

**FY18 Proposed Budget  
General Operating Fund  
Expenditure Details**

Key
Location
Function
Object

District-Wide	FY17 Original	FY18 Proposed	Change from Prior Year
<b>140 - Correspondence Study</b>			
310 - Certified Salaries	84,503	86,414	1,911
329 - Substitutes/Coaches		4,666	4,666
350 - Employee Benefits	35,589	34,645	(944)
375 - TRS On-Behalf	13,064		(13,064)
450 - Supplies and Materials	12,000		(12,000)
<b>350 - Instructional Support</b>			
310 - Certified Salaries	91,386	101,752	10,366
320 - Non-Certified Salaries	33,141	23,547	(9,594)
350 - Employee Benefits	67,469	68,720	1,251
375 - TRS On-Behalf	14,128	14,311	183
376 - PERS On-Behalf	1,372	7,968	6,596
410 - Professional/Technical Services	11,000	26,515	15,515
420 - Staff Travel	2,000	4,000	2,000
440 - Other Purchased Services	9,000	16,000	7,000
450 - Supplies and Materials	10,000	280	(9,720)
478 - Inventoried Equipment	8,000	18,250	10,250
<b>511 - Board of Education</b>			
320 - Non-Certified Salaries	18,586		(18,586)
350 - Employee Benefits	14,289		(14,289)
376 - PERS On-Behalf	769		(769)
420 - Staff Travel	11,600	9,000	(2,600)
450 - Supplies and Materials	500	5,000	4,500
490 - Other Expenses	6,000	6,000	-
491 - Dues and Fees	2,500	3,750	1,250

District-Wide	FY17 Original	FY18 Proposed	Change from Prior Year
<b>512 - Superintendent</b>			
310 - Certified Salaries	95,625	95,625	-
320 - Non-Certified Salaries	18,286	39,898	21,612
329 - Substitutes/Coaches		5,164	5,164
350 - Employee Benefits	50,958	51,425	467
375 - TRS On-Behalf	14,784	14,915	131
376 - PERS On-Behalf	757	1,582	825
410 - Professional/Technical Services	1,500	300	(1,200)
414 - Legal Services	4,000	1,500	(2,500)
420 - Staff Travel	9,000	9,000	-
433 - Communications	3,500		(3,500)
434 - Postge - Other Utilities		500	500
440 - Other Purchased Services	3,000	3,000	-
450 - Supplies and Materials	1,500	2,000	500
490 - Other Expenses	2,000	2,000	-
491 - Dues and Fees	1,700	1,500	(200)
<b>550 - District Admin Support</b>			
320 - Non-Certified Salaries	128,045	128,805	760
350 - Employee Benefits	68,068	85,616	17,548
376 - PERS On-Behalf	5,301	5,122	(179)
410 - Professional/Technical Services	1,500	8,000	6,500
412 - Audit/Accounting Services	43,500	40,000	(3,500)
420 - Staff Travel	5,000	5,000	-
433 - Communications	2,000	4,240	2,240
434 - Postge - Other Utilities	900	500	(400)
440 - Other Purchased Services	9,500	8,000	(1,500)
447 - Liability/Auto Insurance	22,000	15,500	(6,500)
450 - Supplies and Materials	18,000	5,000	(13,000)
485 - Tuition/Stipends	1,500		(1,500)
490 - Other Expenses		1,500	1,500
491 - Dues and Fees	4,050	2,500	(1,550)
495 - Indirect Costs	(21,287)	(20,000)	1,287

<b>District-Wide</b>	<b>FY17 Original</b>	<b>FY18 Proposed</b>	<b>Change from Prior Year</b>
<b>600 - Plant Operations/Maintenance</b>			
320 - Non-Certified Salaries	64,000	65,000	1,000
350 - Employee Benefits	33,066	43,941	10,875
376 - PERS On-Behalf	2,650		(2,650)
410 - Professional/Technical Services	22,500	18,000	(4,500)
420 - Staff Travel	750	750	-
430 - Utility Services	37,500	37,500	-
433 - Communications		4,000	4,000
438 - Heating Fuel	5,000		(5,000)
440 - Other Purchased Services	3,500	8,000	4,500
442 - Building Repairs/Maintenance	30,000	30,000	-
446 - Property Insurance	60,600	67,300	6,700
450 - Supplies and Materials	36,000	30,000	(6,000)
490 - Other Expenses	3,000	2,000	(1,000)
491 - Dues and Fees	20	500	480
<b>900 - Other Financing Uses</b>			
557 - Transfers to Other Funds	304,567	235,000	(69,567)
<b>Total - District-Wide</b>	<b>1,544,736</b>	<b>1,491,000</b>	<b>(53,736)</b>

**FY18 Proposed Budget  
General Operating Fund  
Expenditure Details**

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High School	FY17 Original	FY18 Proposed	Change from Prior Year
<b>100 - Regular Instruction</b>			
310 - Certified Salaries	624,644	631,341	6,697
320 - Non-Certified Salaries	36,982		(36,982)
329 - Substitutes/Coaches	25,000	34,092	9,092
350 - Employee Benefits	335,614	262,918	(72,696)
375 - TRS On-Behalf	96,570	102,562	5,992
376 - PERS On-Behalf	1,531		(1,531)
410 - Professional/Technical Services	50,000	50,000	-
411 - Instructional Services		2,500	2,500
420 - Staff Travel		1,100	1,100
440 - Other Purchased Services	10,000	11,425	1,425
450 - Supplies and Materials	150,000	47,550	(102,450)
471 - Textbooks	30,000	5,000	(25,000)
478 - Inventoried Equipment	18,000	10,000	(8,000)
491 - Dues and Fees	500	1,800	1,300
510 - Equipment - Depreciable (>\$5K)	5,000		(5,000)
<b>160 - Vocational Education</b>			
310 - Certified Salaries	100,036	100,401	365
329 - Substitutes/Coaches	750	5,422	4,672
350 - Employee Benefits	48,898	47,334	(1,564)
375 - TRS On-Behalf	15,466	22,610	7,144
450 - Supplies and Materials	5,000	7,000	2,000
491 - Dues and Fees	250	600	350
<b>200 - Special Education</b>			
310 - Certified Salaries	59,662	67,305	7,643
320 - Non-Certified Salaries	84,054	91,261	7,207
329 - Substitutes/Coaches	16,000	8,563	(7,437)
350 - Employee Benefits	110,597	122,739	12,142
375 - TRS On-Behalf	9,224		(9,224)
376 - PERS On-Behalf	3,480		(3,480)
410 - Professional/Technical Services	16,000	3,500	(12,500)
450 - Supplies and Materials	5,000	2,000	(3,000)
<b>220 - Special Education Support</b>			
410 - Professional/Technical Services		150	150
420 - Staff Travel	2,300	3,600	1,300
450 - Supplies and Materials		500	500
<b>300 - Student Support</b>			
450 - Supplies and Materials	500	500	-

High School	FY17 Original	FY18 Proposed	Change from Prior Year
<b>320 - Guidance</b>			
310 - Certified Salaries	38,589	53,860	15,271
350 - Employee Benefits	17,231	22,938	5,707
375 - TRS On-Behalf	5,966	12,001	6,035
420 - Staff Travel	4,500	2,500	(2,000)
450 - Supplies and Materials	5,000	500	(4,500)
<b>350 - Instructional Support</b>			
410 - Professional/Technical Services	11,000	15,000	4,000
420 - Staff Travel	6,000	1,000	(5,000)
433 - Communications	53,000	101,600	48,600
440 - Other Purchased Services	1,900	4,300	2,400
450 - Supplies and Materials	9,300	10,300	1,000
485 - Tuition/Stipends	10,000	12,000	2,000
491 - Dues and Fees	700	500	(200)
<b>352 - Library Services</b>			
450 - Supplies and Materials	2,500	1,000	(1,500)
472 - Library Books	1,000	5,000	4,000
<b>400 - School Administration</b>			
310 - Certified Salaries	87,650	87,650	-
350 - Employee Benefits	39,017	37,256	(1,761)
375 - TRS On-Behalf	13,551	27,759	14,208
410 - Professional/Technical Services	500	500	-
420 - Staff Travel	1,000	1,000	-
433 - Communications	5,400		(5,400)
434 - Postge - Other Utilities	900	300	(600)
440 - Other Purchased Services	11,000		(11,000)
450 - Supplies and Materials	2,000	500	(1,500)
490 - Other Expenses		500	500
491 - Dues and Fees	3,000	1,500	(1,500)
<b>450 - School Admin Support</b>			
320 - Non-Certified Salaries	49,293	56,085	6,792
329 - Substitutes/Coaches	3,250	3,029	(221)
350 - Employee Benefits	36,472	46,595	10,123
376 - PERS On-Behalf	2,041	4,162	2,121
410 - Professional/Technical Services	300	300	-
433 - Communications		8,340	8,340
450 - Supplies and Materials	500	1,000	500
<b>600 - Plant Operations/Maintenance</b>			
320 - Non-Certified Salaries	83,400	85,260	1,860
329 - Substitutes/Coaches	7,000	4,604	(2,396)
350 - Employee Benefits	71,589	74,633	3,044
376 - PERS On-Behalf	3,453	2,578	(875)
436 - Electricity	67,000	60,000	(7,000)
438 - Heating Fuel	72,000	53,500	(18,500)
<b>Total - High School</b>	<b>2,588,060</b>	<b>2,443,322</b>	<b>(144,738)</b>

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Mt. Eccles	FY17 Original	FY18 Proposed	Change from Prior Year
<b>100 - Regular Instruction</b>			
310 - Certified Salaries	779,177	765,839	(13,339)
320 - Non-Certified Salaries	35,210	10,928	(24,282)
329 - Substitutes/Coaches	25,000	41,945	16,945
350 - Employee Benefits	354,891	319,004	(35,887)
375 - TRS On-Behalf	120,461	102,562	(17,899)
376 - PERS On-Behalf	1,458	-	(1,458)
410 - Professional/Technical Services	10,000	200	(9,800)
440 - Other Purchased Services	9,000	8,425	(575)
450 - Supplies and Materials	70,000	31,250	(38,750)
471 - Textbooks		3,000	3,000
478 - Inventoried Equipment	20,000	20,000	-
510 - Equipment - Depreciable (>\$5K)	5,000		(5,000)
<b>200 - Special Education</b>			
310 - Certified Salaries	57,751	29,831	(27,920)
320 - Non-Certified Salaries	58,069	111,225	53,156
329 - Substitutes/Coaches	6,500	6,692	192
350 - Employee Benefits	82,089	152,724	70,635
375 - TRS On-Behalf	8,928	33,281	24,353
376 - PERS On-Behalf	2,404	9,588	7,184
410 - Professional/Technical Services	15,000	3,400	(11,600)
450 - Supplies and Materials	1,000	1,500	500
<b>220 - Special Education Support</b>			
450 - Supplies and Materials	1,000	500	(500)
<b>320 - Guidance</b>			
310 - Certified Salaries	38,589	23,083	(15,506)
350 - Employee Benefits	17,231	9,831	(7,400)
375 - TRS On-Behalf	5,966	-	(5,966)
450 - Supplies and Materials	400	400	-

<b>Mt. Eccles</b>	<b>FY17 Original</b>	<b>FY18 Proposed</b>	<b>Change from Prior Year</b>
<b>350 - Instructional Support</b>			
410 - Professional/Technical Services	11,000	-	(11,000)
420 - Staff Travel	5,000	5,000	-
433 - Communications	52,000	100,500	48,500
440 - Other Purchased Services	2,000	2,500	500
450 - Supplies and Materials	10,000	300	(9,700)
485 - Tuition/Stipends	10,000	12,000	2,000
491 - Dues and Fees	850	-	(850)
<b>352 - Library Services</b>			
450 - Supplies and Materials	5,000	500	(4,500)
472 - Library Books	1,000	6,000	5,000
<b>400 - School Administration</b>			
310 - Certified Salaries	92,665	90,325	(2,340)
350 - Employee Benefits	39,870	37,667	(2,203)
375 - TRS On-Behalf	14,326	-	(14,326)
410 - Professional/Technical Services	10	-	(10)
420 - Staff Travel	1,000	800	(200)
433 - Communications	3,000	-	(3,000)
434 - Postge - Other Utilities	500	300	(200)
440 - Other Purchased Services	5,000	1,000	(4,000)
450 - Supplies and Materials	500	500	-
491 - Dues and Fees	3,000	850	(2,150)
<b>450 - School Admin Support</b>			
320 - Non-Certified Salaries	44,788	39,947	(4,841)
329 - Substitutes/Coaches	3,250	2,157	(1,093)
350 - Employee Benefits	54,231	48,639	(5,592)
376 - PERS On-Behalf	1,854	-	(1,854)
410 - Professional/Technical Services	500	-	(500)
433 - Communications	-	8,180	8,180
450 - Supplies and Materials	500	1,500	1,000
<b>600 - Plant Operations/Maintenance</b>			
320 - Non-Certified Salaries	82,080	85,040	2,960
329 - Substitutes/Coaches	3,000	4,592	1,592
350 - Employee Benefits	71,158	70,564	(594)
376 - PERS On-Behalf	3,398	-	(3,398)
436 - Electricity	67,000	60,000	(7,000)
438 - Heating Fuel	67,000	53,500	(13,500)
<b>Total - Mt. Eccles</b>	<b>2,380,604</b>	<b>2,317,568</b>	<b>(63,036)</b>