

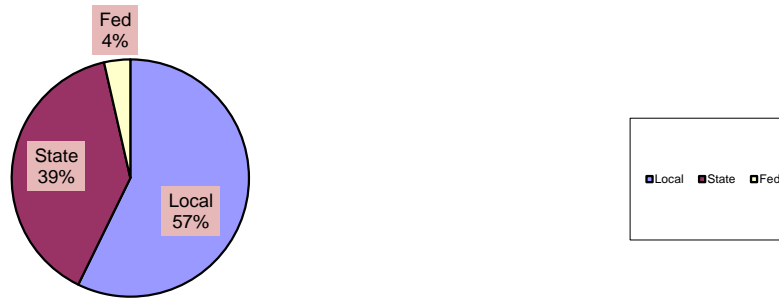
Johnston Community School District 2018-19 Budget Summary



**Johnston Community School District
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Fiscal Year 2019**

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Source of Funds-Total Budgeted Revenue \$119,117,200 (no transfers or AEA flowthru)



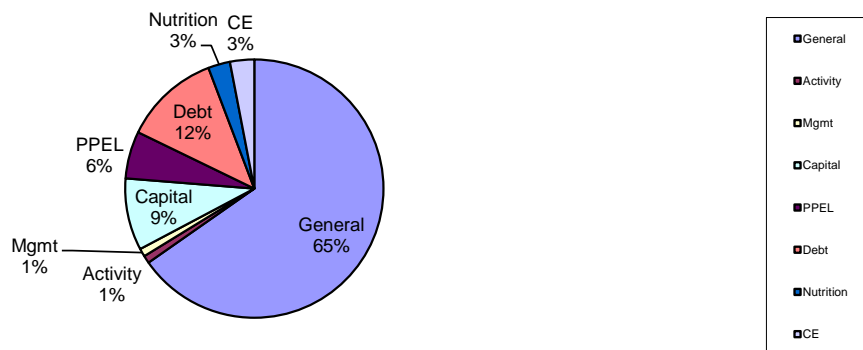
Iowa schools are funded with a mixture of local, state, and federal funds.

Most local revenue is in the form of property taxes and sales tax.

Most state revenue is for the general fund and is allocated on the basis of school size and property wealth of the District.

Federal funds are usually allocated on the basis of students that qualify for free or reduced meal prices and come in the form of grants to improve student achievement.

Where the Funds are Spent-Total Budgeted Expenditures \$120,689,154 (no transfers or AEA flowthru)



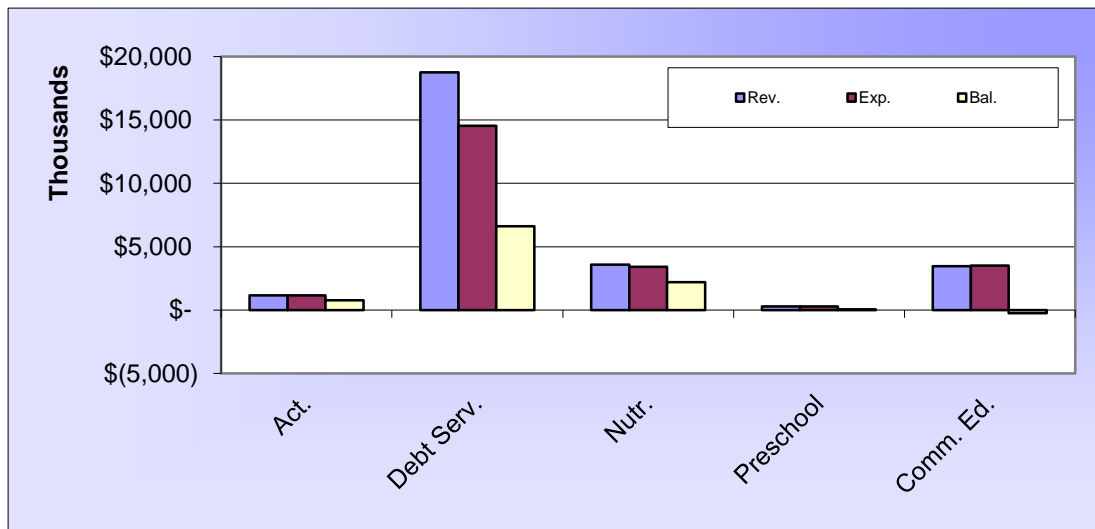
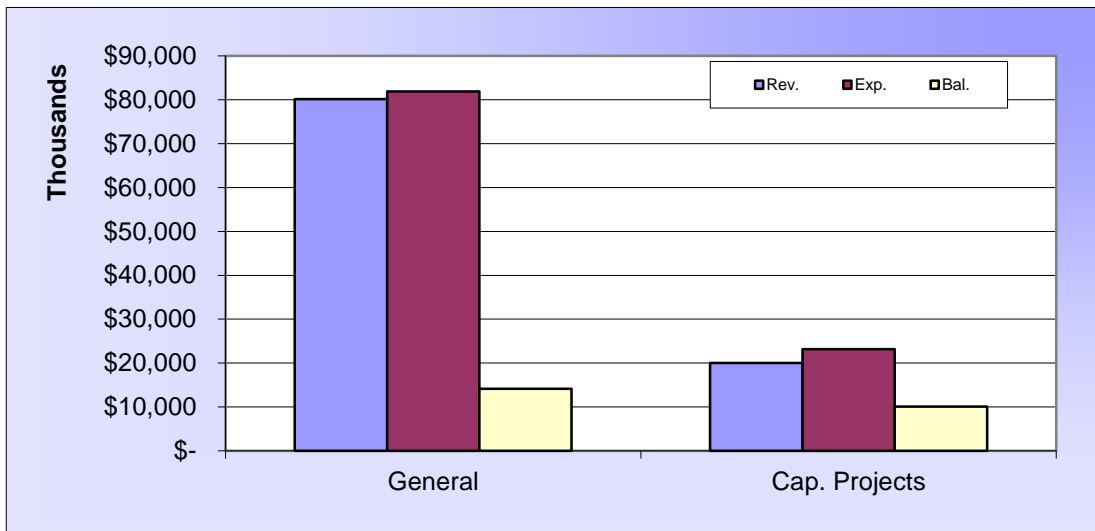
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

The general fund is the largest followed by capital projects and debt service.

The general fund accounts for the instructional program and all supporting activities.

Johnston Community School District
FY 19 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 15,885,482	\$ 80,156,826	\$ 81,921,829	\$ 14,120,479
Activity	\$ 779,488	\$ 1,153,035	\$ 1,153,035	\$ 779,488
Management	\$ 1,925,385	\$ 3,255,720	\$ 1,220,214	\$ 3,960,891
Cap Sales Tx	\$ 9,879,055	\$ 15,307,809	\$ 15,750,898	\$ 9,435,966
PPEL	\$ 3,401,397	\$ 4,681,353	\$ 7,411,313	\$ 671,437
Debt Service	\$ 2,388,140	\$ 18,750,921	\$ 14,529,028	\$ 6,610,033
Nutrition	\$ 2,042,869	\$ 3,577,060	\$ 3,408,647	\$ 2,211,282
Preschool	\$ 38,016	\$ 289,010	\$ 294,394	\$ 32,632
Comm. Ed.	\$ (208,005)	\$ 3,467,120	\$ 3,500,756	\$ (241,641)
Totals	\$ 36,131,827	\$ 130,638,854	\$ 129,190,114	\$ 37,580,567



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 19 Budget -- All Funds

Revenues	General	Activity	Management	Cap Sales Tax	PPEL
Taxes	\$ 25,540,877	\$ -	\$ 3,040,720	\$ 6,498,809	\$ 4,285,747
State appropriations	\$ 45,900,761	-	100,000		-
Federal appropriations	\$ 2,726,681	-	-		5,000
Interest	\$ 150,000	-	-	100,000	50,000
Tuition/Misc	\$ 5,613,407	1,153,035	115,000	-	200,000
Sales Tax Bd/PPEL Notes	\$ -	-	-	8,709,000	-
Interfund Transfers	\$ 225,100	-	-		140,606
Total Revenues	\$ 80,156,826	\$ 1,153,035	\$ 3,255,720	\$ 15,307,809	\$ 4,681,353
Expenditures					
Regular Instruction	36,672,274	-	477,600		1,084,518
Special Instruction	12,454,145	-	-		-
Vocational Instruction	1,898,618	-	-		-
Other Instruction	4,027,929	-	-		-
Cocurricular Instruction	853,740	1,153,035	-		-
Community Education	33,995	-	-		-
Attendance & Soc. Work	132,590	-	-		-
Guidance Services	1,269,471	-	-		-
Health Services	865,607	-	-		-
Improvement of Instruction	1,120,242	-	-		-
Educational Media	682,263	-	-		-
Instruction Related Technology	903,508	-	-		930,000
Academic Assessment	139,971	-	-		-
Board of Education	109,000	-	24,129	7,900	-
Executive Administration	718,091	-	-		-
Special Area Admin	383,565	-	100,000		-
School Administration	3,104,069	-	-		-
Business Administration	1,805,551	-	40,000		-
Operation & Maintenance	6,483,446	-	449,947		165,000
Student Transportation	3,955,000	-	44,538		590,985
Community Education	148,875	-	60,000		-
Food Service	-	-	24,000		-
Community Service	-	-	-		-
Preschool	1,049,840	-	-		-
Debt Service	-	-	-		3,152,803
Facilities Construction--PPEL	-	-	-		1,215,292
Facilities Construction-Capital	-	-	-	10,875,892	-
Transfers	-	-	-	4,867,106	-
AEA Flow Through	3,110,039	-	-		-
Total Expenditures	\$ 81,921,829	\$ 1,153,035	\$ 1,220,214	\$ 15,750,898	\$ 7,138,598
Revenues and other financing sources over (under) expend.	(1,765,003)	-	2,035,506	(443,089)	(2,457,245)
Beginning Fund Balance	15,885,482	779,488	1,925,385	9,879,055	3,401,397
Ending Fund Balance	\$ 14,120,479	\$ 779,488	\$ 3,960,891	\$ 9,435,966	\$ 944,152

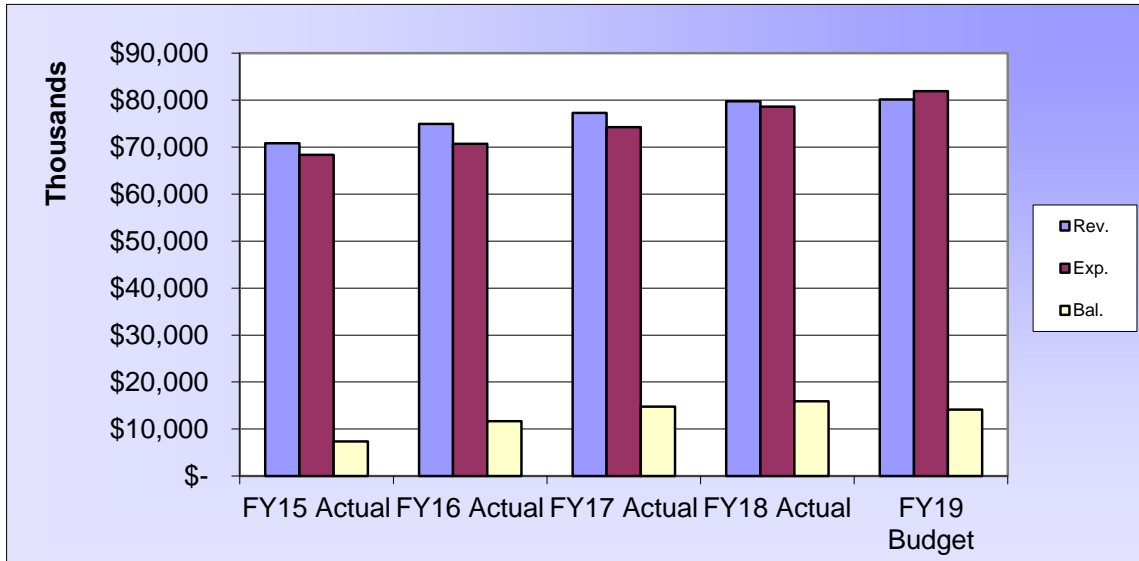
	Debt Service	Nutrition	Preschool	Comm. Ed.	Totals
Revenues					
Taxes	\$ 10,385,202	\$ -	\$ -	\$ -	\$ 49,751,355
State appropriations	330,810	24,460	46,060		46,402,091
Federal appropriations	-	1,202,000	-	-	3,933,681
Interest	15,000	15,000		5,000	335,000
Tuition/Misc	-	2,335,600	242,950	3,462,120	13,122,112
Sales Tax Bd/PPEL Notes					8,709,000
Interfund Transfers	8,019,909			-	8,385,615
Total Revenues	\$ 18,750,921	\$ 3,577,060	\$ 289,010	\$ 3,467,120	\$ 130,638,854
Expenditures					
Regular Instruction	-	-	224,255	122,506	38,581,153
Special Instruction	-	-	-	-	12,454,145
Vocational Instruction	-	-	-	-	1,898,618
Other Instruction	-	-	-	-	4,027,929
Cocurricular Instruction	-	-	-	-	2,006,775
Community Education	-	-	-	-	33,995
Attendance & Soc. Work	-	-	-	-	132,590
Guidance Services	-	-	-	-	1,269,471
Health Services	-	-	-	-	865,607
Improvement of Instruction	-	-	-	-	1,120,242
Educational Media	-	-	-	-	682,263
Instruction Related Technology	-	-	-	-	1,833,508
Academic Assessment	-	-	-	-	139,971
Board of Education	-	-	-	-	141,029
Executive Administration	-	-	-	-	718,091
Special Area Admin	-	-	-	-	483,565
School Administration	-	-	52,439	-	3,156,508
Business Administration	5,000	5,000	2,500	189,825	2,047,876
Operation & Maintenance	-	-	-	-	7,098,393
Student Transportation	-	-	200	50,000	4,640,723
Community Education	-	-	-	-	208,875
Food Service	-	3,313,547	-	-	3,337,547
Community Service	-	-	-	3,018,425	3,018,425
Preschool					1,049,840
Debt Service	14,524,028	-	-	-	17,676,831
Facilities Construction--PPEL	-	-	-	-	1,215,292
Facilities Construction-Capital	-	-	-	-	10,875,892
Transfers	-	90,100	15,000	120,000	5,092,206
AEA Flow Through	-	-	-	-	3,110,039
Total Expenditures	\$ 14,529,028	\$ 3,408,647	\$ 294,394	\$ 3,500,756	\$ 128,917,399
Revenues and other financing sources over (under) expend.	4,221,893	168,413	(5,384)	(33,636)	1,721,455
Beginning Fund Balance	2,388,140	2,042,869	38,016	(208,005)	36,131,827
Ending Fund Balance	\$ 6,610,033	\$ 2,211,282	\$ 32,632	\$ (241,641)	\$ 37,853,282

JOHNSTON COMMUNITY SCHOOL DISTRICT

General Fund

The General Fund is used to account for all financial resources of the district except those required to be accounted for in another fund.

These include all expenditures for direct instruction of the students and support of this instruction including: guidance, health, instructional support, media services, administration, operations and maintenance and transportation.



JOHNSTON COMMUNITY SCHOOL DISTRICT
Revenue & Expense Statement
General Fund

Revenues	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Budget	Change	% Chg.
Taxes	\$ 24,589,266	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 26,469,774	\$ 25,540,877	\$ (928,897)	
State appropriations	33,865,879	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,057,302	\$ 45,900,761	\$ 1,843,459	
Federal appropriations	1,898,662	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,760,895	\$ 2,726,681	\$ (34,214)	
Interest	30,263	\$ 26,330	\$ 46,438	\$ 115,127	\$ 272,169	\$ 150,000	\$ (122,169)	
Tuition	3,639,110	\$ 3,707,733	\$ 3,855,807	\$ 3,892,666	\$ 4,258,378	\$ 4,276,089	\$ 17,711	
Miscellaneous	1,370,219	\$ 1,237,867	\$ 1,603,526	\$ 1,233,715	\$ 1,743,716	\$ 1,337,318	\$ (406,398)	
Fund Transfers	65,000	\$ 234,884	\$ 210,544	\$ 218,102	\$ 224,602	\$ 225,100	\$ 498	
Total Revenues	\$ 65,458,399	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 79,786,836	\$ 80,156,826	\$ 369,990	0.5%
<u>Expenditures</u>								
Regular Instruction	29,718,860	32,280,553	33,318,597	34,672,970	35,934,543	36,672,274	\$ 737,731	
Special Instruction	8,932,138	9,049,507	9,311,874	10,098,221	11,285,350	12,454,145	\$ 1,168,795	
Vocational Instruction	1,655,821	1,809,225	1,862,532	1,793,315	1,920,891	1,898,618	\$ (22,273)	
Other Instruction	3,385,697	3,442,778	3,461,379	3,865,959	3,848,555	4,027,929	\$ 179,374	
Cocurricular Instruction	815,617	821,970	840,916	827,632	817,116	853,740	\$ 36,624	
Community Education	32,652	29,312	27,001	40,459	31,254	33,995	\$ 2,741	
Attendance & Soc. Work	61,449	59,207	80,539	126,744	130,343	132,590	\$ 2,247	
Guidance Services	962,043	939,428	1,033,885	1,336,685	1,306,472	1,269,471	\$ (37,001)	
Health Services	854,981	820,632	776,023	814,949	828,586	865,607	\$ 37,021	
Improvement of Instruction	830,019	641,317	1,079,885	955,774	1,120,442	1,120,242	\$ (200)	
Educational Media	760,683	746,451	719,603	746,618	713,803	682,263	\$ (31,540)	
Instruction Related Technology	717,471	704,753	822,178	736,103	725,686	903,508	\$ 177,822	
Student Assessment	98,013	98,191	64,739	99,243	149,227	139,971	\$ (9,256)	
Board of Education	78,291	80,609	125,157	111,473	108,703	109,000	\$ 297	
Executive Administration	675,683	724,416	754,878	749,326	771,903	718,091	\$ (53,812)	
Special Administrative	326,246	333,516	315,905	268,333	368,094	383,565	\$ 15,471	
School Administration	3,195,931	3,268,503	3,247,188	3,220,912	3,052,512	3,104,069	\$ 51,557	
Business Administration	1,443,451	1,486,036	1,556,721	1,585,141	1,860,177	1,805,551	\$ (54,626)	
Operation & Maintenance	4,648,780	4,765,865	4,776,528	5,026,736	6,073,473	6,483,446	\$ 409,973	
Student Transportation	2,842,177	2,863,510	2,963,537	3,451,013	3,703,797	3,955,000	\$ 251,203	
Community Service	45,200	134,427	138,485	142,490	146,358	148,875	\$ 2,517	
Preschool	694,972	677,490	652,430	739,065	771,064	1,049,840	\$ 278,776	
AEA Flow Through	2,448,847	2,610,924	2,746,943	2,840,921	2,977,024	3,110,039	\$ 133,015	
Total Expenditures	\$ 65,225,022	\$ 68,388,620	\$ 70,676,923	\$ 74,250,082	\$ 78,645,373	\$ 81,921,829	\$ 3,276,456	4.2%
Revenues and other financing sources over (under) expenditures	233,377	2,413,182	4,288,988	3,061,829	1,141,463	(1,765,003)		
Beginning Fund Balance	4,746,643	4,980,020	7,393,202	11,682,190	14,744,019	15,885,482		
Ending Fund Balance	\$ 4,980,020	\$ 7,393,202	\$ 11,682,190	\$ 14,744,019	\$ 15,885,482	\$ 14,120,479		

JOHNSTON COMMUNITY SCHOOL DISTRICT

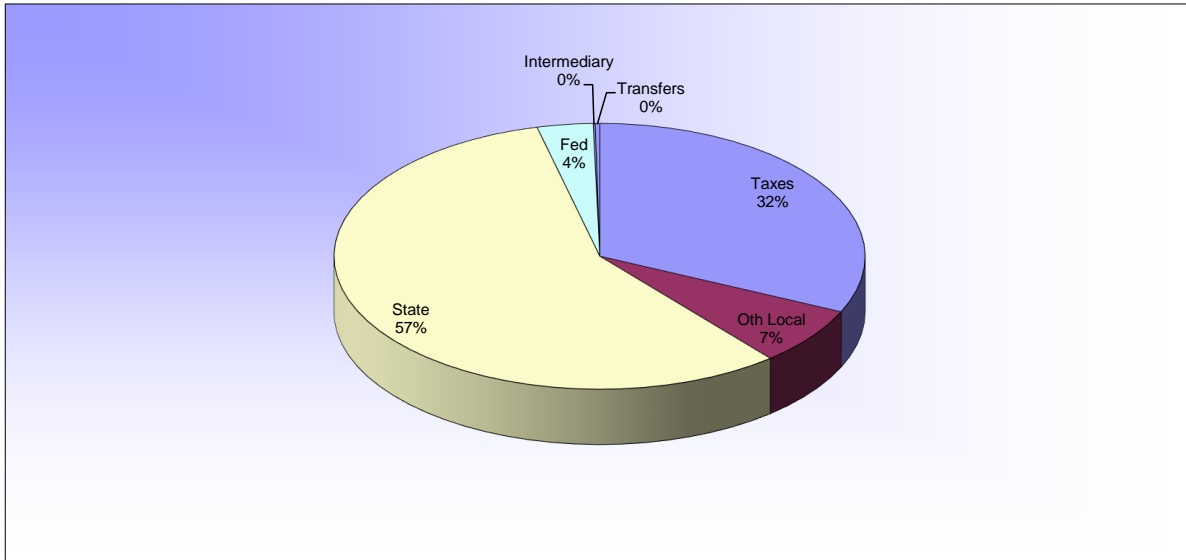
Revenue Detail

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 17,499,028	\$ 17,846,170	\$ 18,864,790	\$ 19,289,899	\$ 20,474,876	\$ 1,184,977	
Cash Reserve	\$ 5,039,464	\$ 5,586,499	\$ 4,792,479	\$ 3,937,184	\$ 1,696,712	\$ (2,240,472)	
Instruction Support Property Taxes	\$ 2,926,699	\$ 3,030,097	\$ 3,160,163	\$ 3,242,691	\$ 3,369,289	\$ 126,598	
st Property Taxes	\$ 25,465,191	\$ 26,462,766	\$ 26,817,432	\$ 26,469,774	\$ 25,540,877	\$ (928,897)	-3.5%
Mobile Home Tax	\$ 21,229	\$ 21,475	\$ 21,339	\$ 20,613	\$ 20,000	\$ (613)	
Parent Tuition	\$ 12,732	\$ 18,412	\$ 13,226	\$ 26,484	\$ -	\$ (26,484)	
Sp.Ed. Tuition	\$ 1,647,117	\$ 1,528,285	\$ 1,414,220	\$ 1,620,863	\$ 1,638,596	\$ 17,733	
Open Enrollment Tuition	\$ 2,044,509	\$ 2,306,035	\$ 2,461,445	\$ 2,608,431	\$ 2,634,493	\$ 26,062	
Summer School	\$ 3,375	\$ 3,075	\$ 3,775	\$ 2,600	\$ 3,000	\$ 400	
Transportation	\$ 6,381	\$ -	\$ 13,660	\$ 17,950	\$ 18,000	\$ 50	
Sp.Ed. Transportation	\$ 186,562	\$ 216,707	\$ 170,465	\$ 510,939	\$ 513,050	\$ 2,111	
Transp. Outside Groups	\$ 33,929	\$ 123,220	\$ -	\$ -	\$ -	\$ -	
Interest on Investments	\$ 26,330	\$ 46,438	\$ 115,127	\$ 272,169	\$ 150,000	\$ (122,169)	
Preschool Tuition						\$ -	
Rental Revenue	\$ 34,779	\$ 33,367	\$ 39,694	\$ 35,920	\$ 41,000	\$ 5,080	
Donations	\$ 208,169	\$ 391,397	\$ 201,619	\$ 237,513	\$ 40,000	\$ (197,513)	
Textbook Fees	\$ 239,607	\$ 362,839	\$ 317,939	\$ 381,598	\$ 350,000	\$ (31,598)	
Penalties & Fines	\$ 1,585	\$ 4,555	\$ 6,491	\$ 32,044	\$ -	\$ (32,044)	
Sale of service-city	\$ 78,218	\$ 80,222	\$ 82,056	\$ 85,069	\$ 85,713	\$ 644	
Refund of prior yr		\$ 700	\$ 824	\$ 2,467	\$ -	\$ (2,467)	
Sale of Materials	\$ 530	\$ 2,246	\$ 1,614	\$ 1,329	\$ -	\$ (1,329)	
Vending Sales	\$ 4,534	\$ 5,074	\$ 3,755	\$ 3,001	\$ 3,500	\$ 499	
Parking Revenue	\$ 13,775	\$ 37,829	\$ 9,166	\$ 41,972	\$ 25,000	\$ (16,972)	
Misc. Local Revenue	\$ 319,032	\$ 235,071	\$ 266,557	\$ 263,581	\$ 140,055	\$ (123,526)	
Sale of Eqmt Materials			\$ 7,263	\$ 14,144	\$ 5,000	\$ (9,144)	
st other local revenue	\$ 4,882,393	\$ 5,416,947	\$ 5,150,235	\$ 6,178,687	\$ 5,667,407	\$ (511,280)	-8.3%
Polk County Gaming	\$ 89,537	\$ 88,824	\$ 91,273	\$ 95,576	\$ 96,000	\$ 424	0.4%
State Foundation Aid	\$ 27,832,918	\$ 29,515,436	\$ 31,096,960	\$ 32,085,616	\$ 33,472,134	\$ 1,386,518	
ISL State Aid						\$ -	
TLC		\$ 2,069,035	\$ 2,160,060	\$ 2,228,688	\$ 2,309,694	\$ 81,006	
Spec. Ed. Deficit Supp	\$ 53,492	\$ 31,441	\$ 42,298	\$ 28,206	\$ 30,000	\$ 1,794	
Preschool	\$ 795,750	\$ 792,858	\$ 870,012	\$ 869,652	\$ 902,624	\$ 32,972	
State Aid 2% Supplement						\$ -	
Foster Care	\$ 65,029	\$ 51,676	\$ 98,816	\$ 131,698	\$ 144,860	\$ 13,162	
District Court Placed	\$ 10,039	\$ 30,789	\$ 51,299	\$ 118,719	\$ 136,120	\$ 17,401	
Teacher Mentoring Program	\$ 11,700	\$ 19,771	\$ 16,334	\$ -	\$ -	\$ -	
Salary Improvement Program	\$ 3,262,501	\$ 3,413,828	\$ 3,569,991	\$ 3,686,398	\$ 3,823,197	\$ 136,799	
AEA Flowthrough	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	\$ 3,110,039	\$ 133,015	
Class Size Reduction Aid	\$ 351,982	\$ 369,036	\$ 387,192	\$ 400,484	\$ 415,947	\$ 15,463	
Non-public Transportation Assi	\$ 134,156	\$ 122,571	\$ 98,992	\$ 97,227	\$ 100,000	\$ 2,773	
Juvenile Court	\$ 28,391	\$ 29,243	\$ 30,120	\$ 31,416	\$ 32,358	\$ 942	
State Voc. Aid	\$ 8,486	\$ 8,792	\$ 22,795	\$ 20,759	\$ -	\$ (20,759)	
Early Reader	\$ 65,363	\$ 66,959	\$ 67,911	\$ 67,690	\$ 68,773	\$ 1,083	
Tchr Qual Core	\$ 107,825	\$ 112,866	\$ 118,098	\$ -	\$ -	\$ -	
Tchr Qual Prof Dev	\$ 253,707	\$ 265,566	\$ 277,877	\$ 408,964	\$ 424,234	\$ 15,270	
Teacher Leadership	\$ 1,979,227					\$ -	
Stem	\$ 520					\$ -	
Military Credit	\$ 5,365	\$ 5,352	\$ 5,091	\$ 4,748	\$ 5,000	\$ 252	
Commercial & Indust	\$ 486,387	\$ 1,008,652	\$ 961,837	\$ 900,013	\$ 925,781	\$ 25,768	
st state appropriations	\$ 38,063,762	\$ 40,660,814	\$ 42,716,604	\$ 44,057,302	\$ 45,900,761	\$ 1,843,459	4.2%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Title 1 Grant	\$ 445,978	\$ 457,325	\$ 452,886	\$ 452,996	\$ 436,207	\$ (16,789)	
Title 1 Delinquent Grant	\$ 59,102	\$ 48,127	\$ 62,163	\$ 58,592	\$ 63,882	\$ 5,290	
Title 1 Carryover	\$ 51,250			\$ 48,475		\$ (48,475)	
District IDEA Funds		\$ 450	\$ 1,000	\$ -		\$ -	
Spec Ed High Costs	\$ 19,268	\$ 20,037	\$ 26,816	\$ 46,824	\$ 45,000	\$ (1,824)	
Spec Ed Dev Grant			\$ 5,000	\$ 41,990	\$ 40,000	\$ (1,990)	
Carl Perkins Technology Grant	\$ 50,387	\$ 42,564	\$ 47,676	\$ 41,317	\$ 42,841	\$ 1,524	
AIDS Education		\$ 467				\$ -	
Child Care Dev Block			\$ 8,200			\$ -	
Medicaid	\$ 1,059,031	\$ 1,157,936	\$ 1,322,579	\$ 1,617,738	\$ 1,619,475	\$ 1,737	
Title II Aid	\$ 57,375	\$ 71,733	\$ 44,415	\$ 126,591	\$ 109,301	\$ (17,290)	
Title III Aid	\$ 3,553		\$ 33,149	\$ 15,918	\$ 13,039	\$ (2,879)	
Title VIA assessments Aid	\$ 32,100	\$ 26,480	\$ 13,494			\$ -	
Title IV					\$ 38,755	\$ 38,755	
Part B/and Stimulus B	\$ 287,991	\$ 300,897	\$ 300,887	\$ 310,454	\$ 318,181	\$ 7,727	
st Federal Appropriations	\$ 2,066,035	\$ 2,126,016	\$ 2,318,265	\$ 2,760,895	\$ 2,726,681	\$ (34,214)	-1.2%
Totals	\$ 70,801,802	\$ 74,965,911	\$ 77,311,911	\$ 79,786,836	\$ 80,156,826	\$ 369,990	0.5%
Fund Transfers	\$ -					\$ -	
Transfer-Nutrition	\$ 67,149	\$ 75,544	\$ 83,102	\$ 89,602	\$ 90,100	\$ 498	
Transfer-CE KTC	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -	
Transfer-Preschool			\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Upward Adj. Fund Balance	\$ 65,000					\$ -	



**Johnston Community School District
General Fund
Expenditure Function Definitions**

Regular instruction includes the activities dealing directly with the interaction between teachers and students.

Special instruction includes special education programs.

Vocational instruction includes programs teaching job skills to students.

Other instruction includes ESL, Title I, Talented and Gifted, and At Risk programs.

Co-curricular instruction includes salaries and fringe benefits paid to coaches, sponsors, administrators and support staff. These figures do not include expenditures paid from activity funds for equipment, officials, entry fees, etc.

Community education includes the administrative costs associated with providing the recreation activities for the community as a whole.

Attendance Services include juvenile court liaison and Team Mates programs.

Guidance Services include expenses for guidance counselors.

Health Services include expenses for nurses.

Improvement of Instruction Services includes activities associated with assisting instructional staff with the content and process of providing learning experiences for students. Services include curriculum administration, development and staff development.

Education Media includes expenses for library services and audio visual services.

Instruction Related Technology includes expenses for instructional related technology.

Academic Student Assessment includes assessment expenses.

Board includes expenses of the Board for legal, election, supplies, etc.

Executive Administration Services includes expenses for Supt. and community relations.

Special Area Administration Services includes administrative and clerical expenses for Special Education.

School administration includes activities concerned with overall administrative responsibility for individual schools.

Business services includes payroll, accounts payable and receivable, budget and finance, and the printing/publications center.

Operations and maintenance activities include the custodial care, maintenance, repair of grounds, buildings and equipment, and utilities.

Transportation Services includes transportation to and from school, activity and co-curricular trips.

Community Ed services are concerned with administrative salary expenses of providing services to the community.

Fund transfers include monies transferred to other funds and AEA memorandum funds which flow directly to the area education agencies. AEA funds are included in local budgets because the monies generated are based on local district enrollments.

JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Function and Object

<u>Desc.</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction							
Salaries/Benefits	27,959,535	28,865,010	30,107,983	31,429,533	32,133,645	704,112	
Purchased Services	2,842,396	3,273,898	3,011,080	2,805,887	3,022,904	217,017	
Supplies/Equipment	1,456,783	1,158,819	1,531,342	1,678,400	1,471,730	-206,670	
Misc.	21,839	20,870	22,562	20,723	43,995	23,272	
st Regular Instruction	\$ 32,280,553	\$ 33,318,597	\$ 34,672,967	\$ 35,934,543	\$ 36,672,274	\$ 737,731	2.05%
Special Education Instruction							
Salaries/Benefits	7,905,809	8,402,299	9,120,327	10,346,112	11,540,395	1,194,283	
Purchased Services	1,117,863	875,856	935,191	884,321	869,250	-15,071	
Supplies/Equipment	25,835	33,719	42,703	54,917	44,500	-10,417	
Misc.	-	-	-	-	-	0	
st Special Education	\$ 9,049,507	\$ 9,311,874	\$ 10,098,221	\$ 11,285,350	\$ 12,454,145	\$ 1,168,795	10.36%
Vocational Education Instruction							
Salaries/Benefits	1,698,403	1,691,237	1,691,148	1,769,845	1,775,752	5,907	
Purchased Services	3,932	4,999	2,409	12,049	21,500	9,451	
Supplies/Equipment	106,890	166,296	99,758	138,997	101,366	-37,631	
Misc.	-	-	-	-	-	0	
st Vocational Ed.	\$ 1,809,225	\$ 1,862,532	\$ 1,793,315	\$ 1,920,891	\$ 1,898,618	\$ (22,273)	-1.16%
Other Instruction							
Salaries/Benefits	3,409,294	3,384,367	3,546,640	3,569,881	3,707,181	137,300	
Purchased Services	11,589	16,743	259,448	211,992	209,800	-2,192	
Supplies/Equipment	19,165	59,169	57,096	64,592	110,448	45,856	
Misc.	2,730	1,100	2,775	2,090	500	-1,590	
Other Instruction	\$ 3,442,778	\$ 3,461,379	\$ 3,865,959	\$ 3,848,555	\$ 4,027,929	\$ 179,374	4.66%
Co-Curricular Program Instruction							
Salaries/Benefits	819,660	839,761	826,236	811,508	839,740	28,232	
Purchased Services	2,310	1,155	960	5,110	12,000	6,890	
Supplies/Equipment	-	-	436	498	2,000	1,502	
Misc.	-	-	-	-	-	0	
st Co-Curricular	\$ 821,970	\$ 840,916	\$ 827,632	\$ 817,116	\$ 853,740	\$ 36,624	4.48%
Community Education							
Salaries/Benefits							
Purchased Services	483	114	258	877	2,000	1,123	
Supplies/Equipment	28,269	26,039	39,486	29,647	31,245	1,598	
Misc.	560	848	715	730	750	20	
st Community Ed.	\$ 29,312	\$ 27,001	\$ 40,459	\$ 31,254	\$ 33,995	\$ 2,741	8.77%
Preschool							
Salaries/Benefits	457,468	438,936	500,604	542,815	666,340	123,525	
Purchased Services	168,427	200,865	219,872	211,590	233,500	21,910	
Supplies/Equipment	50,403	11,854	18,589	16,659	150,000	133,341	
Misc.	1,192	775	-	-	-	0	
st Preschool	\$ 677,490	\$ 652,430	\$ 739,065	\$ 771,064	\$ 1,049,840	\$ 278,776	36.15%
Total Instruction	\$ 48,110,835	\$ 49,474,729	\$ 52,037,618	\$ 54,608,773	\$ 56,990,541	\$ 2,381,768	4.36%
Attendance Services							
Salaries/Benefits	58,197	79,579	126,384	130,073	132,090	2,017	
Purchased Services	360	696	360	270	500	230	
Supplies/Equipment	650	264	-	-	-	0	
Misc.	-	-	-	-	-	0	
st Attendance Services	\$ 59,207	\$ 80,539	\$ 126,744	\$ 130,343	\$ 132,590	\$ 2,247	1.72%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

Guidance Services							
Salaries/Benefits	897,030	1,000,210	1,278,365	1,270,597	1,259,771	-10,826	
Purchased Services	-					0	
Supplies/Equipment	42,398	33,675	58,320	35,875	9,700	-26,175	
Misc.						0	
st Guidance Services	\$ 939,428	\$ 1,033,885	\$ 1,336,685	\$ 1,306,472	\$ 1,269,471	\$ (37,001)	-2.83%
Health Services							
Salaries/Benefits	688,800	663,277	682,869	693,429	708,357	14,928	
Purchased Services	120,950	104,479	123,003	127,259	147,500	20,241	
Supplies/Equipment	10,882	8,267	9,077	7,898	9,750	1,852	
Misc.						0	
st Health Services	\$ 820,632	\$ 776,023	\$ 814,949	\$ 828,586	\$ 865,607	\$ 37,021	4.47%
Improvement of Instruction Services							
Salaries/Benefits	426,712	753,915	693,792	599,683	626,968	27,285	
Purchased Services	144,365	278,467	189,780	389,033	327,001	-62,032	
Supplies/Equipment	69,624	47,084	71,647	131,234	165,273	34,039	
Misc.	616	419	555	492	1,000	508	
st Improvement of Instruction	\$ 641,317	\$ 1,079,885	\$ 955,774	\$ 1,120,442	\$ 1,120,242	\$ (200)	-0.02%
Education Media Services							
Salaries/Benefits	680,551	659,304	682,431	658,705	625,848	-32,857	
Purchased Services						0	
Supplies/Equipment	65,900	60,299	64,187	55,098	56,415	1,317	
Misc.	-					0	
st Ed. Media Services	\$ 746,451	\$ 719,603	\$ 746,618	\$ 713,803	\$ 682,263	\$ (31,540)	-4.42%
Instruction Related Technology							
Salaries/Benefits	525,310	671,623	687,237	633,775	753,508	119,733	
Purchased Services	76,735	27,992	2,935	8,785	14,000	5,215	
Supplies/Equipment	102,608	122,563	45,931	83,126	136,000	52,874	
Misc.	100	-	-			0	
st Ed. Media Services	\$ 704,753	\$ 822,178	\$ 736,103	\$ 725,686	\$ 903,508	\$ 177,822	24.50%
Academic Student Assessment							
Salaries/Benefits						0	
Purchased Services	67,805	26,730	54,012	101,193	115,000	13,807	
Supplies/Equipment	30,386	38,009	45,231	48,034	24,971	-23,063	
Misc.						0	
st Ed. Media Services	\$ 98,191	\$ 64,739	\$ 99,243	\$ 149,227	\$ 139,971	\$ (9,256)	-6.20%
Board of Education Services							
Salaries/Benefits						0	
Purchased Services	66,089	109,667	93,816	92,052	89,500	-2,552	
Supplies/Equipment	744	1,287	3,198	1,874	2,500	626	
Misc.	13,776	14,203	14,459	14,777	17,000	2,223	
st Bd. Of Ed. Services	\$ 80,609	\$ 125,157	\$ 111,473	\$ 108,703	\$ 109,000	\$ 297	0.27%
Executive Administration Services							
Salaries/Benefits	692,695	724,395	730,606	745,224	692,091	-53,133	
Purchased Services	21,521	4,862	6,243	4,649	7,000	2,351	
Supplies/Equipment	7,623	21,830	8,918	18,316	17,000	-1,316	
Misc.	2,577	3,791	3,559	3,714	2,000	-1,714	
st Exec. Admin. Services	\$ 724,416	\$ 754,878	\$ 749,326	\$ 771,903	\$ 718,091	\$ (53,812)	-6.97%
Special Area Admin Services							
Salaries/Benefits	328,253	309,948	263,422	362,335	376,765	14,430	
Purchased Services	4,327	5,179	4,422	5,030	5,500	470	
Supplies/Equipment	181	20	75	251	700	449	
Misc.	755	758	414	478	600	122	
st Exec. Admin. Services	\$ 333,516	\$ 315,905	\$ 268,333	\$ 368,094	\$ 383,565	\$ 15,471	4.20%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

School Administration Services							
Salaries/Benefits	3,182,595	3,173,065	3,158,635	2,990,499	3,030,469	39,970	
Purchased Services	41,738	33,114	26,844	27,101	35,600	8,499	
Supplies/Equipment	28,032	23,196	19,756	21,138	22,000	862	
Misc.	16,138	17,813	15,677	13,774	16,000	2,226	
st School Admin. Services	\$ 3,268,503	\$ 3,247,188	\$ 3,220,912	\$ 3,052,512	\$ 3,104,069	\$ 51,557	1.69%
Business Administration Services							
Salaries/Benefits	1,131,136	1,192,866	1,229,902	1,344,617	1,237,546	-107,071	
Purchased Services	304,516	316,889	310,614	470,370	508,855	38,485	
Supplies/Equipment	47,136	43,522	41,487	42,052	54,300	12,248	
Misc.	3,248	3,444	3,138	3,138	4,850	1,712	
st Bus. Admin. Services	\$ 1,486,036	\$ 1,556,721	\$ 1,585,141	\$ 1,860,177	\$ 1,805,551	\$ (54,626)	-2.94%
Operations & Maintenance							
Salaries/Benefits	2,623,928	2,704,323	2,775,791	3,091,455	3,385,246	293,791	
Purchased Services	964,129	940,629	975,410	1,399,284	1,349,250	-50,034	
Supplies/Equipment	1,177,438	1,131,206	1,275,420	1,582,224	1,748,450	166,226	
Misc.	370	370	115	510	500	-10	
st Operations & Maint.	\$ 4,765,865	\$ 4,776,528	\$ 5,026,736	\$ 6,073,473	\$ 6,483,446	\$ 409,973	6.75%
Transportation Services							
Salaries/Benefits	2,095,731	2,167,616	-			0	
Purchased Services	302,678	415,021	3,448,750	3,703,797	3,955,000	251,203	
Supplies/Equipment	464,881	380,515	2,263			0	
Misc.	220	385				0	
st Transportation Services	\$ 2,863,510	\$ 2,963,537	\$ 3,451,013	\$ 3,703,797	\$ 3,955,000	\$ 251,203	6.78%
Total Support Services	\$ 17,532,434	\$ 18,316,766	\$ 19,229,050	\$ 20,913,218	\$ 21,672,374	\$ 759,156	3.63%
Community Ed							
Salaries/Benefits	134,427	138,485	142,490	145,292	148,375	3,083	
Purchased Services						0	
Supplies/Equipment				1,066	500	-566	
Misc.						0	
st Community Ed	\$ 134,427	\$ 138,485	\$ 142,490	\$ 146,358	\$ 148,875	\$ 2,517	1.72%
AEA Flow Through	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 2,977,024	\$ 3,110,039	133,015	4.47%
Grand Total Expenditures	\$ 68,388,620	\$ 70,676,923	\$ 74,250,079	\$ 78,645,373	\$ 81,921,829	\$ 3,276,456	4.17%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Object

<u>Desc.</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	40,811,139	42,176,915	43,762,900	43,808,751	45,851,138	47,728,800	1,877,662	4.1%
Benefits	12,901,044	13,539,660	14,097,689	14,436,111	15,284,240	15,911,287	627,047	4.1%
Purchased Services	5,732,922	6,262,213	6,637,354	9,665,405	10,447,154	10,925,660	478,506	4.6%
Supplies	3,189,519	3,588,852	3,127,224	3,252,436	3,920,727	3,923,465	2,738	0.1%
Capital Outlay	98,135	145,937	240,037	182,486	104,664	236,383	131,719	125.8%
Other	43,416	64,120	64,776	63,969	60,426	86,195	25,769	42.6%
AEA Transfer	2,448,847	2,610,924	2,746,943	2,840,921	2,977,024	3,110,039	133,015	4.5%
Totals	\$ 65,225,022	\$ 68,388,621	\$ 70,676,923	\$ 74,250,079	\$ 78,645,373	\$ 81,921,829	\$ 3,276,456	4.2%
w/o AEA	\$ 62,776,175	\$ 65,777,697	\$ 67,929,980	\$ 71,409,158	\$ 75,668,349	\$ 78,811,790	\$ 3,143,441	

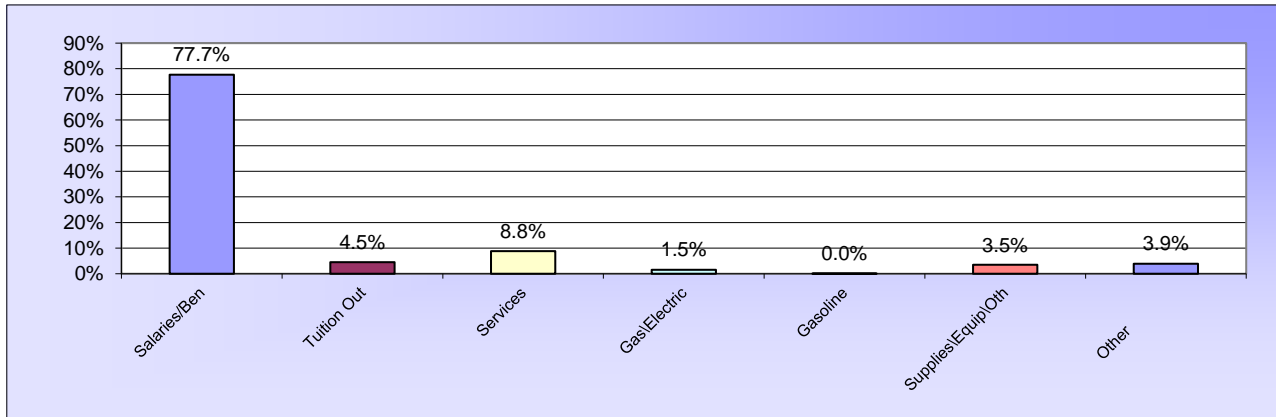
Salaries/Ben	53,712,183	55,716,575	57,860,589	58,244,862	61,135,378	63,640,087	2,504,709	4.1%
Tuition Out	3,242,239	3,415,177	3,549,410	3,865,436	3,555,633	3,696,000	140,367	3.9%
Services	2,490,683	2,847,036	3,087,944	5,799,969	6,891,521	7,229,660	338,139	4.9%
Gas\Electric	864,066	800,233	761,516	834,991	1,100,504	1,263,000	162,496	14.8%
Gasoline	384,474	284,283	212,223	16,157	23,351	25,700	2,349	10.1%
Supplies\Equip\Oth	2,082,530	2,714,393	2,458,298	2,647,743	2,961,962	2,957,343	(4,619)	-0.2%
Totals	62,776,175	65,777,697	67,929,980	71,409,158	75,668,349	78,811,790	3,143,441	4.2%

% of Budget

Salaries/Ben	82.3%	81.5%	81.9%	78.4%	77.7%	77.7%		
Tuition Out	5.0%	5.0%	5.0%	5.2%	4.5%	4.5%		
Services	3.8%	4.2%	4.4%	7.8%	8.8%	8.8%		
Gas\Electric	1.3%	1.2%	1.1%	1.1%	1.4%	1.5%		
Gasoline	0.6%	0.4%	0.3%	0.0%	0.0%	0.0%		
Supplies\Equip\Oth	3.1%	3.9%	3.4%	3.5%	3.7%	3.5%		
Other	3.8%	3.9%	4.0%	3.9%	3.9%	3.9%		
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		

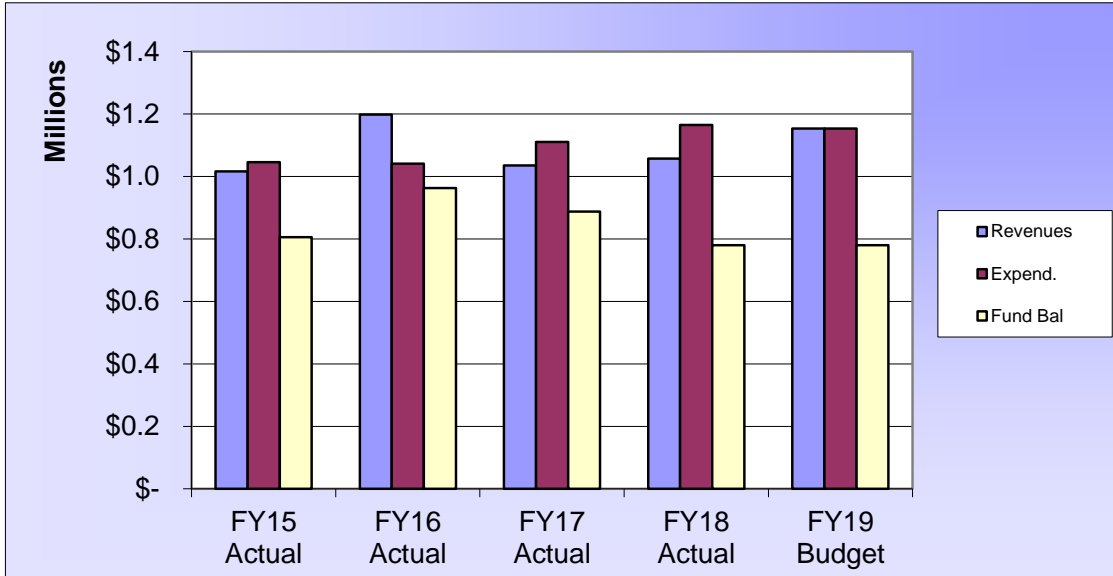
Other Selected Items

Tuition Out	3,242,239	3,415,177	3,549,410	3,865,436	3,555,633	3,696,000	140,367	3.6%
Utilities	864,066	800,233	761,516	834,991	1,100,504	1,263,000	162,496	19.5%
Supplies\Equip\Oth	2,082,530	2,714,393	2,458,298	2,647,743	2,961,962	2,957,343	(4,619)	-0.2%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget
Special Revenue Funds

Student Activity Fund Used to account for money received from student-related cocurricular or extracurricular activities. Moneys in this fund must be used to support only the program defined in the administrative rules of the Department of Education.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Activity Fund

Revenues

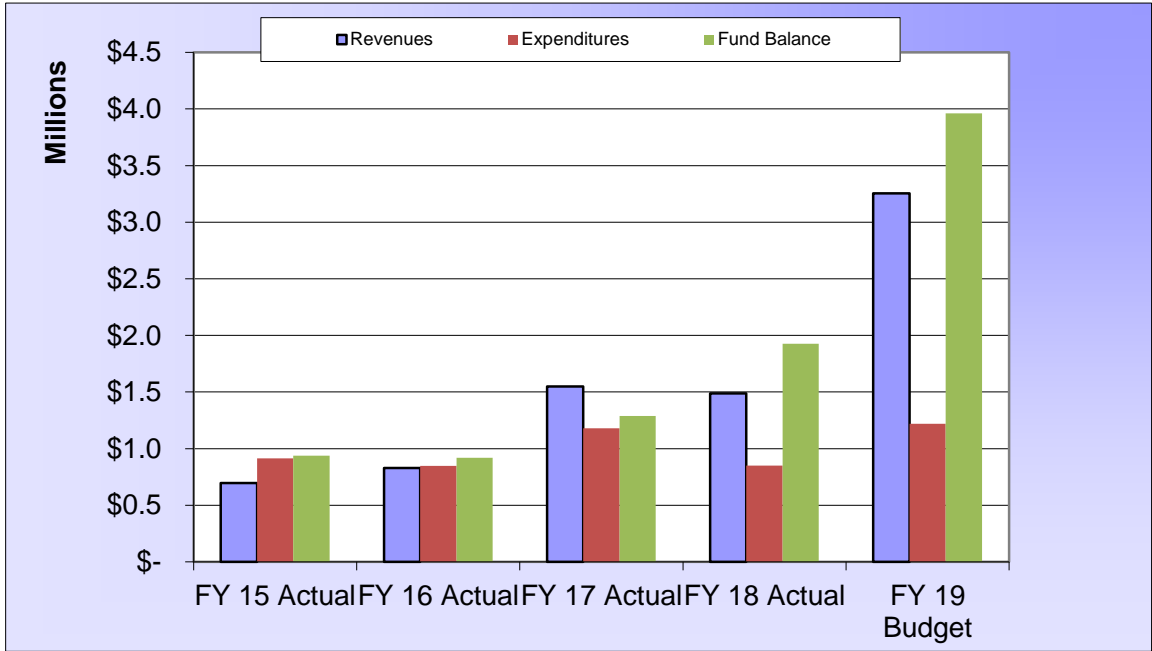
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Property Taxes						
Other Local Rev.	1,016,711	1,198,413	1,035,173	1,057,466	1,153,035	
State Revenues						
Total Revenues	<u>\$ 1,016,711</u>	<u>\$ 1,198,413</u>	<u>\$ 1,035,173</u>	<u>\$ 1,057,466</u>	<u>\$ 1,153,035</u>	<u>9.0%</u>

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Wages/Salaries	\$ 11,332	\$ 9,978	\$ 10,351	\$ 10,612	\$ 10,900	
Fringe Benefits	1,865	958	1,072	1,106	1,135	
Services	230,227	262,358	336,919	301,358	325,000	
Supplies	721,788	687,824	675,516	692,407	690,000	
Equipment	37,420	42,791	37,858	115,344	76,000	
Other	43,029	37,432	48,985	44,384	50,000	
Fund Transfers						
Total Expenditures	<u>\$ 1,045,661</u>	<u>\$ 1,041,341</u>	<u>\$ 1,110,701</u>	<u>\$ 1,165,211</u>	<u>\$ 1,153,035</u>	<u>-1.0%</u>
Change in Balance	\$ (28,950)	\$ 157,072	\$ (75,528)	\$ (107,745)	\$ -	
Beginning Balance	<u>\$ 834,639</u>	<u>\$ 805,689</u>	<u>\$ 962,761</u>	<u>\$ 887,233</u>	<u>\$ 779,488</u>	
Ending Balance	<u><u>\$ 805,689</u></u>	<u><u>\$ 962,761</u></u>	<u><u>\$ 887,233</u></u>	<u><u>\$ 779,488</u></u>	<u><u>\$ 779,488</u></u>	<u><u>0.0%</u></u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget
Special Revenue Funds

Management Levy Fund. A special revenue fund used to account for all financial transactions from the levy authorized by Iowa Code section 298.4. The purpose of this fund is to pay the costs of unemployment or early retirement benefits, and the costs of liability insurance and judgments or settlements relating to liability. This fund cannot be used for employee health, life, or disability insurance, even if the district is self-insured.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Management Fund

Revenues

<u>Description</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 648,880	\$ 748,750	\$ 1,401,671	\$ 1,383,577	\$ 3,040,720	
Other Local Rev.	\$ 34,287	\$ 49,509	\$ 91,414	\$ 41,668	\$ 100,000	
Interest	\$ 692	\$ 1,053	\$ 3,709	\$ 14,057	\$ 15,000	\$ -
State Revenues	\$ 12,668	\$ 28,997	\$ 51,011	\$ 47,769	\$ 100,000	
Total Revenues	\$ 696,527	\$ 828,309	\$ 1,547,805	\$ 1,487,071	\$ 3,255,720	118.9%

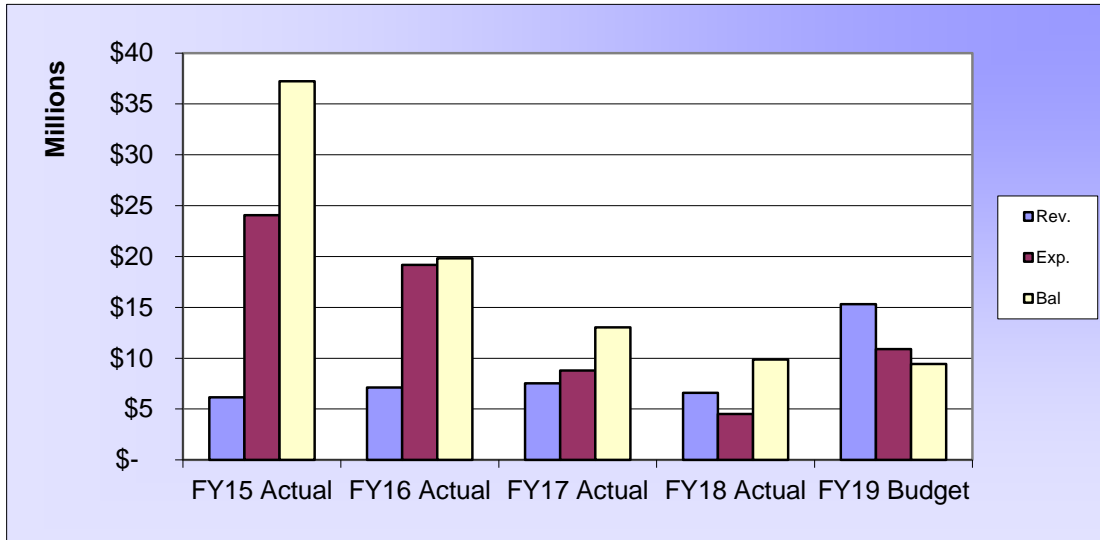
Expenditures

<u>Description</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Actual</u>	<u>FY 18 Actual</u>	<u>FY 19 Budget</u>	
Unemployment	\$ 17,824	\$ 50,006	\$ 148,561	\$ 40,670	\$ 145,000	
Early Retirement	\$ 34,274	\$ 4,997	\$ 412	\$ -		
Property, Casualty Ins.	\$ 414,941	\$ 501,723	\$ 426,304	\$ 437,681	\$ 476,214	
Work Comp. Ins.	\$ 394,404	\$ 290,175	\$ 530,983	\$ 305,921	\$ 449,000	
Miscellaneous	\$ 51,243	\$ -	\$ 73,807	\$ 64,865	\$ 150,000	
Total Expenditures	\$ 912,686	\$ 846,901	\$ 1,180,067	\$ 849,137	\$ 1,220,214	43.7%
 Change in Balance	 \$ (216,159)	 \$ (18,592)	 \$ 367,738	 \$ 637,934	 \$ 2,035,506	
 Beginning Balance*	 \$ 1,154,464	 \$ 938,305	 \$ 919,713	 \$ 1,287,451	 \$ 1,925,385	
 Ending Balance	 \$ 938,305	 \$ 919,713	 \$ 1,287,451	 \$ 1,925,385	 \$ 3,960,891	 105.7%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget**

Capital Projects Funds. Account for financial resources used to acquire or construct major capital facilities (other than those of proprietary funds and trust funds). The most common source of revenue in this fund would be the sale of bonds. A separate fund may be used for each capital project or one fund may be used, supplemented by the dimension Project/Reporting code.

Statewide Sales and Services Tax fund. A capital projects fund used to account for all financial transactions from the local option sales and services tax for school infrastructure authorized by Iowa Code chapter 422E.



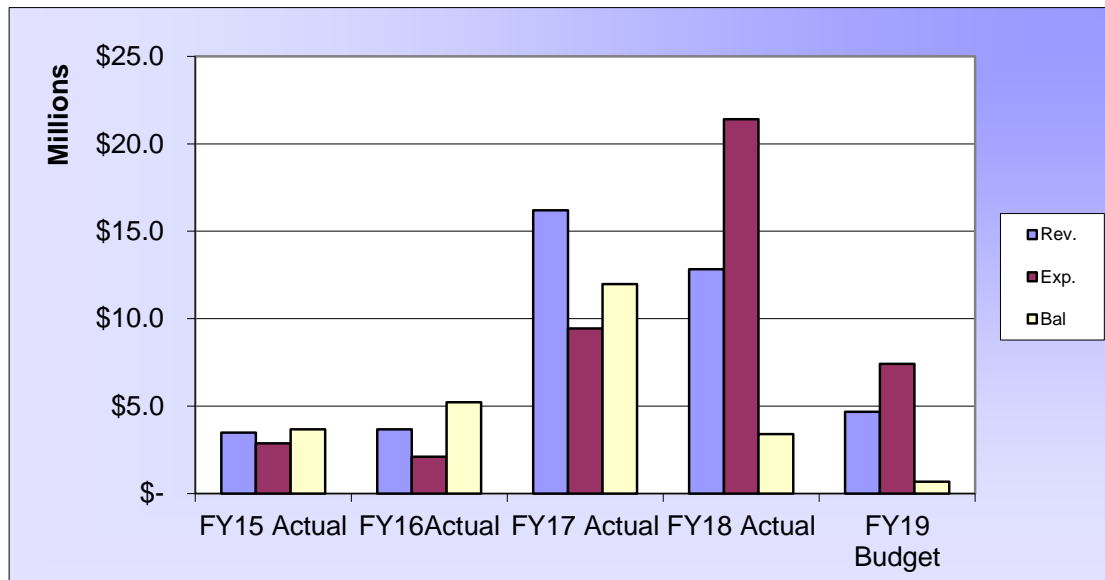
JOHNSTON COMMUNITY SCHOOL DISTRICT

Capital Projects Fund -- Statewide Sales & Services Tax

REVENUES	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 6,074,567	\$ 6,306,953	\$ 6,998,547	\$ 6,442,320	\$ 6,498,809	
Interest Earned	\$ 72,993	\$ 82,954	\$ 75,987	\$ 137,887	\$ 100,000	
Other Local Sources	\$ 1,352	\$ 2,044	\$ 3,461	\$ 663		
Intermediate Sources						
Proceeds from capital lease		\$ 723,692	\$ 439,200			
Total Revenues	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 6,580,870	\$ 6,598,809	0.3%
Revenue from Debt						
Revenue Bonds					\$ 8,709,000	
Premium on issuance of bonds						
PPEL Bonds						
Total Revenue from Debt	\$ -	\$ -	\$ -	\$ -	\$ 8,709,000	
Total Revenues & Debt	\$ 6,148,912	\$ 7,115,643	\$ 7,517,195	\$ 6,580,870	\$ 15,307,809	132.6%
EXPENDITURES	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	
Land	\$ -					
Fees						
General Construction	\$ 24,016,748	\$ 18,375,995	\$ 8,358,628	\$ -		
Furnishings & Equipment	\$ 53,256	\$ 794,985	\$ 439,200	\$ 194,103	\$ 7,900	
Mechanical & Electrical						
Community Ed						
Athletic Field	\$ -			\$ 1,134,487		
Baseball/Softball				\$ 178,777	\$ 4,163,500	
ARC				\$ 109,470	\$ 4,500,000	
Wallace				\$ 2,537,632	\$ 1,847,392	
HS 106th				\$ 348,512	\$ 365,000	
Total Expenditures	\$ 24,070,004	\$ 19,170,980	\$ 8,797,828	\$ 4,502,981	\$ 10,883,792	141.7%
Debt Principle						
Discount on issuance debt						
Debt Interest		\$ 1,158				
Issuance Cost						
Total Expenditures & Debt	\$ 24,070,004	\$ 19,172,138	\$ 8,797,828	\$ 4,502,981	\$ 10,883,792	141.7%
Transfers In						
Transfers out	\$ 3,124,769	\$ 5,350,592	\$ 5,493,605	\$ 5,243,230	\$ 4,867,106	
Change in Balance	\$ (21,045,861)	\$ (17,407,087)	\$ (6,774,238)	\$ (3,165,341)	\$ (443,089)	
Beginning Balance	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	\$ 9,879,055	
Ending Balance	\$ 37,225,721	\$ 19,818,634	\$ 13,044,396	\$ 9,879,055	\$ 9,435,966	-4.5%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget
Capital Projects Fund (PPEL)

Physical Plant & Equipment Levy (PPEL) Fund. A special revenue fund used to account for all financial transactions from the levy authorized, whether regular or voter-approved, by Iowa Code section 298.2. This fund is created to deposit and expend money from a levy certified by the Board of Directors not to exceed 33 cents and/or a levy authorized by a simple majority of the voters not to exceed \$1.34. The purpose of the fund is to pay the costs of specified major expenditures related to real property and equipment.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Physical Plant & Equipment Levy Fund

Revenues

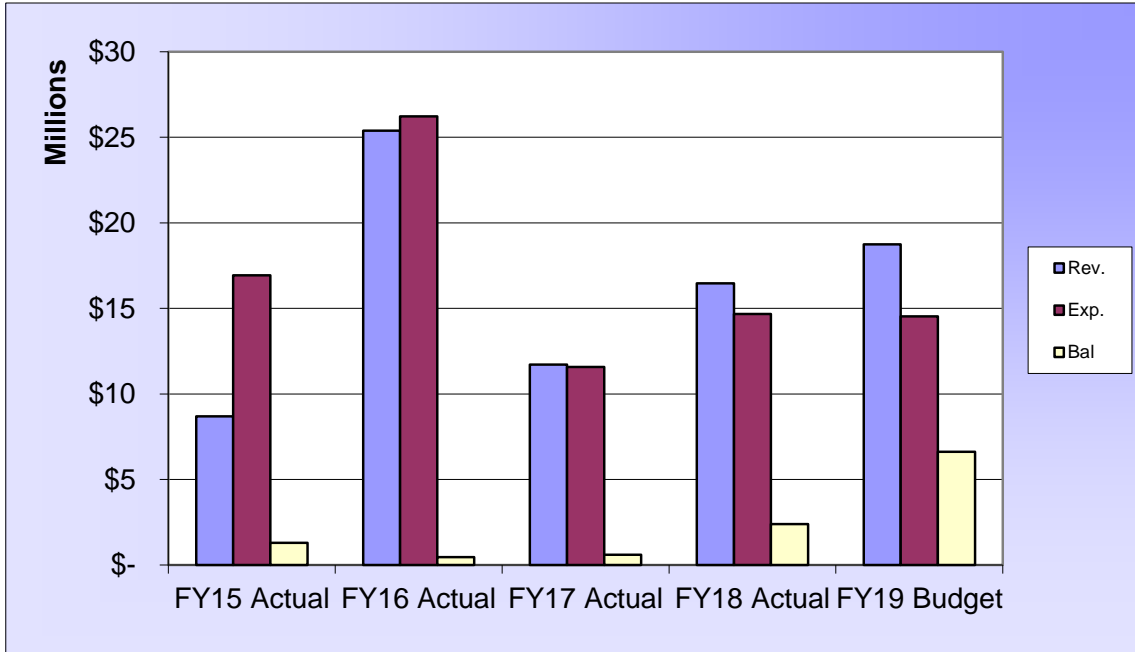
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,394,756	\$ 3,487,541	\$ 3,751,666	\$ 3,927,794	\$ 4,285,747	
Interest	\$ 3,125	\$ 9,586	\$ 47,640	\$ 100,074	\$ 50,000	
Other Local Rev.	\$ 18,559	\$ 46,236	\$ 2,705,602	\$ 326,326	\$ 200,000	
State Revenues	\$ 60,115	\$ 121,929	\$ 125,205	\$ 123,949	\$ 140,606	
Federal Revenues	\$ 8,206	\$ 4,791	\$ 16,479	\$ 9,773	\$ 5,000	
PPEL Notes	\$ -	\$ -	\$ 9,555,558	\$ 8,345,994		
Total Revenues	\$ 3,484,761	\$ 3,670,083	\$ 16,202,150	\$ 12,833,910	\$ 4,681,353	-63.5%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Equipment	\$ 286,284	\$ 307,757	\$ 2,376,331	\$ 1,578,680	\$ 361,394	
Computer Equipment	\$ 835,952	\$ 83,268	\$ 1,111,530	\$ 603,670	\$ 1,284,518	
Fiber/cabling		\$ 203,878	\$ 147,562	\$ 104,600	\$ 40,000	
Buildings & Grounds						
Carpet	\$ 30,281	\$ -	\$ 19,955	\$ -	\$ 25,000	
Chiller						
Copier Lease	\$ 62,340	\$ 62,340	\$ 62,340	\$ 58,192	\$ 65,000	
Elevator-HS						
Energy Conservation	\$ 46,744	\$ 57,819	\$ 272,688	\$ 359,818	\$ 459,738	
Grounds	\$ 1,170		\$ 12,624	\$ -		
LW HVAC					\$ 113,160	
Miscellaneous	\$ 189,818	\$ 254,061	\$ 234,290	\$ 83,973	\$ 250,000	
Finishes & Repairs	\$ 79,705	\$ 91,689	\$ 51,220			
Paving & Sidewalks	\$ 131,313	\$ 33,466	\$ 104,151	\$ 93,463	\$ 75,000	
Parking Lot/drive		\$ 35,000				
Portable						
Roofing	\$ 294,901	\$ 7,119	\$ 134,650	\$ 47,155	\$ 100,000	
Security	\$ 101,515	\$ 150,231	\$ 422,156	\$ 67,408		
Software	\$ 23,339	\$ 365,875	\$ 454,479	\$ 496,427	\$ 500,000	
Stage/Sound	\$ 18,130		\$ -			
Tennis						
Turf	\$ 298,317	\$ -				
Vehicles	\$ 468,325	\$ 337,719	\$ 557,062	\$ 661,227	\$ 590,985	
Wallace Annex		\$ 119,632				
Land						
Assessments						
New HS Athletic Fac				\$ 7,895		
Construction-HS/MS			\$ 3,392,426	\$ 2,712,982	\$ 393,715	
Greenhouse				\$ 370,889		
106th Street				\$ 59,286		
Wallace				\$ 10,938,227		
Totals	\$ 2,868,134	\$ 2,109,854	\$ 9,353,464	\$ 18,243,892	\$ 4,258,510	-76.7%
Debt Service Transfer						
Principle & Interest	\$ -		\$ 97,124	\$ 3,169,940	\$ 3,152,803	
Total Expenditures	\$ 2,868,134	\$ 2,109,854	\$ 9,450,588	\$ 21,413,832	\$ 7,411,313	-65.4%
Change in Balance	\$ 616,627	\$ 1,560,229	\$ 6,751,562	\$ (8,579,922)	\$ (2,729,960)	
Beginning Balance	\$ 3,052,901	\$ 3,669,528	\$ 5,229,757	\$ 11,981,319	\$ 3,401,397	
Ending Balance	\$ 3,669,528	\$ 5,229,757	\$ 11,981,319	\$ 3,401,397	\$ 671,437	-80.3%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget**

Debt Service Funds. Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Debt Service Fund

Revenues & Transfers

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 5,442,245	\$ 5,010,525	\$ 5,927,179	\$ 7,803,027	\$10,385,202	
Other Local Rev.	\$ 23,506	\$ 686	\$ 1,285	\$ 19,504	\$ 15,000	
State Revenues	\$ 96,378	\$ 175,193	\$ 197,809	\$ 246,239	\$ 330,810	
Sale of Bonds		\$14,300,000				
Premium		\$ 547,058				
Interfund Transfers	\$ 3,124,769	\$ 5,350,592	\$ 5,590,729	\$ 8,396,005	\$ 8,019,909	
Total Revenues	<u>\$ 8,686,898</u>	<u>\$25,384,054</u>	<u>\$11,717,002</u>	<u>\$16,464,775</u>	<u>\$18,750,921</u>	<u>13.9%</u>

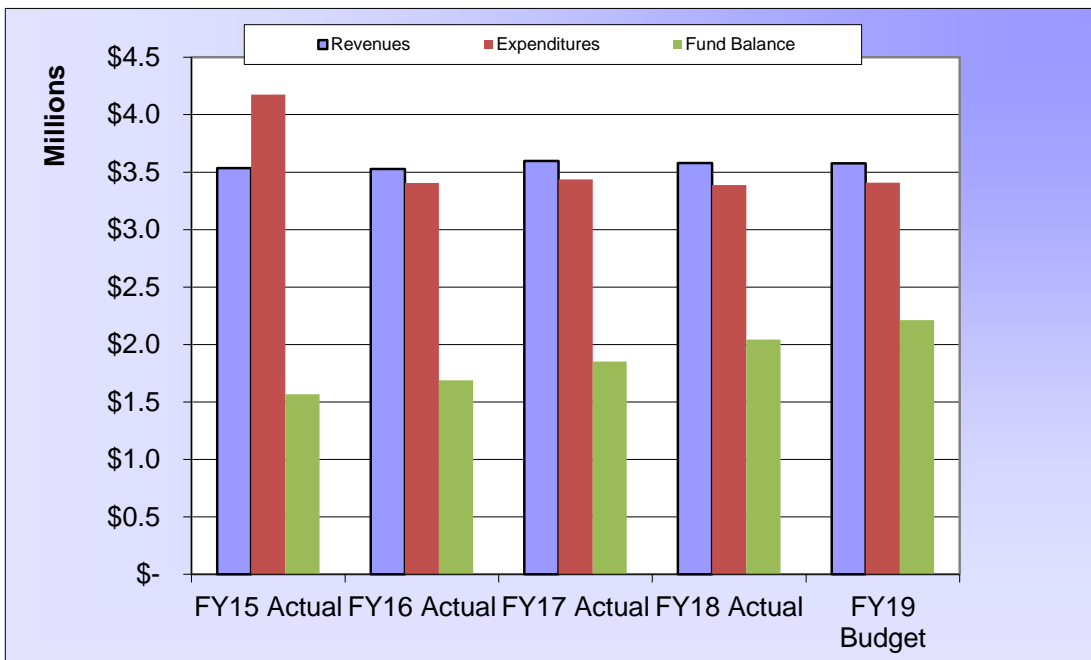
Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Principal	\$13,404,870	\$22,616,233	\$ 7,570,596	\$10,679,641	\$10,721,420	
Interest	\$ 3,526,675	\$ 3,487,643	\$ 3,944,652	\$ 3,923,232	\$ 3,802,608	
Fees, Services	\$ 8,500	\$ 47,148	\$ 63,367	\$ 68,918	\$ 5,000	
Discount		\$ 68,175				
Total Expenditures	<u>\$ 16,940,045</u>	<u>\$ 26,219,199</u>	<u>\$ 11,578,615</u>	<u>\$ 14,671,791</u>	<u>\$ 14,529,028</u>	<u>-1.0%</u>
Change in Balance	\$ (8,253,147)	\$ (835,145)	\$ 138,387	\$ 1,792,984	\$ 4,221,893	
Beginning Balance*	<u>\$ 9,545,061</u>	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	<u>\$ 595,156</u>	<u>\$ 2,388,140</u>	
Ending Balance	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	<u>\$ 595,156</u>	<u>\$ 2,388,140</u>	<u>\$ 6,610,033</u>	<u>176.8%</u>

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19
Enterprise Funds

Enterprise Funds. Account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (expenses, including depreciation and indirect costs) of providing goods or services to the students or general public on a continuing basis are financed or recovered primarily through user charges. Enterprise funds are also used to account for operations where the school board or State regulatory agency has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

School Nutrition Fund. A proprietary enterprise fund used to account for all transactions for the nutrition program authorized by Iowa Code Chapter 283A.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Nutrition Fund

Revenues & Transfers

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,547,703	\$ 2,475,135	\$ 2,421,052	\$ 2,327,528	\$ 2,330,000	
State Revenues	\$ 24,566	\$ 23,415	\$ 23,910	\$ 24,416	\$ 24,460	
Federal Revenues	\$ 955,993	\$ 1,021,127	\$ 1,138,270	\$ 1,200,799	\$ 1,202,000	
Interest Income	\$ 1,448	\$ 3,314	\$ 9,500	\$ 17,816	\$ 15,000	
Misc. Revenues	\$ 5,383	\$ 4,541	\$ 5,335	\$ 9,611	\$ 5,600	
Total Revenues	<u>\$ 3,535,093</u>	<u>\$ 3,527,532</u>	<u>\$ 3,598,067</u>	<u>\$ 3,580,170</u>	<u>\$ 3,577,060</u>	<u>-0.1%</u>

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,053,662	\$ 1,065,779	\$ 1,120,620	\$ 1,174,514	\$ 1,176,149	
Benefits	\$ 359,175	\$ 384,110	\$ 455,853	\$ 492,140	\$ 495,948	
Services	\$ 196,525	\$ 189,927	\$ 98,907	\$ 8,056	\$ 10,000	
Supplies	\$ 1,624,063	\$ 1,569,199	\$ 1,589,110	\$ 1,460,920	\$ 1,497,950	
Other	\$ 1,349	\$ 1,609	\$ 1,405	\$ 1,280	\$ 1,500	
Depreciation	\$ 120,223	\$ 119,160	\$ 87,194	\$ 136,071	\$ 137,000	
Transfers	\$ 820,198	\$ 75,544	\$ 83,102	\$ 114,734	\$ 90,100	
Total Expenditures	<u>\$ 4,175,195</u>	<u>\$ 3,405,328</u>	<u>\$ 3,436,191</u>	<u>\$ 3,387,715</u>	<u>\$ 3,408,647</u>	<u>0.6%</u>

Change in Balance \$ (640,102) \$ 122,204 \$ 161,876 \$ 192,455 \$ 168,413

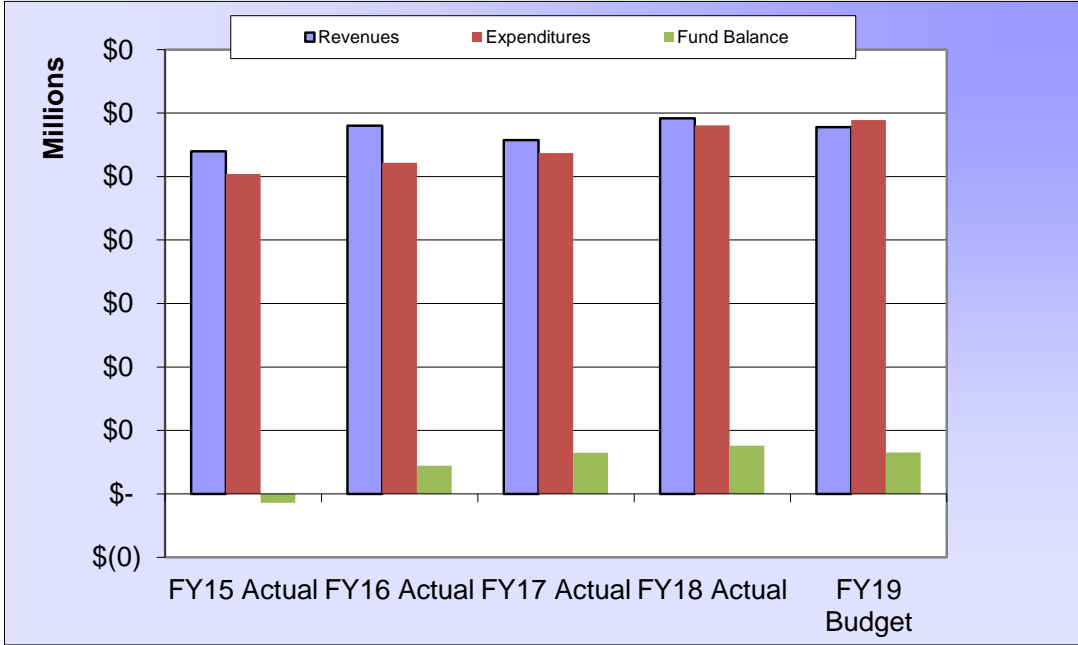
Beg. Retained Earnings* \$ 2,206,436 \$ 1,566,334 \$ 1,688,538 \$ 1,850,414 \$ 2,042,869

Ending Retained Earnings **\$ 1,566,334 \$ 1,688,538 \$ 1,850,414 \$ 2,042,869 \$ 2,211,282 8.2%**

FY 15 includes GASB 68.

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget
Enterprise Funds

Preschool Fund. A proprietary enterprise fund used to account for all financial transactions for the child care program authorized by Iowa Code section 279.49.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Preschool Fund

Revenues & Transfers

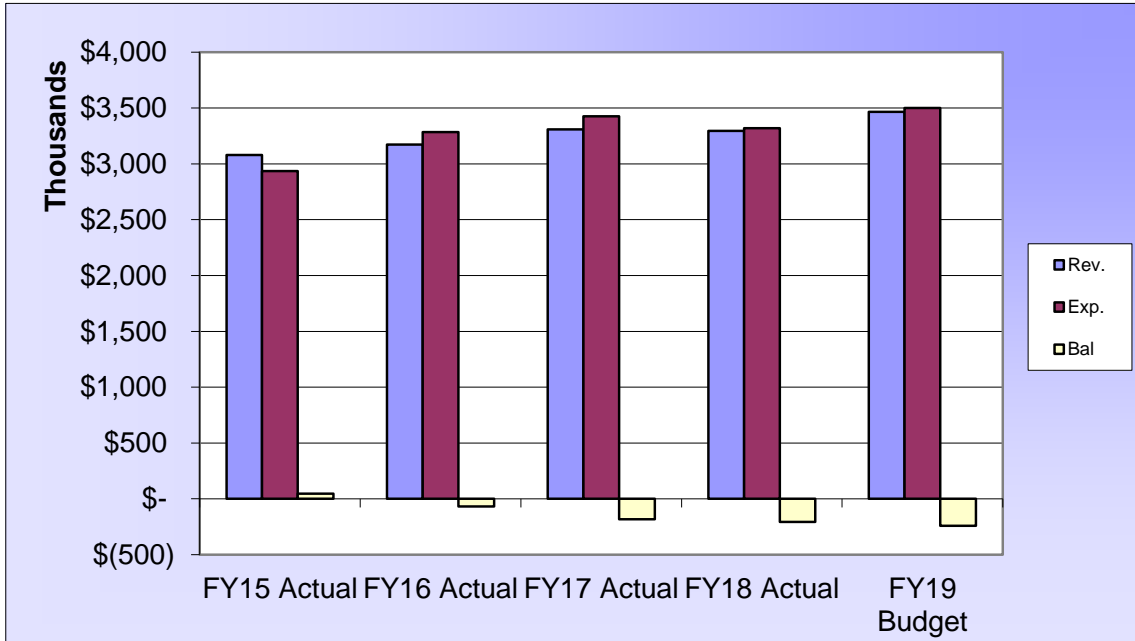
<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 222,970	\$ 239,037	\$ 235,218	\$ 245,777	\$ 242,950	
State Revenues	\$ 47,000	\$ 51,000	\$ 43,479	\$ 50,111	\$ 46,060	
Federal Revenues	\$ -		\$ -			
Interest Income	\$ -					
Misc. Revenues						
Total Revenues	\$ 269,970	\$ 290,037	\$ 278,697	\$ 295,888	\$ 289,010	-2.3%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Salaries	\$ 159,296	\$ 157,691	\$ 151,181	\$ 150,845	\$ 181,376	
Benefits	\$ 44,186	\$ 50,873	\$ 55,284	\$ 60,331	\$ 58,273	
Services	\$ 41,644	\$ 41,329	\$ 31,347	\$ 47,943	\$ 29,445	
Supplies	\$ 5,695	\$ 9,967	\$ 15,517	\$ 12,566	\$ 9,500	
Other	\$ 328	\$ 224	\$ -	\$ -	\$ 300	
Depreciation	\$ 924	\$ 775	\$ 226	\$ 55	\$ 500	
Transfers			\$ 15,000	\$ 18,483	\$ 15,000	
Total Expenditures	\$ 252,073	\$ 260,859	\$ 268,555	\$ 290,223	\$ 294,394	1.4%
Change in Balance	\$ 17,897	\$ 29,178	\$ 10,142	\$ 5,665	\$ (5,384)	
Downward adj GASB 68	\$ (138,241)	\$ -				
Beg. Retained Earnings*	\$ 113,375	\$ (6,969)	\$ 22,209	\$ 32,351	\$ 38,016	
Ending Retained Earnings	\$ (6,969)	\$ 22,209	\$ 32,351	\$ 38,016	\$ 32,632	-14.2%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 19 Budget
Enterprise Funds

Community Education Fund. A proprietary enterprise fund used to account for all financial transactions for the District's community education program.



JOHNSTON COMMUNITY SCHOOL DISTRICT

Community Education Fund

Revenues & Transfers

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 3,072,655	\$ 3,170,479	\$ 3,305,186	\$ 3,287,071	\$ 3,462,120	
State Revenues						
Federal Revenues	\$ 4,879					
Interest Income	\$ 953	\$ 1,633	\$ 4,355	\$ 8,937	\$ 5,000	
Misc. Revenues						
Total Revenues	\$ 3,078,487	\$ 3,172,112	\$ 3,309,541	\$ 3,296,008	\$ 3,467,120	5.2%

Expenditures

<u>Description</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Actual</u>	<u>FY19 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,790,721	\$ 1,991,605	\$ 2,043,069	\$ 1,988,119	\$ 2,076,324	
Benefits	\$ 329,820	\$ 414,243	\$ 492,450	\$ 472,497	\$ 546,804	
Services	\$ 145,521	\$ 208,715	\$ 209,143	\$ 216,767	\$ 236,682	
Supplies	\$ 413,682	\$ 380,351	\$ 391,855	\$ 362,089	\$ 360,990	
Other	\$ 144,357	\$ 148,647	\$ 163,162	\$ 155,394	\$ 154,456	
Depreciation	\$ 7,999	\$ 7,063	\$ 5,795	\$ 5,530	\$ 5,500	
Transfers	\$ 102,735	\$ 135,000	\$ 120,000	\$ 120,000	\$ 120,000	
Total Expenditures	\$ 2,934,835	\$ 3,285,624	\$ 3,425,474	\$ 3,320,396	\$ 3,500,756	5.4%
Change in Balance	\$ 143,652	\$ (113,512)	\$ (115,933)	\$ (24,388)	\$ (33,636)	
Downward adj GASB 68	\$(1,272,677)					
Downward adj GASB 68						
Beg. Retained Earnings*	\$ 1,174,853	\$ 45,828	\$ (67,684)	\$ (183,617)	\$ (208,005)	
Ending Retained Earnings	\$ 45,828	\$ (67,684)	\$ (183,617)	\$ (208,005)	\$ (241,641)	13.3%

**Note: 62 Fund KTC is part of 65 fund beginning FY 2016.
GASB 68 implemented FY 15.**

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