The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Darien High School RC 1 Page 25

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under DHS (line20). See attached worksheet as highlighted in yellow. This allocation gives the appearance of a personnel percentage increase of 4.02%. Restating the FY 2015-16 Budget allocation the personnel percentage increase of 4.02% is more accurately reflected as a 3.63% increase versus prior year budget.
- The staffing for English Teachers (line 10) should read -.07 and Science (line 16) should read -.04.

The following table shows a cross comparison of the original FY 2015-16 budget in RC24 and the allocation of Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

The following table details a reorganization of staffing to provide for the monitoring of curriculum and supervision of staff by content area specialists in grades 6-12. This amount was offset by positions budgeted in FY 2015-16 in Curriculum, RC 19, but not filled.

Page	RC	Line	ACCT #		ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V Original Budget $ INC		% INCR 2016 - 2017
24B	RC 1	5	21220	CURRICULUM SUPERVISION	179,017	158,081	160,757	178,793	-	178,793	67,898	161,010	1.29	356,963	1.85	$	178,170.12	99.65%
30B	RC 3	85	21220	CURRICULUM SUPERVISION	110,293	107,132	111,024	108,598	8,550	117,148	48,889	117,148	0.40	98,733	0.09	$	(9,864.79)	-9.08%
74B	RC 19	700	21220	CURRICULUM & SUPERVISION	1,192	1,375	-	25,585	-	25,585	771	771	-	8,616		$	(16,969.00)	-66.32%
74B	RC 19	702	1912056	TECHNOLOGY SPECIALIST	26,358	-	106,688	135,548	(135,548)	-	-	-	-	-	-	$	(135,548.00)	-100.00%
74B	RC 19	703	1912058	PROGRAM COORDINATORs	272,867	395,813	213,191	372,804	(110,861)	261,943	82,709	227,416	2.00	258,264	-	$	(114,540.00)	-30.72%
								821,328						722,576		$	(98,751.67)	-12.02%

2016 - 2017 BUDGET

	ACCT #	RC - 1 DARIEN HIGH SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC $ INC 2016 - 2017	% INCR 2016 - 2017
1	11013	BURSAR/ADMINISTRATIVE ASSIST	95,182	98,795	95,156	95,175	4,385	99,560	51,567	99,560	1.50	100,896		1,336	1.34%
2	21101	PRINCIPAL	175,000	184,000	187,089	190,831	-	190,831	102,545	190,831	1.00	194,648		3,817	2.00%
3	21102	ASSISTANT PRINCIPAL	439,533	438,453	479,750	497,640	-	497,640	267,687	497,640	3.00	507,594		9,954	2.00%
4	21203	DIRECTOR OF GUIDANCE	131,774	134,080	134,080	136,762	-	136,762	73,566	136,762	1.00	139,497		2,735	2.00%
5	21220	CURRICULUM SUPERVISION	179,017	158,081	160,757	178,793	-	178,793	67,898	161,010	1.29	356,963	1.85	178,170	99.65%
6	110110	ALP TEACHERS	-	-	-	-	-	-	-	-		-		-	
7	110112	ART TEACHERS	465,826	475,322	491,572	507,312	-	507,312	188,011	453,686	5.50	496,100		(11,212)	-2.21%
8	110114	BUSINESS TEACHERS	45,854	33,222	67,040	69,904	-	69,904	26,886	69,904	1.00	72,780		2,876	4.11%
9	110116	COMPUTER TEACHERS	128,207	84,473	41,222	41,716	-	41,716	18,917	41,671	0.40	41,934		218	0.52%
10	110118	ENGLISH TEACHERS	1,322,622	1,355,714	1,349,708	1,435,936	37,057	1,472,993	587,294	1,472,669	19.56	1,514,612	(0.07)	41,619	2.83%
11	110124	FOR. LANG. TEACHERS	1,223,650	1,116,905	1,149,117	1,209,909	(85,174)	1,124,735	422,003	1,063,512	12.40	1,146,180	(0.09)	21,445	1.91%
12	110130	MATH TEACHERS	1,182,511	1,055,519	1,024,755	1,076,479	5,073	1,081,552	452,388	1,081,552	15.20	1,105,117	(0.09)	23,564	2.18%
13	110132	MUSIC TEACHERS	189,739	194,216	201,695	209,417	1,100	210,517	80,985	210,517	2.50	218,493		7,976	3.79%
14	110134	PHYSICAL ED. TEACHERS	511,002	472,272	498,859	511,285	15,157	526,442	211,359	526,442	6.00	537,485		11,043	2.10%
15	110136	READING TEACHERS	127,688	141,372	153,234	148,325	(44,739)	103,586	39,841	103,586	1.00	104,125		539	0.52%
16	110138	SCIENCE TEACHERS	1,432,371	1,506,335	1,605,165	1,628,760	28,045	1,656,805	669,271	1,680,841	17.88	1,685,781	(0.04)	28,976	1.75%
17	110142	SOCIAL STUDIES TEACHERS	1,334,208	1,409,283	1,384,973	1,494,513	(62,252)	1,432,261	558,485	1,399,234	17.44	1,435,037	(0.04)	2,776	0.19%
18	110144	TECH ED. TEACHERS	239,315	188,540	230,778	238,259	(15,708)	222,551	85,596	222,551	2.80	206,893	(0.29)	(15,657)	-7.04%
19	110164	WORK STUDIES TEACHERS	20,178	10,151	-	-	-	-	-	-		-		-	
20	21306	TEACHERS OF THE GIFTED						43,670	16,796	43,670	0.45	44,375		705	1.61%
21	21302	SUBSTITUTE TEACHERS	53,556	74,785	70,485	72,237	-	72,237	21,786	72,237		78,317		6,080	8.42%
22	21317	STUDENT INTERNS	27,654	29,141	29,949	30,000	1,020	31,020	23,265	31,020		31,020		-	0.00%
23	21401	LIBRARIANS	122,924	125,614	130,780	135,072	10,825	145,898	56,296	146,652	1.80	158,501		12,603	8.64%
24	21402	GUIDANCE	546,245	545,112	524,278	536,164	14,148	550,312	229,786	550,312	7.00	568,037		17,725	3.22%
25	21405	ESL INSTRUCTION	3,152	-	-	-	-	-	-	-		-		-	
26	21501	PRINCIPAL/DIRECTOR SECRETARY	230,440	239,844	246,061	251,678	-	251,678	114,565	236,678	5.00	259,181		7,504	2.98%
27	21502	GUIDANCE SECRETARIES	101,767	106,087	96,155	112,481	-	112,481	55,401	110,826	2.00	116,814		4,333	3.85%
28	21503	LIBRARY SECRETARY	382	-	259	-	-	-	-	-		-		-	
29	21603	TEACHER AIDES	174,637	201,942	279,103	246,975	38,316	285,291	130,678	285,291	8.00	296,740		11,449	4.01%
30	21604	LIBRARY MEDIA ASSISTANTS	86,140	88,664	76,899	93,972	(518)	93,454	41,580	92,841	2.00	97,855		4,401	4.71%
31	61001	CUSTODIANS	470,727	461,985	464,944	479,086	13,802	492,888	261,295	493,639	7.00	494,398		1,510	0.31%
32	101003	CLUBS AND COUNCILS	136,152	141,915	149,247	146,235	-	146,235	50,277	176,235	-	197,844		51,609	35.29%
33		**TOTAL PERSONNEL**	**11,199,453**	**11,071,819**	**11,323,107**	**11,774,917**	**(39,464)**	**11,779,123**	**4,906,024**	**11,651,371**	**142.72**	**12,207,217**	**1.23**	**428,094**	**3.63%**
34		**OPERATING**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**TRFRS**	**REV.**	**YTD**	**ESTIMATED**	**CURR**	**BOE RECOMM.**	**PROP**	**REV. V REC**	**% INCR**
35			**2012 - 2013**	**2013 - 2014**	**2014 - 2015**	**2015 - 2016**	**ADJ.**	**BUD.**	**01/05/16**	**1/5/16**	**STF**	**2016 - 2017**	**STAFF**	**2016 - 2017**	**2016 - 2017**
36	22002	TEXTBOOKS-REPLACEMENTS	60,413	44,608	40,501	50,885	-	50,885	50,689	50,689	-	37,281		(13,604)	-26.73%
37	22003	TEXTBOOKS-CONSUMABLES	28,552	11,209	10,091	12,000	-	12,000	11,630	11,965	-	10,850		(1,150)	-9.58%
38	23002	CLASSROOM REFERENCE	571	835	588	500.000	-	500	125	125	-	500		-	0.00%
39	23003	PERIODICALS	1,270	1,419	1,018	1,300	-	1,300	923	1,160	-	1,350		50	3.85%
40	23004	RESOURCE MATERIALS	3,383	2,802	2,779	3,500	-	3,500	2,797	2,797	-	3,450		(50)	-1.43%
41	23010	AUDIO VISUAL CONSUMABLES	5,959	5,919	6,300	6,300	-	6,300	1,234	6,300	-	5,870		(430)	-6.83%
42	24009	SCIENCE TEACHING SUPPLIES	23,777	29,648	31,454	33,250	-	33,250	24,050	33,250	-	32,250		(1,000)	-3.01%
43	24011	GENERAL TEACHING SUPPLIES	26,539	21,791	21,176	24,000	-	24,000	9,137	24,000	-	17,000		(7,000)	-29.17%
44	25001	MISC. OFFICE SUPPLIES	19,818	21,905	21,691	22,000	-	22,000	20,509	22,000	-	22,000		-	0.00%
45	25002	PROFESSIONAL LIBRARY PURCHASE	5,031	46	-	350	-	350	-	53	-	350		-	0.00%
46	25003	PROFESSIONAL DEVELOPMENT	5,761	6,900	6,127	6,700	-	6,700	3,394	6,700	-	6,700		-	0.00%
47	25007	MISC INSTRUCTIONAL EXPENSES	21,937	22,599	23,914	23,300	-	23,300	4,639	23,300	-	23,850		550	2.36%
48	25008	GUIDANCE MATERIALS	4,600	2,829	1,474	2,600	-	2,600	435	2,600	-	2,600		-	0.00%
49	25013	TEMPORARY HOURLY SERVICES	15,337	5,865	13,151	13,200	-	13,200	21,976	21,976	-	13,200		-	0.00%
50	25014	HANDBOOK PRINTING	12,448	11,000	10,705	12,000	-	12,000	3,615	12,000	-	12,000		-	0.00%
51	25019	COMPUTER INSTRUCTION SUPPLIES	29,335	22,737	22,500	22,500	-	22,500	10,361	22,500	-	-		(22,500)	-100.00%
52	25022	COMPUTER ADMIN/GUIDANCE SUPP.	6,450	1,461	-	5,000	-	5,000	-	5,000	-	-		(5,000)	-100.00%
53	25026	DUES AND MEMBERSHIPS	12,992	9,794	12,786	12,195	-	12,195	11,173	11,665	-	14,160		1,965	16.11%
54	25030	COMPUTER SOFTWARE & SUPPLIES	15,665	15,156	12,072	19,800	-	19,800	9,536	19,800	-	-		(19,800)	-100.00%

35000	POLICE AND FIRE SERVICES	30,491	31,919	23,938	36,050	-	36,050	5,086	36,050	-	31,000		(5,050)	-14.01%
72016	CLASSROOMS/CORRIDORS/AUDITRIUI	8,278	8,455	20,378	8,500	21	8,521	8,521	8,521	-	8,500		(21)	-0.25%
72038	EQUIPMENT REPAIRS	17,214	18,792	21,853	16,000	-	16,000	11,962	15,212	-	-		(16,000)	-100.00%
72041	MICROSCOPE REPAIRS	599	745	880	1,200	-	1,200	-	1,200	-	1,200		-	0.00%
72044	REPAIRS AND SERVICE CONTRACT	1,646	163	5,957	2,250	-	2,250	-	2,250	-	2,250		-	0.00%
83003	RENTAL/LEASE OF EQUIPMENT	70,989	66,352	70,367	70,625	-	70,625	24,474	70,625	-	-		(70,625)	-100.00%
102003	OTHER STUDENT ACTIVITIES	25,562	17,944	19,492	15,500	-	15,500	10,352	15,500	-	15,500		-	0.00%
	TOTAL OPERATING	**454,617**	**382,895**	**401,190**	**421,505**	**21**	**421,526**	**246,619**	**427,238**	-	**261,861**	-	**(159,665)**	**-37.88%**
	EQUIPMENT	**ACTUAL 2012 - 2013**	**ACTUAL 2013 - 2014**	**ACTUAL 2014 - 2015**	**BUDGET 2015 - 2016**	**TRFRS ADJ.**	**REV. BUD.**	**YTD 01/05/16**	**ESTIMATED 1/5/16**	**CURR STF**	**BOE RECOMM. 2016 - 2017**	**PROP STAFF**	**REV. V REC 2016 - 2017**	**% INCR 2016 - 2017**
123001	NEW OFFICE FURNITURE/EQUIP.	(444)	-	26,901	10,152	-	10,152	-	10,152	-	10,152		-	0.00%
123004	NEW ENGLISH EQUIPMENT	-	-	-	-	-	-	-	-	-	-		-	
123012	NEW MATHEMATICS EQUIPMENT	-	2,746	2,798	-	-	-	-	-	-	2,450		2,450	100.00%
123014	NEW SCIENCE EQUIPMENT	-	-	-	-	-	-	-	-	-	-		-	
123016	NEW SOCIAL STUDIES EQUIPMENT	-	2,750	-	-	-	-	-	-	-	-		-	
123021	COMPUTER EQUIPMENT	-	-	-		-		-	-	-	-		-	
	TOTAL EQUIPMENT	**(444)**	**5,496**	**29,699**	**10,152**	-	**10,152**	-	**10,152**	-	**12,602**	-	**2,450**	**24.13%**
	TOTAL DARIEN HIGH SCHOOL	**11,653,626**	**11,460,211**	**11,753,996**	**12,206,574**	**(39,443)**	**12,210,801**	**5,152,643**	**12,088,761**	**142.72**	**12,481,680**	**1.23**	**270,879**	**2.22%**
	REVENUE	**ACTUAL 2012 - 2013**	**ACTUAL 2013 - 2014**	**ACTUAL 2014 - 2015**	**BUDGET 2015 - 2016**	**TRFRS ADJ.**	**REV. BUD.**	**YTD 01/05/16**	**ESTIMATED 1/5/16**	**CURR STF**	**BOE RECOMM. 2016 - 2017**	**PROP STAFF**	**REV. V REC 2016 - 2017**	**% INCR 2016 - 2017**
102007	**REV.- PARKING FEES**	(100,000)	(10,000)	(10,000)	(10,000)	-	(10,000)	(10,000)	(10,000)	-	(10,000)		-	0.00%
	NET DARIEN HIGH SCHOOL BUDGET	**11,553,626**	**11,450,211**	**11,743,996**	**12,196,574**	**(39,443)**	**12,200,801**	**5,142,643**	**12,078,761**	**142.72**	**12,471,680**	**1.23**	**270,879**	**2.22%**

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

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Middlesex Middle School RC 3 Page 31

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under MMS (line 97), giving the appearance of a personnel percentage increase of 4.33% in RC 3. Restating the FY 2015-16 Budget allocation for Teachers of the Gifted to MMS, the personnel percentage increase of 4.33% is more accurately reflected as a 2.98% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC24 and the allocation of Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
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					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

RC - 3	MIDDLESEX MIDDLE SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	
21101	PRINCIPAL	171,877	174,885	174,885	178,383	-	178,383	96,052	178,383	1.00	181,951		3,568	2.00%
21102	ASSISTANT PRINCIPAL	293,850	298,992	300,908	289,723	-	289,723	156,005	289,723	2.00	303,296		13,573	4.68%
21220	CURRICULUM SUPERVISION	110,293	107,132	111,024	108,598	8,550	117,148	48,889	117,148	0.40	98,733	0.09	(18,415)	-15.72%
310312	ART TEACHERS	321,353	267,331	275,268	281,718	(54,399)	227,319	85,591	222,536	3.00	228,496		1,178	0.52%
310316	COMPUTER TEACHERS	245,972	251,108	258,642	267,466	-	267,466	116,950	267,466	3.00	277,191		9,725	3.64%
310320	ENGLISH TEACHERS	1,378,035	1,305,703	1,387,025	1,516,338	(51,526)	1,464,812	573,656	1,463,596	17.50	1,527,889		63,077	4.31%
310322	HEALTHY LIVING	143,761	146,486	103,528	106,764	-	106,764	44,796	106,764	2.00	111,974		5,210	4.88%
310324	FOR. LANG. TEACHERS	891,381	848,544	830,007	870,061	(48,739)	821,322	328,957	821,322	11.70	847,533		26,211	3.19%
310330	MATH TEACHERS	1,130,803	1,190,164	1,192,121	1,273,888	25,376	1,299,264	528,860	1,299,264	14.75	1,358,175		58,910	4.53%
310332	MUSIC TEACHERS	566,893	580,001	601,010	610,893	10,288	621,181	269,889	619,725	6.90	632,311		11,130	1.79%
310334	PHYSICAL EDUCATION TEACHERS	427,006	446,196	424,561	461,376	10,312	471,688	188,552	471,688	6.23	475,692		4,004	0.85%
310338	SCIENCE TEACHERS	1,040,134	1,029,481	[illegible]	998,906	(43,653)	955,253	387,111	955,253	13.00	1,010,930		55,677	5.83%
310342	SOCIAL STUDIES TEACHERS	994,989	956,189	[illegible]	1,067,703	-	1,067,703	427,925	1,054,226	13.00	1,095,576		27,873	2.61%
310344	TECH ED. TEACHERS	196,472	145,440	207,840	210,334	-	210,334	88,141	210,334	2.00	211,428		1,094	0.52%
21306	TEACHERS OF THE GIFTED						128,506	49,425	128,506	1.40	130,636		2,130	1.66%
21302	SUBSTITUTE TEACHERS	62,398	62,190	47,313	73,416	-	73,416	26,030	73,416		52,570		(20,846)	-28.39%
21317	STUDENT INTERNS	27,654	29,141	29,548	30,000	-	30,000	22,475	22,475		31,020		1,020	3.40%
21301	LANG. ARTS			-	-	-	-	-	-		-		-	
21401	LIBRARIANS	175,513	179,112	184,480	188,085	-	188,085	79,805	188,085	2.00	191,550		3,465	1.84%
21402	GUIDANCE	342,096	345,695	329,143	369,176	6,558	375,734	146,828	375,734	5.00	396,756		21,022	5.59%
21501	PRINCIPAL/DIRECTOR SECRETARY	147,933	152,213	148,373	161,413	403	161,816	79,810	161,817	3.00	166,257		4,441	2.74%
21502	GUIDANCE SECRETARIES	60,780	62,503	64,362	66,261	-	66,261	35,679	66,261	1.00	68,259		1,998	3.01%
21503	LIBRARY SECRETARY	41,552	44,132	45,429	46,769	-	46,769	21,258	46,768	1.00	48,179		1,410	3.02%
21603	TEACHER AIDES	108,562	133,577	130,584	138,555	-	138,555	62,399	137,560	4.00	144,867		6,312	4.56%
21604	LIBRARY MEDIA ASSISTANTS	42,636	43,847	45,144	46,476	-	46,476	21,129	46,484	1.00	48,009		1,533	3.30%
61001	CUSTODIANS	489,228	460,504	455,705	459,244	14,521	473,764	250,742	474,713	7.00	478,404		4,640	0.98%
101003	CLUBS AND COUNCILS	87,177	77,848	88,106	97,152	-	97,152	36,258	97,152		102,988		5,836	6.01%
	TOTAL PERSONNEL	**9,498,348**	**9,338,413**	**9,468,727**	**9,918,698**	**(122,309)**	**9,924,895**	**4,173,215**	**9,896,397**	**121.88**	**10,220,670**	**0.09**	**295,775**	**2.98%**

	OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
22001	TEXTBOOKS-NEW	3,816	3,841	3,713	11,704	84	11,788	4,069	11,788	-	-		(11,788)	-100.00%
22002	TEXTBOOKS-REPLACEMENTS	5,309	3,387	719	3,250	-	3,250	1,896	3,250	-	7,330		4,080	125.54%
22003	TEXTBOOKS-CONSUMABLES	9,409	7,453	9,239	3,985	-	3,985	-	3,985	-	1,560		(2,425)	-60.85%
23002	CLASSROOM REFERENCE	695	2,262	3,714	1,000	-	1,000	-	1,000	-	2,904		1,904	190.40%
23003	PERIODICALS	-	549	-	312	-	312	-	-	-	312		-	0.00%
23004	RESOURCE MATERIALS	207	275	3,616	11,238	-	11,238	3,393	11,238	-	7,905		(3,333)	-29.66%
23010	MEDIA CONSUMABLES	3,604	3,732	3,638	3,744	-	3,744	334	3,744	-	3,750		6	0.16%
24008	HEALTHY LIVING TEACHING SUPP.	2,362	2,714	3,436	2,600	-	2,600	905	2,600	-	1,350		(1,250)	-48.08%
24009	SCIENCE TEACHING SUPPLIES	10,753	10,756	14,431	15,000	-	15,000	10,139	14,190	-	17,205		2,205	14.70%
24011	GENERAL TEACHING SUPPLIES	35,562	40,995	40,042	44,194	-	44,194	16,611	44,194	-	40,408		(3,786)	-8.57%
25001	MISC. OFFICE SUPPLIES	9,665	9,905	9,763	12,325	-	12,325	3,535	12,325	-	13,390		1,065	8.64%
25003	PROFESSIONAL DEVELOPMENT	8,113	5,871	4,975	6,000	-	6,000	3,886	6,000	-	6,000		-	0.00%
25008	GUIDANCE MATERIALS	46	395	821	400	-	400	-	-	-	400		-	0.00%
25011	PUPIL EVALUATION	-	-	-	-	-	-	-	-	-	-		-	
25019	COMPUTER INSTRUCTION SUPPLIES	31,876	21,877	44,379	12,357	-	12,357	10,745	10,795	-	-		(12,357)	-100.00%
25026	DUES AND MEMBERSHIPS	1,073	1,739	1,768	2,087	-	2,087	129	411	-	2,121		34	1.63%
25030	COMPUTER SOFTWARE & SUPPLIES	6,344	2,938	2,370	4,000	-	4,000	-	4,000	-	-		(4,000)	-100.00%
35000	POLICE AND FIRE SERVICES	13,107	10,259	7,840	10,815	-	10,815	2,268	10,815	-	10,815		-	0.00%
72035	DUPLICATORS AND COPIERS	67,735	48,622	58,412	55,866	-	55,866	20,777	55,866	-	-		(55,866)	-100.00%
72044	REPAIRS AND SERVICE CONTRACT	-	185	-	2,800	-	2,800	-	-	-	1,500		(1,300)	-46.43%
	TOTAL OPERATING	**209,675**	**177,753**	**212,874**	**203,677**	**84**	**203,761**	**78,687**	**196,201**	**-**	**116,950**	**-**	**(86,811)**	**-42.60%**

136
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		EQUIPMENT	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
140															
141															
142	73003	REPLACEMENT EQUIPMENT	-	-	-	-	-	-	-	-	-	-		-	
143	73001	REPLACEMENT FURN/ EQUIPMENT	-	6,100	30,060	-	-	-	-	-	-	-		-	
144	123001	NEW CLASSROOM FURNITURE	(3,846)	-	-	-	-	-	-	-	-	-		-	
145	123021	NEW COMPUTER EQUIPMENT	-	-	-	-	-	-	-		-	-		-	
146	123020	NEW CLASSROOM FURNITURE	-	10,291	1,211	4,780	-	4,780	-	4,780	-	1,000		(3,780)	-79.08%
147															
148		TOTAL EQUIPMENT	(3,846)	16,391	31,271	4,780	-	4,780	-	4,780	-	1,000	-	(3,780)	-79.08%
149															
150		TOTAL MIDDLESEX MIDDLE SCHOOL	9,704,177	9,532,557	9,712,872	10,127,154	(122,225)	10,133,436	4,251,902	10,097,377	121.88	10,338,620	0.09	205,185	2.02%

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Hindley Elementary School RC 5 Page 35

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under Hindley Teachers for the Gifted (line 165).
- Music Teachers – A portion of the centralized funding under RC 13, Music (Line 514) was restated under Hindley Elementary School Music Teachers (line 166).
- Art Teachers- A portion of the centralized funding under RC 14, Art (Line 551) was restated under Hindley Elementary School Music Teachers (line 166).
- These allocations give the appearance of a personnel percentage increase of 12% in RC 5. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage increase of 12% is more accurately reflected as a 1.29% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13, 14, 24 and the allocation of Music, Art and Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

151	RC - 5	HINDLEY ELEMENTARY SCHOOL	ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOE RECOMM.	PROP	REV. V REC	% INCR
152			2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	ADJ.	BUD.	01/05/16	1/5/16	STF	2016 - 2017	STAFF	2016 - 2017	2016 - 2017
153	21101	PRINCIPAL	166,332	169,242	169,242	172,627	-	172,627	92,953	172,627	1.00	176,080		3,453	2.00%
154	21102	ASSISTANT PRINCIPAL	115,760	118,406	118,563	120,142	(16,173)	103,969	37,429	103,969	1.00	116,418		12,449	11.97%
155	21220	CURRICULUM SUPERVISION	16,161	15,616	16,579	17,454	-	17,454	7,170	16,731		16,983		(471)	-2.70%
156	510597	KINDERGARTEN	314,112	319,630	402,234	413,546	(71,846)	341,700	131,423	341,700	4.00	351,376		9,676	2.83%
157	510501	GRADE 1 TEACHERS	291,661	297,596	359,980	307,303	14,392	321,695	129,822	321,695	4.00	266,974	(1.00)	(54,721)	-17.01%
158	510502	GRADE 2 TEACHERS	276,985	283,365	281,542	302,979	-	302,979	115,112	301,561	4.00	311,381		8,402	2.77%
159	510503	GRADE 3 TEACHERS	355,877	273,006	284,794	293,975	-	293,975	113,067	293,975	4.00	306,134		12,159	4.14%
160	510504	GRADE 4 TEACHERS	269,227	327,605	252,810	263,409	-	263,409	106,554	263,409	4.00	274,409		11,000	4.18%
161	510505	GRADE 5 TEACHERS	222,526	276,580	374,400	321,989	(74,841)	247,148	102,592	247,148	4.00	299,388		52,240	21.14%
162	510524	FOREIGN LANGUAGE TEACHER	51,269	52,866	55,248	58,282	-	58,282	22,416	58,282	1.00	60,611		2,329	4.00%
163	510534	PHYSICAL ED TEACHERS	137,066	142,808	94,179	98,949	3,462	102,411	39,389	102,411	1.48	101,142	(0.08)	(1,269)	-1.24%
164	21302	SUBSTITUTE TEACHERS	26,132	22,005	19,215	25,942	-	25,942	6,250	25,942		21,350		(4,592)	-17.70%
165	21306	TEACHERS OF THE GIFTED				-	-	26,458	10,176	26,458	0.40	33,035		6,577	24.86%
166	21313	MUSIC TEACHERS				-	-	179,785	72,605	179,785	2.30	185,317		5,532	3.08%
167	21314	ART TEACHERS				-	-	103,586	41,833	103,586	1.00	104,125		539	0.52%
168	21317	STUDENT INTERNS	27,654	27,063	29,250	30,000	-	30,000	21,595	21,595		31,020		1,020	3.40%
169	21401	LIBRARIANS	97,904	100,106	102,358	103,586	-	103,586	39,841	103,586	1.00	104,125		539	0.52%
170	21501	PRINCIPAL/DIRECTOR SECRETARY	46,192	49,904	51,301	50,369	4,477	54,846	29,532	54,846	1.00	57,288		2,443	4.45%
171	21603	TEACHER AIDES	217,153	296,462	287,607	280,871	-	280,871	128,348	280,010	8.00	254,588	(1.00)	(26,283)	-9.36%
172	61001	CUSTODIANS	194,617	197,969	201,854	198,765	5,385	204,149	108,332	204,279	3.00	204,694		545	0.27%
173	101003	CLUBS AND COUNCILS	8,421	8,072	5,050	5,341	-	5,341	2,289	5,341	-	5,601		260	4.87%
174		**TOTAL PERSONNEL**	**2,835,050**	**2,978,302**	**3,106,205**	**3,065,528**	**(135,144)**	**3,240,213**	**1,358,729**	**3,228,935**	**45.18**	**3,282,039**	**(2.08)**	**41,826**	**1.29%**
175			ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOE RECOMM.	PROP	REV. V REC	% INCR
176		OPERATING	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	ADJ.	BUD.	01/05/16	1/5/16	STF	2016 - 2017	STAFF	2016 - 2017	2016 - 2017
177	22002	TEXTBOOKS-REPLACEMENTS	4,753	4,317	3,759	8,850	-	8,850	1,942	8,850	-	5,500		(3,350)	-37.85%
178	22003	TEXTBOOKS-CONSUMABLES	32,773	36,396	32,913	22,871	-	22,871	19,187	22,871	-	21,885		(986)	-4.31%
179	23002	CLASSROOM REFERENCE	423	1,472	899	4,100	-	4,100	218	4,100	-	2,100		(2,000)	-48.78%
180	23003	PERIODICALS	-	-	-	3,204	-	3,204	2,675	2,894	-	2,204		(1,000)	-31.21%
181	23010	AUDIO VISUAL CONSUMABLES	-	-	-	-	-	-	-	-	-	-		-	
182	24009	SCIENCE TEACHING SUPPLIES	6,445	7,568	6,706	7,375	-	7,375	1,436	7,375	-	7,000		(375)	-5.08%
183	24011	GENERAL TEACHING SUPPLIES	26,656	29,124	28,631	26,600	-	26,600	18,626	26,600	-	19,295		(7,305)	-27.46%
184	25001	MISC. OFFICE SUPPLIES	412	494	947	1,600	-	1,600	1,469	1,469	-	1,600		-	0.00%
185	25002	PROFESSIONAL LIBRARY PURCHASE	-	-	-	350	-	350	-	-	-	350		-	0.00%
186	25003	PROFESSIONAL DEVELOPMENT	582	398	718	2,940	-	2,940	1,627	1,627	-	2,470		(470)	-15.99%
187	25026	DUES AND MEMBERSHIPS	95	90	213	400	-	400	-	79	-	400		-	0.00%
188	35000	POLICE AND FIRE SERVICES	1,503	-	1,565	1,339	-	1,339	795	1,339	-	1,339		-	0.00%
189	72035	DUPLICATORS AND COPIERS	28,717	18,071	25,473	25,098	-	25,098	11,345	25,098	-	-		(25,098)	-100.00%
190	72044	REPAIRS AND SERVICE CONTRACT	-	-	-	-	-	-	-	-	-	-		-	
191		**TOTAL OPERATING**	**102,359**	**97,931**	**101,823**	**104,726**	**-**	**104,726**	**59,320**	**102,302**	**-**	**64,143**	**-**	**(40,583)**	**-38.75%**
192			ACTUAL	ACTUAL	ACTUAL	BUDGET	TRFRS	REV.	YTD	ESTIMATED	CURR	BOE RECOMM.	PROP	REV. V REC	% INCR
193		EQUIPMENT	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	ADJ.	BUD.	01/05/16	1/5/16	STF	2016 - 2017	STAFF	2016 - 2017	2016 - 2017
194	73020	REP. CLASSROOM FURNITURE	-	22,339	2,904	1,000	-	1,000	-	1,000	-	1,000		-	0.00%
195															
196															
197		**TOTAL HINDLEY ELEMENTARY SCH.**	**2,937,409**	**3,098,571**	**3,210,933**	**3,171,254**	**(135,144)**	**3,345,939**	**1,418,049**	**3,332,237**	**45.18**	**3,347,182**	**(2.08)**	**1,243**	**0.04%**

Restatement

The followin ges are intended to restate the existing Fiscal Year 2015-16 budget and al YTD expenses to better align the current budget against the propose 016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Holmes Elementary School RC 7 Page 37

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under Holmes Teachers for the Gifted (line 216).
- Music Teachers – A portion of the centralized funding under RC 13, Music (Line 514) was restated under Holmes Elementary School Music Teachers (line 217).
- Art Teachers- A portion of the centralized funding under RC 14, Art (Line 551) was restated under Holmes Elementary School Music Teachers (line 217).
- These allocations give the appearance of a personnel percentage increase of 18.25% in RC 7. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage increase of 18.25% is more accurately reflected as a 6.71% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13, 14, 24 and the allocation of Music, Art and Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

Restatement

RC - 7	HOLMES ELEMENTARY SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
21101	PRINCIPAL	165,012	169,242	169,242	172,627	-	172,627	92,858	172,627	1.00	176,080		3,453	2.00%
21102	ASSISTANT PRINCIPAL	115,760	118,416	84,937	108,128	-	108,128	41,588	108,128	1.00	116,418		8,290	7.67%
21220	CURRICULUM SUPERVISION	15,462	15,145	16,484	17,213	-	17,213	7,170	16,731		17,718		505	2.93%
710797	KINDERGARTEN TEACHERS	307,294	406,887	381,234	331,113	10,377	341,490	131,230	341,490	4.00	360,247		18,757	5.49%
710701	GRADE 1 TEACHERS	236,967	231,788	237,194	255,409	-	255,409	104,038	249,014	4.00	259,123		3,714	1.45%
710702	GRADE 2 TEACHERS	216,215	287,704	263,833	278,149	-	278,149	110,896	278,149	4.00	361,863		83,714	30.10%
710703	GRADE 3 TEACHERS	308,507	241,736	250,604	256,954	70,406	327,360	139,176	327,360	4.00	336,767		9,407	2.87%
710704	GRADE 4 TEACHERS	215,887	281,983	190,244	197,902	3,107	201,009	86,617	200,995	3.00	279,744	1.00	78,735	39.17%
710705	GRADE 5 TEACHERS	204,495	208,760	205,544	212,407	-	212,407	85,428	212,407	3.00	220,828		8,421	3.96%
710724	FOREIGN LANGUAGE TEACHER	76,223	75,952	36,709	67,228	(15,464)	51,764	23,529	51,764	1.00	53,382		1,618	3.13%
710734	PHYSICAL ED. TEACHERS	68,282	74,243	80,619	88,296	-	88,296	33,960	88,296	1.44	86,661	(0.14)	(1,635)	-1.85%
21302	SUBSTITUTE TEACHERS	25,695	24,885	21,403	26,416	-	26,416	7,200	26,416		23,781		(2,635)	-9.98%
21306	TEACHERS OF THE GIFTED						30,430	11,704	30,430	0.30	30,838		407	1.34%
21313	MUSIC TEACHERS						187,755	72,213	187,755	2.26	193,849		6,095	3.25%
21314	ART TEACHERS						71,846	27,633	71,846	1.00	67,469	(0.10)	(4,377)	-6.09%
21317	STUDENT INTERNS	27,852	27,755	22,320	30,000	-	30,000	21,595	30,000		31,020		1,020	3.40%
21401	LIBRARIANS	62,343	63,590	66,828	68,941	-	68,941	26,516	68,941	1.00	71,846		2,905	4.21%
21501	PRINCIPAL/DIRECTOR SECRETARY	47,171	49,873	52,366	50,369	5,253	55,622	29,950	55,622	1.00	57,404		1,783	3.20%
21603	TEACHER AIDES	188,034	227,975	239,977	242,579	(1,158)	241,422	106,049	238,391	7.00	218,679	(1.00)	(22,743)	-9.42%
61001	CUSTODIANS	194,421	198,273	199,680	196,581	4,287	200,868	105,980	201,146	3.00	202,386		1,518	0.76%
101003	CLUBS AND COUNCILS	12,105	6,378	4,124	4,616	-	4,616	1,978	4,616	-	5,132		516	11.18%
	TOTAL PERSONNEL	**2,487,725**	**2,710,585**	**2,523,343**	**2,604,928**	**76,809**	**2,971,767**	**1,267,307**	**2,962,124**	**42.00**	**3,171,235**	**(0.24)**	**199,468**	**6.71%**

	OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
22002	TEXTBOOKS-REPLACEMENTS	3,084	3,352	2,794	3,455	-	3,455	175	3,455	-	4,000		545	15.77%
22003	TEXTBOOKS-CONSUMABLES	26,378	27,469	28,213	22,745	-	22,745	11,235	22,745	-	21,877		(868)	-3.82%
23002	CLASSROOM REFERENCE	959	853	1,046	1,079	-	1,079	116	182	-	545		(534)	-49.49%
23003	PERIODICALS	312	255	313	3,927	-	3,927	1,454	1,454	-	3,837		(90)	-2.29%
23010	AUDIO VISUAL CONSUMABLES	317	304	260	-	-	-	-	-	-	-		-	
24009	SCIENCE TEACHING SUPPLIES	4,917	5,659	5,989	7,617	-	7,617	1,500	7,617	-	7,729		112	1.48%
24011	GENERAL TEACHING SUPPLIES	20,686	22,863	23,008	25,386	-	25,386	17,291	25,386	-	18,245		(7,141)	-28.13%
25001	MISC. OFFICE SUPPLIES	957	832	2,214	1,372	-	1,372	1,258	1,258	-	1,848		476	34.65%
25002	PROFESSIONAL LIBRARY PURCHASE	500	439	488	401	-	401	14	42	-	548		147	36.76%
25003	PROFESSIONAL DEVELOPMENT	1,484	1,394	1,657	1,625	-	1,625	485	1,625	-	1,755		130	8.00%
25030	COMPUTER SOFTWARE	1,687	-	-	-	-	-	-	-	-	-		-	
25026	DUES AND MEMBERSHIPS	179	189	189	402	-	402	147	147	-	100		(302)	-75.12%
35000	POLICE AND FIRE SERVICES	7,391	6,640	6,534	8,240	-	8,240	207	8,240	-	8,240		-	0.00%
72035	DUPLICATORS AND COPIERS	26,378	23,023	26,313	25,097	-	25,097	11,969	25,097	-	-		(25,097)	-100.00%
72044	REPAIRS AND SERVICE CONTRACT	-	-	-	-	-	-	-	-	-	-		-	
	TOTAL OPERATING	**95,227**	**93,275**	**99,019**	**101,345**	**-**	**101,345**	**45,851**	**97,247**	**-**	**68,724**	**-**	**(32,621)**	**-32.19%**

	EQUIPMENT	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
73020	REPLACEMENT CLASSROOM FURN.	3,400	15,054	6,483	1,000	-	1,000	949	949	-	1,000		-	0.00%
	TOTAL HOLMES SCHOOL	**2,586,352**	**2,818,913**	**2,628,845**	**2,707,273**	**76,809**	**3,074,112**	**1,314,107**	**3,060,320**	**42.00**	**3,240,959**	**(0.24)**	**166,847**	**5.43%**

The followi ges are intended to restate the existing Fiscal Year 2015-16 budget and al YTD expenses to better align the current budget against the propose 016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Ox Ridge Elementary School RC 8 Page 39

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under Ox Ridge Teachers for the Gifted (line 266).
- Music Teachers – A portion of the centralized funding under RC 13, Music (Line 514) was restated under Ox Ridge Elementary School Music Teachers (line 267).
- Art Teachers- A portion of the centralized funding under RC 14, Art (Line 551) was restated under Ox Ridge Elementary School Music Teachers (line 267).
- These allocations give the appearance of a personnel percentage increase of 13.57% in RC 8. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage increase of 13.57% is more accurately reflected as a 1.48% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13, 14, 24 and the allocation of Music, Art and Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

No.	Code	RC - 8 OX RIDGE ELEMENTARY SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
251	RC - 8	OX RIDGE ELEMENTARY SCHOOL													
252															
253	21101	PRINCIPAL	149,699	160,780	160,780	172,627	-	172,627	92,906	172,627	1.00	176,080		3,453	2.00%
254	21102	ASSISTANT PRINCIPAL	115,760	117,786	99,974	108,128	-	108,128	49,149	108,128	1.00	116,418		8,290	7.67%
255	21220	CURRICULUM SUPERVISION	16,394	16,086	15,736	16,270	[illegible]	16,270	7,377	17,213		17,473		1,203	7.39%
256	810897	KINDERGARTEN TEACHERS	279,828	246,740	230,255	304,708	7,615	312,323	126,003	312,323	4.00	323,901		11,578	3.71%
257	810801	GRADE 1 TEACHERS	216,089	217,914	292,734	236,893	(4,032)	232,861	89,586	232,861	3.00	313,853	1.00	80,992	34.78%
258	810802	GRADE 2 TEACHERS	293,869	253,448	325,984	334,658	-	334,658	118,538	324,482	4.00	275,257	(1.00)	(59,401)	-17.75%
259	810803	GRADE 3 TEACHERS	294,028	253,400	247,738	189,375	67,774	257,149	98,903	257,149	4.00	268,675		11,526	4.48%
260	810804	GRADE 4 TEACHERS	259,700	218,256	202,476	210,951	36,699	247,650	100,684	247,650	4.00	258,026		10,376	4.19%
261	810805	GRADE 5 TEACHERS	307,311	312,938	323,092	265,210	9,492	274,702	111,306	274,702	3.00	282,168		7,466	2.72%
262	810824	FOREIGN LANGUAGE TEACHER	76,019	80,987	83,333	87,137	11,410	98,547	44,794	98,547	1.00	104,833		6,286	6.38%
263	810834	PHYSICAL EDUCATION TEACHERS	137,962	137,821	139,455	142,969	-	142,969	54,988	142,969	1.60	126,532	(0.40)	(16,437)	-11.50%
264	21302	SUBSTITUTE TEACHERS	25,279	19,256	15,075	25,280	-	25,280	4,764	25,280		16,750		(8,530)	-33.74%
265	21317	STUDENT INTERNS	27,852	30,000	29,898	30,000	-	30,000	15,000	29,120		31,020		1,020	3.40%
266	21306	TEACHERS OF THE GIFTED						38,005	14,617	38,005	0.50	44,895		6,890	18.13%
267	21313	MUSIC TEACHERS						216,473	83,259	216,473	2.30	224,985		8,512	3.93%
268	21314	ART TEACHERS						87,137	33,514	87,137	1.00	83,309	(0.10)	(3,828)	-4.39%
269	21401	LIBRARIANS	100,890	103,160	105,482	106,748	-	106,748	41,057	106,748	1.00	107,303		555	0.52%
270	21501	PRINCIPAL/DIRECTOR SECRETARY	48,033	51,607	52,190	56,878	(1,137)	55,741	30,017	55,741	1.00	57,536		1,795	3.22%
271	21603	TEACHER AIDES	235,658	242,666	248,125	241,324	-	241,324	106,652	238,588	6.50	217,656	(1.00)	(23,668)	-9.81%
272	61001	CUSTODIANS	195,561	197,485	201,371	198,390	4,505	202,896	105,969	201,991	3.00	204,236		1,340	0.66%
273	101003	CLUBS AND COUNCILS	9,620	9,269	7,436	7,042	321	7,363	3,156	7,363	-	5,420		(1,943)	-26.39%
274		**TOTAL PERSONNEL**	**2,789,553**	**2,669,661**	**2,781,534**	**2,734,588**	**132,647**	**3,208,850**	**1,332,238**	**3,195,095**	**41.90**	**3,256,326**	**(1.50)**	**47,476**	**1.48%**
275			**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**TRFRS**	**REV.**	**YTD**	**ESTIMATED**	**CURR**	**BOE RECOMM.**	**PROP**	**REV. V REC**	**% INCR**
276		**OPERATING**	**2012 - 2013**	**2013 - 2014**	**2014 - 2015**	**2015 - 2016**	**ADJ.**	**BUD.**	**01/05/16**	**1/5/16**	**STF**	**2016 - 2017**	**STAFF**	**2016 - 2017**	**2016 - 2017**
277	22002	TEXTBOOKS-REPLACEMENTS	2,844	3,360	2,865	4,575	-	4,575	1,665	4,575	-	4,575		(0)	0.00%
278	22003	TEXTBOOKS-CONSUMABLES	26,153	28,460	27,192	25,913	-	25,913	24,851	24,950	-	25,417		(495)	-1.91%
279	23002	CLASSROOM REFERENCE	979	886	603	975	-	975	80	80	-	975		-	0.00%
280	23003	PERIODICALS	144	-	-	2,660	-	2,660	1,347	1,347	-	2,658		(2)	-0.06%
281	23010	CONSUMABLES	-	-	468	-	-	-	-	-	-	-		-	
282	24009	SCIENCE TEACHING SUPPLIES	4,919	6,008	5,459	3,101	-	3,101	2,851	2,851	-	3,098		(3)	-0.10%
283	24011	GENERAL TEACHING SUPPLIES	21,907	24,020	23,096	22,548	-	22,548	20,641	22,204	-	15,933		(6,615)	-29.34%
284	25001	MISC. OFFICE SUPPLIES	859	644	679	1,000	-	1,000	367	666	-	1,000		-	0.00%
285	25002	PROFESSIONAL LIBRARY PURCHASE	500	370	36	-	-	-	-	-	-	500		500	100.00%
286	25003	PROFESSIONAL DEVELOPMENT	834	835	1,546	2,990	-	2,990	1,507	1,644	-	1,690		(1,300)	-43.48%
287	25026	DUES AND MEMBERSHIPS	274	49	54	100	-	100	59	59	-	400		300	300.00%
288	35000	POLICE AND FIRE SERVICES	1,110	495	539	824	-	824	530	824	-	824		-	0.00%
289	72035	DUPLICATORS AND COPIERS	25,618	29,004	25,489	25,224	-	25,224	12,975	25,224	-	-		(25,224)	-100.00%
290	72044	REPAIRS AND SERVICE CONTRACT	-	-	-	-	-	-	-	-	-	-		-	
291		**TOTAL OPERATING**	**86,142**	**94,130**	**88,025**	**89,909**	-	**89,909**	**66,873**	**84,424**	-	**57,070**	-	**(32,839)**	**-36.52%**
292															
293		**EQUIPMENT**													
294	73001	REPL. CLASSROOM FURNITURE	-	-	-	-			-	-	-	-		-	
295	73020	REPL. CLASSROOM FURNITURE	-	6,929	44,399	1,000	-	1,000	698	698	-	1,000		-	0.00%
296	123020	NEW CLASSROOM FURNITURE	-	-	-	-	-	-	-	-	-	-		-	
297			-	6,929	44,399	1,000	-	1,000	698	698	-	1,000	-	-	0.00%
298		**TOTAL OX RIDGE SCHOOL**	**2,875,695**	**2,770,720**	**2,913,958**	**2,825,497**	**132,647**	**3,299,759**	**1,399,809**	**3,280,217**	**41.90**	**3,314,396**	**(1.50)**	**14,637**	**0.44%**

Restatement

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Royle Elementary School RC 9 Page 41

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under Royle Teachers for the Gifted (line 313).
- Music Teachers – A portion of the centralized funding under RC 13, Music (Line 514) was restated under Royle Elementary School Music Teachers (line 314).
- Art Teachers- A portion of the centralized funding under RC 14, Art (Line 551) was restated under Royle Elementary School Music Teachers (line 315).
- This also reflects a decrease of one Kindergarten Teacher (line 304) based on enrollment projections. This amount has been reallocated to Budget Control (line 683)
- These allocations give the appearance of a personnel percentage increase of 18.49% in RC 9. Restating the Fiscal Year 2015-16 budget allocation for these lines, and factoring in the decrease in Kindergarten, the personnel percentage increase of 18.49% is more accurately reflected as a 1.98% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13, 14, 24 and the allocation of Music, Art and Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

RC - 9 ROYLE ELEMENTARY SCHOOL

Code	ROYLE ELEMENTARY SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
21101	PRINCIPAL	166,332	175,751	147,819	172,627	-	172,627	40,580	76,434	1.00	176,080		3,453	2.00%
21102	ASSISTANT PRINCIPAL	104,184	114,597	118,498	120,142	-	120,142	46,142	120,142	1.00	122,545		2,403	2.00%
21220	CURRICULUM SUPERVISION	16,394	16,322	16,721	16,959	495	17,454	7,480	17,454		17,473		19	0.11%
910997	KINDERGARTEN TEACHERS	292,706	301,467	233,038	255,083	(4,224)	250,859	99,982	250,860	4.00	190,383	(1.00)	(60,476)	-24.11%
910901	GRADE 1 TEACHERS	273,223	278,534	261,930	200,689	37,023	237,712	95,115	237,712	3.00	314,076	1.00	76,364	32.12%
910902	GRADE 2 TEACHERS	195,830	190,413	186,162	193,429	46,537	239,966	98,173	239,966	3.00	249,239		9,273	3.86%
910903	GRADE 3 TEACHERS	231,017	219,800	227,228	233,714	3,504	237,218	91,452	237,218	3.00	242,645		5,427	2.29%
910904	GRADE 4 TEACHERS	205,094	214,232	222,472	231,192	(24,527)	206,665	79,487	206,665	3.00	215,733		9,068	4.39%
910905	GRADE 5 TEACHERS	288,430	244,012	224,709	260,108	(36)	260,072	110,921	260,072	3.00	266,361		6,289	2.42%
910924	FOREIGN LANGUAGE TEACHER	50,933	52,806	55,248	58,282	(8,273)	50,009	22,731	50,009	1.00	52,525		2,516	5.03%
910934	PHYSICAL ED. TEACHERS	80,137	90,314	98,580	102,715	-	102,715	39,506	102,715	1.48	97,914	(0.18)	(4,800)	-4.67%
21302	SUBSTITUTE TEACHERS	21,240	25,165	29,897	20,925	-	20,925	4,347	20,925		33,219		12,294	58.75%
21306	TEACHERS OF THE GIFTED						51,780	19,915	51,780	0.50	52,298		518	1.00%
21313	MUSIC TEACHERS						181,757	69,907	181,757	2.18	187,337		5,580	3.07%
21314	ART TEACHERS						100,783	38,763	100,783	1.00	99,807	(0.10)	(976)	-0.97%
21317	STUDENT INTERNS	27,456	28,281	21,726	30,000	-	30,000	22,475	22,475		31,020		1,020	3.40%
21401	LIBRARIANS	54,057	55,248	58,024	60,611	-	60,611	23,312	60,611	1.00	63,458		2,847	4.70%
21501	PRINCIPAL/DIRECTOR SECRETARY	47,967	54,482	52,964	53,654	2,198	55,852	30,074	55,852	1.00	57,536		1,684	3.01%
21603	TEACHER AIDES	188,810	212,101	219,013	224,105	672	224,777	102,505	224,777	6.50	199,346	(1.00)	(25,431)	-11.31%
61001	CUSTODIANS	196,384	195,737	188,601	194,730	-	194,730	98,722	193,565	3.00	201,824		7,094	3.64%
101003	CLUBS AND COUNCILS	8,309	7,350	6,096	6,208	430	6,638	2,845	6,638		8,389		1,751	26.38%
	TOTAL PERSONNEL	**2,448,504**	**2,476,672**	**2,368,726**	**2,435,173**	**53,798**	**2,823,291**	**1,144,434**	**2,718,409**	**38.66**	**2,879,209**	**(1.28)**	**55,918**	**1.98%**

Code	OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
22002	TEXTBOOKS-REPLACEMENTS	2,999	2,788	1,966	3,920	1,800	5,720	270	5,409	-	3,200		(2,520)	-44.06%
22003	TEXTBOOKS-CONSUMABLES	24,108	26,867	24,623	23,935	(325)	23,610	19,246	21,442	-	23,237		(373)	-1.58%
23002	CLASSROOM REFERENCE	-	599	617	400	-	400	-	-	-	-		(400)	-100.00%
23003	PERIODICALS	37	195	-	2,405	-	2,405	2,045	2,045	-	2,428		23	0.94%
23010	AUDIO VISUAL CONSUMABLES	-	302	-	345	-	345	-	-	-	-		(345)	-100.00%
24009	SCIENCE TEACHING SUPPLIES	4,684	4,319	5,855	5,245	-	5,245	900	5,245	-	5,300		55	1.05%
24011	GENERAL TEACHING SUPPLIES	20,489	21,126	22,010	19,250	-	19,250	17,783	19,250	-	14,100		(5,150)	-26.75%
25001	MISC. OFFICE SUPPLIES	856	1,531	845	1,000	-	1,000	491	491	-	1,000		-	0.00%
25002	PROFESSIONAL LIBRARY PURCHASE	-	195	-	500	-	500	195	195	-	500		-	0.00%
25003	PROFESSIONAL DEVELOPMENT	300	700	-	1,495	(1,075)	420	380	380	-	1,495		1,075	255.95%
25026	DUES AND MEMBERSHIPS	236	286	341	400	(400)	-	-	-	-	400		400	100.00%
35000	POLICE AND FIRE SERVICES	829	409	385	927	-	927	265	927	-	927		-	0.00%
72035	DUPLICATORS AND COPIERS	27,473	27,170	24,945	24,213	-	24,213	10,976	24,213	-	-		(24,213)	-100.00%
	TOTAL OPERATING	**82,011**	**86,487**	**81,587**	**84,035**	**-**	**84,035**	**52,551**	**79,597**	**-**	**52,586**	**-**	**(31,449)**	**-37.42%**

Code	EQUIPMENT	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
73020	REPL. CLASSROOM FURNITURE	2,612	33,886	50,834	1,000	-	1,000	358	709	-	1,000		-	0.00%
	TOTAL ROYLE SCHOOL	**2,533,127**	**2,597,045**	**2,501,147**	**2,520,208**	**53,798**	**2,908,326**	**1,197,342**	**2,798,714**	**38.66**	**2,932,795**	**(1.28)**	**24,469**	**0.84%**

Restatement

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Tokeneke Elementary School RC 10 Page 43

- Teachers for the Gifted - A portion of the centralized funding under RC 24, Special Education (line 868) was restated under Tokeneke Teachers for the Gifted (line 360).
- Music Teachers – A portion of the centralized funding under RC 13, Music (Line 514) was restated under Tokeneke Elementary School Music Teachers (line 361).
- Art Teachers- A portion of the centralized funding under RC 14, Art (Line 551) was restated under Tokeneke Elementary School Music Teachers (line 362).
- These allocations give the appearance of a personnel percentage increase of 12.15% in RC 10. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage increase of 12.15% is more accurately reflected as a 1.26% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13, 14, 24 and the allocation of Music, Art and Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

	RC - 10	TOKENEKE ELEMENTARY SCHOOL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	
346															
347															
348	21101	PRINCIPAL	158,016	169,242	169,242	172,627	-	172,627	92,858	172,627	1.00	176,080		3,453	2.00%
349	21102	ASSISTANT PRINCIPAL	115,760	117,786	117,786	120,142	-	120,142	46,209	120,142	1.00	122,545		2,403	2.00%
350	21220	CURRICULUM SUPERVISION	16,555	16,086	13,826	17,150	-	17,150	6,929	16,767	-	14,765		(2,385)	-13.91%
351	1011097	KINDERGARTEN TEACHERS	251,169	222,240	253,566	277,522	(15,844)	261,678	103,975	261,678	4.00	272,384		10,706	4.09%
352	1011001	GRADE 1 TEACHERS	342,142	322,960	336,754	349,852	(27,347)	322,505	128,478	322,505	4.00	334,396		11,891	3.69%
353	1011002	GRADE 2 TEACHERS	191,277	241,420	204,807	223,506	40,072	263,578	105,499	263,578	4.00	270,441		6,863	2.60%
354	1011003	GRADE 3 TEACHERS	281,427	211,502	284,686	292,605	(68,174)	224,431	86,320	224,431	3.00	314,683	1.00	90,252	40.21%
355	1011004	GRADE 4 TEACHERS	235,749	304,441	261,930	268,463	90,216	358,679	133,327	358,679	4.00	295,387	(1.00)	(63,292)	-17.65%
356	1011005	GRADE 5 TEACHERS	257,874	262,976	270,470	280,139	(20,091)	260,048	116,984	259,895	3.00	257,691		(2,357)	-0.91%
357	1011024	FOREIGN LANGUAGE TEACHER	41,847	45,457	55,248	58,282	-	58,282	22,416	58,282	1.00	60,611		2,329	4.00%
358	1011034	PHYSICAL ED. TEACHERS	125,455	118,623	52,768	58,517	1,306	59,823	23,649	59,823	1.37	52,959	(0.17)	(6,863)	-11.47%
359	21302	SUBSTITUTE TEACHERS	27,045	24,840	18,900	22,107	-	22,107	6,100	22,107	-	21,000		(1,107)	-5.01%
360	21306	TEACHERS OF THE GIFTED						13,229	5,088	13,229	0.20	19,247		6,018	45.49%
361	21313	MUSIC TEACHERS						180,283	69,340	180,283	2.24	185,155		4,872	2.70%
362	21314	ART TEACHERS						103,586	39,841	103,586	1.00	96,629	(0.10)	(6,957)	-6.72%
363	21317	STUDENT INTERNS	27,654	28,496	29,108	30,000	-	30,000	-	30,000	-	31,020		1,020	3.40%
364	21401	LIBRARIANS	86,305	87,666	90,386	94,063	6,720	100,783	38,763	100,783	1.00	107,303		6,520	6.47%
365	21501	PRINCIPAL/DIRECTOR SECRETARY	46,257	50,026	51,353	53,327	-	53,327	25,738	52,134	1.00	55,267		1,941	3.64%
366	21603	TEACHER AIDES	202,093	211,022	215,727	225,979	-	225,979	93,277	207,237	6.50	199,787	(1.00)	(26,192)	-11.59%
367	61001	CUSTODIANS	195,484	197,802	199,674	199,202	6,615	205,816	109,895	205,901	3.00	205,089		(727)	-0.35%
368	101003	CLUBS AND COUNCILS	9,326	8,673	5,976	5,976	90	6,066	3,008	6,474	-	6,156		90	1.48%
369		**TOTAL PERSONNEL**	**2,611,433**	**2,641,328**	**2,633,206**	**2,749,459**	**13,563**	**3,060,120**	**1,257,694**	**3,040,142**	**41.31**	**3,098,596**	**(1.27)**	**38,477**	**1.26%**
370															

		OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
371															
372															
373	22002	TEXTBOOKS-REPLACEMENTS	3,104	3,374	4,032	3,091	-	3,091	1,737	3,091	-	4,100		1,009	32.66%
374	22003	TEXTBOOKS-CONSUMABLES	31,090	26,890	22,127	24,539	-	24,539	9,972	24,539	-	26,632		2,092	8.53%
375	23002	CLASSROOM REFERENCE	1,044	831	574	1,075	-	1,075	560	560	-	1,000		(75)	-6.98%
376	23003	PERIODICALS	-	-	231	2,359	-	2,359	1,547	2,130	-	3,050		691	29.29%
377	23010	AUDIO VISUAL CONSUMABLES	-	-	-	350	-	350	-	-	-	-		(350)	-100.00%
378	24009	SCIENCE TEACHING SUPPLIES	5,261	6,084	4,671	6,091	-	6,091	1,431	6,091	-	2,606		(3,485)	-57.22%
379	24011	GENERAL TEACHING SUPPLIES	22,942	33,236	30,741	22,352	-	22,352	18,143	22,352	-	15,999		(6,353)	-28.42%
380	25001	MISC. OFFICE SUPPLIES	777	959	1,033	1,000	-	1,000	429	444	-	1,000		-	0.00%
381	25002	PROFESSIONAL LIBRARY PURCHASE	-	-	-	500	-	500	-	-	-	500		-	0.00%
382	25003	PROFESSIONAL DEVELOPMENT	1,003	197	1,330	1,625	-	1,625	245	245	-	3,185		1,560	96.00%
383	25026	DUES AND MEMBERSHIPS	-	68	-	400	-	400	-	-	-	400		-	0.00%
384	35000	POLICE AND FIRE SERVICES	655	120	1,786	824	-	824	265	824	-	824		-	0.00%
385	72035	DUPLICATORS AND COPIERS	26,580	27,771	15,692	25,150	-	25,150	11,367	25,150	-	-		(25,150)	-100.00%
386	72044	REPAIRS AND SERVICE CONTRACT	-	-	-	-	-	-	-	-	-	-		-	
387		**TOTAL OPERATING**	**92,455**	**99,529**	**82,216**	**89,356**	**-**	**89,356**	**45,696**	**85,427**	**-**	**59,296**	**-**	**(30,060)**	**-33.64%**
388															
389	123020	NEW CLASSROOM FURNITURE	14,373	5,219	3,310	-	-	-	-	-	-	-		-	
390	73020	REPLACEMENT CLASSROOM FUR	-	-	-	1,000	-	1,000	-	1,000	-	1,000		-	0.00%
391			14,373	5,219	3,310	1,000	-	1,000	-	1,000	-	1,000	-	-	0.00%
392															
393		**TOTAL TOKENEKE SCHOOL**	**2,718,262**	**2,746,076**	**2,718,733**	**2,839,815**	**13,563**	**3,150,476**	**1,303,390**	**3,126,568**	**41.31**	**3,158,892**	**(1.27)**	**8,417**	**0.27%**

Restatement

The follow… pages are intended to restate the existing Fiscal Year 2015-16 bu… and Fiscal YTD expenses to better align the current budget again… the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Music RC 13 Page 57

- Elementary Music System Wide- This account has been accounted for under each individual elementary school.
- These allocations give the appearance of a personnel percentage decrease of 82.02% in RC 13. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage decrease of 82.02% is more accurately reflected as a 1.35% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 13 and the allocation of Music in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
57	RC 13	514	21313	ELEMENTARY MUSIC-SYSTEMWI	855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	-		-	
35	RC 5	166	21313	MUSIC TEACHERS				-	-					185,317	2.30		
37	RC 7	217	21313	MUSIC TEACHERS										193,849	2.26		
39	RC 8	267	21313	MUSIC TEACHERS										224,985	2.30		
41	RC 9	314	21313	MUSIC TEACHERS										187,337	2.18		
43	RC 10	361	21313	MUSIC TEACHERS										185,155	2.24		
					855,231	868,091	910,141	938,279	7,773	946,052	340,200	946,052	11.28	976,644	11.28	30,592	3.23%

Restatement

	RC - 13 MUSIC	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
21201	DIRECTOR	111,342	113,290	113,290	115,556	-	115,556	62,222	115,556	0.70	117,868		2,312	2.00%
21313	ELEMENTARY MUSIC-SYSTEMWIDE	855,231	868,091	910,141	938,279	7,773					-		-	
21501	PRINCIPAL/DIRECTOR SECRETARY	43,448	45,529	46,868	48,251	-	48,251	21,932	48,250	1.00	49,833		1,582	3.28%
101003	CLUBS AND COUNCILS	36,715	33,584	36,490	40,244	-	40,244	16,692	37,997	-	39,098		(1,146)	-2.85%
	TOTAL PERSONNEL	**1,046,736**	**1,060,494**	**1,106,789**	**1,142,330**	**7,773**	**204,051**	**100,847**	**201,804**	**1.70**	**206,799**	-	**2,748**	**1.35%**
	OPERATING													
13016	SCHOOL DISTRICT MEMBERSHIPS	455	[illegible]	530	530	-	530	463	463	-	560		30	5.66%
22001	TEXTBOOKS-NEW	743	[illegible]	776	750	-	750	420	420	-	448		(302)	-40.27%
22003	TEXTBOOKS-CONSUMABLES	956	969	983	1,005	-	1,005	993	993	-	1,005		-	0.00%
23002	CLASSROOM REFERENCE	[illegible]	14,154	15,268	16,070	-	16,070	7,410	16,070	-	16,550		480	2.99%
23004	RESOURCE MATERIALS	[illegible]	2,872	3,092	3,870	-	3,870	3,862	3,862	-	3,442		(428)	-11.06%
23010	CONSUMABLES	250	236	112	250	-	250	-	-	-	61		(189)	-75.60%
24005	MUSIC TEACHING SUPPLIES	2,389	2,680	3,501	3,550	-	3,550	2,573	2,859	-	3,603		53	1.49%
25001	MISC. OFFICE SUPPLIES	1,066	1,224	1,726	1,772	-	1,772	42	1,772	-	1,305		(467)	-26.35%
25003	PROFESSIONAL DEVELOPMENT	1,125	1,344	1,450	1,575	-	1,575	360	1,060	-	1,575		-	0.00%
25004	LOCAL TRAVEL EXPENSE	1,075	954	994	1,500	-	1,500	434	1,335	-	1,500		-	0.00%
25013	TEMP HOURLY (ACCOMPANIST)	950	650	600	1,000	-	1,000	-	1,000	-	1,000		-	0.00%
25020	PIANO MOVING	350	370	370	370	-	370	-	370	-	370		-	0.00%
25026	DUES AND MEMBERSHIPS	272	275	280	280	-	280	275	275	-	195		(85)	-30.36%
25030	COMPUTER SOFTWARE & SUPPLIES	4,652	3,639	1,450	1,660	-	1,660	649	1,660	-	1,880		220	13.25%
52012	MUSIC TRANSPORTATION	7,943	12,197	9,060	10,291	-	10,291	906	10,291	-	10,625		334	3.25%
72035	DUPLICATORS AND COPIERS	3,198	3,921	15,315	6,554	-	6,554	3,283	6,554	-	-		(6,554)	-100.00%
72044	REPAIRS AND SERVICE CONTRACT	2,583	2,414	3,109	3,200	-	3,200	2,051	3,200	-	3,300		100	3.13%
72045	TUNING OF PIANOS	4,997	4,565	4,979	5,045	-	5,045	2,335	5,045	-	5,045		-	0.00%
83004	LEASE PURCHASE MUSIC EQ.	8,004	8,003	8,035	8,100	-	8,100	8,035	8,035	-	8,100		-	0.00%
	TOTAL OPERATING	**56,096**	**61,575**	**71,629**	**67,372**	-	**67,372**	**34,092**	**65,265**	-	**60,564**	-	**(6,808)**	**-10.11%**
	EQUIPMENT													
73011	REPLACEMENT MUSIC EQUIPMENT	12,225	9,701	9,688	4,035	-	4,035	4,027	4,027	-	7,022		2,987	74.03%
123001	NEW OFFICE FURNITURE/EQ.	1,593	-	-	1,659	-	1,659	1,659	1,659	-	-		(1,659)	-100.00%
123011	NEW MUSIC EQUIPMENT	1,043	1,475	4,161	1,460	-	1,460	1,460	1,460	-	5,300		3,840	263.01%
	TOTAL EQUIPMENT	**14,860**	**11,177**	**13,849**	**7,154**	-	**7,154**	**7,146**	**7,146**	-	**12,322**	-	**5,168**	72.24%
	TOTAL MUSIC	**1,117,692**	**1,133,246**	**1,192,268**	**1,216,856**	7,773	278,577	142,084	274,214	1.70	279,685	-	1,108	0.40%

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Art RC 14 Page 60

- Elementary Art – SystemWide – This account has been accounted for under each individual Elementary School.
- These allocations give the appearance of a personnel percentage decrease of 100%. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage decrease of 100% is more accurately reflected as a 0% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 14 and the allocation of Art in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
60	RC 14	551	21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	-		-	
35	RC 5	167	21314	ART TEACHERS				-	-					104,125	1.00		
37	RC 7	218	21314	ART TEACHERS										67,469	0.90		
39	RC 8	268	21314	ART TEACHERS										83,309	0.90		
41	RC 9	315	21314	ART TEACHERS										99,807	0.90		
43	RC 10	362	21314	ART TEACHERS										96,629	0.90		
					425,220	441,680	454,490	466,938	-	466,938	171,638	466,938	5.00	451,339	4.60	(15,599)	-3.34%

RC - 14	ART	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
21314	ELEMENTARY ART-SYSTEMWIDE	425,220	441,680	454,490	466,938	-					-		-	
	TOTAL PERSONNEL	**425,220**	**441,680**	**454,490**	**466,938**	-	-	-	-	-	-	-	-	
	OPERATING													
23002	CLASSROOM REFERENCE	4,297	4,312	4,374	5,600	-	5,600	952	5,600	-	5,600		-	0.00%
23003	PERIODICALS	380	362	327	370	-	370	77	77	-	370		-	0.00%
23004	RESOURCE MATERIALS	-	-	-	-	-	-	-	-	-	-		-	
24001	ART TEACHING SUPPLIES	76,542	75,842	79,050	83,200	-	83,200	45,035	83,200	-	83,200		0	0.00%
25003	PROFESSIONAL DEVELOPMENT	566	800	800	800	-	800	495	795	-	800		-	0.00%
25007	MISC INSTRUCTIONAL EXPENSES	206	200	200	200	-	200	-	-	-	-		(200)	-100.00%
25018	GRAPHIC ARTS/PHOTOGRAPHY	5,627	5,629	5,814	5,900	-	5,900	5,278	5,712	-	5,900		-	0.00%
25030	COMPUTER SOFTWARE & SUPPLIES	1,722	1,654	1,789	1,800	-	1,800	-	1,800	-	1,800		0	0.00%
72035	DUPLICATORS AND COPIERS	198	2,486	2,323	3,808	-	3,808	2,139	3,808	-	-		(3,808)	-100.00%
72044	REPAIRS AND SERVICE CONTRACT	5,700	984	1,569	2,000	-	2,000	-	2,000	-	2,000		-	0.00%
	TOTAL OPERATING	**95,237**	**92,269**	**96,246**	**103,678**	-	**103,678**	**53,976**	**102,992**	-	**99,670**	-	**(4,008)**	**-3.87%**
	EQUIPMENT	**ACTUAL 2012 - 2013**	**ACTUAL 2013 - 2014**	**ACTUAL 2014 - 2015**	**BUDGET 2015 - 2016**	**TRFRS ADJ.**	**REV. BUD.**	**YTD 01/05/16**	**ESTIMATED 1/5/16**	**CURR STF**	**BOE RECOMM. 2016 - 2017**	**PROP STAFF**	**REV. V REC 2016 - 2017**	**% INCR 2016 - 2017**
73002	REPLACEMENT ART EQUIPMENT	-	10,782	3,405	1,500	-	1,500	1,497	1,497	-	8,333		6,833	455.56%
123002	NEW ART EQUIPMENT	-	-	-	500	-	500	500	-	-	-		(500)	-100.00%
	TOTAL EQUIPMENT	-	**10,782**	**3,405**	**2,000**	-	**2,000**	**1,997**	**1,497**	-	**8,333**	-	**6,333**	**316.67%**
	TOTAL ART	**520,457**	**544,732**	**554,141**	**572,616**	-	**105,678**	**55,973**	**104,489**	-	**108,004**	-	**2,326**	**2.20%**

Technology RC 15 Page 62

The following page is intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations.

- Technology Support- This account is now accounted for under Technology, RC 15 (line 558) from RC 20 Finance Page 77 (line 738).
- Director of Instructional Technology – This account is now accounted for under Technology, RC 15 (line 577) from Curriculum, RC 19 Page 75 (line 698).
- The allocation to this account gives the appearance of a personnel percentage increase of 100% in RC 15. Restating the Fiscal Year 2015-16 budget allocation for this line, the personnel percentage increase of 100% is more accurately reflected as a .64% increase versus prior year budget.

Please note that the Operating Budget for Technology previously listed has been removed and will restated at the next meeting.

RC - 15	COMPUTER TECHNOLOGY	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
11044	TECHNOLOGY SUPPORT	-	-	-	-	-	735,699	393,457	735,667	9.00	741,454		5,755	0.78%
21201	DIRECTOR OF INSTRUCTION TECH	-	-	-	-	-	165,080	87,982	164,173	1.00	165,080		-	0.00%
	TOTAL PERSONNEL	-	-	-	-	-	900,779	481,440	899,840	10.00	906,534	-	5,755	0.64%
		-												
12001	CONSULTANT SERVICES										150,000		150,000	100.00%
13015	LOCAL TRAVEL										3,360		3,360	100.00%
13035	SOFTWARE MAINTENANCE										604,344		604,344	100.00%
24001	GENERAL TEACHING SUPPLIES										48,100		48,100	100.00%
25013	TEMPORARY HOURLY SERVICES										15,000		15,000	100.00%
25030	COMPUTER SOFTWARE & SUPPLIES										88,000		88,000	100.00%
25029	STAFF DEVELOPMENT PROGRAM										10,000		10,000	100.00%
64005	CELL PHONE										30,000		30,000	100.00%
64006	WIDE AREA NETWORK	-	-	-	-	-		-	-	-	22,860		22,860	100.00%
72035	DUPLICATORS AND COPIERS		-	-	-	-		-	-	-	223,768		223,768	100.00%
72044	REPAIRS AND SERVICE CONTRACT		-	-	-	-		-	-	-	119,268		119,268	100.00%
	TOTAL OPERATING	-	-	-	-	-		-	-	-	**1,314,700**	-	**1,314,700**	
							-							
	EQUIPMENT	**ACTUAL 2012 - 2013**	**ACTUAL 2013 - 2014**	**ACTUAL 2014 - 2015**	**BUDGET 2015 - 2016**	**TRFRS ADJ.**	**REV. BUD.**	**YTD 01/05/16**	**ESTIMATED 1/5/16**	**CURR STF**	**BOE RECOMM. 2016 - 2017**	**PROP STAFF**	**REV. V REC 2016 - 2017**	
123021	NEW COMPUTER EQUIPMENT	257,417	524,927	605,452	200,000	-	200,000	144,471	200,000	-	487,829		287,829	143.91%
	SUBTOTAL COMPUTER TECHNOL	**257,417**	**524,927**	**605,452**	**200,000**	**-**	**1,100,779**	**625,911**	**1,099,840**	**10**	**2,709,063**	**-**	**1,608,284**	
	REVENUE	**ACTUAL 2012 - 2013**	**ACTUAL 2013 - 2014**	**ACTUAL 2014 - 2015**	**BUDGET 2015 - 2016**	**TRFRS ADJ.**	**REV. BUD.**	**YTD 01/05/16**	**ESTIMATED 1/5/16**	**CURR STF**	**BOE RECOMM. 2016 - 2017**	**PROP STAFF**	**REV. V REC 2016 - 2017**	**% INCR 2016 - 2017**
102010	REV. FROM TOWN-FOR IT SERVICE						(195,983)	(195,983)	(195,983)	-	(196,413)		(430)	0.22%
	TOTAL COMPUTER TECHNOLOGY	**257,417**	**524,927**	**605,452**	**200,000**	**-**	**904,796**	**429,928**	**903,857**	**10**	**2,512,650**	**-**	**1,607,854**	**177.70%**

Restatement

Royle Kindergarten Teacher has been decreased by one position based on next years 2016-17 projected enrollment. This position amount has been placed under Budget Control (line 683).

RC - 18	PERSONNEL	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
11013	BURSAR/ADMINISTRATIVE ASSIST	80,638	84,980	261,505	244,513	12,508	257,021	137,432	256,973	2.00	259,006		1,985	0.77%
11020	BENEFITS COORDINATOR	-	-	-	30,000	-	30,000	15,000	30,000	0.50	32,500		2,500	8.33%
11024	TURNOVER-REGULAR	-	-	-	(300,000)	300,000	-	-	-	-	(300,000)		(300,000)	100.00%
11027	CONTRACT SUPPORT	-	-	-	67,626	(67,626)	-	-	-	-	85,254		85,254	100.00%
11028	CERT. STAFF COLUMN CHANGE	-	-	-	85,000	-	85,000	-	85,000	-	85,000		-	0.00%
21202	ASSISTANT SUPERINTENDENT	183,871	192,231	177,650	-	-	-	-	-	-	-		-	
21300	LONG TERM SUBSTITUTES	572,155	610,823	530,453	463,500	-	463,500	138,128	463,500	-	475,000		11,500	2.48%
21302	SUBSTITUTES-PROFESSIONAL DEV.	14,740	13,746	22,662	25,179	-	25,179	13,421	25,179	-	25,000		(179)	-0.71%
21316	SABBATICALS	-	-	-	20,000	-	20,000	-	-	-	20,000		-	0.00%
31000	BUDGET CONTROL	-	-	-	464,252	(464,252)	0	-	-	-	279,616		279,616	100.00%
	TOTAL PERSONNEL	**851,404**	**901,781**	**992,270**	**1,100,070**	**(219,370)**	**880,700**	**303,982**	**860,652**	**2.50**	**961,376**	**-**	**80,675**	**9.16%**
	OPERATING													
13013	DUES AND MEMBERSHIPS	333	340	84	750	-	750	-	750	-	750		-	0.00%
13014	RECRUITMENT	10,759	49,033	16,662	15,000	-	15,000	6,649	15,000	-	20,000		5,000	33.33%
13015	LOCAL TRAVEL	2,016	1,815	156	2,300	-	2,300	-	2,300	-	2,300		-	0.00%
25029	STAFF DEVELOPMENT PROGRAM	45,396	48,368	69,194	20,000	-	20,000	5,939	20,000	-	25,000		5,000	25.00%
	TOTAL OPERATING	**58,504**	**99,556**	**86,096**	**38,050**	**-**	**38,050**	**12,588**	**38,050**	**-**	**48,050**	**-**	**10,000**	**26.28%**
	TOTAL PERSONNEL	**909,908**	**1,001,336**	**1,078,366**	**1,138,120**	**(219,370)**	**918,750**	**316,570**	**898,702**	**2.50**	**1,009,426**	**-**	**90,675**	**9.87%**

Curriculum RC 19 Page 75

The following page is intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations.

- Director of Instructional Technology- This account has been accounted for under Technology, RC 15 (line 558) page 62.
- The allocation to this account gives the appearance of a personnel percentage decrease of 6.75% in RC 19. Restating the Fiscal Year 2015-16 budget allocation for this line, the personnel percentage decrease of 6.75% is more accurately reflected as a 2.08% increase versus prior year budget.

RC - 19 CURRICULUM

Restatement

		ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
21201	DIRECTOR OF INSTRUCTION TECH	-	-	-	165,080	-					-			
21202	ASSISTANT SUPERINTENDENT	183,871	180,777	95,085	190,088	-	190,088	83,890	172,128	1.00	182,000		(8,088)	-4.25%
21220	CURRICULUM & SUPERVISION	1,192	1,375	-	25,585	-	25,585	771	771	-	8,616		(16,969)	-66.32%
1912036	READING SPECIALIST	482,925	-	-	135,548	(135,548)	-	-	-	-	-	-	-	
1912056	TECHNOLOGY SPECIALIST	26,358	-	106,688	135,548	(135,548)	-	-	-	-	-	-	-	
1912058	PROGRAM COORDINATORs	272,867	395,813	213,191	372,804	(110,861)	261,943	82,709	227,416	2.00	258,264	-	(3,679)	-1.40%
1912062	MATH COORDINATOR	-	-	-	-	-	-	-	-	-	-		-	
1912060	LANG. ARTS SPECIALIST	-	-	-		-	-	-	-	-	-		-	
1912009	INSTRUCTION SUPP. SPECIALISTS	429,723	922,811	862,608	964,319	137,026	1,101,345	428,385	1,101,345	12.50	1,142,742		41,397	3.76%
21312	CURRICULUM DEVELOPMENT	13,038	23,208	47,379	73,125	-	73,125	33,360	73,125	-	96,710		23,585	32.25%
21405	ESL INSTRUCTION	25,449	18,826	12,613	24,000	-	24,000	7,008	24,000	-	24,000		-	0.00%
21501	PRINCIPAL/DIRECTOR SECRETARY	61,596	[illegible]	64,556	64,557	2,111	66,668	35,843	66,613	1.00	66,668		0	0.00%
	TOTAL PERSONNEL	**1,497,019**	**1,605,793**	**1,402,121**	**2,150,653**	**(242,820)**	**1,742,753**	**671,966**	**1,665,398**	**16.50**	**1,779,000**	-	**36,247**	**2.08%**

	OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
12001	CONSULTANT SERVICES	-	-	-	20,000	-	20,000	-	20,000	-	30,000		10,000	50.00%
13013	DUES AND MEMBERSHIPS	675	290	319	971	-	971	199	739	-	894		(77)	-7.93%
13015	LOCAL TRAVEL	321	1,728	2,203	2,500	-	2,500	23	2,500	-	1,500		(1,000)	-40.00%
22001	TEXTBOOKS-NEW	180,170	87,521	277,907	139,418	-	139,418	48,141	139,418	-	167,709		28,291	20.29%
24012	STANDARDIZED TESTING	17,080	13,855	17,500	23,600	-	23,600	21,199	23,600	-	21,500		(2,100)	-8.90%
25002	PROF. LIBRARY PURCHASE	881	1,231	1,231	1,500	-	1,500	-	1,500	-	-		(1,500)	-100.00%
25003	PROFESSIONAL DEVELOPMENT	1,470	1,495	1,377	37,000	-	37,000	16,411	37,000	-	121,260		84,260	227.73%
25005	CURRICULUM RESEARCH & DEV.	45,129	124,381	101,679	70,000	-	70,000	62,656	69,606	-	35,500		(34,500)	-49.29%
	TOTAL OPERATING	**245,727**	**230,501**	**402,215**	**294,989**	-	**294,989**	**148,630**	**294,364**	-	**378,363**	-	**83,374**	28.26%
	TOTAL CURRICULUM	**1,742,746**	**1,836,294**	**1,804,336**	**2,445,643**	**(242,820)**	**2,037,743**	**820,596**	**1,959,762**	**16.50**	**2,157,363**	-	**119,620**	**5.87%**

Finance RC 20 Page 77

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations.

- Technology Support- This account has been accounted for under Technology, RC 15 (line 557) page 62.
- The allocation to this account gives the appearance of a personnel percentage decrease of 59.37% in RC 20. Restating the Fiscal Year 2015-16 budget allocation for this line, the personnel percentage decrease of 59.37% is more accurately reflected as a .95% decrease versus prior year budget.

RC - 20	FINANCE	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
11014	DIRECTOR OF FINANCE	165,564	199,732	167,000	167,000	13,000	180,000	96,824	179,901	1.00	180,000		(0)	0.00%
11021	PAYROLL COORDINATOR	-	-	-	30,000	-	30,000	15,000	30,000	0.50	32,500		2,500	8.33%
11022	ASSISTANT DIRECTOR FINANCE	81,181	83,008	104,047	90,000	6,996	96,996	56,829	96,996	1.00	87,508		(9,488)	-9.78%
11025	BOOKKEEPER	66,813	68,316	68,683	70,024	2,066	72,090	38,778	72,050	1.00	72,090		0	0.00%
11042	ACCOUNTS PAYABLE	66,364	62,385	64,225	64,226	1,898.7	66,124	35,605	66,124	1.00	68,259		2,135	3.23%
11044	TECHNOLOGY SUPPORT	745,419	689,958	723,065	720,209	15,491					-		-	
21501	PRINCIPAL/DIRECTOR SECRETARY	54,919	56,155	70,722	64,556	1,904	66,460	35,786	66,460	1.00	66,460	-	0	0.00%
	TOTAL PERSONNEL	**1,180,259**	**1,159,555**	**1,197,742**	**1,206,014**	**41,356**	**511,671**	**278,823**	**511,532**	**5.50**	**506,817**	-	**(4,854)**	**-0.95%**

	OPERATING	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	
12005	AUDITING SERVICES	19,343	16,604	27,963	27,050	-	27,050	-	27,050	-	30,000		2,950	10.91%
12007	ACTUARIAL SERVICES	1,750	-	-	3,500	-	3,500	-	3,500	-	3,500		-	0.00%
13015	LOCAL TRAVEL	[illegible]	1,999	3,178	3,360	-	3,360	-	3,360	-	500		(2,860)	-85.12%
13016	SCHOOL DISTRICT MEMBERSHIPS		2,550	1,075	600	14	614	614	614	-	1,294		680	110.75%
13030	EDP SUPPLIES & SERVICES	39,812	42,599	47,465	42,000	-	42,000	23,364	42,000	-	-		(42,000)	-100.00%
13035	SOFTWARE MAINTENANCE	265,463	394,027	493,737	407,770	-	407,770	311,308	407,770	-	-		(407,770)	-100.00%
25003	PROFESSIONAL DEVELOPMENT	-	714	1,519	1,500	-	1,500	-	1,500	-	1,500		-	0.00%
25013	TEMPORARY AGENCY SERVICES	15,730	16,794	27,093	15,000	-	15,000	27,841	27,841	-	15,000		-	0.00%
25021	INSTRUCTIONAL TECHNOLOGY SER	1,874	2,051	1,920	-	-	-	-	-	-	-		-	
25029	STAFF DEVELOPMENT PROGRAM	6,843	6,682	7,519	10,000	-	10,000	62	10,000	-	-		(10,000)	-100.00%
25030	COMPUTER SOFTWARE & SUPPLIES	830	94,250	-	-	-	-	-	-	-	-		-	
72038	EDP EQUIPMENT REPAIRS	4,488	-	-	-	-	-	-	-	-	-		-	
72044	REPAIRS AND SERVICE CONTRACT	42,593	45,465	59,315	45,000	-	45,000	31,007	45,000	-	-		(45,000)	-100.00%
	TOTAL OPERATING	**401,242**	**623,735**	**670,782**	**555,780**	**14**	**555,794**	**394,196**	**568,635**	-	**51,794**	-	**(504,000)**	**-90.68%**

	EQUIPMENT	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
73021	REPLACEMENT COMPUTER EQ.	-	-	-	-	-	-	-	-	-	-		-	
123021	NEW COMPUTER EQ.	-	-	-	-	-	-	-	-	-	-		-	
	TOTAL EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL FINANCE	**1,581,501**	**1,783,289**	**1,868,524**	**1,761,794**	**41,370**	**1,067,465**	**673,019**	**1,080,167**	**5.50**	**558,611**	-	**(508,854)**	**-47.67%**

	REVENUE	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
102010	REV. FROM TOWN-FOR IT SERVIC	(179,959)	(187,719)	(190,275)	(195,983)	-				-	-		-	0.00%
	NET FINANCE BUDGET	**1,401,542**	**1,595,570**	**1,678,249**	**1,565,811**	**41,370**	**1,067,465**	**673,019**	**1,080,167**	**6**	**558,611**	-	**(508,854)**	**-47.67%**

Restatement

The following pages are intended to restate the existing Fiscal Year 2015-16 budget and Fiscal YTD expenses to better align the current budget against the proposed 2016-17 budget allocations. These changes have been made to transition from budgeting at the district level for teachers of the gifted, art and music to the individual school level.

These changes have been made at the Elementary Level and are now consistent with how we allocate our resources. At the secondary level, Art and Music have always been budgeted at the school level. This also brings us in line with budgeting for foreign language and physical education at all schools.

Special Education RC 24 Page 90

- Teachers for the Gifted - This account has been accounted for under each individual Elementary and Secondary School.
- These allocations give the appearance of a personnel percentage decrease of .18% in RC 24. Restating the Fiscal Year 2015-16 budget allocation for these lines, the personnel percentage decrease of .18% is more accurately reflected as a 2.11% increase versus prior year budget.

The following table shows a cross comparison of the original FY 2015-16 budget in RC 24 and the allocation of the Teachers of the Gifted in the proposed budget.

PAGE	RC	LINE	ORG	DESCRIPTION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 12/18/15	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
90	RC 24	868	21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	-		-	
25	RC 1	20	21306	TEACHERS OF THE GIFTED										44,375	0.45		
31	RC 3	97	21306	TEACHERS OF THE GIFTED										130,636	1.40		
35	RC 5	165	21306	TEACHERS OF THE GIFTED				-	-					33,035	0.40		
37	RC 7	216	21306	TEACHERS OF THE GIFTED										30,838	0.30		
39	RC 8	266	21306	TEACHERS OF THE GIFTED										44,895	0.50		
41	RC 9	313	21306	TEACHERS OF THE GIFTED										52,298	0.50		
43	RC 10	360	21306	TEACHERS OF THE GIFTED										19,247	0.20		
					362,366	321,657	309,432	317,238	14,841	332,079	122,472	332,079	3.75	355,324	3.75	23,245	7.00%

RC - 24	SPECIAL EDUCATION	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
11013	ASSISTANT PRINCIPAL	-	-	-				-	-	-	-		-	
21102	PROGRAM DIR. EARLY CHILDHOOD	138,913	141,344	149,658	-	-	-	-	-	-	-		-	
21201	DIRECTOR	166,654	182,269	28,352	-	-	-	-	-	-			-	
21202	ASSISTANT SUPERINTENDENT	-	-	141,406	180,000	11,207	191,207	103,410	191,102	1.00	190,000		(1,207)	-0.63%
21211	ASSISTANT DIRECTOR SPEC ED.	270,860	277,488	13,174	160,000	110,000	270,000	27,226	201,841	2.00	285,600		15,600	5.78%
21220	CURRICULUM SUPERVISION	95,141	94,950	80,596	89,433	54,557	143,990	56,568	144,694	1.19	152,446		8,456	5.87%
21302	SUBSTITUTE TEACHERS	64,575	56,734	62,756	74,325	-	74,325	15,912	74,325	-	69,729		(4,596)	-6.18%
21303	SPECIAL CLASS TEACHERS	5,178,054	5,102,792	5,631,938	5,063,256	213,397	5,276,653	2,061,812	5,265,734	67.11	5,394,064		117,411	2.23%
21304	HOMEBOUND/TUTORIAL	171,894	236,250	246,177	170,000	76,900	246,900	98,441	246,900	-	246,900		-	0.00%
21305	CONTRACTED SPEECH	59,888	176,685	322,828	98,000	336,679	434,679	217,810	438,419	-	452,000		17,321	3.98%
21306	TEACHERS OF THE GIFTED	362,366	321,657	309,432	317,238	14,841					-		-	
21307	SPEECH THERAPISTS	1,656,590	1,539,826	1,525,689	1,524,551	72,779	1,597,330	637,405	1,610,966	18.10	1,645,456		48,126	3.01%
21308	SUMMER SCHOOL & PPTs	504,951	429,526	524,355	505,000	-	505,000	499,299	499,299	-	505,000		-	0.00%
21309	CONT. OCUPATIONAL THERAPY	742,448	608,831	652,844	686,000	-	686,000	228,735	685,982	-	688,000		2,000	0.29%
21311	CONTRACTED PHYSICAL THERAPY	101,995	60,805	213,904	172,000	-	172,000	57,995	169,966	-	172,000		-	0.00%
21403	PSYCHOLOGISTS	903,518	814,643	921,225	904,145	67,512	971,657	404,546	970,107	11.10	990,159		18,502	1.90%
21404	SOCIAL CASE WORKER	263,943	250,631	244,424	279,751	-	279,751	106,416	277,304	2.85	279,748		(3)	0.00%
21407	SESS FACILITATORS	-	-	575,183	652,191	(155,746)	496,445	227,744	496,445	5.00	475,951		(20,494)	-4.13%
21501	PRINCIPAL/DIRECTOR SECRETARY	245,355	251,217	226,270	276,708	9,209	285,917	151,650	285,917	5.00	294,676		8,759	3.06%
21603	TEACHER AIDES	2,510,847	2,645,778	2,727,308	2,552,823	-	2,552,823	1,098,780	2,512,338	72.50	2,635,519		82,696	3.24%
41002	NURSES	172,486	237,707	253,160	279,650	-	279,650	127,489	278,430	4.39	292,063		12,413	4.44%
	TOTAL PERSONNEL	**13,608,477**	**13,379,132**	**14,850,678**	**13,985,070**	**811,335**	**14,464,327**	**6,121,240**	**14,349,771**	**190.24**	**14,769,311**	**-**	**304,984**	**2.11%**
	OPERATING													
12001	CONSULTANT SERVICES	547,687	711,706	1,383,816	700,000	355,076	1,055,076	572,617	1,058,600	-	1,056,000		924	0.09%
12004	LEGAL SERVICES	96,543	176,178	325,321	200,000	-	200,000	95,512	200,000	-	200,000		-	0.00%
12006	ABA THERAPIST CONSULTANT	-	-	-	-	-	-	-	-	-	-		-	
22001	TEXTBOOKS-NEW	6,136	1,702	3,306	5,500	-	5,500	1,675	5,500	-	5,500		-	0.00%
22003	TEXTBOOKS-CONSUMABLES	5,822	4,648	4,931	5,121	-	5,121	277	5,121	-	5,121		-	0.00%
23003	PERIODICALS	109	594	681	1,800	-	1,800	237	1,800	-	2,500		700	38.89%
24011	GENERAL TEACHING SUPPLIES	55,052	74,393	58,187	52,000	-	52,000	46,826	51,909	-	52,000		-	0.00%
24013	SPECIAL EDUCATION TESTING	103,754	17,850	47,551	46,296	-	46,296	40,386	46,296	-	46,296		-	0.00%
25002	PROFESSIONAL LIBRARY PURCHASE	-	-	-	-	-	-	-	-	-	-		-	
25003	PROFESSIONAL DEVELOPMENT	9,029	47,464	40,262	95,000	-	95,000	9,994	95,000	-	95,000		-	0.00%
25004	LOCAL TRAVEL EXPENSE	1,246	745	8,276	1,900	-	1,900	317	1,900	-	1,900		-	0.00%
25011	PUPIL EVALUATION	82,945	180,787	180,453	185,000	-	185,000	39,783	179,638	-	185,000		-	0.00%
25013	TEMPORARY HOURLY SERVICES	-	-	-	2,000	-	2,000	5,333	5,333	-	2,000		-	0.00%
25026	DUES AND MEMBERSHIPS	-	-	370	1,045	-	1,045	-	1,045	-	1,045		-	0.00%
25030	COMPUTER SOFTWARE & SUPPLIES	16,230	28,502	47,512	32,803	-	32,803	25,165	32,803	-	32,803		-	0.00%
52002	IN-DISTRICT SPECIAL ED TRANS	561,565	700,041	710,437	559,670	-	559,670	257,007	612,590	-	611,354		51,684	9.23%
52003	O-O-D SPECIAL ED TRANSPORT.	603,180	554,441	872,946	878,043	-	878,043	312,786	858,043	-	800,000		(78,043)	-8.89%
72044	REPAIRS AND SERVICE CONTRACT	-	-	191	500	-	500	-	500	-	500		-	0.00%
102011	ARRA	-	-	-	-			-	-	-	-		-	
141001	TUITION-PUBLIC SCHOOLS	11,929	388,619	288,902	326,000	(180,216)	145,784	4,731	145,784	-	146,000		216	0.15%
143001	TUITION-NON PUBLIC SCHOOLS	3,210,504	4,034,268	5,056,756	4,601,358	560,708	5,162,066	2,792,561	6,036,173	-	6,386,000		1,223,934	23.71%
	TOTAL OPERATING	**5,311,731**	**6,921,937**	**9,029,899**	**7,694,036**	**735,568**	**8,429,604**	**4,205,206**	**9,338,034**	**-**	**9,629,019**	**-**	**1,199,415**	**14.23%**

Restatement

	EQUIPMENT	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	% INCR 2016 - 2017
73020	REPL. CLASSROOM FURNITURE	-	-	-	-	-	-	-	-	-	-		-	
123001	NEW OFFICE FURNITURE/EQUIP	35	-	-	-	-	-	-	-	-	-		-	
123019	NEW ASSISTIVE TECHNOLOGY EQ.	24,870	49,039	39,995	40,000	-	40,000	662	40,000	-	40,000		-	0.00%
123020	NEW CLASSROOM FURNITURE	-	-	-	-	-	-	-	-	-	-		-	
	TOTAL EQUIPMENT	24,905	49,039	39,995	40,000	-	40,000	662	40,000	-	40,000	-	-	0.00%
	GRAND TOTAL SPECIAL ED	18,945,113	20,350,107	23,920,571	21,719,106	1,546,903	22,933,930	10,327,107	23,727,805	190.24	24,438,330	-	1,504,399	6.56%

	REVENUE	ACTUAL 2012 - 2013	ACTUAL 2013 - 2014	ACTUAL 2014 - 2015	BUDGET 2015 - 2016	TRFRS ADJ.	REV. BUD.	YTD 01/05/16	ESTIMATED 1/5/16	CURR STF	BOE RECOMM. 2016 - 2017	PROP STAFF	REV. V REC 2016 - 2017	
143003	EARLY LEARNING PROG TUITION	(203,784)	(258,276)	(282,727)	-	-	-	-	-	-	-		-	
143002	EXCESS COST REIMBURSEMENT	(2,188,837)	(2,506,963)	(2,839,907)	(1,800,000)	-	(1,800,000)	-	(2,050,000)	-	(2,100,000)		(300,000)	16.67%
	REVENUE	(2,392,621)	(2,765,239)	(3,122,634)	(1,800,000)	-	(1,800,000)	-	(2,050,000)	-	(2,100,000)	-	(300,000)	16.67%
	NET SPECIAL EDUCATION EXPENSE	16,552,492	17,584,868	20,797,938	19,919,106	1,546,903	21,133,930	10,327,107	21,677,805	190.24	22,338,330	-	1,204,399	5.70%