3,000</u>
Supplies		<u>2,500</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 165,000	<u>12,375</u>
Health Insurance	2000 X 3	<u>6,000</u>
Life Insurance	500 X 3	<u>1,500</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 197,375</u>

Counseling Services

Director Salary		<u>60,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 95,000	<u>7,125</u>
Health Insurance	2000 X 2	<u>4,000</u>

Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 117,625</u>

Athletic Coordinator

Coordinator Salary		<u>60,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 92,000	<u>6,900</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 114,400</u>

Tech Prep/Vocational Education

Director Salary		<u>60,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,500</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 95,000	<u>7,125</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
Estimated Expenses		<u>\$ 118,125</u>

Fiscal Services - Mike Jones

Director Salary		<u>90,000</u>
Administrative Secretary		<u>35,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 125,000	<u>9,375</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>

Misc.		<u>5,000</u>
	Estimated Expenses	\$ <u>149,875</u>

Purchasing Services - Gary Menka

Director Salary		<u>72,000</u>
Classified Salaries (2) @ \$32,000		<u>64,000</u>
Overtime		<u>2,000</u>
Travel		<u>2,500</u>
Supplies		<u>5,000</u>
Equipment		<u>2,500</u>
Fiscal Services		
Social Security	.075 X 136,000	<u>10,200</u>
Health Insurance	2000 X 3	<u>6,000</u>
Life Insurance	500 X 3	<u>1,500</u>
Misc.		<u>5,000</u>
	Estimated Expenses	\$ <u>170,700</u>

Budget and Grant Accounting - Pam Leinwetter

Director Salary		<u>70,000</u>
Grant Writer		<u>55,000</u>
Classified Salaries (3) @\$32,000		<u>96,000</u>
Overtime		<u>3,000</u>
Travel		<u>1,500</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 221,000	<u>16,575</u>
Health Insurance	2000 X 5	<u>10,000</u>
Life Insurance	500 X 5	<u>2,500</u>
Misc.		<u>4,000</u>
	Estimated Expenses	\$ <u>261,575</u>

Staff Development/Multi-cultural Education - Betty Young

Director Salary		<u>60,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>500</u>
Travel		<u>1,000</u>
Supplies		<u>1,000</u>
Equipment		<u>500</u>
Fiscal Services		
Social Security	.075 X 92,000	<u>6,900</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>

Misc.		<u>3,000</u>
	Estimated Expenses	<u>\$ 109,900</u>

Planning and Evaluation - Steve Henry

Director Salary		<u>85,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>1,000</u>
Travel		<u>1,000</u>
Supplies		<u>1,000</u>
Equipment		<u>500</u>
Fiscal Services		
Social Security	.075 X 117,000	<u>8,775</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>
Misc.		<u>5,000</u>
	Estimated Expenses	<u>\$ 139,275</u>

Demographics and Strategic Planning - Brad Cox

Director Salary		<u>65,000</u>
Classified Salaries (2) @ \$35,000		<u>70,000</u>
Overtime		<u>2,000</u>
Travel		<u>1,000</u>
Supplies		<u>2,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 135,000	<u>10,125</u>
Health Insurance	2000 X 3	<u>6,000</u>
Life Insurance	500 X 3	<u>1,500</u>
Misc.		<u>5,000</u>
	Estimated Expenses	<u>\$ 163,625</u>

Support Programs

Coordinator Salary		<u>60,000</u>
Administrative Secretary		<u>32,000</u>
Overtime		<u>500</u>
Travel		<u>1,000</u>
Supplies		<u>1,000</u>
Equipment		<u>1,000</u>
Fiscal Services		
Social Security	.075 X 92,000	<u>6,900</u>
Health Insurance	2000 X 2	<u>4,000</u>
Life Insurance	500 X 2	<u>1,000</u>

Misc.		<u>5,000</u>
	Estimated Expenses	<u>\$ 112,400</u>

Administrative Building Expenses

Mt. Personnel Salaries	@4 X 32,000	<u>128,000</u>
Overtime		<u>2,000</u>
Supplies		<u>3,000</u>
Equipment		<u>4,000</u>
Mt. and Repair of Building		<u>100,000</u>
Fiscal Services		
Social Security	.075 X 128,000	<u>9,600</u>
Health Insurance	2000 X 4	<u>8,000</u>
Life Insurance	500 X 4	<u>2,000</u>

Utilities

Telephones Services		<u>20,000</u>
Electricity		<u>31,000</u>
Gas and Oil		<u>100,000</u>
Water		<u>6,000</u>
Sewer		<u>5,000</u>
Refuse		<u>3,000</u>

Misc.		<u>5,000</u>
	Estimated Expenses	<u>\$ 426,600</u>

	Total Estimated Administrative Expenses	<u>\$ 4,087,688</u>
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HIGH SCHOOLS

TOPEKA High School
234

Building Information

Estimated Regular Students	<u>1,868</u>
Estimated Special Education Students	<u>106</u>
Square feet in building	<u>259,793</u>
Regular Teachers	<u>92</u>
Special Education Teachers	<u>15</u>
Para Professionals	<u>19</u>
Regular Students Pupil Teacher Ratio	<u>20-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$4.177</u>

Revenue Sources

1. General Fund	<u>\$7,033,461</u>	
2. Special Education Fund	<u>1,004,000</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>43,000</u>	
5. Vocational Education Fund	<u>13,000</u>	
6. Capital Outlay Fund	<u>100,000</u>	
7. ESL Fund	<u>37,400</u>	
8. In Service Fund	<u>15,000</u>	<u>\$8,245,861</u>

Expenditures

Salaries and Wages		
Principal Salary @	\$85,000 (1)	<u>85,000</u>
Assoc. Principal Salary @	\$70,000 (1)	<u>70,000</u>
Asst. Principal Salary @	\$57,000 (4)	<u>228,000</u>
Curriculum Coordinator @	\$42,000 (1)	<u>42,000</u>
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>
Regular Teachers Salaries @	\$38,000 (91)	<u>3,458,000</u>
ROTC Teachers Salaries @	\$38,000 (2)	<u>76,000</u>
Spec.Ed. Teachers Salaries @	\$38,000 (15)	<u>570,000 (2)</u>
ESL Teachers @	\$38,000 (-)	<u>0 (7)</u>
Para Professional Salaries @	\$15,000 (19)	<u>285,000 (2)</u>
Counselor Salary @	\$38,000 (6)	<u>228,000</u>
Librarian Salary @	\$38,000 (2)	<u>76,000</u>
Nurse Salary @	\$38,000 (1)	<u>38,000</u>
Social Worker Salary @	\$38,000 (3)	<u>114,000</u>
Interpreter Salary @	\$32,000 (1)	<u>32,000 (7)</u>
Security Salary @	\$18,000 (3)	<u>54,000</u>
Clerical Staff Salary @	\$30,000 (9)	<u>270,000</u>

2041810	Custodial Staff Salary @ \$30,000 (11)	<u>330,000</u>	
	Substitute Teachers Salary	<u>35,000</u>	
	Substitute Special Education Salary	<u>15,000</u>	(2)
	Substitute Para Professional Salary	<u>10,000</u>	(2)
	Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
	Substitute Clerical	<u>2,000</u>	
	Substitute Custodian	<u>2,000</u>	

Addendums

1490	Instructional	<u>150,000</u>	
1491	Sports	<u>50,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>4,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>8,000</u>	
Security	<u>5,000</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>\$5,265,000</u>	<u>394,875</u>	
Special Ed.	.075 @ <u>880,000</u>	<u>66,000</u>	(2)
ESL	.075 @ <u>32,000</u>	<u>2,400</u>	(3)
Health Insurance			
Regular	\$2,500 x <u>136</u>	<u>340,000</u>	
Special Ed.	\$2,500 x <u>15</u>	<u>37,500</u>	(2)
ESL	\$2,500 x <u>1</u>	<u>2,500</u>	(3)
Life Insurance			
Regular	\$500 x <u>136</u>	<u>68,000</u>	
Special Ed.	\$500 x <u>15</u>	<u>7,500</u>	(2)
ESL	\$500 x <u>1</u>	<u>500</u>	(3)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	

Officials

Supplies

School	<u>10,000</u>	(4)
Special Education	<u>26,000</u>	
	<u>13,000</u>	(2)

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Vocational Education	<u>13,000</u>	(5)
204,514 Athletic	<u>13,000</u>	(4)
Custodial	<u>13,000</u>	
Other	<u>3,000</u>	
Equipment	<u>100,000</u>	(6)
Student Activities	<u>20,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 254,793)	<u>519,586</u>	
Utilities:		
Telephone	<u>15,000</u>	
Electricity	<u>100,000</u>	
Gas and Oil	<u>200,000</u>	
Water	<u>12,000</u>	
Sewer	<u>18,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>15,000</u>	(8)
Hedge Fund	<u>30,000</u>	
Total Estimated Expenditures	<u>*8,245,861</u>	

Topoka West High School

Building Information

Estimated Regular Students	<u>1097</u>
Estimated Special Education Students	<u>8</u>
Square feet in building	<u>191,168</u>
Regular Teachers	<u>60</u>
Special Education Teachers	<u>8</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>18-1</u>
Special Education Students Pupil Teacher Ratio	<u>1-1</u>
Cost per Pupil	<u>\$4952</u>

Revenue Sources

1. General Fund	<u>\$4,797,236</u>	
2. Special Education Fund	<u>511,300</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>33,000</u>	
5. Vocational Education Fund	<u>15,000</u>	
6. Capital Outlay Fund	<u>100,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>15,000</u>	<u>\$5,471,536</u>

Expenditures

Salaries and Wages

Principal Salary @	\$85,000 (1)	<u>85,000</u>	
Assoc. Principal Salary @	\$70,000 (1)	<u>70,000</u>	
Asst. Principal Salary @	\$57,000 (3)	<u>171,000</u>	
Curriculum Coordinator @	\$42,000 (-)	<u>0</u>	
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000 (60)	<u>2,280,000</u>	
ROTC Teachers Salaries @	\$38,000 (-)	<u>0</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (8)	<u>304,000</u>	(2)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (8)	<u>120,000</u>	(2)
Counselor Salary @	\$38,000 (3)	<u>114,000</u>	
Librarian Salary @	\$38,000 (2)	<u>76,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (1)	<u>38,000</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (3)	<u>54,000</u>	
Clerical Staff Salary @	\$30,000 (7)	<u>210,000</u>	

Custodial Staff Salary @ \$30,000 (8)	<u>240,000</u>	
Substitute Teachers Salary	<u>35,000</u>	
Substitute Special Education Salary	<u>10,000</u>	(2)
Substitute Para Professional Salary	<u>10,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>2,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>50,000</u>	
Sports	<u>5,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>4,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>8,000</u>	
Security	<u>15,000</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>3,572,000</u>	<u>267,900</u>	
Special Ed.	.075 @ <u>444,000</u>	<u>33,300</u>	(2)
ESL	.075 @ <u>0</u>	<u>0</u>	(3)
Health Insurance			
Regular	\$2,500 x <u>91</u>	<u>227,500</u>	
Special Ed.	\$2,500 x <u>8</u>	<u>20,000</u>	(2)
ESL	\$2,500 x <u>0</u>	<u>0</u>	(3)
Life Insurance			
Regular	\$500 x <u>91</u>	<u>45,500</u>	
Special Ed.	\$500 x <u>8</u>	<u>4,000</u>	(2)
ESL	\$500 x <u>0</u>	<u>0</u>	(3)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	

Officials

Supplies

School	<u>10,000</u>	(4)
Special Education	<u>26,000</u>	
	<u>10,000</u>	(2)

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Vocational Education	<u>15,000</u>	(5)
Athletic	<u>13,000</u>	(4)
Custodial	<u>13,000</u>	
Other	<u>3,000</u>	
Equipment	<u>100,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 191,168)	<u>382,336</u>	
Utilities:		
Telephone	<u>9,000</u>	
Electricity	<u>62,000</u>	
Gas and Oil	<u>105,000</u>	
Water	<u>9,000</u>	
Sewer	<u>16,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>15,000</u>	(8)
Hedge Fund	<u>30,000</u>	
Total Estimated Expenditures	<u>*5,471,536</u>	

Highland Park High School

Building Information

Estimated Regular Students	<u>939</u>
Estimated Special Education Students	<u>105</u>
Square feet in building	<u>187,304</u>
Regular Teachers	<u>45</u>
Special Education Teachers	<u>12</u>
Para Professionals	<u>15</u>
Regular Students Pupil Teacher Ratio	<u>21-1</u>
Special Education Students Pupil Teacher Ratio	<u>9-1</u>
Cost per Pupil	<u>\$5,006</u>

Revenue Sources

1. General Fund	<u>\$4,182,908</u>	
2. Special Education Fund	<u>824,575</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>33,000</u>	
5. Vocational Education Fund	<u>15,000</u>	
6. Capital Outlay Fund	<u>100,000</u>	
7. ESL Fund	<u>81,250</u>	
8. In Service Fund	<u>10,000</u>	
		<u>\$5,226,733</u>

Expenditures

Salaries and Wages

Principal Salary @	\$85,000 (1)	<u>85,000</u>	
Assoc. Principal Salary @	\$70,000 (1)	<u>70,000</u>	
Asst. Principal Salary @	\$57,000 (3)	<u>171,000</u>	
Curriculum Coordinator @	\$42,000 (1)	<u>42,000</u>	
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000 (41)	<u>1,558,000</u>	
ROTC Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (12)	<u>456,000</u>	(2)
ESL Teachers @	\$38,000 (1)	<u>38,000</u>	(7)
Para Professional Salaries @	\$15,000 (15)	<u>225,000</u>	(2)
Counselor Salary @	\$38,000 (4)	<u>152,000</u>	
Librarian Salary @	\$38,000 (2)	<u>76,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (1)	<u>38,000</u>	
Interpreter Salary @	\$32,000 (1)	<u>32,000</u>	(7)
Security Salary @	\$18,000 (3)	<u>54,000</u>	
Clerical Staff Salary @	\$30,000 (7)	<u>210,000</u>	

Custodial Staff Salary @ \$30,000 (8)	<u>240,000</u>	
Substitute Teachers Salary	<u>35,000</u>	
Substitute Special Education Salary	<u>15,000</u>	(2)
Substitute Para Professional Salary	<u>10,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>2,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>50,000</u>	
Sports	<u>52,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>4,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>8,000</u>	
Security	<u>5,000</u>	

Fiscal Services

Social Security		
Regular	.075 @ <u>3,044,000</u>	<u>228,300</u>
Special Ed.	.075 @ <u>726,000</u>	<u>52,575</u> (2)
ESL	.075 @ <u>72,000</u>	<u>5,250</u> (3)
Health Insurance		
Regular	\$2,500 x <u>71</u>	<u>177,500</u>
Special Ed.	\$2,500 x <u>12</u>	<u>30,000</u> (2)
ESL	\$2,500 x <u>2</u>	<u>5,000</u> (3)
Life Insurance		
Regular	\$500 x <u>71</u>	<u>35,500</u>
Special Ed.	\$500 x <u>12</u>	<u>6,000</u> (2)
ESL	\$500 x <u>2</u>	<u>1,000</u> (3)
Unemployment Compensation Insurance		
		<u>500</u>
Workers Compensation Insurance		
		<u>500</u>

Officials

Supplies

School	<u>10,000</u>	(4)
Special Education	<u>26,000</u>	
	<u>12,000</u>	(2)

3-21

Vocational Education	<u>15,000</u>	(5)
Athletic	<u>13,000</u>	(4)
Custodial	<u>13,000</u>	
Other	<u>3,000</u>	
Equipment	<u>100,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 187,304)	<u>374,608</u>	
Utilities:		
Telephone	<u>12,000</u>	
Electricity	<u>85,000</u>	
Gas and Oil	<u>95,000</u>	
Water	<u>15,000</u>	
Sewer	<u>20,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$ 5,226,733</u>	

MIDDLE SCHOOLS

-BASE

Middle School

Building Information

Estimated Regular Students	<u>479</u>
Estimated Special Education Students	<u>44</u>
Square feet in building	<u>87,650</u>
Regular Teachers	<u>22</u>
Special Education Teachers	<u>10</u>
Para Professionals	<u>12</u>
Regular Students Pupil Teacher Ratio	<u>22-1</u>
Special Education Students Pupil Teacher Ratio	<u>5-1</u>
Cost per Pupil	<u>*5,102</u>

Revenue Sources

1. General Fund	<u>*1,919,325</u>	
2. Special Education Fund	<u>665,275</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>*2,668,600</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000 (1)	<u>55,000</u>	
Curriculum Coordinator @	\$45,000 (1)	<u>45,000</u>	
Activities Coordinator @	\$45,000 (1)	<u>45,000</u>	
Regular Teachers Salaries @	\$38,000 (22)	<u>836,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (10)	<u>380,000</u>	(2)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (12)	<u>180,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000 (2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000 (2.5)	<u>75,000</u>	
Substitute Teachers Salary		<u>55,000</u>	

Substitute Special Education Salary	<u>15,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>2,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>*1,427,000</u>	<u>105,525</u>	
Special Ed.	.075 @ <u>577,000</u>	<u>43,275</u>	(2)
Fed. Title I	.075 @ <u>-</u>	<u>0</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)
Health Insurance			
Regular	\$2,500 x <u>35</u>	<u>87,500</u>	
Special Ed.	\$2,500 x <u>10</u>	<u>25,000</u>	(2)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
Life Insurance			
Regular	\$500 x <u>35</u>	<u>17,500</u>	
Special Ed.	\$500 x <u>10</u>	<u>5,000</u>	(2)
Fed. Title I	\$500 x <u>-</u>	<u>0</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	

Officials	<u>4,000</u>	(4)
Supplies		
School	<u>15,000</u>	

3-25

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>5,000</u>	
Other	<u>3,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 8,7650)	<u>175,300</u>	
Utilities:		
Telephone	<u>1,500</u>	
Electricity	<u>32,000</u>	
Gas and Oil	<u>22,000</u>	
Water	<u>2,000</u>	
Sewer	<u>5,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>*2,668,600</u>	

EISENHOWER Middle School

Building Information

Estimated Regular Students	<u>356</u>
Estimated Special Education Students	<u>33</u>
Square feet in building	<u>84,529</u>
Regular Teachers	<u>29</u>
Special Education Teachers	<u>9</u>
Para Professionals	<u>7</u>
Regular Students Pupil Teacher Ratio	<u>12-1</u>
Special Education Students Pupil Teacher Ratio	<u>4-1</u>
Cost per Pupil	<u>*6,402</u>

Revenue Sources

1. General Fund	<u>*1,856,308</u>	
2. Special Education Fund	<u>544,525</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>87,700</u>	
8. In Service Fund	<u>10,000</u>	<u>*2572,533</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000 (1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000 (1)	<u>42,000</u>	
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000 (20)	<u>760,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (9)	<u>342,000</u>	(2)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (7)	<u>105,000</u>	(2)
Counselor Salary @	\$38,000 (2)	<u>76,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (2)	<u>76,000</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000 (2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000 (2)	<u>60,000</u>	
Substitute Teachers Salary		<u>40,000</u>	

Substitute Special Education Salary	<u>20,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>2,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security		
Regular	.075 @ <u>1,362,000</u>	<u>102,150</u>
Special Ed.	.075 @ <u>447,000</u>	<u>33,525</u> (2)
Fed. Title I	.075 @ <u>-</u>	<u>0</u> (3)
ESL	.075 @ <u>76,000</u>	<u>5,700</u> (7)

Health Insurance		
Regular	\$2,500 x <u>33</u>	<u>82,500</u>
Special Ed.	\$2,500 x <u>9</u>	<u>22,500</u> (2)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u> (3)
ESL	\$2,500 x <u>2</u>	<u>5,000</u> (7)

Life Insurance		
Regular	\$500 x <u>33</u>	<u>16,500</u>
Special Ed.	\$500 x <u>9</u>	<u>4,500</u> (2)
Fed. Title I	\$500 x <u>-</u>	<u>0</u> (3)
ESL	\$500 x <u>2</u>	<u>1,000</u> (7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials

Supplies

School	<u>4,000</u>	(4)
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3.28

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>3,000</u>	
Other	<u>3,000</u>	
Equipment	<u>572,000</u>	(6)
Student Activities	<u>17,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 84,529)	<u>169,058</u>	
Utilities:		
Telephone	<u>1,500</u>	
Electricity	<u>32,000</u>	
Gas and Oil	<u>32,000</u>	
Water	<u>2,000</u>	
Sewer	<u>1,600</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>2,572,258</u></u>	

FRENCH Middle School

Building Information

Estimated Regular Students	<u>562</u>
Estimated Special Education Students	<u>24</u>
Square feet in building	<u>81,562</u>
Regular Teachers	<u>26</u>
Special Education Teachers	<u>6</u>
Para Professionals	<u>9</u>
Regular Students Pupil Teacher Ratio	<u>22-1</u>
Special Education Students Pupil Teacher Ratio	<u>4-1</u>
Cost per Pupil	<u>\$4,604</u>

Revenue Sources

1. General Fund	<u>\$2,111,974</u>	
2. Special Education Fund	<u>447,250</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>52,000</u>	
7. ESL Fund	<u>87,700</u>	
8. In Service Fund	<u>10,000</u>	<u>\$2,732,924</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000	(1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000	(1)	<u>42,000</u>	
Activities Coordinator @	\$42,000	(-)	<u>0</u>	
Regular Teachers Salaries @	\$38,000	(27)	<u>988,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(6)	<u>228,000</u>	(2)
ESL Teachers @	\$38,000	(2)	<u>76,000</u>	(7)
Para Professional Salaries @	\$15,000	(9)	<u>135,000</u>	(2)
Counselor Salary @	\$38,000	(2)	<u>76,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000	(2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000	(2 1/2)	<u>75,000</u>	
Substitute Teachers Salary			<u>40,000</u>	

Substitute Special Education Salary	<u>20,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>5,000</u>	
Substitute Custodian	<u>5,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security

Regular	.075 @ <u>\$1,522,000</u>	<u>114,150</u>	
Special Ed.	.075 @ <u>390,000</u>	<u>29,250</u>	(2)
Fed. Title I	.075 @ <u>-</u>	<u>0</u>	(3)
ESL	.075 @ <u>76,000</u>	<u>5,700</u>	(7)

Health Insurance

Regular	\$2,500 x <u>39</u>	<u>97,500</u>	
Special Ed.	\$2,500 x <u>6</u>	<u>15,000</u>	(2)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u>	(3)
ESL	\$2,500 x <u>2</u>	<u>5,000</u>	(7)

Life Insurance

Regular	\$500 x <u>39</u>	<u>19,500</u>	
Special Ed.	\$500 x <u>6</u>	<u>3,000</u>	(2)
Fed. Title I	\$500 x <u>-</u>	<u>0</u>	(3)
ESL	\$500 x <u>2</u>	<u>1,000</u>	(7)

Unemployment Compensation Insurance

Workers Compensation Insurance

Officials

Supplies

School 4,000 (4)

3-31

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>3,000</u>	
Other	<u>3,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 81,562)	<u>163,124</u>	
Utilities:		
Telephone	<u>1,500</u>	
Electricity	<u>40,000</u>	
Gas and Oil	<u>46,000</u>	
Water	<u>2,500</u>	
Sewer	<u>5,700</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$2,730,924</u></u>	

JARDINE

Middle School

Building Information

Estimated Regular Students	<u>512</u>
Estimated Special Education Students	<u>22</u>
Square feet in building	<u>81,562</u>
Regular Teachers	<u>25</u>
Special Education Teachers	<u>4</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>21-1</u>
Special Education Students Pupil Teacher Ratio	<u>11-1</u>
Cost per Pupil	<u>\$4727</u>

Revenue Sources

1. General Fund	<u>\$2,107,358</u>	
2. Special Education Fund	<u>332,675</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>12,000</u>	<u>\$2,524,033</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000 (1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000 (1)	<u>42,000</u>	
Activities Coordinator @	\$42,000 (1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000 (25)	<u>950,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (4)	<u>152,000</u>	(2)
ESL Teachers @	\$38,000 (8)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (8)	<u>120,000</u>	(2)
Counselor Salary @	\$38,000 (2)	<u>76,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000 (2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000 (2½)	<u>75,000</u>	
Substitute Teachers Salary		<u>40,000</u>	

Substitute Special Education Salary	<u>10,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>5,000</u>	
Substitute Custodian	<u>5,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security

Regular	.075 @ <u>1,564,000</u>	<u>117,300</u>	(2)
Special Ed.	.075 @ <u>289,000</u>	<u>21,675</u>	(3)
Fed. Title I	.075 @ <u>-</u>	<u>0</u>	(7)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance

Regular	\$2,500 x <u>39</u>	<u>97,500</u>	(2)
Special Ed.	\$2,500 x <u>4</u>	<u>10,000</u>	(3)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u>	(7)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance

Regular	\$500 x <u>39</u>	<u>19,500</u>	(2)
Special Ed.	\$500 x <u>4</u>	<u>2,000</u>	(3)
Fed. Title I	\$500 x <u>-</u>	<u>0</u>	(7)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance

Workers Compensation Insurance	<u>500</u>	
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Officials

Supplies

School	<u>4,000</u>	(4)
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334

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>5,000</u>	
Other	<u>3,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 84,529)	<u>169,058</u>	
Utilities:		
Telephone	<u>1,000</u>	
Electricity	<u>30,000</u>	
Gas and Oil	<u>32,000</u>	
Water	<u>2,000</u>	
Sewer	<u>6,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>*2,524,033</u>	

LANDON

Middle School

Building Information

Estimated Regular Students	<u>4,34</u>
Estimated Special Education Students	<u>27</u>
Square feet in building	<u>70,435</u>
Regular Teachers	<u>23</u>
Special Education Teachers	<u>5</u>
Para Professionals	<u>6</u>
Regular Students Pupil Teacher Ratio	<u>19-1</u>
Special Education Students Pupil Teacher Ratio	<u>6-1</u>
Cost per Pupil	<u>\$5,247</u>

Revenue Sources

1. General Fund	<u>*1,979,680</u>	
2. Special Education Fund	<u>355,025</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>*2418,705</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000	(1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000	(1)	<u>42,000</u>	
Activities Coordinator @	\$42,000	(1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000	(23)	<u>874,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(5)	<u>190,000</u>	(2)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(6)	<u>90,000</u>	(2)
Counselor Salary @	\$38,000	(2)	<u>76,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000	(2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000	(2½)	<u>75,000</u>	
Substitute Teachers Salary			<u>40,000</u>	

Substitute Special Education Salary	<u>20,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>5,000</u>	
Substitute Custodian	<u>5,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security			
Regular	.075 @ *1,488,000	<u>111,600</u>	
Special Ed.	.075 @ 307,000	<u>23,025</u>	(2)
Fed. Title I	.075 @ -	<u>0</u>	(3)
ESL	.075 @ -	<u>0</u>	(7)

Health Insurance			
Regular	\$2,500 x 37	<u>92,500</u>	
Special Ed.	\$2,500 x 5	<u>12,500</u>	(2)
Fed. Title I	\$2,500 x -	<u>0</u>	(3)
ESL	\$2,500 x -	<u>0</u>	(7)

Life Insurance			
Regular	\$500 x 37	<u>18,500</u>	
Special Ed.	\$500 x 5	<u>2,500</u>	(2)
Fed. Title I	\$500 x -	<u>0</u>	(3)
ESL	\$500 x -	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials

4,000 (4)

Supplies

School	<u>17,000</u>	
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2-37

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>3,000</u>	
Other	<u>3,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 72,435)	<u>140,780</u>	
Utilities:		
Telephone	<u>1,800</u>	
Electricity	<u>23,000</u>	
Gas and Oil	<u>30,000</u>	
Water	<u>1,500</u>	
Sewer	<u>5,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$2,418,705</u>	

ROBINSON

Middle School

Building Information

Estimated Regular Students	<u>472</u>
Estimated Special Education Students	<u>27</u>
Square feet in building	<u>82,000</u>
Regular Teachers	<u>26</u>
Special Education Teachers	<u>6</u>
Para Professionals	<u>5</u>
Regular Students Pupil Teacher Ratio	<u>18-1</u>
Special Education Students Pupil Teacher Ratio	<u>5-1</u>
Cost per Pupil	<u>\$5,243</u>

Revenue Sources

1. General Fund	<u>\$2,149,650</u>	
2. Special Education Fund	<u>382,750</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>19,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$2,166,400</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Assoc. Principal Salary @	\$55,000	(1)	<u>55,000</u>	
Curriculum Coordinator @	\$42,000	(1)	<u>42,000</u>	
Activities Coordinator @	\$42,000	(1)	<u>42,000</u>	
Regular Teachers Salaries @	\$38,000	(26)	<u>988,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(6)	<u>228,000</u>	(2)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(5)	<u>75,000</u>	(2)
Counselor Salary @	\$38,000	(2)	<u>76,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Clerical Staff Salary @	\$30,000	(2)	<u>60,000</u>	
Custodial Staff Salary @	\$30,000	(2½)	<u>75,000</u>	
Substitute Teachers Salary			<u>40,000</u>	

Substitute Special Education Salary	<u>20,000</u>	(2)
Substitute Para Professional Salary	<u>7,000</u>	(2)
Substitute Nurse, Counselor, Librarian	<u>15,000</u>	
Substitute Clerical	<u>5,000</u>	
Substitute Custodian	<u>5,000</u>	

Addendums

Instructional	<u>20,000</u>	
Sports	<u>20,000</u>	

Extra Duty Pay

Instructional	<u>3,000</u>	
Sports	<u>3,000</u>	

Overtime Pay

Clerical	<u>2,000</u>	
Custodial	<u>2,000</u>	
Security	<u>2,000</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>*1,602,000</u>	<u>120,150</u>	(2)
Special Ed.	.075 @ <u>330,000</u>	<u>24,750</u>	(2)
Fed. Title I	.075 @ <u>-</u>	<u>0</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)
Health Insurance			
Regular	\$2,500 x <u>40</u>	<u>100,000</u>	(2)
Special Ed.	\$2,500 x <u>6</u>	<u>15,000</u>	(3)
Fed. Title I	\$2,500 x <u>-</u>	<u>0</u>	(7)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
Life Insurance			
Regular	\$500 x <u>40</u>	<u>20,000</u>	(2)
Special Ed.	\$500 x <u>6</u>	<u>3,000</u>	(3)
Fed. Title I	\$500 x <u>-</u>	<u>0</u>	(7)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials

Supplies

School	<u>4,000</u>	(4)
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3-40

Special Education	<u>10,000</u>	(2)
Vocational Education	<u>5,000</u>	(5)
Athletic	<u>5,000</u>	(4)
Custodial	<u>3,000</u>	
Other	<u>3,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 82,000)	<u>164,000</u>	
Utilities:		
Telephone	<u>2,500</u>	
Electricity	<u>40,000</u>	
Gas and Oil	<u>25,000</u>	
Water	<u>4,000</u>	
Sewer	<u>5,000</u>	
Refuse	<u>6,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$2,616,400</u></u>	

ELEMENTARY SCHOOLS

Avondale East Elementary School

Building Information

Estimated Regular Students	224
Estimated Special Education Students	19
Square feet in building	34,782
Regular Teachers	16
Special Education Teachers	3
Para Professionals	7
Regular Students Pupil Teacher Ratio	14-1
Special Education Students Pupil Teacher Ratio	7-1
Cost per Pupil	\$6.176

Revenue Sources

1. General Fund	\$ 1,082,027	
2. Special Education Fund	256,950	
3. Title I Federal Funds	87,700	
4. Pepsi Cola Fund	14,000	
5. Vocational Education Fund	0	
6. Capital Outlay Fund	50,000	
7. ESL Fund	0	
8. In Service Fund	10,000	\$1,500,677

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	65,000	
Admin. School Secretary @	\$30,000 (1)	30,000	
Regular Teachers Salaries @	\$38,000 (14)	5,32,000	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	1,14,000	(2)
Title I Teachers @	\$38,000 (2)	76,000	(3)
ESL Teachers @	\$38,000 (-)	0	(7)
Para Professional Salaries @	\$15,000 (7)	1,05,000	(2)
Counselor Salary @	\$38,000 (1)	38,000	
Librarian Salary @	\$38,000 (1)	38,000	
Nurse Salary @	\$38,000 (1)	38,000	
Social Worker Salary @	\$38,000 (-)	0	
Interpreter Salary @	\$32,000 (-)	0	(7)
Security Salary @	\$18,000 (1)	18,000	
Custodial Staff Salary @	\$30,000 (1)	30,000	
Substitute Teachers Salary		12,000	
Substitute Special Education Salary		3,000	(2)
Substitute Para Professional Salary		4,000	(2)

Substitute Nurse, Counselor, Librarian
Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular

.075 @ 815,500

61,163

Special Ed.

.075 @ 224,000

16,950

(2)

Fed. Title I

.075 @ 76,000

5,700

(3)

ESL

.075 @ -

0

(7)

Health Insurance

Regular

\$2,500 x 21

52,500

Special Ed.

\$2,500 x 3

7,500

(2)

Fed. Title I

\$2,500 x 2

5,000

(3)

ESL

\$2,500 x -

0

(7)

Life Insurance

Regular

\$500 x 21

10,500

Special Ed.

\$500 x 3

1,500

(2)

Fed. Title I

\$500 x 2

1,000

(3)

ESL

\$500 x -

0

(7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0

(4)

Supplies

School

7,000

Special Education

15,000

(2)

Vocational Education

0

(5)

Athletic

1,000

(4)

Custodial

4,000

Other

500

3-44

LUNDGREN Elementary School

Building Information

Estimated Regular Students	<u>217</u>
Estimated Special Education Students	<u>9</u>
Square feet in building	<u>32,411</u>
Regular Teachers	<u>11</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>6</u>
Regular Students Pupil Teacher Ratio	<u>20-1</u>
Special Education Students Pupil Teacher Ratio	<u>3-1</u>
Cost per Pupil	<u>\$5,589</u>

Revenue Sources

1. General Fund	<u>\$866,860</u>	
2. Special Education Fund	<u>237,600</u>	
3. Title I Federal Funds	<u>43,850</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>43,850</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,263,160</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (9)	<u>342,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (1)	<u>38,000</u>	(3)
ESL Teachers @	\$38,000 (1)	<u>38,000</u>	(7)
Para Professional Salaries @	\$15,000 (6)	<u>90,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 35,431)	<u>70,862</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>15,000</u>	
Gas and Oil	<u>19,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>* 1,566,270</u>	

3-46

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 34,782)	<u>69,564</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>7,500</u>	
Gas and Oil	<u>22,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$1,600,677</u>	

Avondale West Elementary School

Building Information

Estimated Regular Students	143
Estimated Special Education Students	25
Square feet in building	26,257
Regular Teachers	11
Special Education Teachers	5
Para Professionals	5
Regular Students Pupil Teacher Ratio	13-1
Special Education Students Pupil Teacher Ratio	5-1
Cost per Pupil	\$7770

Revenue Sources

1. General Fund	\$878,189	
2. Special Education Fund	312,400	
3. Title I Federal Funds	43,850	
4. Pepsi Cola Fund	11,000	
5. Vocational Education Fund	0	
6. Capital Outlay Fund	50,000	
7. ESL Fund	0	
8. In Service Fund	10,000	\$1,305,439

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	65,000	
Admin. School Secretary @	\$30,000	(1)	30,000	
Regular Teachers Salaries @	\$38,000	(10)	380,000	
Spec.Ed. Teachers Salaries @	\$38,000	(5)	190,000	(2)
Title I Teachers @	\$38,000	(1)	38,000	(3)
ESL Teachers @	\$38,000	(-)	0	(7)
Para Professional Salaries @	\$15,000	(5)	75,000	(2)
Counselor Salary @	\$38,000	(1)	38,000	
Librarian Salary @	\$38,000	(1)	38,000	
Nurse Salary @	\$38,000	(1)	38,000	
Social Worker Salary @	\$38,000	(-)	0	
Interpreter Salary @	\$32,000	(-)	0	(7)
Security Salary @	\$18,000	(1)	18,000	
Custodial Staff Salary @	\$30,000	(1)	30,000	
Substitute Teachers Salary			12,000	
Substitute Special Education Salary			3,000	(2)
Substitute Para Professional Salary			4,000	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
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Custodial	<u>500</u>	
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Security	<u>500</u>	
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Fiscal Services

Social Security

Regular	.075 @ <u>*663,500</u>	<u>49,875</u>	
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Special Ed.	.075 @ <u>272,000</u>	<u>20,400</u>	(2)
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Fed. Title I	.075 @ <u>38,000</u>	<u>2,850</u>	(3)
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ESL	.075 @ <u>-</u>	<u>0</u>	(7)
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Health Insurance

Regular	\$2,500 x <u>16</u>	<u>40,000</u>	
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Special Ed.	\$2,500 x <u>5</u>	<u>12,500</u>	(2)
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Fed. Title I	\$2,500 x <u>1</u>	<u>2,500</u>	(3)
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ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
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Life Insurance

Regular	\$500 x <u>16</u>	<u>8,000</u>	
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Special Ed.	\$500 x <u>5</u>	<u>2,500</u>	(2)
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Fed. Title I	\$500 x <u>1</u>	<u>500</u>	(3)
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ESL	\$500 x <u>-</u>	<u>0</u>	(7)
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Unemployment Compensation Insurance

<u>500</u>	
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Workers Compensation Insurance

<u>500</u>	
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Officials

<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
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Special Education	<u>5,000</u>	(2)
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Vocational Education	<u>0</u>	(5)
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Athletic	<u>1,000</u>	(4)
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Custodial	<u>4,000</u>	
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Other	<u>500</u>	
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3-49

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 26,257)	<u>52,514</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>10,500</u>	
Gas and Oil	<u>8,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,305,439</u></u>	

Bishop Elementary School

Building Information

Estimated Regular Students	<u>279</u>
Estimated Special Education Students	<u>0</u>
Square feet in building	<u>29,943</u>
Regular Teachers	<u>16</u>
Special Education Teachers	<u>1</u>
Para Professionals	<u>2</u>
Regular Students Pupil Teacher Ratio	<u>18-1</u>
Special Education Students Pupil Teacher Ratio	<u>1-0</u>
Cost per Pupil	<u>\$4746</u>

Revenue Sources

1. General Fund	<u>\$1,164,484</u>	
2. Special Education Fund	<u>88,625</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>52,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>12,000</u>	<u>\$1,324,111</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000	(1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000	(16)	<u>608,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(1)	<u>38,000</u>	(2)
Title I Teachers @	\$38,000	(-)	<u>0</u>	(3)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(2)	<u>30,000</u>	(2)
Counselor Salary @	\$38,000	(1)	<u>38,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000	(1½)	<u>45,000</u>	
Substitute Teachers Salary			<u>12,000</u>	
Substitute Special Education Salary			<u>3,000</u>	(2)
Substitute Para Professional Salary			<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular

.075 @ 908,000

68,100

Special Ed.

.075 @ 75,000

5,625

(2)

Fed. Title I

.075 @ -

0

(3)

ESL

.075 @ -

0

(7)

Health Insurance

Regular

\$2,500 x 22

55,000

Special Ed.

\$2,500 x 1

2,500

(2)

Fed. Title I

\$2,500 x -

0

(3)

ESL

\$2,500 x -

0

(7)

Life Insurance

Regular

\$500 x 22

11,000

Special Ed.

\$500 x 1

500

(2)

Fed. Title I

\$500 x -

0

(3)

ESL

\$500 x -

0

(7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0

(4)

Supplies

School

7,000

Special Education

5,000

(2)

Vocational Education

0

(5)

Athletic

1,000

(4)

Custodial

4,000

Other

500

3-57

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 29,943)	<u>59,886</u>	
Utilities:		
Telephone	<u>500</u>	
Electricity	<u>10,500</u>	
Gas and Oil	<u>8,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,324,111</u></u>	

Highland Park Central **Elementary School**

Building Information

Estimated Regular Students	<u>264</u>
Estimated Special Education Students	<u>56</u>
Square feet in building	<u>34,137</u>
Regular Teachers	<u>20</u>
Special Education Teachers	<u>6</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>13-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$5,688</u>

Revenue Sources

1. General Fund	* 1,217,899	
2. Special Education Fund	<u>404,625</u>	
3. Title I Federal Funds	<u>131,550</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,820,074</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (17)	<u>1,446,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (6)	<u>228,000</u>	(2)
Title I Teachers @	\$38,000 (3)	<u>114,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (8)	<u>120,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
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Custodial	<u>500</u>	
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Security	<u>500</u>	
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Fiscal Services

Social Security

Regular	.075 @ <u>9,31,000</u>	<u>69,825</u>	
Special Ed.	.075 @ <u>355,000</u>	<u>26,625</u>	(2)
Fed. Title I	.075 @ <u>114,000</u>	<u>8,550</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance

Regular	\$2,500 x <u>24</u>	<u>60,000</u>	
Special Ed.	\$2,500 x <u>6</u>	<u>15,000</u>	(2)
Fed. Title I	\$2,500 x <u>3</u>	<u>7,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance

Regular	\$500 x <u>24</u>	<u>12,000</u>	
Special Ed.	\$500 x <u>6</u>	<u>3,000</u>	(2)
Fed. Title I	\$500 x <u>3</u>	<u>1,500</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
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Workers Compensation Insurance	<u>500</u>	
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Officials

	<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
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Special Education	<u>5,000</u>	(2)
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Vocational Education	<u>0</u>	(5)
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Athletic	<u>1,000</u>	(4)
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Custodial	<u>4,000</u>	
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Other	<u>500</u>	
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3-55

Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 34,137)	<u>68,274</u>	
Utilities:		
Telephone	<u>8,000</u>	
Electricity	<u>16,000</u>	
Gas and Oil	<u>16,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,100</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>*1,820,274</u>	

Line **Elementary School**

Building Information

Estimated Regular Students	<u>134</u>
Estimated Special Education Students	<u>30</u>
Square feet in building	<u>25,221</u>
Regular Teachers	<u>12</u>
Special Education Teachers	<u>4</u>
Para Professionals	<u>6</u>
Regular Students Pupil Teacher Ratio	<u>11-1</u>
Special Education Students Pupil Teacher Ratio	<u>8-1</u>
Cost per Pupil	<u>\$8,161</u>

Revenue Sources

1. General Fund	<u>\$895,005</u>	
2. Special Education Fund	<u>284,675</u>	
3. Title I Federal Funds	<u>87,700</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,338,380</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (10)	<u>380,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (4)	<u>152,000</u>	(2)
Title I Teachers @	\$38,000 (2)	<u>76,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (6)	<u>90,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
Custodial	<u>500</u>	
Security	<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>463,500</u>	<u>49,763</u>	
Special Ed.	.075 @ <u>249,000</u>	<u>18,675</u>	(2)
Fed. Title I	.075 @ <u>76,000</u>	<u>5,700</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance

Regular	\$2,500 x <u>17</u>	<u>42,500</u>	
Special Ed.	\$2,500 x <u>4</u>	<u>10,000</u>	(2)
Fed. Title I	\$2,500 x <u>2</u>	<u>2,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance

Regular	\$500 x <u>17</u>	<u>8,500</u>	
Special Ed.	\$500 x <u>4</u>	<u>2,000</u>	(2)
Fed. Title I	\$500 x <u>2</u>	<u>1,000</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
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Workers Compensation Insurance	<u>500</u>	
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Officials

	<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
Special Education	<u>5,000</u>	(2)
Vocational Education	<u>0</u>	(5)
Athletic	<u>1,000</u>	(4)
Custodial	<u>4,000</u>	
Other	<u>500</u>	

85-2

Lowman Hill Elementary School

Building Information

Estimated Regular Students	<u>295</u>
Estimated Special Education Students	<u>16</u>
Square feet in building	<u>34437</u>
Regular Teachers	<u>20</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>12</u>
Regular Students Pupil Teacher Ratio	<u>15-1</u>
Special Education Students Pupil Teacher Ratio	<u>5-1</u>
Cost per Pupil	<u>\$5,758</u>

Revenue Sources

1. General Fund	<u>*1,250,532</u>	
2. Special Education Fund	<u>337,575</u>	
3. Title I Federal Funds	<u>131,550</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>*1,790,657</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (17)	<u>646,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (3)	<u>114,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (12)	<u>180,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
 Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular

.075 @ 71,344.500

100,838

Special Ed.

.075 @ 301,000

22,575

(2)

Fed. Title I

.075 @ 114,000

8,550

(3)

ESL

.075 @ -

0

(7)

Health Insurance

Regular

\$2,500 x 24

60,000

Special Ed.

\$2,500 x 3

7,500

(2)

Fed. Title I

\$2,500 x 3

7,500

(3)

ESL

\$2,500 x -

0

(7)

Life Insurance

Regular

\$500 x 24

12,000

Special Ed.

\$500 x 3

1,500

(2)

Fed. Title I

\$500 x 3

1,500

(3)

ESL

\$500 x -

0

(7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

(4)

Supplies

School

7,000

Special Education

5,000

(2)

Vocational Education

0

(5)

Athletic

1,000

(4)

Custodial

4,000

Other

500

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 34,447)	<u>68,894</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>10,000</u>	
Gas and Oil	<u>23,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u><u>\$1,790,1657</u></u>	

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 25,221)	<u>50,442</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>15,000</u>	
Gas and Oil	<u>19,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,338,380</u></u>	

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 32,411)	<u>64,822</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>13,000</u>	
Gas and Oil	<u>18,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,100</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,263,160</u></u>	

McCarter Elementary School

Building Information

Estimated Regular Students	<u>302</u>
Estimated Special Education Students	<u>25</u>
Square feet in building	<u>35,431</u>
Regular Teachers	<u>17</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>18-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$4,790</u>

Revenue Sources

1. General Fund	<u>\$1,178,345</u>	
2. Special Education Fund	<u>273,075</u>	
3. Title I Federal Funds	<u>73,850</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,566,270</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000	(1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000	(16)	<u>608,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000	(1)	<u>38,000</u>	(3)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(8)	<u>15,000</u>	(2)
Counselor Salary @	\$38,000	(1)	<u>38,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000	(1)	<u>30,000</u>	
Substitute Teachers Salary			<u>12,000</u>	
Substitute Special Education Salary			<u>3,000</u>	(2)
Substitute Para Professional Salary			<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular .075 @ *891,500

166,125

Special Ed. .075 @ 241,000

18,075 (2)

Fed. Title I .075 @ 38,000

2,850 (3)

ESL .075 @ -

0 (7)

Health Insurance

Regular \$2,500 x 23

57,500

Special Ed. \$2,500 x 3

7,500 (2)

Fed. Title I \$2,500 x 1

2,500 (3)

ESL \$2,500 x -

0 (7)

Life Insurance

Regular \$500 x 23

11,500

Special Ed. \$500 x 3

1,500 (2)

Fed. Title I \$500 x 1

500 (3)

ESL \$500 x -

0 (7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0 (4)

Supplies

School

7,000

Special Education

5,000 (2)

Vocational Education

0 (5)

Athletic

1,000 (4)

Custodial

4,000

Other

500

3-65

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 35,431)	<u>70,862</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>15,000</u>	
Gas and Oil	<u>19,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,500</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u># 1,566,270</u>	

McLure Elementary School

Building Information

Estimated Regular Students	<u>306</u>
Estimated Special Education Students	<u>18</u>
Square feet in building	<u>33,473</u>
Regular Teachers	<u>18</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>17-1</u>
Special Education Students Pupil Teacher Ratio	<u>6-1</u>
Cost per Pupil	<u>\$4,928</u>

Revenue Sources

1. General Fund	<u>\$1,164,829</u>	
2. Special Education Fund	<u>273,075</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>87,700</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,596,584</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000	(1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000	(18)	<u>608,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000	(-)	<u>0</u>	(3)
ESL Teachers @	\$38,000	(2)	<u>76,000</u>	(7)
Para Professional Salaries @	\$15,000	(8)	<u>120,000</u>	(2)
Counselor Salary @	\$38,000	(1)	<u>38,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000	(1)	<u>30,000</u>	
Substitute Teachers Salary			<u>12,000</u>	
Substitute Special Education Salary			<u>3,000</u>	(2)
Substitute Para Professional Salary			<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian		<u>5,000</u>	
Substitute Custodian		<u>2,000</u>	
Addendums			
Instructional		<u>7,000</u>	
Extra Duty Pay			
Instructional		<u>500</u>	
Overtime Pay			
Clerical		<u>500</u>	
Custodial		<u>500</u>	
Security		<u>500</u>	
Fiscal Services			
Social Security			
Regular	.075 @ \$891,500	<u>166,863</u>	
Special Ed.	.075 @ 241,000	<u>18,075</u>	(2)
Fed. Title I	.075 @ -	<u>0</u>	(3)
ESL	.075 @ 76,000	<u>5,700</u>	(7)
Health Insurance			
Regular	\$2,500 x 23	<u>57,500</u>	
Special Ed.	\$2,500 x 3	<u>7,500</u>	(2)
Fed. Title I	\$2,500 x -	<u>0</u>	(3)
ESL	\$2,500 x 2	<u>5,000</u>	(7)
Life Insurance			
Regular	\$500 x 23	<u>11,500</u>	
Special Ed.	\$500 x 3	<u>1,500</u>	(2)
Fed. Title I	\$500 x -	<u>0</u>	(3)
ESL	\$500 x 2	<u>1,000</u>	(7)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	
Officials		<u>0</u>	(4)
Supplies			
School		<u>7,000</u>	
Special Education		<u>5,000</u>	(2)
Vocational Education		<u>0</u>	(5)
Athletic		<u>1,000</u>	(4)
Custodial		<u>4,000</u>	
Other		<u>500</u>	

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 33,473)	<u>66,946</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>11,000</u>	
Gas and Oil	<u>12,000</u>	
Water	<u>1,500</u>	
Sewer	<u>3,200</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>* 1596,584</u></u>	

M^{rs} Eichen Elementary School

Building Information

Estimated Regular Students	<u>259</u>
Estimated Special Education Students	<u>20</u>
Square feet in building	<u>25,511</u>
Regular Teachers	<u>18</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>4</u>
Regular Students Pupil Teacher Ratio	<u>14-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$5,442</u>

Revenue Sources

1. General Fund	<u>\$1,195,010</u>	
2. Special Education Fund	<u>228,575</u>	
3. Title I Federal Funds	<u>43,850</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,518,435</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>\$65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (17)	<u>646,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (1)	<u>38,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (4)	<u>60,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular .075 @ \$926,500

69,488

Special Ed. .075 @ 181,000

13,575 (2)

Fed. Title I .075 @ 38,000

2,850 (3)

ESL .075 @ -

0 (7)

Health Insurance

Regular \$2,500 x 24

60,000

Special Ed. \$2,500 x 3

7,500 (2)

Fed. Title I \$2,500 x 1

2,500 (3)

ESL \$2,500 x -

0 (7)

Life Insurance

Regular \$500 x 24

12,000

Special Ed. \$500 x 3

1,500 (2)

Fed. Title I \$500 x 1

500 (3)

ESL \$500 x -

0 (7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0 (4)

Supplies

School

7,000

Special Education

5,000 (2)

Vocational Education

0 (5)

Athletic

1,000 (4)

Custodial

4,000

Other

500

3-11

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 25,511)	<u>51,022</u>	
Utilities:		
Telephone	<u>1,000</u>	
Electricity	<u>11,000</u>	
Gas and Oil	<u>15,000</u>	
Water	<u>1,000</u>	
Sewer	<u>3,000</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u><u>\$1518,435</u></u>	

Quincy Elementary School

Building Information

Estimated Regular Students	<u>271</u>
Estimated Special Education Students	<u>20</u>
Square feet in building	<u>31,126</u>
Regular Teachers	<u>17</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>5</u>
Regular Students Pupil Teacher Ratio	<u>16-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$15,252</u>

Revenue Sources

1. General Fund	<u>\$1,040,465</u>	
2. Special Education Fund	<u>226,850</u>	
3. Title I Federal Funds	<u>175,400</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>43,850</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,557,565</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (12)	<u>456,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (4)	<u>152,000</u>	(3)
ESL Teachers @	\$38,000 (1)	<u>38,000</u>	(7)
Para Professional Salaries @	\$15,000 (5)	<u>75,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (2)	<u>76,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>5,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian		<u>5,000</u>	
Substitute Custodian		<u>2,000</u>	

Addendums

Instructional		<u>7,000</u>	
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Extra Duty Pay

Instructional		<u>5,200</u>	
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Overtime Pay

Clerical		<u>500</u>	
Custodial		<u>500</u>	
Security		<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>777,500</u>	<u>58,313</u>	
Special Ed.	.075 @ <u>198,000</u>	<u>14,850</u>	(2)
Fed. Title I	.075 @ <u>152,000</u>	<u>11,400</u>	(3)
ESL	.075 @ <u>38,000</u>	<u>2,850</u>	(7)

Health Insurance

Regular	\$2,500 x <u>22</u>	<u>55,000</u>	
Special Ed.	\$2,500 x <u>3</u>	<u>7,500</u>	(2)
Fed. Title I	\$2,500 x <u>4</u>	<u>10,000</u>	(3)
ESL	\$2,500 x <u>1</u>	<u>2,500</u>	(7)

Life Insurance

Regular	\$500 x <u>22</u>	<u>11,000</u>	
Special Ed.	\$500 x <u>3</u>	<u>1,500</u>	(2)
Fed. Title I	\$500 x <u>4</u>	<u>2,000</u>	(3)
ESL	\$500 x <u>1</u>	<u>500</u>	(7)

Unemployment Compensation Insurance

Workers Compensation Insurance		<u>500</u>	
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Officials

		<u>0</u>	(4)
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Supplies

School		<u>7,000</u>	
Special Education		<u>5,000</u>	(2)
Vocational Education		<u>0</u>	(5)
Athletic		<u>1,000</u>	(4)
Custodial		<u>4,000</u>	
Other		<u>500</u>	

3-74

Equipment	<u>57,000</u>	(6)
Student Activities	<u>12,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 31,126)	<u>62,252</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>12,000</u>	
Gas and Oil	<u>18,000</u>	
Water	<u>2,000</u>	
Sewer	<u>1,600</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,557,565</u></u>	

Quinton Heights Elementary School

Building Information

Estimated Regular Students	<u>190</u>
Estimated Special Education Students	<u>7</u>
Square feet in building	<u>23,786</u>
Regular Teachers	<u>13</u>
Special Education Teachers	<u>1</u>
Para Professionals	<u>1</u>
Regular Students Pupil Teacher Ratio	<u>15-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$5,843</u>

Revenue Sources

1. General Fund	<u>\$ 963,810</u>	
2. Special Education Fund	<u>72,500</u>	
3. Title I Federal Funds	<u>43,850</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$ 1,151,160</u>

Expenditures

Salaries and Wages			
Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (12)	<u>456,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (1)	<u>38,000</u>	(2)
Title I Teachers @	\$38,000 (1)	<u>38,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (1)	<u>15,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>5,000</u>	
Substitute Special Education Salary		<u>4,000</u>	(2)
Substitute Para Professional Salary		<u>3,000</u>	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
Custodial	<u>500</u>	
Security	<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>732,500</u>	<u>54,938</u>	
Special Ed.	.075 @ <u>60,000</u>	<u>4,500</u>	(2)
Fed. Title I	.075 @ <u>38,000</u>	<u>2,850</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance			
Regular	\$2,500 x <u>19</u>	<u>47,500</u>	
Special Ed.	\$2,500 x <u>1</u>	<u>2,500</u>	(2)
Fed. Title I	\$2,500 x <u>1</u>	<u>2,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance			
Regular	\$500 x <u>19</u>	<u>9,500</u>	
Special Ed.	\$500 x <u>1</u>	<u>500</u>	(2)
Fed. Title I	\$500 x <u>1</u>	<u>500</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials	<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
Special Education	<u>5,000</u>	(2)
Vocational Education	<u>0</u>	(5)
Athletic	<u>1,000</u>	(4)
Custodial	<u>4,000</u>	
Other	<u>500</u>	

3-79

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 23,784)	<u>47,572</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>9,000</u>	
Gas and Oil	<u>17,000</u>	
Water	<u>1,000</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u>* 115,162</u>	

Randolph Elementary School

Building Information

Estimated Regular Students	<u>352</u>
Estimated Special Education Students	<u>17</u>
Square feet in building	<u>38,988</u>
Regular Teachers	<u>21</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>4</u>
Regular Students Pupil Teacher Ratio	<u>17-1</u>
Special Education Students Pupil Teacher Ratio	<u>4-1</u>
Cost per Pupil	<u>\$4,524</u>

Revenue Sources

1. General Fund	<u>\$1,389,726</u>	
2. Special Education Fund	<u>208,575</u>	
3. Title I Federal Funds	<u>0</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	
		<u>\$1,669,301</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (21)	<u>798,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (-)	<u>0</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (4)	<u>60,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
 Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

5,000

Fiscal Services

Social Security

Regular .075 @ *1,078,000

80,850

Special Ed. .075 @ 181,000

13,575 (2)

Fed. Title I .075 @ -

0 (3)

ESL .075 @ -

0 (7)

Health Insurance

Regular \$2,500 x 27

67,500

Special Ed. \$2,500 x 3

7,500 (2)

Fed. Title I \$2,500 x -

0 (3)

ESL \$2,500 x -

0 (7)

Life Insurance

Regular \$500 x 27

13,500

Special Ed. \$500 x 3

1,500 (2)

Fed. Title I \$500 x -

0 (3)

ESL \$500 x -

0 (7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0 (4)

Supplies

School

7,000

Special Education

5,000 (2)

Vocational Education

0 (5)

Athletic

1,000 (4)

Custodial

4,000

Other

500

2-80

Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 38,988)	<u>77,796</u>	
Utilities:		
Telephone	<u>800</u>	
Electricity	<u>11,000</u>	
Gas and Oil	<u>14,000</u>	
Water	<u>600</u>	
Sewer	<u>3,000</u>	
Refuse	<u>1,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u><u>\$1,169,301</u></u>	

Ross Elementary School

Building Information

Estimated Regular Students	<u>318</u>
Estimated Special Education Students	<u>16</u>
Square feet in building	<u>25,221</u>
Regular Teachers	<u>17</u>
Special Education Teachers	<u>3</u>
Para Professionals	<u>4</u>
Regular Students Pupil Teacher Ratio	<u>19-1</u>
Special Education Students Pupil Teacher Ratio	<u>5-1</u>
Cost per Pupil	<u>\$4,456</u>

Revenue Sources

1. General Fund	<u>* 1,125,955</u>	
2. Special Education Fund	<u>208,575</u>	
3. Title I Federal Funds	<u>87,700</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>* 1,488,230</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (15)	<u>570,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	<u>114,000</u>	(2)
Title I Teachers @	\$38,000 (2)	<u>76,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (4)	<u>60,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
 Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular .075 @ * 853,500

64,013

Special Ed. .075 @ 181,000

13,575 (2)

Fed. Title I .075 @ 76,000

5,700 (3)

ESL .075 @ -

0 (7)

Health Insurance

Regular \$2,500 x 25

62,500

Special Ed. \$2,500 x 3

7,500 (2)

Fed. Title I \$2,500 x 2

5,000 (3)

ESL \$2,500 x -

0 (7)

Life Insurance

Regular \$500 x 25

12,500

Special Ed. \$500 x 3

1,500 (2)

Fed. Title I \$500 x 2

1,000 (3)

ESL \$500 x -

0 (7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0 (4)

Supplies

School

7,000

Special Education

5,000 (2)

Vocational Education

0 (5)

Athletic

1,000 (4)

Custodial

4,000

Other

500

2-83

Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 25,221)	<u>50,442</u>	
Utilities:		
Telephone	<u>1,000</u>	
Electricity	<u>14,000</u>	
Gas and Oil	<u>18,000</u>	
Water	<u>1,000</u>	
Sewer	<u>7,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$1,488,230</u>	

SHAWNEE Elementary School

Building Information

Estimated Regular Students	<u>132</u>
Estimated Special Education Students	<u>7</u>
Square feet in building	<u>24,500</u>
Regular Teachers	<u>9</u>
Special Education Teachers	<u>1</u>
Para Professionals	<u>1</u>
Regular Students Pupil Teacher Ratio	<u>15-1</u>
Special Education Students Pupil Teacher Ratio	<u>7-1</u>
Cost per Pupil	<u>\$7,864</u>

Revenue Sources

1. General Fund	<u>\$866,213</u>	
2. Special Education Fund	<u>112,050</u>	
3. Title I Federal Funds	<u>43,850</u>	
4. Pepsi Cola Fund	<u>11,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$1,093,113</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (8)	<u>304,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (2)	<u>76,000</u>	(2)
Title I Teachers @	\$38,000 (1)	<u>38,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (1)	<u>15,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (1)	<u>30,000</u>	
Substitute Teachers Salary		<u>6,000</u>	
Substitute Special Education Salary		<u>2,000</u>	(2)
Substitute Para Professional Salary		<u>1,000</u>	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
Custodial	<u>500</u>	
Security	<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>*581,500</u>	<u>118,613</u>	
Special Ed.	.075 @ <u>94,000</u>	<u>7,050</u>	(2)
Fed. Title I	.075 @ <u>38,000</u>	<u>2,850</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance			
Regular	\$2,500 x <u>16</u>	<u>40,000</u>	
Special Ed.	\$2,500 x <u>2</u>	<u>5,000</u>	(2)
Fed. Title I	\$2,500 x <u>1</u>	<u>2,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance			
Regular	\$500 x <u>16</u>	<u>8,000</u>	
Special Ed.	\$500 x <u>2</u>	<u>1,000</u>	(2)
Fed. Title I	\$500 x <u>1</u>	<u>500</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials

	<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
Special Education	<u>5,000</u>	(2)
Vocational Education	<u>0</u>	(5)
Athletic	<u>1,000</u>	(4)
Custodial	<u>4,000</u>	
Other	<u>500</u>	

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Equipment	<u>50,000</u>	(6)
Student Activities	<u>10,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 24,500)	<u>49,000</u>	
Utilities:		
Telephone	<u>600</u>	
Electricity	<u>14,000</u>	
Gas and Oil	<u>13,000</u>	
Water	<u>500</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u><u>\$1,093,113</u></u>	

State **Elementary School**

Building Information

Estimated Regular Students	<u>228</u>
Estimated Special Education Students	<u>6</u>
Square feet in building	<u>28,886</u>
Regular Teachers	<u>18</u>
Special Education Teachers	<u>2</u>
Para Professionals	<u>4</u>
Regular Students Pupil Teacher Ratio	<u>13-1</u>
Special Education Students Pupil Teacher Ratio	<u>3-1</u>
Cost per Pupil	<u>\$6,294</u>

Revenue Sources

1. General Fund	<u>\$ 1,110,485</u>	
2. Special Education Fund	<u>164,725</u>	
3. Title I Federal Funds	<u>131,550</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$ 1,472,760</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000 (1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000 (18)	<u>570,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (2)	<u>76,000</u>	(2)
Title I Teachers @	\$38,000 (3)	<u>114,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (4)	<u>60,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 ()	<u>30,000</u>	
Substitute Teachers Salary		<u>12,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian
Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular .075 @ *853,500

64,013

Special Ed. .075 @ 143,000

10,725 (2)

Fed. Title I .075 @ 114,000

8,550 (3)

ESL .075 @ -

0 (7)

Health Insurance

Regular \$2,500 x 22

55,000

Special Ed. \$2,500 x 2

5,000 (2)

Fed. Title I \$2,500 x 3

7,500 (3)

ESL \$2,500 x -

0 (7)

Life Insurance

Regular \$500 x 22

11,000

Special Ed. \$500 x 2

1,000 (2)

Fed. Title I \$500 x 3

1,500 (3)

ESL \$500 x -

0 (7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0 (4)

Supplies

School

7,000

Special Education

5,000 (2)

Vocational Education

0 (5)

Athletic

1,000 (4)

Custodial

4,000

Other

500

2289

Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 28,886)	<u>57,772</u>	
Utilities:		
Telephone	<u>600</u>	
Electricity	<u>11,000</u>	
Gas and Oil	<u>13,000</u>	
Water	<u>600</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
 Professional Development	 <u>10,000</u>	 (8)
Hedge Fund	<u>25,000</u>	
 Total Estimated Expenditures	 <u><u>*1,472,760</u></u>	

Stout Elementary School

Building Information

Estimated Regular Students	<u>288</u>
Estimated Special Education Students	<u>11</u>
Square feet in building	<u>23,245</u>
Regular Teachers	<u>16</u>
Special Education Teachers	<u>1</u>
Para Professionals	<u>3</u>
Regular Students Pupil Teacher Ratio	<u>14-1</u>
Special Education Students Pupil Teacher Ratio	<u>6-1</u>
Cost per Pupil	<u>\$4,546</u>

Revenue Sources

1. General Fund	<u>*1,100,903</u>	
2. Special Education Fund	<u>104,750</u>	
3. Title I Federal Funds	<u>87,700</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>*1,359,353</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Admin. School Secretary @	\$30,000	(1)	<u>30,000</u>	
Regular Teachers Salaries @	\$38,000	(14)	<u>532,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(1)	<u>38,000</u>	(2)
Title I Teachers @	\$38,000	(2)	<u>76,000</u>	(3)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(3)	<u>45,000</u>	(2)
Counselor Salary @	\$38,000	(1)	<u>38,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(2)	<u>76,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000	(1)	<u>30,000</u>	
Substitute Teachers Salary			<u>12,000</u>	
Substitute Special Education Salary			<u>3,000</u>	(2)
Substitute Para Professional Salary			<u>4,000</u>	(2)

Substitute Nurse, Counselor, Librarian	<u>5,000</u>	
Substitute Custodian	<u>2,000</u>	

Addendums

Instructional	<u>7,000</u>	
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Extra Duty Pay

Instructional	<u>500</u>	
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Overtime Pay

Clerical	<u>500</u>	
Custodial	<u>500</u>	
Security	<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @ <u>*853,500</u>	<u>64,013</u>	
Special Ed.	.075 @ <u>90,000</u>	<u>6,750</u>	(2)
Fed. Title I	.075 @ <u>76,000</u>	<u>5,700</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)

Health Insurance			
Regular	\$2,500 x <u>22</u>	<u>55,000</u>	
Special Ed.	\$2,500 x <u>1</u>	<u>2,500</u>	(2)
Fed. Title I	\$2,500 x <u>2</u>	<u>5,000</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)

Life Insurance			
Regular	\$500 x <u>22</u>	<u>11,000</u>	
Special Ed.	\$500 x <u>1</u>	<u>500</u>	(2)
Fed. Title I	\$500 x <u>2</u>	<u>1,000</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)

Unemployment Compensation Insurance	<u>500</u>	
Workers Compensation Insurance	<u>500</u>	

Officials

	<u>0</u>	(4)
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Supplies

School	<u>7,000</u>	
Special Education	<u>5,000</u>	(2)
Vocational Education	<u>0</u>	(5)
Athletic	<u>1,000</u>	(4)
Custodial	<u>4,000</u>	
Other	<u>500</u>	

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Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 23,245)	<u>46,490</u>	
Utilities:		
Telephone	<u>1,000</u>	
Electricity	<u>8,000</u>	
Gas and Oil	<u>17,000</u>	
Water	<u>900</u>	
Sewer	<u>2,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>*1,359,353</u>	

Whitson Elementary School

Building Information

Estimated Regular Students	382
Estimated Special Education Students	16
Square feet in building	49,529
Regular Teachers	22
Special Education Teachers	3
Para Professionals	5
Regular Students Pupil Teacher Ratio	17-1
Special Education Students Pupil Teacher Ratio	5-1
Cost per Pupil	\$4,867

Revenue Sources

1. General Fund	\$1,523,433	
2. Special Education Fund	224,700	
3. Title I Federal Funds	43,850	
4. Pepsi Cola Fund	6,000	
5. Vocational Education Fund	0	
6. Capital Outlay Fund	50,000	
7. ESL Fund	79,100	
8. In Service Fund	10,000	\$1,937,083

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	65,000	
Admin. School Secretary @	\$30,000 (1)	30,000	
Regular Teachers Salaries @	\$38,000 (22)	836,000	
Spec.Ed. Teachers Salaries @	\$38,000 (3)	114,000	(2)
Title I Teachers @	\$38,000 (1)	38,000	(3)
ESL Teachers @	\$38,000 (1)	38,000	(7)
Para Professional Salaries @	\$15,000 (5)	75,000	(2)
Counselor Salary @	\$38,000 (1)	38,000	
Librarian Salary @	\$38,000 (1)	38,000	
Nurse Salary @	\$38,000 (1)	38,000	
Social Worker Salary @	\$38,000 (-)	0	
Interpreter Salary @	\$32,000 (1)	30,000	(7)
Security Salary @	\$18,000 (1)	18,000	
Custodial Staff Salary @	\$30,000 (1)	60,000	
Substitute Teachers Salary		12,000	
Substitute Special Education Salary		3,000	(2)
Substitute Para Professional Salary		4,000	(2)

Substitute Nurse, Counselor, Librarian
 Substitute Custodian

5,000
2,000

Addendums

Instructional

7,000

Extra Duty Pay

Instructional

500

Overtime Pay

Clerical

500

Custodial

500

Security

500

Fiscal Services

Social Security

Regular

.075 @* 1,149,500

86,175

Special Ed.

.075 @ 196,000

14,700

(2)

Fed. Title I

.075 @ 38,000

2,850

(3)

ESL

.075 @ 68,000

5,100

(7)

Health Insurance

Regular

\$2,500 x 30

75,000

Special Ed.

\$2,500 x 3

7,500

(2)

Fed. Title I

\$2,500 x 1

2,500

(3)

ESL

\$2,500 x 2

5,000

(7)

Life Insurance

Regular

\$500 x 30

15,000

Special Ed.

\$500 x 3

1,500

(2)

Fed. Title I

\$500 x 1

500

(3)

ESL

\$500 x 2

1,000

(7)

Unemployment Compensation Insurance

500

Workers Compensation Insurance

500

Officials

0

(4)

Supplies

School

7,000

Special Education

5,000

(2)

Vocational Education

0

(5)

Athletic

1,000

(4)

Custodial

4,000

Other

500

3.95

Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 49,529)	<u>99,058</u>	
Utilities:		
Telephone	<u>700</u>	
Electricity	<u>20,000</u>	
Gas and Oil	<u>31,000</u>	
Water	<u>1,000</u>	
Sewer	<u>4,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u># 1,937,083</u>	

CHARTER SCHOOLS

Meadows Charter School

Building Information

Estimated Regular Students	<u>566</u>
Estimated Special Education Students	<u>0</u>
Square feet in building	<u>58,000</u>
Regular Teachers	<u>36</u>
Special Education Teachers	<u>2</u>
Para Professionals	<u>7</u>
Regular Students Pupil Teacher Ratio	<u>16-1</u>
Special Education Students Pupil Teacher Ratio	<u>2-0</u>
Cost per Pupil	<u>\$4,601</u>

Revenue Sources

1. General Fund	<u>\$2,149,325</u>	
2. Special Education Fund	<u>214,175</u>	
3. Title I Federal Funds	<u>175,400</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$2,604,900</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000	(1)	<u>65,000</u>	
Asst. Principal Salary @	\$50,000	(1)	<u>50,000</u>	
Admin School Secretary @	\$30,000	(1)	<u>30,000</u>	
Curriculum Coordinator @	\$45,000	(1)	<u>45,000</u>	
Technology Facilitator @	\$50,000	(1)	<u>50,000</u>	
Regular Teachers Salaries @	\$38,000	(32)	<u>1,216,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000	(2)	<u>76,000</u>	(2)
Title I Teachers @	\$38,000	(4)	<u>152,000</u>	(3)
ESL Teachers @	\$38,000	(-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000	(7)	<u>105,000</u>	(2)
Counselor Salary @	\$38,000	(1)	<u>38,000</u>	
Librarian Salary @	\$38,000	(1)	<u>38,000</u>	
Nurse Salary @	\$38,000	(1)	<u>38,000</u>	
Social Worker Salary @	\$38,000	(-)	<u>0</u>	
Interpreter Salary @	\$32,000	(-)	<u>0</u>	(7)
Security Salary @	\$18,000	(1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000	(2)	<u>60,000</u>	

Substitute Teachers Salary		<u>15,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>5,000</u>	(2)
Substitute Nurse, Counselor, Librarian		<u>5,000</u>	
Substitute Custodian		<u>3,000</u>	

Addendums

Instructional		<u>5,000</u>	
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Extra Duty Pay

Instructional		<u>500</u>	
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Overtime Pay

Clerical		<u>500</u>	
Custodial		<u>500</u>	
Security		<u>500</u>	

Fiscal Services

Social Security			
Regular	.075 @	<u>1,671,000</u>	<u>125,325</u>
Special Ed.	.075 @	<u>189,000</u>	<u>14,175</u> (2)
Fed. Title I	.075 @	<u>152,000</u>	<u>11,400</u> (3)
ESL	.075 @	<u>-</u>	<u>0</u> (7)
Health Insurance			
Regular	\$2,500 x	<u>41</u>	<u>102,000</u>
Special Ed.	\$2,500 x	<u>2</u>	<u>5,000</u> (2)
Fed. Title I	\$2,500 x	<u>4</u>	<u>10,000</u> (3)
ESL	\$2,500 x	<u>-</u>	<u>0</u> (7)
Life Insurance			
Regular	\$500 x	<u>41</u>	<u>20,500</u>
Special Ed.	\$500 x	<u>2</u>	<u>1,000</u> (2)
Fed. Title I	\$500 x	<u>4</u>	<u>2,000</u> (3)
ESL	\$500 x	<u>-</u>	<u>0</u> (7)
Unemployment Compensation Insurance			<u>500</u>
Workers Compensation Insurance			<u>500</u>

Officials

	<u>0</u>	(4)
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Supplies

School		<u>10,000</u>	
Special Education		<u>5,000</u>	(2)
Vocational Education		<u>0</u>	(5)
Athletic		<u>1,000</u>	(4)

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Custodial	<u>5,000</u>	
Other	<u>500</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 58,000)	<u>116,000</u>	
Utilities:		
Telephone	<u>1,000</u>	
Electricity	<u>35,000</u>	
Gas and Oil	<u>20,000</u>	
Water	<u>1,500</u>	
Sewer	<u>5,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$2,604,900</u>	

Scott Charter School

Building Information

Estimated Regular Students	<u>529</u>
Estimated Special Education Students	<u>0</u>
Square feet in building	<u>58,443</u>
Regular Teachers	<u>37</u>
Special Education Teachers	<u>2</u>
Para Professionals	<u>8</u>
Regular Students Pupil Teacher Ratio	<u>14-1</u>
Special Education Students Pupil Teacher Ratio	<u>2-0</u>
Cost per Pupil	<u>\$5,051</u>

Revenue Sources

1. General Fund	<u>\$2,156,436</u>	
2. Special Education Fund	<u>230,300</u>	
3. Title I Federal Funds	<u>219,250</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>10,000</u>	<u>\$2,671,986</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Asst. Principal Salary @	\$50,000 (1)	<u>50,000</u>	
Admin School Secretary @	\$30,000 (1)	<u>30,000</u>	
Curriculum Coordinator @	\$45,000 (1)	<u>45,000</u>	
Technology Facilitator @	\$50,000 (1)	<u>50,000</u>	
Regular Teachers Salaries @	\$38,000 (32)	<u>1,216,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (2)	<u>76,000</u>	(2)
Title I Teachers @	\$38,000 (5)	<u>190,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (8)	<u>120,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (2)	<u>60,000</u>	

Substitute Teachers Salary		<u>15,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>5,000</u>	(2)
Substitute Nurse, Counselor, Librarian		<u>5,000</u>	
Substitute Custodian		<u>3,000</u>	
Addendums			
Instructional		<u>5,000</u>	
Extra Duty Pay			
Instructional		<u>500</u>	
Overtime Pay			
Clerical		<u>500</u>	
Custodial		<u>500</u>	
Security		<u>500</u>	
Fiscal Services			
Social Security			
Regular	.075 @ <u>1,678,000</u>	<u>125,850</u>	
Special Ed.	.075 @ <u>204,000</u>	<u>15,300</u>	(2)
Fed. Title I	.075 @ <u>190,000</u>	<u>14,250</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)
Heath Insurance			
Regular	\$2,500 x <u>43</u>	<u>107,500</u>	
Special Ed.	\$2,500 x <u>2</u>	<u>5,000</u>	(2)
Fed. Title I	\$2,500 x <u>5</u>	<u>12,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
Life Insurance			
Regular	\$500 x <u>43</u>	<u>21,500</u>	
Special Ed.	\$500 x <u>2</u>	<u>1,000</u>	(2)
Fed. Title I	\$500 x <u>5</u>	<u>2,500</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	
Officials		<u>0</u>	(4)
Supplies			
School		<u>10,000</u>	
Special Education		<u>5,000</u>	(2)
Vocational Education		<u>0</u>	(5)
Athletic		<u>1,000</u>	(4)

3-102

Custodial	<u>5,000</u>	
Other	<u>500</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 58,443)	<u>116,886</u>	
Utilities:		
Telephone	<u>1,200</u>	
Electricity	<u>35,000</u>	
Gas and Oil	<u>20,000</u>	
Water	<u>1,500</u>	
Sewer	<u>4,500</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>10,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$2,671,986</u>	

Williams

Charter School

Building Information

Estimated Regular Students	<u>588</u>
Estimated Special Education Students	<u>0</u>
Square feet in building	<u>67,977</u>
Regular Teachers	<u>41</u>
Special Education Teachers	<u>2</u>
Para Professionals	<u>7</u>
Regular Students Pupil Teacher Ratio	<u>14-1</u>
Special Education Students Pupil Teacher Ratio	<u>2-0</u>
Cost per Pupil	<u>\$4,926</u>

Revenue Sources

1. General Fund	<u>* 2,447,529</u>	
2. Special Education Fund	<u>214,175</u>	
3. Title I Federal Funds	<u>223,550</u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>0</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u>0</u>	
8. In Service Fund	<u>20,000</u>	<u>* 2,961,254</u>

Expenditures

Salaries and Wages

Principal Salary @	\$65,000 (1)	<u>65,000</u>	
Asst. Principal Salary @	\$50,000 (1)	<u>50,000</u>	
Admin School Secretary @	\$30,000 (1)	<u>30,000</u>	
Curriculum Coordinator @	\$45,000 (1)	<u>45,000</u>	
Technology Facilitator @	\$50,000 (1)	<u>50,000</u>	
Regular Teachers Salaries @	\$38,000 (37)	<u>1,406,000</u>	
Spec.Ed. Teachers Salaries @	\$38,000 (2)	<u>76,000</u>	(2)
Title I Teachers @	\$38,000 (5)	<u>194,000</u>	(3)
ESL Teachers @	\$38,000 (-)	<u>0</u>	(7)
Para Professional Salaries @	\$15,000 (7)	<u>105,000</u>	(2)
Counselor Salary @	\$38,000 (1)	<u>38,000</u>	
Librarian Salary @	\$38,000 (1)	<u>38,000</u>	
Nurse Salary @	\$38,000 (1)	<u>38,000</u>	
Social Worker Salary @	\$38,000 (-)	<u>0</u>	
Interpreter Salary @	\$32,000 (-)	<u>0</u>	(7)
Security Salary @	\$18,000 (1)	<u>18,000</u>	
Custodial Staff Salary @	\$30,000 (3)	<u>90,000</u>	

Substitute Teachers Salary		<u>15,000</u>	
Substitute Special Education Salary		<u>3,000</u>	(2)
Substitute Para Professional Salary		<u>5,000</u>	(2)
Substitute Nurse, Counselor, Librarian		<u>5,000</u>	
Substitute Custodian		<u>3,000</u>	
Addendums			
Instructional		<u>5,000</u>	
Extra Duty Pay			
Instructional		<u>1,000</u>	
Overtime Pay			
Clerical		<u>500</u>	
Custodial		<u>500</u>	
Security		<u>500</u>	
Fiscal Services			
Social Security			
Regular	.075 @ <u>*1,897,000</u>	<u>142,275</u>	
Special Ed.	.075 @ <u>189,000</u>	<u>14,175</u>	(2)
Fed. Title I	.075 @ <u>104,000</u>	<u>14,550</u>	(3)
ESL	.075 @ <u>-</u>	<u>0</u>	(7)
Health Insurance			
Regular	\$2,500 x <u>49</u>	<u>122,500</u>	
Special Ed.	\$2,500 x <u>2</u>	<u>5,000</u>	(2)
Fed. Title I	\$2,500 x <u>5</u>	<u>12,500</u>	(3)
ESL	\$2,500 x <u>-</u>	<u>0</u>	(7)
Life Insurance			
Regular	\$500 x <u>49</u>	<u>24,500</u>	
Special Ed.	\$500 x <u>2</u>	<u>1,000</u>	(2)
Fed. Title I	\$500 x <u>5</u>	<u>2,500</u>	(3)
ESL	\$500 x <u>-</u>	<u>0</u>	(7)
Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	
Officials		<u>0</u>	(4)
Supplies			
School		<u>10,000</u>	
Special Education		<u>5,000</u>	(2)
Vocational Education		<u>0</u>	(5)
Athletic		<u>1,000</u>	(4)

2-105

Custodial	<u>5,000</u>	
Other	<u>1,000</u>	
Equipment	<u>50,000</u>	(6)
Student Activities	<u>5,000</u>	(4)
Maintenance and Repair (\$2.00/sq.ft. x 67,977)	<u>135,954</u>	
Utilities:		
Telephone	<u>8,000</u>	
Electricity	<u>42,000</u>	
Gas and Oil	<u>30,000</u>	
Water	<u>2,000</u>	
Sewer	<u>4,000</u>	
Refuse	<u>3,000</u>	
Professional Development	<u>20,000</u>	(8)
Hedge Fund	<u>25,000</u>	
Total Estimated Expenditures	<u>\$ 2,961,254</u>	

Topeka Education Center

Revenue Sources

1. General Fund	\$1,279,138	
2. Special Education Fund	<u>154,675</u>	
3. Title I Federal Funds	<u> </u>	
4. Pepsi Cola Fund	<u>6,000</u>	
5. Vocational Education Fund	<u>5,000</u>	
6. Capital Outlay Fund	<u>50,000</u>	
7. ESL Fund	<u> </u>	
8. In service Fund	<u>10,000</u>	<u>\$1,504,813</u>

Expenditures

Salaries and Wages

Principal Salary	(1)	<u>65,000</u>	
Admin. School Secretary	(1)	<u>32,000</u>	
Secretary	(2)	<u>30,000</u>	
Curriculum Coordinator	(1)	<u>42,000</u>	
Regular Teachers Salaries	(12) @ 38K	<u>432,000</u>	
Special Ed Teachers Salaries	(3) @ 38K	<u>114,000</u>	(2)
Para Professional Salaries	(9) @ 15K	<u>135,000</u>	
Counselor Salary	(1)	<u>38,000</u>	
Custodial Staff Salary	(3) @ 30K	<u>90,000</u>	
Security Salary	(1) @ 18K	<u>18,000</u>	
Substitute Reg Teacher Salary		<u>15,000</u>	(2)
Substitute Special Ed Salary		<u>10,000</u>	
Substitute Para Professional Salary		<u>5,000</u>	
Substitute Clerical		<u>2,000</u>	
Substitute Security		<u>2,000</u>	
Substitute Custodian		<u>2,000</u>	
ROTC Teacher Salary			

Addendums

Instructional		<u>10,000</u>
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Extra Duty Pay

Instructional		<u>5,000</u>
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Overtime Pay

Clerical		<u>2,000</u>
Custodial		<u>2,000</u>
Security		<u>2,000</u>

Fiscal Services

Social Security			
Regular	.075 X 924,000	<u>\$69,300</u>	(1)
Special Education	.075 X 129,000	<u>9,675</u>	(2)

Health Insurance

Regular	22 X 2,500	<u>55,000</u>	(1)
Special Education	2 X 2,500	<u>5,000</u>	(2)

Life Insurance

Regular	22 X 500	<u>11,000</u>	(1)
Special Education	2 X 500	<u>1,000</u>	(2)

Fiscal Services

Unemployment Compensation Insurance		<u>500</u>	
Workers Compensation Insurance		<u>500</u>	

Supplies

Regular		<u>15,000</u>	
Special Education		<u>10,000</u>	(2)
Vocational Education		<u>5,000</u>	(5)
Athletic		<u>1,000</u>	(4)
Custodial		<u>5,000</u>	
Other		<u>2,000</u>	

Equipment

50,000 (6)

Student Activities

5,000 (4)

Maintenance and Repair (\$2 X 51,669 sq.ft.)

103,338

Utilities

Telephone		<u>4,000</u>	
Electricity		<u>24,500</u>	
Gas and Oil		<u>30,000</u>	
Water		<u>4,100</u>	
Sewer		<u>2,900</u>	
Refuse		<u>3,000</u>	

Professional Development

10,000 (8)

Hedge Fund

25,000

Total Estimated Expenditures

\$1,504,813

3-108

Information Systems

Revenue Sources

1. General Fund	<u>\$2,251,775</u>	
6. Capital Outlay Fund	<u>200,000</u>	
8. In service Fund	<u>10,000</u>	<u>\$2,461,775</u>

Expenditures

Salaries and Wages

General Director	(1)	<u>75,000</u>
Executive Secretary	(1)	<u>32,000</u>
Senior Op. Specialist	(1)	<u>50,000</u>
Lead Op. Specialist	(1)	<u>45,000</u>
Operations Specialists	(1)	<u>40,000</u>
Senior Network Specialist	(3) @ 50K	<u>150,000</u>
Network Specialist II	(1)	<u>45,000</u>
Network Specialist I	(3) @ 40K	<u>120,000</u>
Senior Systems Programmer	(1)	<u>50,000</u>
Systems Programmer	(1)	<u>45,000</u>
Senior Applications Analyst	(2) @ 50K	<u>100,000</u>
Applications Specialist	(3) @ 45K	<u>135,000</u>
Applications Analyst	(1)	<u>40,000</u>
Sr. Technical Training Sp.	(1)	<u>50,000</u>
Tech. Training Specialist I	(1)	<u>45,000</u>
Tech Training Specialist II	(1)	<u>40,000</u>
User Support Specialist	(2) @ 40K	<u>80,000</u>
Service Technician II	(1)	<u>45,000</u>
Service Technician I	(10) @40K	<u>400,000</u>
Continuing Ed. Teacher	(1)	<u>50,000</u>

Software Supplies 100,000 (6)

Equipment 100,000 (6)

Professional Technical 50,000

Fiscal Services

Social Security	.075 X \$1,639,000	<u>122,775</u>
Heath Insurance	2,500 X 37	<u>92,500</u>
Life Insurance	500 X 37	<u>18,500</u>
Workers Compensation Insurance		<u>500</u>
Unemployment Compensation Insurance		<u>500</u>

Maintenance and Repair (\$2.00 x 75,000 sq.ft.)

150,000

Utilities

Telephone

20,000

Electricity

35,000

Gas and Oil

75,000

Water

12,000

Sewer

10,000

Refuse

3,000

Professional Development

10,000 (8)

Hedge Fund

25,000

Total Estimated Expenditures

\$2,461,775

3-110

**Estimated
General Fund Transfers
and
Appropriations**

Special Education Fund	<u>\$4,500,000</u>
Transportation Fund	<u>2,000,000</u>
KAVTS	<u>560,000</u>
In Service Education Fund	<u>250,000</u>
Bilingual Fund	<u>500,000</u>
Early Retirement	<u>1,100,000</u>
Summer School Fund	<u>50,000</u>
Unused Sick Leave	<u>250,000</u>
New Directions	<u>280,000</u>
Pre School Program	<u>290,000</u>
Total	<u>\$9,780,000</u>

DAVID D. JACKSON
 STATE SENATOR, 18TH DISTRICT
 NORTH SHAWNEE COUNTY
 HOME ADDRESS: 2815 NE ROCKAWAY TRAIL
 TOPEKA, KANSAS 66617-2305
 (785) 357-6538
 OFFICE: STATE CAPITOL BUILDING, ROOM 458-E
 TOPEKA, KANSAS 66612-1504
 785 296-7365
 email: Jackson@Senate.state.ks.us



COMMITTEE ASSIGNMENTS
 WAYS AND MEANS
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 AGAINST THE STATE
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 JOINT COMMITTEE ON CHILDREN'S ISSUES
 SPECIAL COMMITTEE ON KANSAS SECURITY

SENATE CHAMBER

Testimony on HB 2181
House Education Committee
Katie Decker, Chair

Good morning Committee and thank you Madame Chair for your time and this opportunity to address the Committee today.

Senator Bunten's proposal to put into place a budget document that can be used as a tool for Boards of Education to knowledgeably plan their Districts' expenditures in the following year should be adopted.

As an elected School Board Member for 12 years, 3 as President, the state mandated budget document used by our district and every other district was not only not useful for Board Members, but actually shrouds in secrecy how and where the funds flow. As President of the Board one year, under Board resolution, I formed a committee to redesign our budget process to allow for building by building from the ground up budgeting. This committee met for several months, but in the end was met with more resistance than we could overcome.

As a budget analyst for HUD for more than 10 years, I am not unaware of the budget process. In fact, using the HUD approach to budgeting, which is building by building similar to Senator Bunten's approach, anyone could review a public housing agency's budget and determine specific costs at a specific building. This provided the necessary information to determine whether buildings were energy efficient, what the monthly cost per unit was for maintenance, or for management or any other cost of operation. Using the data from this budgeting method, we at HUD were able to identify by comparison which projects were above the norm in cost and provide guidance in addressing the problems which caused costs to be out of line with other similar projects.

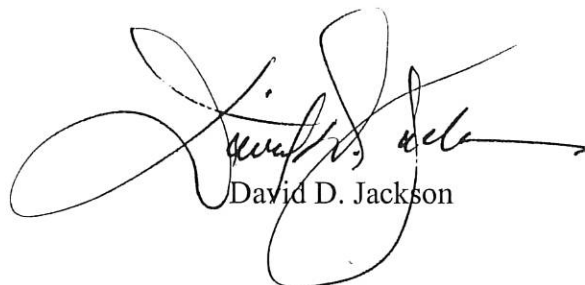
By the end of my ten year career in this position the Public Housing Agencies in Northern Kansas we were able to achieve a lower operating cost per unit than any other area in the United States. Our project managers were proud that they could be a part of the process and that they could efficiently provide low cost housing for their clients.

Currently I serve as clerk of the Soldier Township and have for 8 years. Through these years, we had reduced our road crew through retirement and attrition from 16 full time to 10 full time and 2 part time. Budgets were prepared, however, on an incremental basis through these

House Education Committee
 Date: 2/10/03
 Attachment # 4-1

years, where the amount from the previous year was multiplied by the consumer price index or some other multiplier. This year we used the zero based budget process and we were able to actually reduce budgeted expenditures by 5 1/4% from 2002 budgeted levels. This resulted in a 2 mill property tax reduction.

I thank you for your time and attention to this bill and request favorable consideration. I stand for questions.



David D. Jackson



Township Mil Levy Reduced

By David Jackson

This year the Soldier Township Board has taken a new approach to our budget preparation for the next year. Instead of preparing the next budget based upon the current year budget, the Board requested that the zero based budget approach be used to develop the 2003 proposed expenditures. A new budget document was first developed which allowed planning for each proposed expenditure for next year.

As a result of several hours of meetings in which the budget forms were reviewed and defined, and more hours reviewing expenditures, the Board has proposed to adopt a budget for 2003 that reduces the mill levy for Soldier Township taxpayers by almost 2 mills which is a 17% reduction in mill levy. Valuation of property in Soldier Township increased by slightly more than 5% so our actual budget reduction is about \$124,000 from 2002 to 2003.

Although the Board has proposed a budget reduction we have not proposed cuts in service and continue to be committed to improving Township roads, and maintaining quick and efficient emergency response services. The zero board budget approach helped the Board better understand our budget and will reduce costs to taxpayers for 2003. Future reductions in ensuing years could result in service reductions, which is not in our current plan of operation.

It is important that we recognize the efforts of Township Administrator and Fire Chief Richard Maginot and Road Superintendent Alan Fine for their assistance in providing the Board information in addressing the budget issues of our Township. Without their help and dedication, the zero based budget approach would have been very difficult.

On another subject briefly, the Highway 75 and 46th street improvement will result in closing of 46 Street for up to 3 months beginning around the 1st of August. Please practice courteous driving as our other Township roads become more crowded when drivers attempt to reroute around the closed road. Also, remember to make an extra effort to patronize those businesses at 46th and Highway 75 during construction since they must continue to pay their bills (including taxes) even though their business will surely suffer from the temporary closing.

As always please call the township at 286-2123 if you have any questions or comments.

TOWNSHIP BOARD

TRUSTEE - Gary Groves

TREASURER - H.E. "Bud" Holzhter

CLERK - David Jackson

STATE OF KANSAS

C. FRANK MILLER
REPRESENTATIVE, TWELFTH DISTRICT
MONTGOMERY, CHAUTAUQUA, AND
ELK COUNTIES
HOME ADDRESS: P.O. BOX 665
INDEPENDENCE, KANSAS 67301
TOPEKA OFFICE: STATEHOUSE, RM 431-N
TOPEKA, KANSAS 66612
(785) 296-7646



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
MEMBER: EDUCATION
HEALTH AND HUMAN
SERVICES
ETHICS AND ELECTIONS
LEGISLATIVE POST AUDIT

February 10, 2003

Honorable Representative Kathy Decker
Chairman of the House Education Committee
House Bill HB2102 --By Representative Frank Miller

HB2102 would require all Kansas schools to report financial revenues and expenditures in a uniform manner so as to be understandable to the legislature and to the local taxpayer.

Madam Chairman and Committee, it is my honor to come today to testify in support of HB2102. This is a shorter version of HB2181 for which Sen. Bill Bunten is today giving his supportive testimony. I agree with Sen. Bunten that a special sub-committee would be the best way to resolve both bills into one bill.

HB2102 is almost a copy of one of last years Senate bills regarding the same subject The primary purpose of my bill is likewise meant to simplify and standardize the accounting format in all Kansas schools so as to render financial reports uniform statewide and understandable to the legislature and to the local community.

HB2181 incorporates most of the items in HB2102, but goes into the details of revising existing statutes. For this reason it is longer. Most legislators are cognizant that Sen. Bunten has spent much time studying school budgets and has the best knowledge in the state legislature to testify regarding the details of HB2181.

I too am in support of HB2181 and have no problem in having a special sub-committee amend part or none of HB2102 into HB2181.

However, what is imperative is that this committee produce legislation that requires all school financial statements to be clear and understandable by the Legislature and by the local taxpayer. I know of few major companies that would operate without having a standard accounting report procedure that all sub-divisions of the company would be mandated to follow.

It can be done, and as elected representatives, we owe this legislation to the people of Kansas!

Respectfully yours,

Representative Frank Miller

House Education Committee
Date: 2/10/03
Attachment # 5



Testimony on **School District Budgets**
before the
House Education Committee

by

Jim Edwards, Governmental Relations Specialist
Kansas Association of School Boards

February 10, 2003

Madam Chair and Members of the Committee:

Thank you for allowing me to present comments from the KASB concerning not only the bills you are hearing today but also the issue of school district budgets in general.

Let me start by saying that KASB is supportive of efforts that would clarify, for the general public, the budgets of their local school districts. We supported the creation of the school district budget review task force by the legislature and believe that the report from this task force, to be released in the next 2 weeks, should be reviewed before action is taken on any of the related bills that you have in front of you. We believe that using this report as a starting point will help bring the clarity to budgets that patrons desire and any action before this report is issued would be premature.

Having said that, we also believe that our appearance as proponents or opponents on the bills you are hearing today would also be premature without this report. We would take this opportunity to make general comments on all three measures.

HB 2102 – this measure doesn't repeal any of the existing school district budget statutes yet creates a new method for budgeting.

HB 2177 – this measure appears to lump all categorized and program weighted funds in the general fund. This move would make the budget shorter but seems to move away from the current theme of making budgets more understandable yet accountable.

HB 2181 – this measure makes major changes that might or might not be part of the school district budget review task force report. I would once again emphasize that since the legislature created this task force, it would probably be best to use their report as the starting point.

I thank you for the opportunity to appear before you today. I welcome the opportunity to reappear in front of this Committee to provide further comments on these measures once the task force report is finalized and accepted.

House Education Committee
Date: 2/10/03
Attachment # 6

Testimony Outline, by Bruce Mallory
House Education Committee
9 a.m., Room 313-S (Old Supreme Court Room)

Thank you Madam Chair (Kathe Decker, Clay Center), members of the committee.
Good morning.

As a 14-year member of the Topeka School Board, I've closely followed our state budget woes and have seen how limited dollars affect our students and classrooms. Our board is dedicated to providing the best education possible for Topeka students, and we realize that we must weigh what is best for kids, and what our community will support.

When a patron, concerned about our budgeting process, questioned our spending procedures and proposed changes, we created a budget task force to explore this at length. I served on that task force last year. I also serve on our board's budget committee. I am a department manager with BNSF Railway in Topeka and have a thorough understanding of fiscal management.

Many of the proposals outlined in the bills being heard today were discussed in our district budget task force and deemed unfeasible or impractical. I'd like to share with you my concerns with some of these provisions.

House Education Committee
Date: 2/10/03
Attachment # 7-1

HB 2102**Sub-budgeting**

Sub-budgeting for individual schools should not be a statutory mandate. Several functions of a school district are best managed and budgeted at the central level. Maintenance and repair is a good example. It is not efficient to charge services to the building level that are provided centrally. The paperwork and accounting procedures alone would take excessive time and expense.

We believe sub-budgeting should be at the discretion of local board of education. Topeka Public Schools already prepares sub-budgets for its schools with many but not all of the expenses cited in this bill; however, this does not conform to the state budget document.

Last year's Legislative Post Audit study of school district budgets did not support building-based budgeting, and we anticipate that the Legislative Educational Planning Committee (LEPC) School Budget Task Force report will not support this additional burden on school districts.

Much has been said of making school budgets more readable. Adding to the length of the budget document with sub-budgets will not accomplish this. We believe the vast majority of our patrons would prefer to have summarized budget information, without the extreme detail proposed here.

Transfer limitations and approval scheduling

The limitations for changing appropriations from income sources and expenditures to sub-budgets is impractical. The revised budget approval schedule will make it highly likely that changes to the budget will need to be made. School districts don't know until early July what their ending balances will be from the previous year or their assessed valuation figures from the county clerk. Yet, this bill requires a proposed budget on or before June 1 and approval on or before July 1. Grant funding is often determined much later than that. Adopting a budget with guesswork figures will lead to confusion, more expense, and more work by already stretched school budget personnel and will likely result in many re-adoptions and costly re-publishing's across the state.

Off site administration

Increases in administrative costs should be a local decision. Restrictions proposed in this legislation could preclude school boards and communities from implementing valuable and effective services for student learning.

Unspent balances

Unanimous board approval of unspent balances is over governance and unnecessary. Major purchases already require board approval. Unanimous approval could prove impossible in some cases and lead to undesirable political activity. (Deal making.)

HB 2177

Moving all funds into the general fund seems like an illogical exercise. Sweeping dollars from other funds generated from specific mill levies into the general fund would push your general fund above your spending authority. If we are authorized to spend only \$3,890 per pupil as this bill proposes, then additional dollars swept into the fund couldn't be spent, and your ability to provide services to children would be restricted.

There also appears to be problems with reporting. For example, our district has a small mill levy for adult education. We have to prove that the money levied for adult ed was spent only on adult ed. If all the money were placed in the general fund, the accounting procedures and documentation to provide that assurance would get very complicated.

HB 2181

Nearly identical to SB 121 (By Sen. Bunten)

*Duplicates points from HB 2102.

***Sub-budgeting**

Sub-budgeting for individual schools should not be a statutory mandate. Several functions of a school district are best managed and budgeted at the central level. Maintenance and repair is a good example. It is not efficient to charge services to the building level that are provided centrally. The paperwork and accounting procedures would take excessive time and expense.

We believe sub-budgeting should be at the discretion of local board of education. Topeka Public Schools already prepares sub-budgets for its schools with many but not all of the expenses cited in this bill; however, this does not conform to the state budget document.

Last year's Legislative Post Audit study of school district budgets did not support building-based budgeting, and we anticipate that the Legislative Educational Planning Committee (LEPC) School Budget Task Force report will not support this additional burden on school districts.

***Transfer limitations and approval scheduling**

The limitations for changing appropriations from income sources and expenditures to sub-budgets is impractical. The revised budget approval schedule will make it highly likely that changes to the budget will need to be made. School districts don't know until early July what their ending balances will be from the previous year or their assessed valuation figures from the county clerk. Yet, this bill requires a proposed budget on or before June 1 and approval on or before July 1. Grant funding is often determined much later than that.

Conclusions

None of these bills mesh with any existing state or federal reporting procedures or documents. These proposals are inconsistent with accepted practice, create additional paperwork, and will take additional time and expense for school and state budget staff.

And in the end, how will this additional information improve student learning?

Blaine Highfill Scott
Executive Director
bscott@usa-ks.org

M. Katharine Weickert
Director of
Administrator Services
kweickert@usa-ks.org

Don Knowles
Professional Development
Coordinator
knowlesfarms@umacs.net



Kansas Association of
Elementary
School Principals
(KAESP)

Kansas Association of
Middle School
Administrators
(KAMSA)

Kansas Association of
School Administrators
(KASA)

Kansas Association of
School Business
Officials
(KASBO)

Kansas Association for
Supervision and
Curriculum Development
(KASCD)

Kansas Association of
Special Education
Administrators
(KASEA)

Kansas Association of
Secondary School
Principals
(KASSP)

Kansas Council of
Career and Technical
Education Administrators
(KCCTEA)

Kansas School
Public Relations
Association
(KanSPRA)

HB 2102 and 2181: School District Budgets

Testimony presented before the House Education Committee

by
Dr. Kent Hurn, Assistant Lobbyist
United School Administrators of Kansas

February 10, 2003

**Madam Chairman and
Members of the House Education Committee:**

I am Kent Hurn, assistant lobbyist for the United School Administrators of Kansas. I represent United School Administrators of Kansas in reviewing HB 2102 and 2181.

HB 2181 and 2102 requires that school districts, beginning January 1, 2005, collect statistics and financial data that are reported by individual schools for the current school year, preceding school year, and the increase or decrease between the two years.

Information that must be reported includes income and the source of income, expenditures for teachers' salaries and other employees, maintenance and repair, operations, and travel. The bill also requires that schools report the number of students in each grade, including special education and limited English-speaking students.

The fiscal note for HB 2181 and 2102 is estimated by the Department of Education to be \$75,000. The primary concern of school administrators rests with the statement contained in the fiscal note that, "The majority of costs... would fall on the school districts, which the Department estimates could be in the millions of dollars." We question that the resulting data will warrant this large expenditure of dollars for non-instructional use.

The purpose of the Legislative Post Audit Study was to make school budgets more easily read and understood. We believe the primary issue of the audit centered around the basic definition of "instruction." As an example, self-funded programs were not included in benefits which affected average salaries and amounts included in instructional costs.

There also seemed to be confusion between actual expenses and budgeted expenses. We believe this can be directly attributed to the cash basis law.

House Education Committee

Date: 2/10/03

Attachment # 8-1

Some of the audit report recommendations/comments included the:

- Addition of federal funds to the budget document. (It should be noted that the fiscal year is different for state and federal budgets.)
- Notation by researchers that "no one size fits all".
- Difference in coding not referenced by researchers, according to participating districts.
- Notation by researchers that building comparisons would be difficult.

The report recommended that a task force of educators and representatives of organizations be convened to develop a new budget format. Members of United School Administrators of Kansas are willing to assist with this process.

Thank you for your attention to our acknowledgement of the contents of the report and our willingness to assist in making school district budgets more understandable. I will be glad to stand for questions.



Date: February 10, 2003

TO: Representative Kathy Decker and Members of the House Education Committee

FROM: Gary George, Olathe School District

RE: Written Testimony on House Bill 2102, 2177 and 2181

Chairman Decker and Committee Members:

We would like to comment on the three budget format bills mentioned above that are under consideration:

We have a number of objections to **HB2102**. First, in several separate places there are limitations placed on changing the budget. We believe this is an infringement on local control.

Second, this bill also requires sub-budgets for all schools, all system-wide programs, special purpose funds and all off-site administration. This will dramatically increase the costs in our district. We have 39 schools; we have system-wide programs in special education, community relations, maintenance, food service, in-service, transportation, risk management, federal programs, etc. The cost of preparing all of these sub-system budgets with the detail required in the bill will be a significant, additional non-instructional cost for us.

Third, we see no need to track square footage of buildings. If this is good public policy, it should apply to all state budgets.

Fourth, adopting a budget on or before July 1 will be a problem because data such as assessed valuation from the counties is usually not available until very late in June or the first part of July.

Fifth, it will be difficult to prepare a budget for the up-coming fiscal year because we will have to conclude our fiscal year on June 30 and take care of any transfers. This will make it impossible to have an accurate budget prepared on or before July 1 and ready for

14160 Black Bob Rd., P.O. Box 2000 • Olathe, Kansas 66063-2000
Bus. (913) 780-7000 • Fax (913) 780-8007
www.olathe.k12.ks.us

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Date: 2/10/03
Attachment# 9

adoption. We also need to remember the requirement to have the budget published in the paper and the ten day wait before conducting a budget hearing.

HB2102 is simply unworkable and should be dropped.

HB2177 sweeps the money in most funds into the general fund but it is not clear that we would have the budget authority to spend it. To the extent that HB2177 would damage the extraordinary program, it would be devastating to us. If this program is eliminated, it could cost us millions of dollars a year.

Further, sweeping all funds into the general fund would reduce balances to a point where we would be in a precarious financial condition at the end of the year because we do not have carry over capability in the general fund.

HB2181 would be very difficult to implement. Since a budget is required for every building, we would have to create over 50 sub-budgets plus our district budget. Amending even one sub-budget would require the legal publication process. This means additional costs to the local district.

We see no reason to include the square footage or PTR in the official budget document.

The New Section 4 limits miscellaneous expenses to 10 percent. We believe this is a local board decision.

The requirement to include gifts, grants, etc. in the budget appears to be a way to reduce state aid.

This bill also has the very unworkable provision of having to adopt a new budget on or before July 1 before the current budget is concluded on June 30 and the board of education meets to approve transfers. This creates problems for the legal publication and budget hearing process as we mentioned in HB2102.

In summary, two of the bills, HB2102 and 2181 would significantly add to our non-instructional costs. Furthermore, in their current form they are simply unworkable. We believe HB2177 needs some additional work so that its intent is clear.

Thank you for the opportunity to provide this written testimony to the Committee. Please contact us if you have questions regarding our testimony.

Use Ed
2/10/03
Attach. 9-2



TOPEKA

DAN WILLIAMS

REPRESENTATIVE, 14TH DISTRICT

OLATHE

DURING SESSION:STATE CAPITOL—427-S
TOPEKA, KANSAS 66612-1504
(785) 296-7699HOTLINE—1-800-432-3924
TTY 785-296-8430

E-MAIL: williamsd@house.state.ks.us

COMMITTEE ASSIGNMENTS:VICE-CHAIRPERSON: FEDERAL AND STATE AFFAIRS
MEMBER: EDUCATION
JUDICIARYHOME ADDRESS:1230 N. PRINCE EDWARD ISLAND
OLATHE, KS 66061
(913) 393-2651
FAX (913) 393-0129Written Testimony – February 10, 2003
House Education Committee

House Bill 2177 is designed to give local school boards more flexibility as they contemplate the financially difficult situation with which they are presented. The concepts in this bill could be considered closely related to what we would refer to as a block grant.

HB 2177 does not adjust the school finance formula, its weightings, or its calculations in determining how much aid is sent to each school district. Instead, it takes the total amount of aid for each district, after the finance formula calculation is figured, and lumps the money into one payment to the district's general fund account.

The purpose behind this bill is to allow maximum flexibility in the spending of state aid. While the finance formula uses weightings to determine aid for such variations as bilingual education, it cannot be and is not perfect in its calculations. Many districts find that money sent into a particular fund could be better used in another way, but state restrictions prohibit such usage or transfer of funds. It makes no sense to assume that all districts conform perfectly to the precise statistical calculations of the formula.

There is no intent in this bill to further restrict or in any way endanger the ability of local school boards to make sound financial decisions. Accordingly, we should willingly consider any suggestions or concerns by school districts. If changes need to be made to help them in their efforts, it is my hope that this committee will do so.

HB 2177 is designed to help local school districts as they navigate the difficult financial waters that exist for all of us today. Please consider this bill as a starting framework to help these districts and restore an element of local control.

Thank you for the opportunity to share my thoughts on this bill with you.

Sincerely,

Dan Williams

House Education Committee
Date: 2/10/03
Attachment # 10