

CRANBERRY AREA SCHOOL DISTRICT

REVISED BUDGET SUMMARY

2016-2017 School Year

PROJECTED BUDGET AT 13.6425 MILLS (.2722 MILL INCREASE)

TOTAL PROJECTED REVENUES	\$	18,372,105.00
TOTAL PROJECTED EXPENDITURES	\$	18,372,105.00
TOTAL BUDGET OVERAGE/(SHORTFALL)	\$	-
PROJECTED FUND BALANCE APPLIED TO 2016-2017 BUDGET	\$	-
BUDGET DIFFERENCE	\$	0.00

PROJECTED FUND BALANCE CALCULATION

<u>REVENUES</u>	<u>EXPENDITURES</u>
2011-2012 SCHOOL YEAR	
Budget \$ 16,172,883.00	Budget \$ 16,606,692.00
Actual \$ 16,869,566.85	Actual \$ 17,204,699.30
Revenue % Actual/Budget 104.3%	Revenue % Actual/Budget 103.6%
Actual Income/(Deficit) \$ (335,132.45)	Fund Balance \$ 3,012,460.31
2012-2013 SCHOOL YEAR	
Budget \$ 16,702,269.00	Budget \$ 16,900,212.00
Actual \$ 17,264,392.25	Actual \$ 17,138,021.61
Revenue % Actual/Budget 103.4%	Revenue % Actual/Budget 101.4%
Actual Income/(Deficit) \$ 126,370.64	Fund Balance \$ 3,138,830.95
2013-2014 SCHOOL YEAR	
Budget \$ 17,393,905.00	Budget \$ 17,743,453.00
Actual \$ 17,528,455.69	Actual \$ 17,654,016.84
Revenue % Actual/Budget 100.8%	Revenue % Actual/Budget 99.5%
Actual Income/(Deficit) \$ (125,561.15)	Fund Balance \$ 3,012,406.57
2014-2015 SCHOOL YEAR	
Budget \$ 18,032,717.00	Budget \$ 18,455,597.00
Actual \$ 18,014,830.91	Actual \$ 18,593,545.63
Revenue % Actual/Budget 99.9%	Revenue % Actual/Budget 100.7%
Actual Income/(Deficit) \$ (578,714.72)	Fund Balance \$ 2,433,691.85
2015-2016 SCHOOL YEAR	
Budget \$ 17,935,149.00	Budget \$ 17,996,555.00
PROJECTED \$ 18,195,080.00	PROJECTED \$ 17,996,555.00
Revenue % Actual/Budget 101.4%	Revenue % Actual/Budget 100.0%
Actual Income/(Deficit) \$ 198,525.00	Fund Balance \$ 2,632,216.85
Four Year Average 102.1%	Four Year Average 101.3%
Projected Ending Fund Balance 2015-2016 School Year	\$ 2,632,216.85
FUND BALANCE ASSIGNED TO 2016-2017 BUDGET SHORTFALL	\$ -
COMMITTED FUND BAL: Special Education Mandates/Extraordinary Costs	\$ (75,000.00)
COMMITTED FUND BAL: Computer Techn Extraordinary Costs (Servers, Software, Equip)	\$ (100,000.00)
COMMITTED FUND BAL: Federal Programs Carryover Funds	\$ (50,000.00)
COMMITTED FUND BAL: Retirement Incentive Payments/Long-Term Subs	\$ (100,000.00)
COMMITTED FUND BAL: Litigation or Other Legal Fees or Expenses Not Budgeted	\$ (75,000.00)
COMMITTED FUND BAL: District Vehicle and/or Food Service Equipment Purchases	\$ (50,000.00)
COMMITTED FUND BAL: Cyber/Charter School and Tuition Expenses Not Budgeted	\$ (50,000.00)
COMMITTED FUND BAL: School District Non-Reimbursable Facility Construction Projects	\$ (1,200,000.00)
TOTAL	\$ (1,700,000.00)
Projected Ending Unreserved/Unspecified Fund Balance 2015-2016 School Year	\$ 932,216.85
Unassigned/Committed Fund Balance % to Expenditure Budget	5.10%

CRANBERRY AREA SCHOOL DISTRICT
PRELIMINARY BUDGET OVERVIEW - 5/17/2016
 2016-2017 School Year

Projected Revenues

\$6,879,331.00	Local Revenues	Tax Mill Rate 13.6425
\$11,131,177.00	State Revenues	
\$361,597.00	Federal Revenues	
\$18,372,105.00		

Projected Expenditures

\$8,377,739.00	Salaries/Wages	
\$5,100,633.00	Benefits	TOTAL SALARY/BENEFITS
\$643,614.00	Purchased Professional/Technical Services	\$13,478,372.00
\$192,220.00	Purchased Property Services	
\$2,421,533.00	Other Purchased Services (Pupil Trans/Cyber Chart Sch/VTC)	
\$795,724.00	Supplies	
\$148,125.00	Property (Equipment)	
\$30,323.00	Other Objects (Dues & Fees/Refunds/Staff Dev)	
\$662,194.00	Other Use of Funds (Fund Transfers)	
\$18,372,105.00		
\$0.00	Budget Excess/(Shortfall)	

Payroll/Benefits budget makes up 73% of the budget

Payroll projections - CEA contract increases at 2.3%, Admin and Non-Union Support increases at 2.5%, and CAESPASupport at 1-2%

Salary/Benefits projected increase from previous year is \$377,081 and of that amount, \$370,083 is the PSERS projected increase from last year's budget amount (17.25% PSERS rate increase to 30.03% from 25.84%)

Currently 19 Personal Care Aides [15 Budgeted 2015-16] and total Salary/Benefit total projection - \$479,822

Professional Education Svcs. increased \$22,734 based on current RIU #6 projections [may change before budget adoption]

Tuition to Vo-tech increased \$30,000 based on VTC budget projections

Supplies and Property makes up 5.1% of the total budget.

Index for 2016-17 school year is 3.2% - inc millage rate from 13.3703 to 13.7981 (\$42.78 Inc. on \$100,000 assessment).

Index tax increase of 3.2% would amount to approx \$180,874 in additional revenue with current assessment numbers.

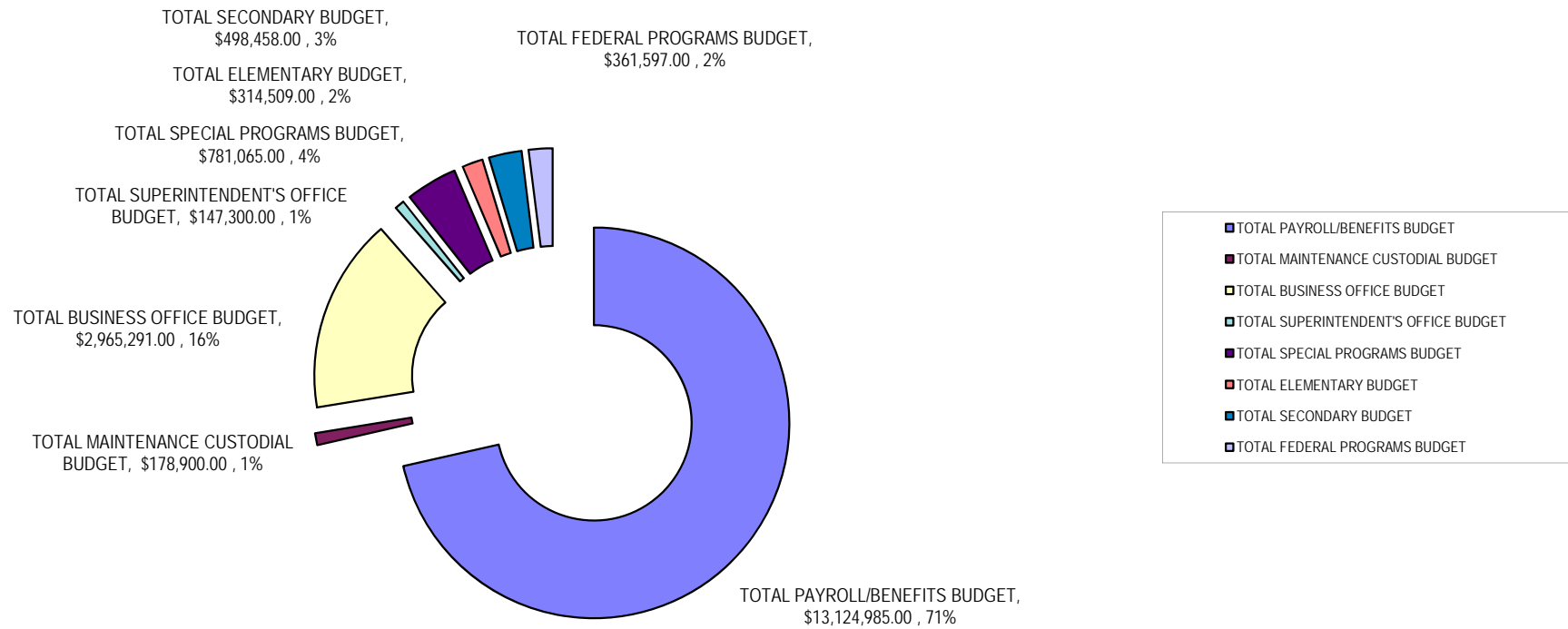
Tax increase for 2016-17 sy will be 2.036%, .2722 mills, total amount \$115,083.

Adopted Resolution not to increase taxes above the index at December board meeting.

CBC set for 0% increase in amount per mile (last year was 4%).

Basic Ed Funding, Ready to Learn Grant, and Special Educ is projected funding for 2015-16 as of current budget agreement (Governor's Budget Address was in Feb for

CASD EXPENDITURES BUDGET 2016-2017



CASD BUDGET CUTS AND UPDATES FOR 2016-2017 SCHOOL YEAR

ACCOUNT	DESCRIPTION	AMOUNT	DIFFERENCE	
10-1110-324-222-00-000-000-000-0000	PROFESSIONAL DEV (RTL Blk Grt)	\$21,082	(\$856)	(\$856) Business Manager Budget
10-1110-121-000-10-211-000-000-0000	SALARIES, CRANBERRY ELEMENTARY	\$1,869,127	(\$116,542)	
10-1110-121-000-30-800-121-000-0000	SALARIES, (MUSIC) SEC	\$112,357	\$11,421	
10-1110-121-000-30-800-150-000-0000	SALARIES, (LANGUAGE ARTS) SEC	\$292,773	(\$5,691)	
10-1110-121-000-30-800-190-000-0000	SALARIES, (SOCIAL STUD) SEC	\$357,574	(\$17,294)	
10-1110-121-212-10-200-000-000-0000	SALARIES (ACCTBLTY GRT) ELE	\$0	(\$46,171)	
10-1110-121-222-10-200-000-000-0000	SALARIES (READY TO LEARN) ELE	\$117,928	\$117,928	
10-1110-213-000-10-211-000-000-0000	LIFE INS CRANBERRY ELEMENTARY	\$4,440	(\$278)	
10-1110-213-000-30-800-121-000-0000	LIFE INS (MUSIC) SEC	\$266	\$27	
10-1110-213-000-30-800-150-000-0000	LIFE INS (LANGUAGE ARTS) SEC	\$697	(\$13)	
10-1110-213-000-30-800-190-000-0000	LIFE INS (SOCIAL STUDIES) SEC	\$848	(\$41)	
10-1110-213-212-10-200-000-000-0000	LIFE INS (ACCTBLTY GRT) ELE	\$0	(\$110)	
10-1110-213-222-10-200-000-000-0000	LIFE INS (READY TO LEARN) ELE	\$282	\$282	
10-1110-214-000-10-211-000-000-0000	L-T DISABILTY INS CRANBERRY	\$4,670	(\$291)	
10-1110-214-000-30-800-121-000-0000	L-T DISABILITY INS (MUSIC) SE	\$281	\$28	
10-1110-214-000-30-800-150-000-0000	L-T DISABILITY INS (LANG ARTS	\$731	(\$14)	
10-1110-214-000-30-800-190-000-0000	L-T DISABILITY INS (SOC STUD)	\$894	(\$43)	
10-1110-214-212-10-200-000-000-0000	L-T DIS INS (ACCTBLTY GRT) ELE	\$0	(\$115)	
10-1110-214-222-10-200-000-000-0000	L-T DIS INS (READY TO LRN) ELE	\$294	\$294	
10-1110-215-000-10-211-000-000-0000	VISION INS, CRANBERRY ELE	\$3,403	(\$189)	
10-1110-215-212-10-200-000-000-0000	VISION INS (ACCTBLTY GRT) ELE	\$0	(\$121)	
10-1110-215-222-10-200-000-000-0000	VISION INS (READY TO LEARN) EL	\$305	\$305	
10-1110-220-000-10-211-000-000-0000	SOC SEC CRANBERRY ELE	\$142,992	(\$8,915)	
10-1110-220-000-30-800-121-000-0000	SOC SEC (MUSIC) SEC	\$8,595	\$874	
10-1110-220-000-30-800-150-000-0000	SOC SEC (LANG ARTS) SEC	\$22,399	(\$435)	
10-1110-220-000-30-800-190-000-0000	SOC SEC (SOCIAL ST) SEC	\$27,355	(\$1,323)	
10-1110-220-212-10-200-000-000-0000	SOC SEC (ACCTBLTY GRT) ELE	\$0	(\$3,532)	
10-1110-220-222-10-200-000-000-0000	SOC SEC (READY TO LEARN) ELE	\$9,022	\$9,022	
10-1110-230-000-10-211-000-000-0000	RETIREMENT, CRANBERRY ELE	\$561,299	(\$34,999)	
10-1110-230-000-30-800-121-000-0000	RETIREMENT (MUSIC) SEC	\$33,741	\$3,430	
10-1110-230-000-30-800-150-000-0000	RETIREMENT (LANG ARTS) SEC	\$87,920	(\$1,709)	
10-1110-230-000-30-800-190-000-0000	RETIREMENT (SOCIAL ST) SEC	\$107,379	(\$5,194)	
10-1110-230-212-10-200-000-000-0000	RETIREMENT (ACCTBLTY GRT) ELE	\$0	(\$13,865)	
10-1110-230-222-10-200-000-000-0000	RETIREMENT (READY TO LEARN) EL	\$35,414	\$35,414	
10-1110-260-000-10-211-000-000-0000	WORKERS COMP CRANBERRY ELE	\$17,759	(\$1,107)	
10-1110-260-000-30-800-121-000-0000	WORK COMP (MUSIC) SEC	\$1,067	\$109	
10-1110-260-000-30-800-150-000-0000	WORK COMP (LANG ARTS) SEC	\$2,782	(\$54)	
10-1110-260-000-30-800-190-000-0000	WORK COMP (SOCIAL ST) SEC	\$3,397	(\$164)	
10-1110-260-212-10-200-000-000-0000	WORKER COMP (ACCTBLTY GRT) ELE	\$0	(\$439)	
10-1110-260-222-10-200-000-000-0000	WORKER COMP (READY TO LRN) ELE	\$1,120	\$1,120	
10-1110-271-000-00-000-000-000-0001	MEDICAL BEN RETIREE/COBR	\$399,000	\$9,500	
10-1110-271-000-10-211-000-000-0000	MEDICAL BEN CRANBERRY ELE	\$294,500	(\$21,850)	
10-1110-271-212-10-200-000-000-0000	MEDICAL BEN (ACCTBLTY GRT) ELE	\$0	(\$9,500)	
10-1110-271-222-10-200-000-000-0000	MEDICAL BEN (READY TO LRN) ELE	\$21,375	\$21,375	
10-1110-272-000-10-211-000-000-0000	DENTAL BEN CRANBERRY ELE	\$10,230	(\$759)	
10-1110-272-212-10-200-000-000-0000	DENTAL BEN (ACCTBLTY GRT) ELE	\$0	(\$330)	
10-1110-272-222-10-200-000-000-0000	DENTAL BEN (READY TO LEARN) EL	\$990	\$990	
10-2440-121-000-10-200-000-000-0000	SALARIES (NURSES) ELEM	\$45,197	(\$4,524)	
10-2440-213-000-10-200-000-000-0000	LIFE INSURANCE (NURSES) EL	\$108	(\$10)	
10-2440-214-000-10-200-000-000-0000	L-T DISABILITY INS (NURSES) E	\$113	(\$11)	
10-2440-220-000-10-200-000-000-0000	SOC SEC (NURSES) ELEM	\$3,611	(\$346)	
10-2440-230-000-10-200-000-000-0000	RETIREMENT (NURSES) ELEM	\$14,173	(\$1,358)	
10-2440-260-000-10-200-000-000-0000	WORKERS COMP (NURSES) ELEM	\$448	(\$43)	
10-1190-121-411-10-211-000-000-0000	SALARIES (TITLE I) CR	\$170,466	(\$3,686)	
10-1190-213-411-10-211-000-000-0000	LIFE INS (TITLE I 00106) CR	\$407	(\$6)	
10-1190-214-411-10-211-000-000-0000	L-T DISABIL INS (TITLE I) CR	\$426	(\$9)	
10-1190-215-411-10-211-000-000-0000	EYE BENEFITS (TITLE I) CR	\$363	\$36	
10-1190-220-411-10-211-000-000-0000	SOC SEC (TITLE I CURR) CR	\$13,041	(\$282)	
10-1190-230-411-10-211-000-000-0000	RETIREMENT (TITLE I CUR) CR	\$51,191	(\$1,107)	
10-1190-260-411-10-211-000-000-0000	WORKERS COMP (TITLE I CUR) CR	\$1,620	(\$35)	
10-1190-271-411-10-211-000-000-0000	MEDICAL BEN (TITLE I CUR) CR	\$23,750	(\$1,900)	
10-1190-272-411-10-211-000-000-0000	DENTAL BEN (TITLE 1 CUR) CR	\$990	\$99	
10-1190-121-421-00-000-000-000-0000	SALARIES (TITLE IIA) CSR	\$59,866	\$9,465	
10-1190-213-421-00-000-000-000-0000	LIFE INS (TITLE IIA) CSR	\$144	\$24	
10-1190-214-421-00-000-000-000-0000	L-T DISABILITY INS (TITLE IIA)	\$149	\$23	
10-1190-215-421-00-000-000-000-0000	EYE INS (TITLE IIA) CSR	\$151	\$30	
10-1190-220-421-00-000-000-000-0000	SOC SEC (TITLE IIA) CSR	\$4,580	\$724	
10-1190-230-421-00-000-000-000-0000	RETIREMENT (TITLE IIA) CSR	\$17,978	\$2,843	
10-1190-260-421-00-000-000-000-0000	WORK COMP (TITLE IIA) CSR	\$569	\$90	
10-1190-271-421-00-000-000-000-0000	MEDICAL BEN (TITLE IIA) CSR	\$11,875	\$2,375	
10-1190-272-421-00-000-000-000-0000	DENTAL BEN (TITLE IIA) CSR	\$413	\$83	
10-1190-324-421-00-000-000-000-0000	PROF ED EMP TRAIN/DEV TII	\$0	(\$14,000)	
10-1190-580-411-10-200-000-000-0000	TRAVEL/OTHER (TITLE I CURRENT)	\$3,618	\$3,618	
10-1190-610-411-10-200-000-000-0000	GENL SUPP (TITLE I CURRENT)	\$0	(\$856)	
10-1190-610-421-00-000-000-000-0000	GENL SUPP (TITLE IIA CURRENT)	\$0	(\$1,932)	(\$89,664)
10-1110-240-000-10-200-000-000-0000	TUITION REIMB ELE	\$12,000	(\$18,000)	Payroll/Benefits and Federal Programs Budget
10-1110-240-000-30-800-000-000-0000	TUITION REIMB SEC	\$8,500	(\$1,500)	
10-2271-240-000-10-200-000-000-0000	TUIT REIMB ELE (Beyond Master)	\$9,000	(\$6,000)	
10-2271-240-000-30-800-000-000-0000	TUIT REIMB SEC (Beyond Master)	\$1,500	(\$13,500)	
10-2271-324-000-10-200-000-000-0000	PROF ED EMP TRAIN/DEV ELE	\$8,500	\$5,500	
10-2271-324-000-30-800-000-000-0000	PROF ED EMP TRAIN/DEV SEC	\$1,500	(\$1,500)	(\$35,000)
10-1110-323-000-30-800-115-000-0000	Pro Ed Svs OEA (Cyber Char) Se	\$13,000	(\$2,000)	Superintendent Budget
10-1110-324-000-30-800-000-000-0000	PROF ED EMP TRAIN/DEV SEC	\$0	(\$2,500)	
10-1110-329-000-30-800-115-000-0000	PRO ED SVS OTH (Cyber Char)SEC	\$0	(\$2,000)	
10-1110-432-000-30-800-000-000-0000	EQUIP MAINT/REP SEC	\$7,500	(\$2,871)	
10-1110-438-000-30-800-000-000-0000	MAINT/REP TECH EQ (INST) SEC	\$5,000	(\$10,000)	
10-1110-448-000-30-800-000-000-0000	LEASE/RENT TECH SVS, SEC	\$25,000	\$7,000	
10-1110-580-000-30-800-000-000-0000	TRAVEL/OTHER SEC	\$2,500	(\$900)	
10-1110-610-000-30-800-000-000-0000	GENL SUPP, SEC	\$20,000	(\$2,800)	
10-1110-610-000-30-800-121-000-0000	GENL SUPP (MUSIC) SEC	\$4,000	(\$350)	
10-1110-610-000-30-800-240-000-0000	GENL SUPP (FCS) SEC	\$4,500	(\$1,700)	
10-1110-610-000-30-800-260-000-0000	GENL SUPP (TECH ED) SEC	\$21,452	(\$2,732)	
10-1110-618-000-30-800-000-000-0000	ADMIN SOFT/LIC FEE/SUPP NI SEC	\$5,000	(\$5,000)	
10-1110-640-000-30-800-000-000-0000	BOOKS/PERD SEC	\$4,000	(\$3,500)	

10-1110-761-000-30-800-000-000-0000	NON-CAPITAL EQUIP REPLACE SEC	\$1,500	(\$1,000)	
10-2120-580-000-30-800-000-000-0000	PROF ED EMP TRAIN/DEV SEC (Guidance)	\$600	(\$600)	
10-2380-610-000-30-800-000-000-0000	GENL SUPP (PRINCIPALS) SEC	\$5,900	(\$1,000)	
10-2380-640-000-30-800-000-000-0000	BOOKS/PERD (PRINCIPALS) SEC	\$250	(\$250)	
10-3250-390-000-30-800-550-000-0000	PURCH PROF SVS (OFF-ATHL)SEC	\$24,000	(\$2,975)	
10-3250-442-000-30-800-550-000-0000	EQUIP RENT,(ATHLETICS),SEC	\$1,100	(\$500)	(\$35,678)
10-1110-324-000-10-200-000-000-0000	PROF EDUC SVS ELEM	\$0	(\$2,000)	Secondary Budget
10-1110-348-000-10-200-000-000-0000	TECH SPT SVS (INST) ELE	\$500	(\$500)	
10-1110-438-000-10-211-000-000-0000	MAINT/REP TECH EQ (INST) CR	\$20,000	(\$3,000)	
10-1110-580-000-10-200-000-000-0000	TRAVEL/OTHER ELE	\$1,500	(\$1,000)	
10-1110-610-000-10-211-000-000-0000	GENL SUPP, CR	\$62,150	\$6,150	
10-1110-610-204-10-200-000-000-0000	GENL SUPPL, (SCH PERF INC) ELE	\$0	(\$500)	
10-1110-610-205-10-211-000-000-0000	GENL SUPP (RTS) CR	\$0	(\$6,150)	
10-1110-752-000-10-211-000-000-0000	CAPITAL EQUIP ORI/ADD CR	\$1,500	(\$1,000)	
10-2120-329-000-10-211-000-000-0000	PROF ED SVS-OTH (GUID SVS) CR	\$9,000	(\$2,320)	
10-2120-610-000-10-211-000-000-0000	GENL SUPP GUID SVS (CRANBERRY	\$1,000	(\$2,000)	
10-2170-610-000-10-200-000-000-0000	GENL SUPP (STUDENT ACCTG) ELE	\$0	(\$500)	
10-2250-580-000-10-200-000-000-0000	TRAVEL/OTHER (LIBRARY) ELEM	\$200	\$200	
10-2250-640-000-10-211-000-000-0000	BOOK/PERD SCH LIB SVS (CRANBE	\$13,000	(\$1,200)	
10-2250-650-000-10-211-000-000-0000	TECH SUPPLIES/FEES(SCH LIB)CR	\$3,000	(\$948)	
10-2380-329-000-10-200-000-000-0000	PROF ED SVS-OTH, (PRINC), EL	\$1,000	(\$525)	
10-2380-550-000-10-200-000-000-0000	PRINT/BIND (PRINCIPALS) ELEM	\$500	(\$500)	
10-2380-580-000-10-200-000-000-0000	TRAVEL/OTHER (PRINCIPALS) ELE	\$3,000	(\$500)	
10-2380-618-000-10-200-000-000-0000	ADM SOF/LIC FEES (PRIN) EL	\$3,000	\$150	
10-2380-640-000-10-200-000-000-0000	BOOKS/PERD (PRINCIPALS) ELEM	\$500	(\$500)	
10-2420-330-000-10-200-000-000-0000	PURCH PROF SVS (MEDICAL) ELEM	\$1,500	(\$4,500)	
10-2440-610-000-10-200-000-000-0000	GENL SUPP (NURSES) ELEM	\$7,000	(\$3,400)	
10-2440-810-000-10-200-000-000-0000	DUES/FEES (NURSES) EL	\$300	\$50	
10-2660-350-000-10-200-000-000-0000	SECURITY/SAFETY SVS (SRO) ELE	\$500	\$250	(\$24,243)
10-6111-000-000-00-000-000-000-0090	REAL ESTATE TAX-CRANBERRY TWP.	(\$3,475,483)	(\$79,149)	Elementary Budget
10-6111-000-000-00-000-000-000-0091	REAL ESTATE TAX - PINEGROVE TW	(\$590,372)	(\$14,367)	
10-6111-000-000-00-000-000-000-0092	REAL ESTATE TAX - ROCKLAND TWP	(\$1,113,829)	(\$23,158)	
10-6832-000-000-00-000-000-000-0000	FED REV PASS THRU-IDEA	(\$189,255)	(\$14,255)	
10-7110-000-201-00-000-000-000-0000	BASIC EDUCATION FUNDING (BEF)	(\$6,637,915)	(\$5,324)	
10-7340-000-290-00-000-000-000-0000	SUPPL REIMB OF BASIC ED EXP	(\$588,357)	\$124	
10-7505-000-222-00-000-000-000-0000	READY TO LEARN BLOCK GRANTS	(\$207,812)	(\$22,164)	
10-7810-000-322-00-000-000-000-0000	REVENUE FOR SOCIAL SECURITY PY	(\$354,500)	\$700	
10-7820-000-323-00-000-000-000-0000	REVENUE FOR RETIREMENT PAYMENT	(\$1,385,200)	\$2,900	
10-8514-000-000-00-000-000-000-0000	EDU OF DISADV CHILD (ESEA-TITL	(\$265,872)	\$4,128	
10-8515-000-000-00-000-000-000-0000	TITLE II IMPROVING TEACH QUAL	(\$95,725)	\$275	
10-8820-000-892-00-000-000-000-0000	MEDICAL ASSIST-ADMIN COST	\$0	\$2,500	
				(\$147,790) Total Revenues
				(\$333,231) Total Budget Revisions
				\$333,231 Prior Budget Deficit
				\$0 Updated Budget Deficit
				(\$185,441) Total Expenditures

CASD BUDGET OPTIONS 2016-2017 SCHOOL YEAR

OPTION 1

Approve the proposed budget of 18,372,105 and allow the \$115,083 proposed deficit to remain.

OPTION 2

Raise taxes to cover the \$115,083 proposed deficit up to the 3.2% index amount as follows:

Current Tax Millage Rate: 13.3703		
Proposed Tax Millage Rate: 13.6425	.2722 Mill Increase	2.036% Increase

Real Estate Tax Increase to Taxpayers	Current Amount on \$100,000 Assessment	\$1,337.03
	Updated Amount on \$100,000 Assessment	\$1,364.25
	Total Increase based on \$100,000 Assessment	\$27.22

This would allow for a balanced budget with zero deficit or excess at \$18,372,105.

OPTION 3

Approve the proposed budget of 18,372,105 and remove the \$115,083 proposed deficit by making additional cuts to the following programs or areas:

	<u>Budget Areas to Consider for Additional Cuts</u>	
Field Trips (Includes all Curricular and Student Based Competitions and Events)		
	Elementary	\$5,000
	Secondary	\$33,400
Minor Projects Coordinators (Does not include Department Coordinators)		
	Elementary (4 Positions)	\$4,704
	Secondary (4 Positions)	\$4,704
Student Activity Club Advisors		
	District Wide	\$51,917
Student Athletics		
	Coach and Advisor Salaries/Benefits	\$237,819
	All Other Athletics (Officials/Supplies/Trans)	\$132,404
Gifted Programs		
	District Wide (Current Budget)	\$120,608
	Projected Programs Savings (Bumping)	\$82,000
Driver Education Programs		
	Projected (Current Budget)	\$25,769
Art Programs		
	Elementary Projected (Teaching Pos. & Supp.)	\$110,000
	Secondary Projected (Teaching Pos. & Supp.)	\$93,168
Music Programs		
	Elementary Projected (Teaching Pos. & Supp.)	\$90,000
	Secondary Projected (Teaching Pos. & Supp.)	\$180,209
Family and Consumer Science Program		
	Projected (Current Budget)	\$113,139
Technology Education Programs (Industrial Arts)		
	Projected (Current Budget)	\$320,381
Business Education Programs		
	Projected (Current Budget)	\$108,208
Guidance Services		
	Elementary Projected (Teaching Pos. & Supp.)	\$99,214
	Secondary Projected (Teaching Pos. & Supp.)	\$355,196
Library Services		
	Elementary Projected (Teaching Pos. & Supp.)	\$162,386
	Secondary Projected (Teaching Pos. & Supp.)	\$142,156
Pupil Transportation (Contracted Service)		
	District Wide Total	\$1,116,600
Full-Day Kindergarten to Half-Time Kindergarten		
	Reduce 2 Elementary Staff Positions	\$150,000
Assistant Principal Positions		
	1 Elementary and 1 High School	\$270,000
Director of Special Programs Position		
	District Wide Total	\$120,000