

Johnston Community School District 2016-17 Budget Summary



**Johnston Community School District
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Fiscal Year 2017**

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Source of Funds-Total Budgeted Revenue \$95,037,578 (no transfers or AEA flowthru)



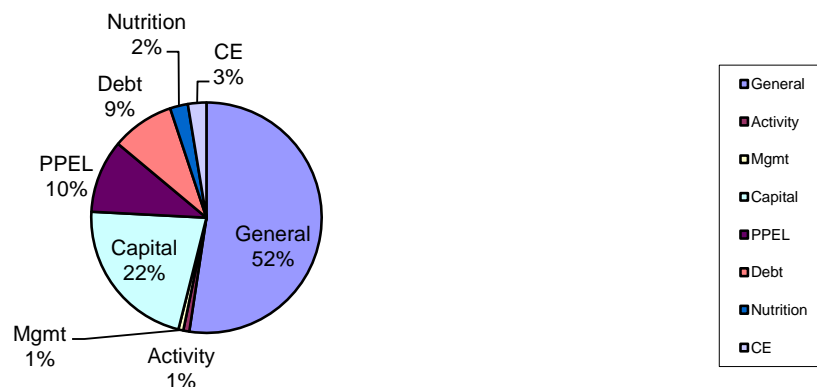
Iowa schools are funded with a mixture of local, state, and federal funds.

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 \$126,324,113 (no transfers or AEA flowthru)



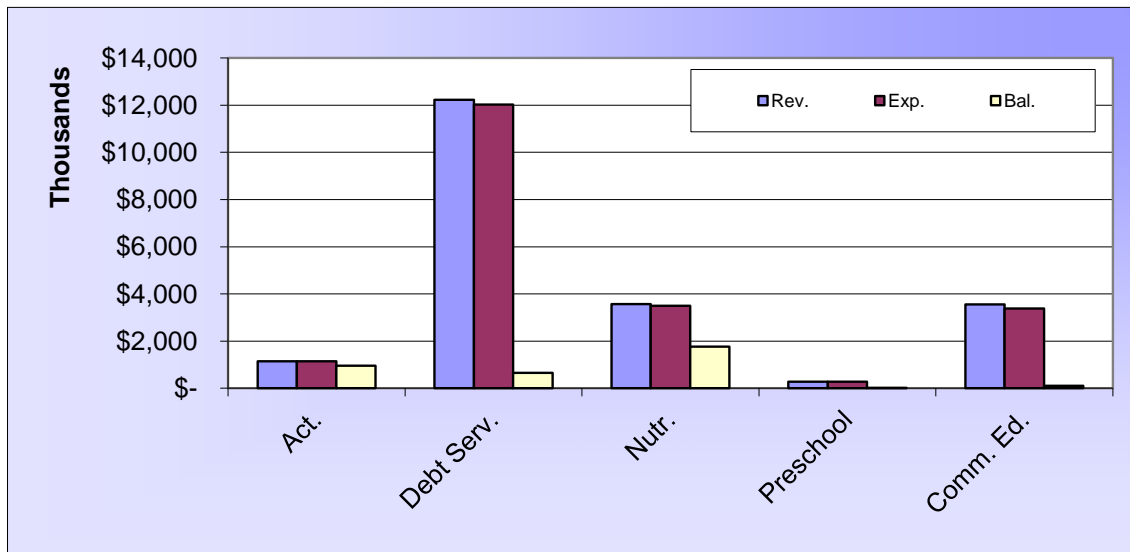
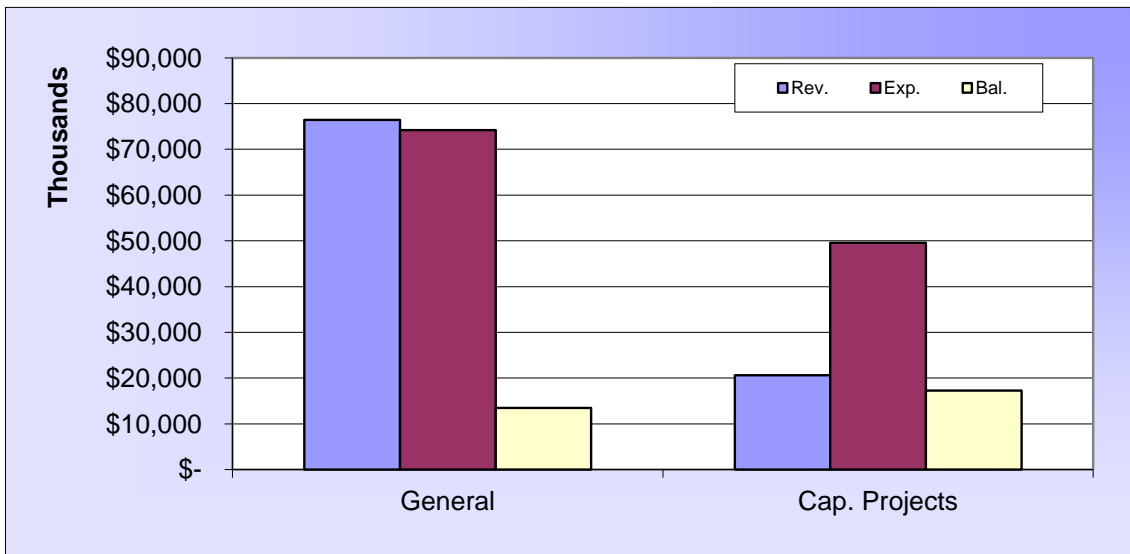
Much of the money received by the District is restricted in what it can be used for and must be accounted for separately. These different accounts are called "funds".

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 17 Budget Summary -- all Funds

<u>Fund</u>	<u>Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending Balance</u>
General	\$ 11,320,897	\$ 76,423,640	\$ 74,225,836	\$ 13,518,701
Activity	\$ 962,761	\$ 1,150,000	\$ 1,150,000	\$ 962,761
Management	\$ 919,713	\$ 1,445,308	\$ 940,839	\$ 1,424,182
Capital GO	\$ 21,114,232	\$ 15,000	\$ 21,129,232	\$ -
Cap Sales Tx	\$ 19,818,634	\$ 6,999,700	\$ 14,464,310	\$ 12,354,024
PPEL	\$ 5,229,757	\$ 13,647,724	\$ 13,968,065	\$ 4,909,416
Debt Service	\$ 456,769	\$ 12,221,204	\$ 12,020,409	\$ 657,564
Nutrition	\$ 1,688,538	\$ 3,574,300	\$ 3,498,443	\$ 1,764,395
Preschool	\$ 22,209	\$ 278,000	\$ 277,477	\$ 22,732
Comm. Ed.	\$ (67,684)	\$ 3,555,819	\$ 3,384,463	\$ 103,672
Totals	\$ 61,465,826	\$ 119,310,695	\$ 145,059,074	\$ 35,717,447



JOHNSTON COMMUNITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
FY 17 Budget -- All Funds

Revenues	General	Activity	Management	Cap GO Bonds	Cap Sales Tax	PPEL
Taxes	\$ 26,758,552	\$ -	\$ 1,402,630		\$ 6,500,000	\$ 3,755,007
State appropriations	\$ 42,523,320	-	-			-
Federal appropriations	\$ 2,137,817	-	-			-
Interest	\$ 46,000	-	-	15,000	60,500	7,500
Tuition/Misc	\$ 4,747,301	1,150,000	37,678		439,200	200,000
PPEL Notes						9,560,000
Interfund Transfers	\$ 210,650	-	-			125,217
Total Revenues	\$ 76,423,640	\$ 1,150,000	\$ 1,440,308	\$ 15,000	\$ 6,999,700	\$ 13,647,724
Expenditures						
Regular Instruction	35,180,155	-	295,000			200,000
Special Instruction	10,146,389	-	-			-
Vocational Instruction	1,783,715	-	-			-
Other Instruction	3,742,101					-
Cocurricular Instruction	859,983	1,150,000	-			-
Community Education	30,785	-	-			-
Attendance & Soc. Work	127,982	-	-			-
Guidance Services	1,275,195	-	-			-
Health Services	809,701	-	-			-
Improvement of Instruction	1,112,402	-	-			-
Educational Media	734,658	-	-			-
Instruction Related Technology	870,496	-	-			617,193
Academic Assessment	73,494	-	-			-
Board of Education	102,900	-	13,185			-
Executive Administration	765,724	-	-			-
Special Area Admin	251,994	-	50,000			25,000
School Administration	3,208,231	-	-			-
Business Administration	1,621,471	-	-			-
Operation & Maintenance	5,032,405	-	472,529			141,000
Student Transportation	2,700,000	-	91,125			560,000
Community Education	143,126	-	7,000			-
Food Service	-	-	7,000			-
Community Service	-	-	-			-
Preschool	812,008					-
Debt Service	-	-	-			-
Facilities Construction--PPEL	-	-	-			12,074,872
Facilities Construction-Capital	-	-	-	21,129,232	8,723,420	-
Transfers	-	-	-		5,740,890	350,000
AEA Flow Through	2,840,921	-	-			-
Total Expenditures	\$ 74,225,836	\$ 1,150,000	\$ 935,839	\$ 21,129,232	\$ 14,464,310	\$ 13,968,065
Revenues and other financing sources over (under) expend.	2,197,804	-	504,469	(21,114,232)	(7,464,610)	(320,341)
Beginning Fund Balance	11,320,897	962,761	919,713	21,114,232	19,818,634	5,229,757
Ending Fund Balance	\$ 13,518,701	\$ 962,761	\$ 1,424,182	\$ -	\$ 12,354,024	\$ 4,909,416

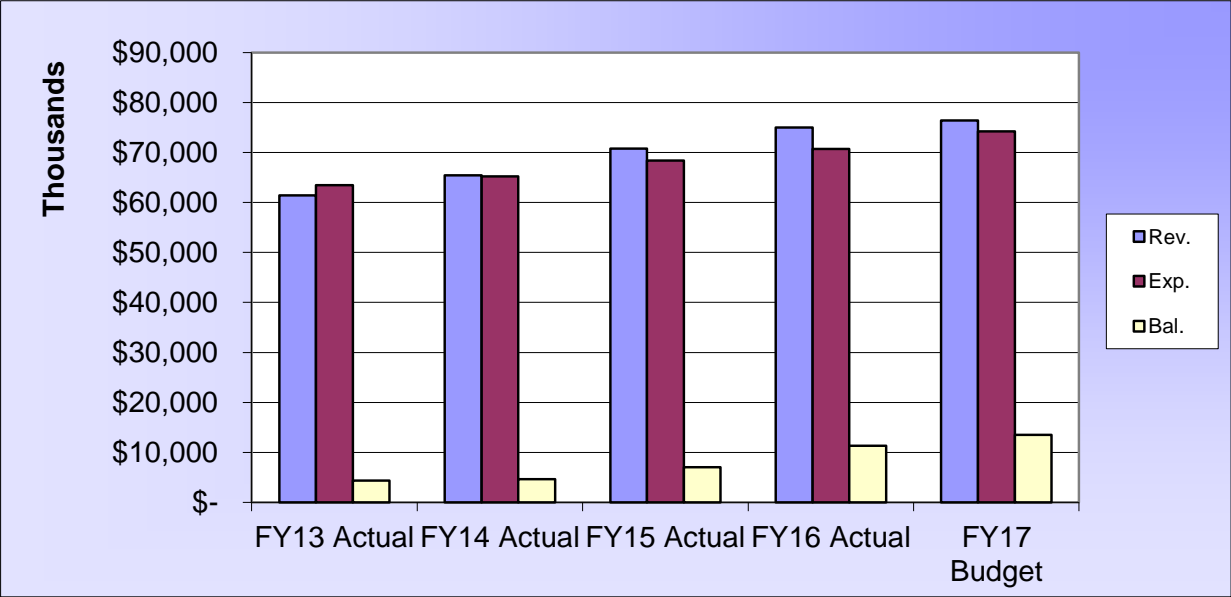
Revenues	Debt Service	Nutrition	Preschool	Comm. Ed.	Totals
Taxes	\$ 5,932,012	\$ -	\$ -	\$ -	\$ 44,348,201
State appropriations	197,802	25,500	47,000	-	42,793,622
Federal appropriations	-	1,032,000	-	-	3,169,817
Interest	500	3,300	-	1,200	134,000
Tuition/Misc	-	2,513,500	231,000	3,554,619	12,873,298
PPEL Notes	-	-	-	-	-
Interfund Transfers	6,090,890	-	-	-	6,426,757
Total Revenues	\$ 12,221,204	\$ 3,574,300	\$ 278,000	\$ 3,555,819	\$ 109,745,695
Expenditures					
Regular Instruction	-	-	224,525	134,500	36,034,180
Special Instruction	-	-	-	-	10,146,389
Vocational Instruction	-	-	-	-	1,783,715
Other Instruction	-	-	-	-	3,742,101
Cocurricular Instruction	-	-	-	-	2,009,983
Community Education	-	-	-	-	30,785
Attendance & Soc. Work	-	-	-	-	127,982
Guidance Services	-	-	-	-	1,275,195
Health Services	-	-	-	-	809,701
Improvement of Instruction	-	-	-	-	1,112,402
Educational Media	-	-	-	-	734,658
Instruction Related Technology	-	-	-	-	1,487,689
Academic Assessment	-	-	-	-	73,494
Board of Education	-	-	-	-	116,085
Executive Administration	-	-	-	-	765,724
Special Area Admin	-	-	-	-	326,994
School Administration	-	-	52,952	-	3,261,183
Business Administration	5,000	225,314	-	168,649	2,020,434
Operation & Maintenance	-	15,893	-	250	5,662,077
Student Transportation	-	-	-	80,830	3,431,955
Community Education	-	-	-	-	150,126
Food Service	-	3,181,586	-	-	3,188,586
Community Service	-	-	-	2,865,234	2,865,234
Preschool	-	-	-	-	812,008
Debt Service	12,015,409	-	-	-	12,015,409
Facilities Construction--PPEL	-	-	-	-	12,074,872
Facilities Construction-Capital	-	-	-	-	29,852,652
Transfers	-	75,650	-	135,000	6,301,540
AEA Flow Through	-	-	-	-	2,840,921
Total Expenditures	\$ 12,020,409	\$ 3,498,443	\$ 277,477	\$ 3,384,463	\$ 145,054,074
Revenues and other financing sources over (under) expend.	200,795	75,857	523	171,356	(25,748,379)
Beginning Fund Balance	456,769	1,688,538	22,209	(67,684)	61,465,826
Ending Fund Balance	\$ 657,564	\$ 1,764,395	\$ 22,732	\$ 103,672	\$ 35,717,447

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

<u>Revenues</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Taxes	\$ 22,943,637	\$ 24,589,266	\$ 25,465,191	\$ 26,462,766	\$ 26,758,552	\$ 295,786	
State appropriations	31,648,589	33,865,879	\$ 38,063,762	\$ 40,660,814	\$ 42,523,320	\$ 1,862,506	
Federal appropriations	1,765,182	1,898,662	\$ 2,066,035	\$ 2,126,016	\$ 2,137,817	\$ 11,801	
Interest	21,290	30,263	\$ 26,330	\$ 46,438	\$ 46,000	\$ (438)	
Tuition	3,582,545	3,639,110	\$ 3,707,733	\$ 3,855,807	\$ 3,900,425	\$ 44,618	
Miscellaneous	1,393,710	1,370,219	\$ 1,237,867	\$ 1,603,526	\$ 846,876	\$ (756,650)	
Fund Transfers	65,000	65,000	\$ 234,884	\$ 210,544	\$ 210,650	\$ 106	
Total Revenues	\$ 61,419,953	\$ 65,458,399	\$ 70,801,802	\$ 74,965,911	\$ 76,423,640	\$ 1,457,729	1.9%

<u>Expenditures</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Instruction	28,660,354	29,718,860	32,280,553	33,318,597	35,180,155	\$ 1,861,558	
Special Instruction	9,552,833	8,932,138	9,049,507	9,311,874	10,146,389	\$ 834,515	
Vocational Instruction	1,509,814	1,655,821	1,809,225	1,862,532	1,783,715	\$ (78,817)	
Other Instruction	3,042,789	3,385,697	3,442,778	3,461,379	3,742,101	\$ 280,722	
Cocurricular Instruction	793,562	815,617	821,970	840,916	859,983	\$ 19,067	
Community Education	30,006	32,652	29,312	27,001	30,785	\$ 3,784	
Attendance & Soc. Work	56,152	61,449	59,207	80,539	127,982	\$ 47,443	
Guidance Services	872,324	962,043	939,428	1,033,885	1,275,195	\$ 241,310	
Health Services	793,119	854,981	820,632	776,023	809,701	\$ 33,678	
Improvement of Instruction	741,227	830,019	641,317	1,079,885	1,112,402	\$ 32,517	
Educational Media	991,639	760,683	746,451	719,603	734,658	\$ 15,055	
Instruction Related Technology	742,641	717,471	704,753	822,178	870,496	\$ 48,318	
Student Assessment	100,986	98,013	98,191	64,739	73,494	\$ 8,755	
Board of Education	114,839	78,291	80,609	125,157	102,900	\$ (22,257)	
Executive Administration	637,346	675,683	724,416	754,878	765,724	\$ 10,846	
Special Administrative	240,941	326,246	333,516	315,905	251,994	\$ (63,911)	
School Administration	3,083,549	3,195,931	3,268,503	3,247,188	3,208,231	\$ (38,957)	
Business Administration	1,395,420	1,443,451	1,486,036	1,556,721	1,621,471	\$ 64,750	
Operation & Maintenance	4,421,637	4,648,780	4,765,865	4,776,528	5,032,405	\$ 255,877	
Student Transportation	2,676,424	2,842,177	2,863,510	2,963,537	2,700,000	\$ (263,537)	
Community Service	35,760	45,200	134,427	138,485	143,126	\$ 4,641	
Preschool	683,489	694,972	677,490	652,430	812,008	\$ 159,578	
						\$ -	
AEA Flow Through	2,307,835	2,448,847	2,610,924	2,746,943	2,840,921	\$ 93,978	
Total Expenditures	\$ 63,484,686	\$ 65,225,022	\$ 68,388,620	\$ 70,676,923	\$ 74,225,836	\$ 3,548,913	5.0%

Revenues and other financing sources over (under) expenditures (2,064,733) 233,377 2,413,182 4,288,988 2,197,804

Beginning Fund Balance 6,450,083 4,385,350 4,618,727 7,031,909 11,320,897

Ending Fund Balance \$ 4,385,350 \$ 4,618,727 \$ 7,031,909 \$ 11,320,897 \$ 13,518,701

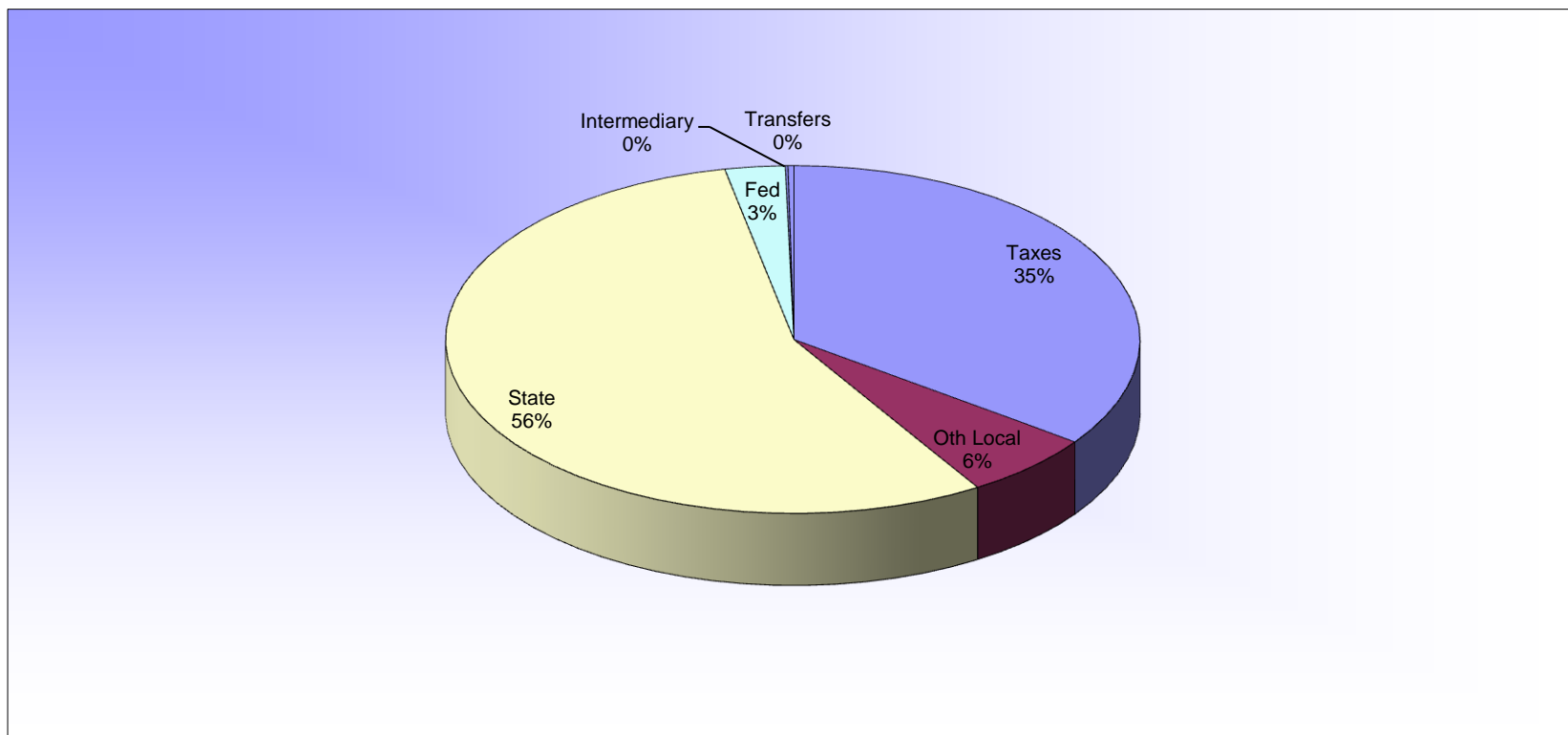
JOHNSTON COMMUNITY SCHOOL DISTRICT

Revenue Detail

<u>Desc.</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Property Taxes	\$ 16,702,960	\$ 17,290,436	\$ 17,499,028	\$ 17,846,170	\$ 18,825,996	\$ 979,826	
Cash Reserve	\$ 3,566,101	\$ 4,546,812	\$ 5,039,464	\$ 5,586,499	\$ 4,779,586	\$ (806,913)	
Instruction Support Property Tax	\$ 2,674,576	\$ 2,752,018	\$ 2,926,699	\$ 3,030,097	\$ 3,152,970	\$ 122,873	
st Property Taxes	\$ 22,943,637	\$ 24,589,266	\$ 25,465,191	\$ 26,462,766	\$ 26,758,552	\$ 295,786	1.1%
Mobile Home Tax	\$ 20,816	\$ 21,796	\$ 21,229	\$ 21,475	\$ 21,475	\$ -	
Parent Tuition	\$ -	\$ 14,795	\$ 12,732	\$ 18,412	\$ 18,500	\$ 88	
Sp.Ed. Tuition	\$ 1,757,856	\$ 1,735,517	\$ 1,647,117	\$ 1,528,285	\$ 1,563,825	\$ 35,540	
Open Enrollment Tuition	\$ 1,821,098	\$ 1,883,923	\$ 2,044,509	\$ 2,306,035	\$ 2,318,100	\$ 12,065	
Summer School	\$ 3,591	\$ 4,875	\$ 3,375	\$ 3,075		\$ (3,075)	
Transportation	\$ 51,857	\$ 52,729	\$ 6,381	\$ -		\$ -	
Sp.Ed. Transportation	\$ 194,837	\$ 194,418	\$ 186,562	\$ 216,707	\$ 218,200	\$ 1,493	
Transp. Outside Groups	\$ 23,537	\$ 26,241	\$ 33,929	\$ 123,220	\$ -	\$ (123,220)	
Interest on Investments	\$ 21,290	\$ 30,263	\$ 26,330	\$ 46,438	\$ 46,000	\$ (438)	
Preschool Tuition						\$ -	
Rental Revenue	\$ 64,516	\$ 60,345	\$ 34,779	\$ 33,367	\$ 40,000	\$ 6,633	
Donations	\$ 164,919	\$ 250,067	\$ 208,169	\$ 391,397	\$ -	\$ (391,397)	
Textbook Fees	\$ 304,479	\$ 318,341	\$ 239,607	\$ 362,839	\$ 300,000	\$ (62,839)	
Penalties & Fines	\$ 3,187	\$ 3,277	\$ 1,585	\$ 4,555		\$ (4,555)	
Sale of service-city	\$ 73,010	\$ 75,613	\$ 78,218	\$ 80,222	\$ 82,056	\$ 1,834	
Refund of prior yr				\$ 700		\$ (700)	
Sale of Materials	\$ 2,450	\$ 2,131	\$ 530	\$ 2,246		\$ (2,246)	
Vending Sales	\$ 6,216	\$ 4,284	\$ 4,534	\$ 5,074		\$ (5,074)	
Parking Revenue	\$ 22,225	\$ 24,094	\$ 13,775	\$ 37,829	\$ -	\$ (37,829)	
Misc. Local Revenue	\$ 317,990	\$ 246,494	\$ 319,032	\$ 235,071	\$ 95,145	\$ (139,926)	
Comp. For loss of Fixed Assets						\$ -	
st other local revenue	\$ 4,853,874	\$ 4,949,203	\$ 4,882,393	\$ 5,416,947	\$ 4,703,301	\$ (713,646)	-13.2%
Polk County Gaming	\$ 98,961	\$ 90,389	\$ 89,537	\$ 88,824	\$ 90,000	\$ 1,176	
State Foundation Aid	\$ 24,769,091	\$ 25,706,139	\$ 27,832,918	\$ 29,515,436	\$ 31,263,850	\$ 1,748,414	
ISL State Aid						\$ -	
TLC				\$ 2,069,035	\$ 2,160,060	\$ 91,025	
Spec. Ed. Deficit Supp	\$ 133,256	\$ 100,238	\$ 53,492	\$ 31,441	\$ 25,000	\$ (6,441)	
Preschool	\$ 648,108	\$ 746,762	\$ 795,750	\$ 792,858	\$ 870,012	\$ 77,154	
State Aid 2% Supplement		\$ 752,280				\$ -	
Foster Care	\$ 37,149	\$ 79,157	\$ 65,029	\$ 51,676	\$ 51,180	\$ (496)	
District Court Placed	\$ 1,072	\$ 20,150	\$ 10,039	\$ 30,789	\$ 31,375	\$ 586	
Teacher Mentoring Program	\$ 19,626	\$ 24,700	\$ 11,700	\$ 19,771		\$ (19,771)	
Salary Improvement Program	\$ 2,936,203	\$ 3,058,959	\$ 3,262,501	\$ 3,413,828	\$ 3,569,991	\$ 156,163	
Admin. Mentor						\$ -	
AEA Flowthrough	\$ 2,307,835	\$ 2,448,847	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	\$ 93,978	
Class Size Reduction Aid	\$ 313,779	\$ 327,994	\$ 351,982	\$ 369,036	\$ 387,192	\$ 18,156	
Teacher of the Year						\$ -	
Non-public Transportation Assis	\$ 116,010	\$ 129,801	\$ 134,156	\$ 122,571	\$ 135,000	\$ 12,429	
Juvenile Court	\$ 25,923	\$ 26,700	\$ 28,391	\$ 29,243	\$ 30,120	\$ 877	
State Voc. Aid	\$ 8,032	\$ 7,596	\$ 8,486	\$ 8,792	\$ 8,900	\$ 108	
Preschool						\$ -	
Model Core						\$ -	
Early Reader		\$ 64,217	\$ 65,363	\$ 66,959	\$ 67,911	\$ 952	
Tchr Qual Core	\$ 96,902	\$ 101,001	\$ 107,825	\$ 112,866	\$ 118,098	\$ 5,232	
Teacher Academy						\$ -	
Tchr Qual Prof Dev	\$ 228,004	\$ 237,650	\$ 253,707	\$ 265,566	\$ 277,877	\$ 12,311	
Teacher Leadership		\$ 28,258	\$ 1,979,227			\$ -	
Stem	\$ 2,133		\$ 520			\$ -	
Military Credit	\$ 5,466	\$ 5,430	\$ 5,365	\$ 5,352	\$ 5,500	\$ 148	
Commercial & Indust			\$ 486,387	\$ 1,008,652	\$ 680,333	\$ (328,319)	
st state appropriations	\$ 31,648,589	\$ 33,865,879	\$ 38,063,762	\$ 40,660,814	\$ 42,523,320	\$ 1,862,506	4.6%

JOHNSTON COMMUNITY SCHOOL DISTRICT
Revenue Detail

<u>Desc.</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Stimulus Stabilization						\$ -	
Stimulus Prof Dev						\$ -	
ARRA ISL						\$ -	
AARA Recovery						\$ -	
Ed Job Recovery						\$ -	
PE Funding						\$ -	
Title 1 Grant	\$ 271,576	\$ 341,759	\$ 445,978	\$ 457,325	\$ 491,951	\$ 34,626	
Title 1 Delinquent Grant	\$ 45,156	\$ 59,948	\$ 59,102	\$ 48,127	\$ 62,162	\$ 14,035	
Title 1 Carryover			\$ 51,250			\$ -	
District IDEA Funds				\$ 450		\$ (450)	
IQPPS02						\$ -	
Spec Ed High Costs	\$ 14,487	\$ 1,966	\$ 19,268	\$ 20,037		\$ (20,037)	
Carl Perkins Technology Grant	\$ 38,221	\$ 41,542	\$ 50,387	\$ 42,564	\$ 47,676	\$ 5,112	
AIDS Education		\$ 509		\$ 467		\$ (467)	
Promotion of the Arts						\$ -	
Drug Free Schools Grant						\$ -	
Medicaid	\$ 980,619	\$ 1,071,566	\$ 1,059,031	\$ 1,157,936	\$ 1,158,000	\$ 64	
Title II Aid	\$ 63,195	\$ 60,128	\$ 57,375	\$ 71,733	\$ 63,647	\$ (8,086)	
Title III Aid	\$ 965		\$ 3,553			\$ -	
Title VIA assessments Aid	\$ 40,105	\$ 34,645	\$ 32,100	\$ 26,480	\$ 13,494	\$ (12,986)	
Advanced Placement				\$ -		\$ -	
Part B/and Stimulus B	\$ 310,858	\$ 286,599	\$ 287,991	\$ 300,897	\$ 300,887	\$ (10)	
st Federal Appropriations	\$ 1,765,182	\$ 1,898,662	\$ 2,066,035	\$ 2,126,016	\$ 2,137,817	\$ 11,801	0.6%
Fund Transfers			\$ -			\$ -	
Transfer-CE KTC	\$ 65,000	\$ 65,000	\$ 102,735	\$ 135,000	\$ 135,000	\$ 106	
Upward Adj. Fund Balance			\$ 65,000			\$ -	
Totals	\$ 61,375,243	\$ 65,458,399	\$ 70,801,802	\$ 74,965,911	\$ 76,423,640	\$ 1,457,729	1.9%



**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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Regular Program Instruction							
Salaries/Benefits	24,668,737	26,046,289	27,959,535	28,865,010	30,254,620	1,389,610	
Purchased Services	2,297,687	2,669,043	2,842,396	3,273,898	3,450,345	176,447	
Supplies/Equipment	1,668,823	982,234	1,456,783	1,158,819	1,423,815	264,996	
Misc.	25,107	21,294	21,839	20,870	51,375	30,505	
st Regular Instruction	\$ 28,660,354	\$ 29,718,860	\$ 32,280,553	\$ 33,318,597	\$ 35,180,155	\$ 1,861,558	5.77%
Special Education Instruction							
Salaries/Benefits	8,393,551	7,859,436	7,905,809	8,402,299	9,138,889	736,590	
Purchased Services	1,059,205	1,054,847	1,117,863	875,856	975,300	99,444	
Supplies/Equipment	22,043	17,841	25,835	33,719	32,200	-1,519	
Misc.	78,034	14	-	-	-	0	
st Special Education	\$ 9,552,833	\$ 8,932,138	\$ 9,049,507	\$ 9,311,874	\$ 10,146,389	\$ 834,515	9.22%
Vocational Education Instruction							
Salaries/Benefits	1,425,220	1,579,342	1,698,403	1,691,237	1,674,839	-16,398	
Purchased Services	2,023	947	3,932	4,999	700	-4,299	
Supplies/Equipment	82,571	75,532	106,890	166,296	108,176	-58,120	
Misc.	-	-	-	-	-	0	
st Vocational Ed.	\$ 1,509,814	\$ 1,655,821	\$ 1,809,225	\$ 1,862,532	\$ 1,783,715	\$ (78,817)	-4.36%
Other Instruction							
Salaries/Benefits	2,966,996	3,330,982	3,409,294	3,384,367	3,647,427	263,060	
Purchased Services	53,158	28,067	11,589	16,743	31,994	15,251	
Supplies/Equipment	21,399	25,417	19,165	59,169	60,680	1,511	
Misc.	1,236	1,231	2,730	1,100	2,000	900	
Other Instruction	\$ 3,042,789	\$ 3,385,697	\$ 3,442,778	\$ 3,461,379	\$ 3,742,101	\$ 280,722	8.15%
Co-Curricular Program Instruction							
Salaries/Benefits	784,451	814,414	819,660	839,761	856,483	16,722	
Purchased Services	1,891	1,155	2,310	1,155	2,000	845	
Supplies/Equipment	2,302	48	-	-	1,500	1,500	
Misc.	4,918	-	-	-	-	0	
st Co-Curricular	\$ 793,562	\$ 815,617	\$ 821,970	\$ 840,916	\$ 859,983	\$ 19,067	2.32%
Community Education							
Salaries/Benefits	-	-	-	-	-	-	
Purchased Services	737	534	483	114	1,000	886	
Supplies/Equipment	28,619	31,458	28,269	26,039	29,065	3,026	
Misc.	650	660	560	848	720	-128	
st Community Ed.	\$ 30,006	\$ 32,652	\$ 29,312	\$ 27,001	\$ 30,785	\$ 3,784	12.91%
Preschool							
Salaries/Benefits	528,275	490,116	457,468	438,936	520,508	81,572	
Purchased Services	125,992	164,013	168,427	200,865	231,500	30,635	
Supplies/Equipment	28,113	40,083	50,403	11,854	58,500	46,646	
Misc.	1,109	760	1,192	775	1,500	725	
st Preschool	\$ 683,489	\$ 694,972	\$ 677,490	\$ 652,430	\$ 812,008	\$ 159,578	23.55%
Total Instruction	\$ 44,272,847	\$ 45,235,757	\$ 48,110,835	\$ 49,474,729	\$ 52,555,136	\$ 3,080,407	6.40%
Attendance Services							
Salaries/Benefits	53,173	56,581	58,197	79,579	126,982	47,403	
Purchased Services	200	420	360	696	500	-196	
Supplies/Equipment	2,779	4,448	650	264	500	236	
Misc.	-	-	-	-	-	0	
st Attendance Services	\$ 56,152	\$ 61,449	\$ 59,207	\$ 80,539	\$ 127,982	\$ 47,443	80.13%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

Guidance Services							
Salaries/Benefits	849,660	928,046	897,030	1,000,210	1,267,895	267,685	
Purchased Services		-	-			0	
Supplies/Equipment	22,664	33,997	42,398	33,675	7,300	-26,375	
Misc.						0	
st Guidance Services	\$ 872,324	\$ 962,043	\$ 939,428	\$ 1,033,885	\$ 1,275,195	\$ 241,310	25.69%

Health Services							
Salaries/Benefits	615,893	659,122	688,800	663,277	686,751	23,474	
Purchased Services	170,537	184,525	120,950	104,479	114,500	10,021	
Supplies/Equipment	6,689	11,334	10,882	8,267	8,450	183	
Misc.						0	
st Health Services	\$ 793,119	\$ 854,981	\$ 820,632	\$ 776,023	\$ 809,701	\$ 33,678	4.10%

Improvement of Instruction Services							
Salaries/Benefits	619,920	692,845	426,712	753,915	731,917	-21,998	
Purchased Services	95,180	88,729	144,365	278,467	327,784	49,317	
Supplies/Equipment	25,636	46,790	69,624	47,084	52,301	5,217	
Misc.	491	1,655	616	419	400	-19	
st Improvement of Instruction	\$ 741,227	\$ 830,019	\$ 641,317	\$ 1,079,885	\$ 1,112,402	\$ 32,517	5.07%

Education Media Services							
Salaries/Benefits	930,619	698,286	680,551	659,304	674,543	15,239	
Purchased Services		-				0	
Supplies/Equipment	60,755	62,214	65,900	60,299	60,115	-184	
Misc.	265	183	-			0	
st Ed. Media Services	\$ 991,639	\$ 760,683	\$ 746,451	\$ 719,603	\$ 734,658	\$ 15,055	2.02%

Instruction Related Technology							
Salaries/Benefits	428,617	580,029	525,310	671,623	724,896	53,273	
Purchased Services	57,351	72,044	76,735	27,992	37,000	9,008	
Supplies/Equipment	256,673	65,299	102,608	122,563	108,500	-14,063	
Misc.		99	100	-	100	100	
st Ed. Media Services	\$ 742,641	\$ 717,471	\$ 704,753	\$ 822,178	\$ 870,496	\$ 48,318	6.86%

Academic Student Assessment							
Salaries/Benefits						0	
Purchased Services	67,784	67,326	67,805	26,730	63,494	36,764	
Supplies/Equipment	33,202	30,687	30,386	38,009	10,000	-28,009	
Misc.						0	
st Ed. Media Services	\$ 100,986	\$ 98,013	\$ 98,191	\$ 64,739	\$ 73,494	\$ 8,755	8.92%

Board of Education Services							
Salaries/Benefits						0	
Purchased Services	81,968	63,749	66,089	109,667	87,300	-22,367	
Supplies/Equipment	20,037	1,261	744	1,287	1,300	13	
Misc.	12,834	13,281	13,776	14,203	14,300	97	
st Bd. Of Ed. Services	\$ 114,839	\$ 78,291	\$ 80,609	\$ 125,157	\$ 102,900	\$ (22,257)	-27.61%

Executive Administration Services							
Salaries/Benefits	625,398	654,366	692,695	724,395	738,324	13,929	
Purchased Services	2,668	909	21,521	4,862	2,200	-2,662	
Supplies/Equipment	7,381	18,256	7,623	21,830	21,200	-630	
Misc.	1,899	2,152	2,577	3,791	4,000	209	
st Exec. Admin. Services	\$ 637,346	\$ 675,683	\$ 724,416	\$ 754,878	\$ 765,724	\$ 10,846	1.50%

Special Area Admin Services							
Salaries/Benefits	311,909	320,013	328,253	309,948	244,994	-64,954	
Purchased Services	4,763	5,011	4,327	5,179	5,500	321	
Supplies/Equipment	40	269	181	20	500	480	
Misc.	(75,771)	953	755	758	1,000	242	
st Exec. Admin. Services	\$ 240,941	\$ 326,246	\$ 333,516	\$ 315,905	\$ 251,994	\$ (63,911)	-19.16%

JOHNSTON COMMUNITY SCHOOL DISTRICT

Expenditures by Function and Object

School Administration Services

Salaries/Benefits	2,999,233	3,134,769	3,182,595	3,173,065	3,128,116	-44,949
Purchased Services	34,587	38,954	41,738	33,114	40,800	7,686
Supplies/Equipment	20,883	22,208	28,032	23,196	21,500	-1,696
Misc.	28,846	-	16,138	17,813	17,815	2
st School Admin. Services	\$ 3,083,549	\$ 3,195,931	\$ 3,268,503	\$ 3,247,188	\$ 3,208,231	\$ (38,957) -1.19%

Business Administration Services

Salaries/Benefits	996,020	1,064,091	1,131,136	1,192,866	1,228,792	35,926
Purchased Services	354,383	335,655	304,516	316,889	340,240	23,351
Supplies/Equipment	43,722	42,075	47,136	43,522	48,839	5,317
Misc.	1,295	1,630	3,248	3,444	3,600	156
st Bus. Admin. Services	\$ 1,395,420	\$ 1,443,451	\$ 1,486,036	\$ 1,556,721	\$ 1,621,471	\$ 64,750 4.36%

Operations & Maintenance

Salaries/Benefits	2,630,886	2,686,023	2,623,928	2,704,323	2,755,505	51,182
Purchased Services	654,523	726,267	964,129	940,629	1,006,750	66,121
Supplies/Equipment	1,136,228	1,236,105	1,177,438	1,131,206	1,269,750	138,544
Misc.	-	385	370	370	400	30
st Operations & Maint.	\$ 4,421,637	\$ 4,648,780	\$ 4,765,865	\$ 4,776,528	\$ 5,032,405	\$ 255,877 5.37%

Transportation Services

Salaries/Benefits	1,956,176	2,070,350	2,095,731	2,167,616	-	-2,167,616
Purchased Services	212,993	231,728	302,678	415,021	2,700,000	2,284,979
Supplies/Equipment	506,925	540,099	464,881	380,515		-380,515
Misc.	330	-	220	385		-385
st Transportation Services	\$ 2,676,424	\$ 2,842,177	\$ 2,863,510	\$ 2,963,537	\$ 2,700,000	\$ (263,537) -9.20%

Total Support Services	\$ 16,868,244	\$ 17,495,218	\$ 17,532,434	\$ 18,316,766	\$ 18,686,653	\$ 369,887 2.11%
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Community Ed

Salaries/Benefits	35,760	45,200	134,427	138,485	143,126	4,641
Purchased Services						0
Supplies/Equipment						0
Misc.						0
st Community Ed	\$ 35,760	\$ 45,200	\$ 134,427	\$ 138,485	\$ 143,126	\$ 4,641 3.45%

AEA Flow Through	\$ 2,307,835	\$ 2,448,847	\$ 2,610,924	\$ 2,746,943	\$ 2,840,921	93,978 3.60%
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Grand Total Expenditures	\$ 63,484,686	\$ 65,225,022	\$ 68,388,620	\$ 70,676,923	\$ 74,225,836	\$ 3,548,913 5.19%
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JOHNSTON COMMUNITY SCHOOL DISTRICT
Expenditures by Object

<u>Desc.</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>Change</u>	<u>% Chg.</u>
Salaries	39,792,304	40,811,139	42,176,915	43,762,900	44,157,683	394,783	0.9%
Benefits	12,028,192	12,901,044	13,539,660	14,097,689	14,386,424	288,735	2.0%
Purchased Services	5,277,632	5,732,922	6,262,213	6,637,354	9,478,907	2,841,553	42.8%
Supplies	3,874,187	3,189,519	3,588,852	3,127,224	3,170,385	43,161	1.4%
Capital Outlay	123,294	98,135	145,937	240,037	94,306	(145,731)	-60.7%
Other	81,242	43,416	64,120	64,776	97,210	32,434	50.1%
AEA Transfer	2,307,835	2,448,847	2,610,924	2,746,943	2,840,921	93,978	3.4%
Totals	\$ 63,484,686	\$ 65,225,022	\$ 68,388,621	\$ 70,676,923	\$ 74,225,836	\$ 3,548,913	5.0%
w/o AEA	\$ 61,176,851	\$ 62,776,175	\$ 65,777,697	\$ 67,929,980	\$ 71,384,915	\$ 3,454,935	

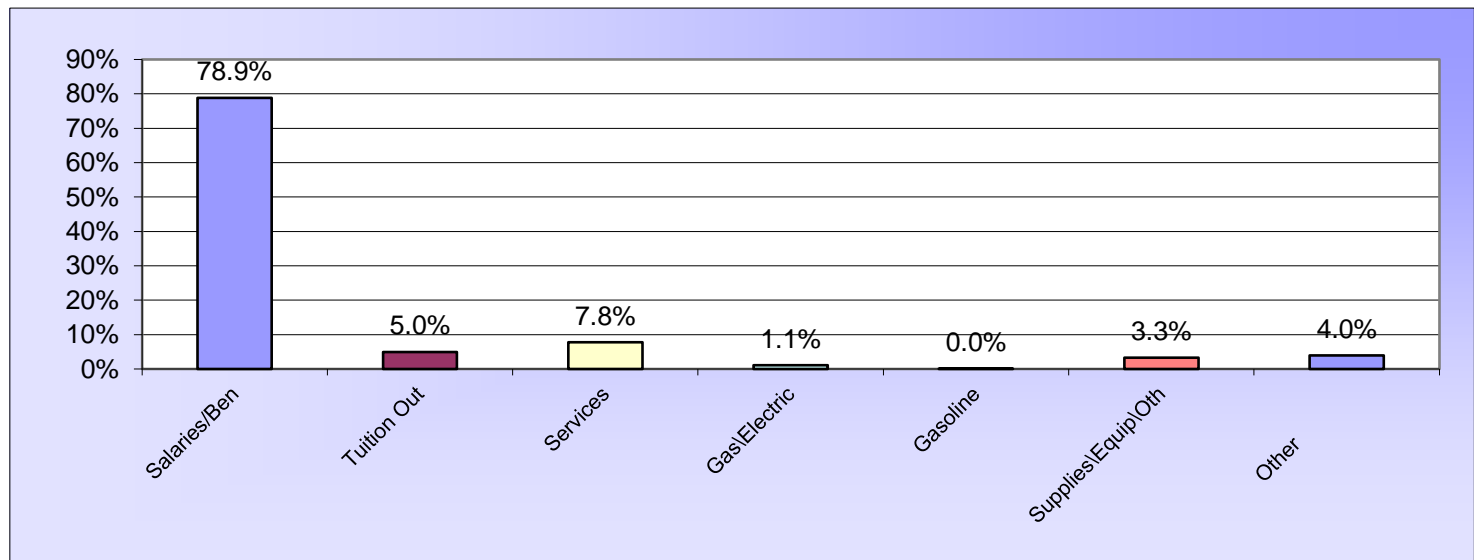
Salaries/Ben	51,820,496	53,712,183	55,716,575	57,860,589	58,544,107	683,518	1.2%
Tuition Out	3,219,582	3,242,239	3,415,177	3,549,410	3,693,295	143,885	4.1%
Services	2,058,050	2,490,683	2,847,036	3,087,944	5,785,612	2,697,668	87.4%
Gas/Electric	766,454	864,066	800,233	761,516	830,000	68,484	9.0%
Gasoline	372,337	384,474	284,283	212,223	21,250	(190,973)	-90.0%
Supplies/Equip/Oth	2,939,932	2,082,530	2,714,393	2,458,298	2,510,651	52,353	2.1%
Totals	61,176,851	62,776,175	65,777,697	67,929,980	71,384,915	3,454,935	5.1%

% of Budget

Salaries/Ben	81.6%	82.3%	81.5%	81.9%	78.9%		
Tuition Out	5.1%	5.0%	5.0%	5.0%	5.0%		
Services	3.2%	3.8%	4.2%	4.4%	7.8%		
Gas\Electric	1.2%	1.3%	1.2%	1.1%	1.1%		
Gasoline	0.6%	0.6%	0.4%	0.3%	0.0%		
Supplies\Equip\Oth	4.5%	3.1%	3.9%	3.4%	3.3%		
Other	3.8%	3.8%	3.9%	4.0%	4.0%		
Totals	100.0%	100.0%	100.0%	100.0%	100.0%		

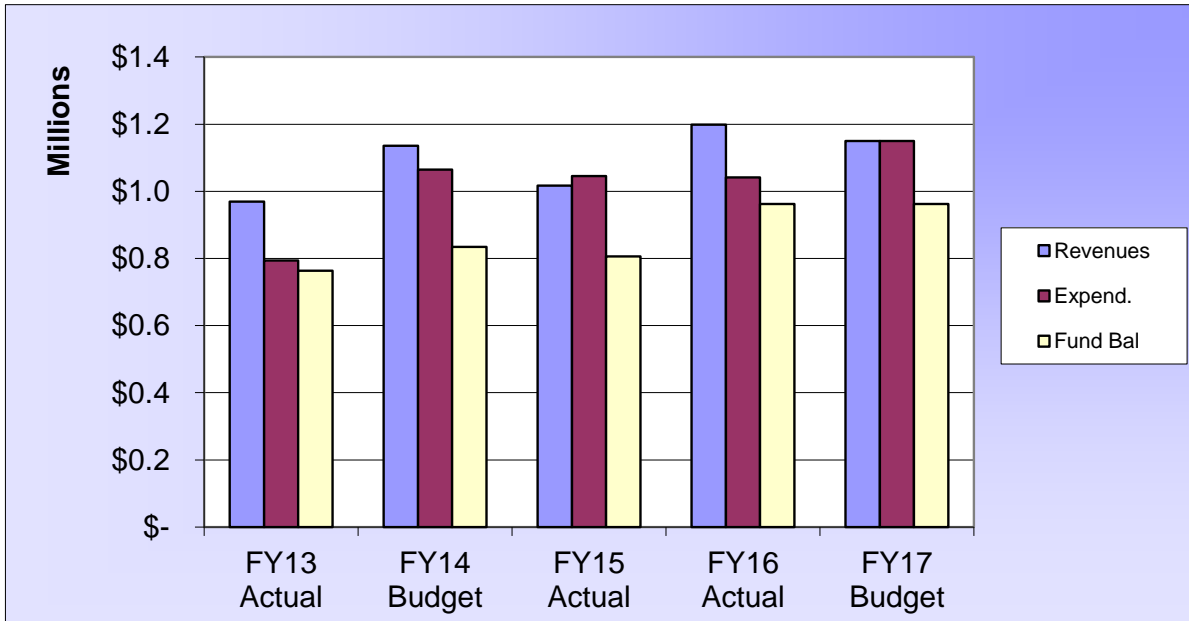
Other Selected Items

Tuition Out	3,219,582	3,242,239	3,415,177	3,549,410	3,693,295	134,233	3.8%
Utilities	766,454	864,066	800,233	761,516	830,000	(38,717)	-5.1%
Supplies/Equip/Oth	2,939,932	2,082,530	2,714,393	2,458,298	2,510,651	(256,095)	-10.4%



JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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

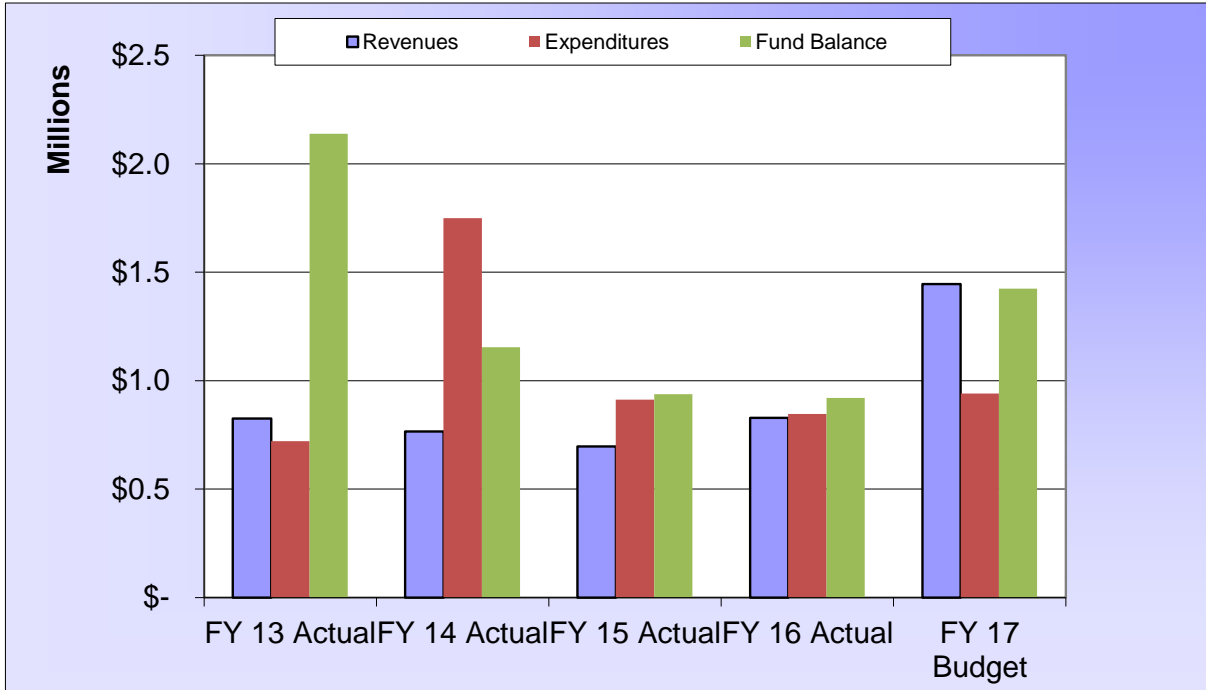
<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Property Taxes						
Other Local Rev.	969,438	1,135,299	1,016,711	1,198,413	1,150,000	
State Revenues						
Total Revenues	<u>\$ 969,438</u>	<u>\$ 1,135,299</u>	<u>\$ 1,016,711</u>	<u>\$ 1,198,413</u>	<u>\$ 1,150,000</u>	-4.0%

Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Wages/Salaries			\$ 11,332	\$ 9,978	\$ 11,625	
Fringe Benefits			1,865	958	2,000	
Services	143,476	218,750	230,227	262,358	295,500	
Supplies	577,390	772,133	721,788	687,824	745,000	
Equipment	43,664	40,415	37,420	42,791	45,875	
Other	28,935	33,008	43,029	37,432	50,000	
Fund Transfers						
Total Expenditures	<u>\$ 793,465</u>	<u>\$ 1,064,306</u>	<u>\$ 1,045,661</u>	<u>\$ 1,041,341</u>	<u>\$ 1,150,000</u>	10.4%
Change in Balance	\$ 175,973	\$ 70,993	\$ (28,950)	\$ 157,072	\$ -	
Beginning Balance	<u>\$ 587,673</u>	<u>\$ 763,646</u>	<u>\$ 834,639</u>	<u>\$ 805,689</u>	<u>\$ 962,761</u>	
Ending Balance	<u><u>\$ 763,646</u></u>	<u><u>\$ 834,639</u></u>	<u><u>\$ 805,689</u></u>	<u><u>\$ 962,761</u></u>	<u><u>\$ 962,761</u></u>	0.0%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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 13 Actual</u>	<u>FY 14 Actual</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 775,313	\$ 646,255	\$ 648,880	\$ 748,750	\$ 1,402,630	
Other Local Rev.	\$ 47,640	\$ 116,750	\$ 34,287	\$ 49,509	\$ 36,578	
Interest	\$ 1,844	\$ 2,863	\$ 692	\$ 1,053	\$ 1,100	\$ -
State Revenues	\$ -	\$ -	\$ 12,668	\$ 28,997	\$ 5,000	
Total Revenues	\$ 824,797	\$ 765,868	\$ 696,527	\$ 828,309	\$ 1,445,308	74.5%

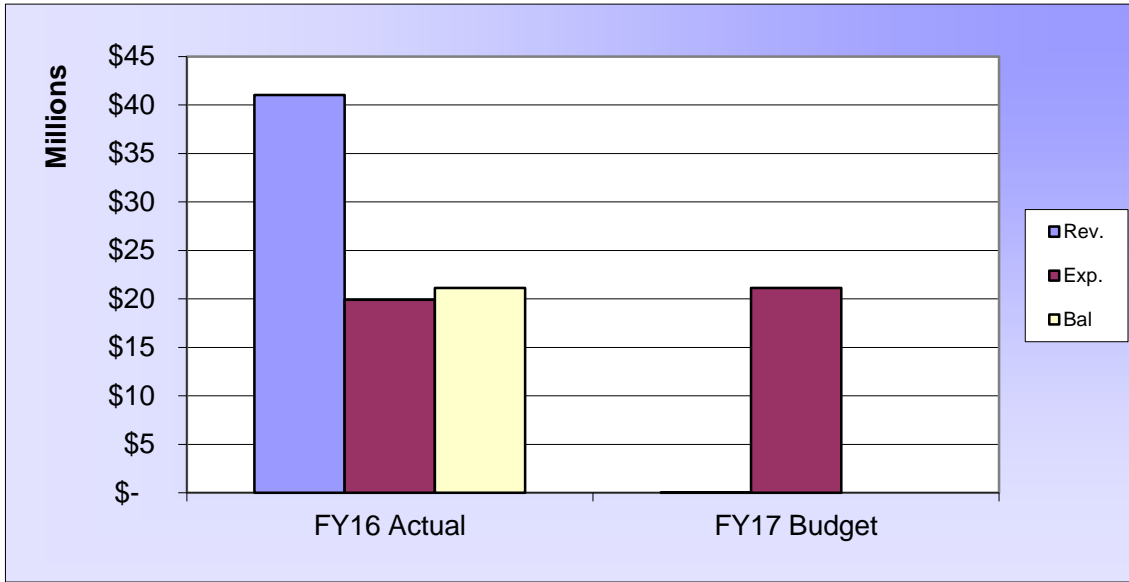
Expenditures

<u>Description</u>	<u>FY 13 Actual</u>	<u>FY 14 Actual</u>	<u>FY 15 Actual</u>	<u>FY 16 Actual</u>	<u>FY 17 Budget</u>	<u>% Chg.</u>
Unemployment	\$ 36,682	\$ 35,672	\$ 17,824	\$ 50,006	\$ 100,000	
Early Retirement	\$ 60,030	\$ 675,383	\$ 34,274	\$ 4,997	\$ -	
Property, Casualty Ins.	\$ 328,342	\$ 382,956	\$ 414,941	\$ 501,723	\$ 426,839	
Work Comp. Ins.	\$ 202,042	\$ 619,135	\$ 394,404	\$ 290,175	\$ 409,000	
Miscellaneous	\$ 94,095	\$ 36,418	\$ 51,243	\$ -	\$ 5,000	
Total Expenditures	\$ 721,191	\$ 1,749,564	\$ 912,686	\$ 846,901	\$ 940,839	11.1%
Change in Balance	\$ 103,606	\$ (983,696)	\$ (216,159)	\$ (18,592)	\$ 504,469	
Beginning Balance*	\$ 2,034,554	\$ 2,138,160	\$ 1,154,464	\$ 938,305	\$ 919,713	
Ending Balance	\$ 2,138,160	\$ 1,154,464	\$ 938,305	\$ 919,713	\$ 1,424,182	54.9%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 Budget**

Capital Projects Funds. Account for financial resources used to acquire or construct major capital

GO Bonds Fund. A capital projects fund used to account for all financial transactions from the local sale of GO Bonds.



JOHNSTON COMMUNITY SCHOOL DISTRICT

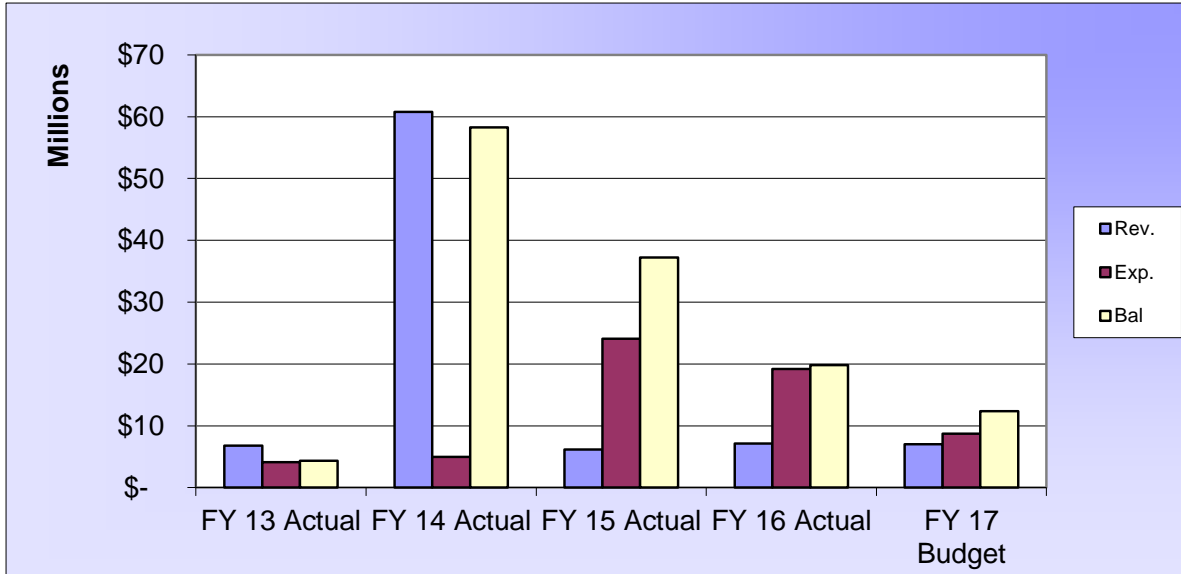
Capital Projects Fund -- GO Bonds

<u>REVENUES</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Interest Earned	\$ 22,101	\$ 15,000	
Other Local Sources			
Total Revenues	\$ 22,101	\$ 15,000	-32.1%
Revenue from Debt			
GO Bonds	\$ 41,000,000		
Premium on issuance of bonds			
PPEL Bonds			
Total Revenue from Debt	\$ 41,000,000	\$ -	
Total Revenues & Debt	\$ 41,022,101	\$ 15,000	-100.0%
<u>EXPENDITURES</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	
General Construction	\$ 19,662,928	\$ 21,129,232	
Furnishings & Equipment	\$ -		
Total Expenditures	\$ 19,662,928	\$ 21,129,232	7.5%
Debt Principle			
Discount on issuance debt	\$ 132,362		
Debt Interest	\$ 112,579		
Issuance Cost			
Total Expenditures & Debt	\$ 19,907,869	\$ 21,129,232	6.1%
Change in Balance	\$ 21,114,232	\$ (21,114,232)	
Beginning Balance	\$ -	\$ 21,114,232	
Ending Balance	\$ 21,114,232	\$ -	-100.0%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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

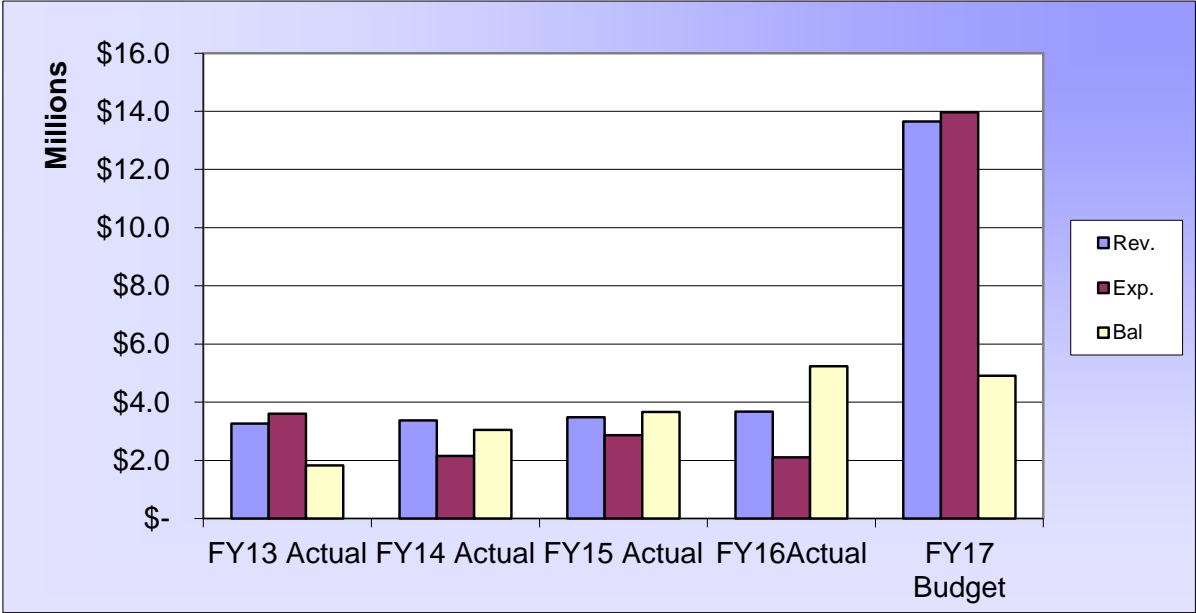
Capital Projects Fund -- Statewide Sales & Services Tax

<u>REVENUES</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Sales Tax	\$ 5,336,410	\$ 5,449,133	\$ 6,074,567	\$ 6,306,953	\$ 6,500,000	
Interest Earned	\$ 3,881	\$ 27,729	\$ 72,993	\$ 82,954	\$ 60,500	
Other Local Sources	\$ 209,582	\$ 14,569	\$ 1,352	\$ 2,044		
Intermediate Sources						
Proceeds from capital lease	\$ 1,259,869			\$ 723,692	\$ 439,200	
Total Revenues	\$ 6,809,742	\$ 5,491,431	\$ 6,148,912	\$ 7,115,643	\$ 6,999,700	-1.6%
Revenue from Debt						
Revenue Bonds		\$ 52,640,000				
Premium on issuance of bonds		\$ 2,619,916				
PPEL Bonds						
Total Revenue from Debt		\$ 55,259,916	\$ -	\$ -	\$ -	
Total Revenues & Debt	\$ 6,809,742	\$ 60,751,347	\$ 6,148,912	\$ 7,115,643	\$ 6,999,700	-1.6%

<u>EXPENDITURES</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	
Land			\$ -			
Fees	\$ 79,287	\$ -				
General Construction	\$ 1,351,751	\$ 3,447,198	\$ 24,016,748	\$ 18,375,995	\$ 8,723,420	
Furnishings & Equipment	\$ 2,541,010	\$ 695,823	\$ 53,256	\$ 794,985		
Mechanical & Electrical						
Community Ed	\$ 121,353	\$ 123,275				
Bldg Grounds/Construction			\$ -			
Total Expenditures	\$ 4,093,401	\$ 4,266,296	\$ 24,070,004	\$ 19,170,980	\$ 8,723,420	-54.5%
Debt Principle						
Discount on issuance debt		\$ 446,422				
Debt Interest				\$ 1,158		
Issuance Cost		\$ 283,186				
Total Expenditures & Debt	\$ 4,093,401	\$ 4,995,904	\$ 24,070,004	\$ 19,172,138	\$ 8,723,420	-54.5%
Transfers In						
Transfers out	\$ 2,045,368	\$ 1,832,301	\$ 3,124,769	\$ 5,350,592	\$ 5,740,890	
Change in Balance	\$ 670,973	\$ 53,923,142	\$ (21,045,861)	\$ (17,407,087)	\$ (7,464,610)	
Beginning Balance	\$ 3,677,467	\$ 4,348,440	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	
Ending Balance	\$ 4,348,440	\$ 58,271,582	\$ 37,225,721	\$ 19,818,634	\$ 12,354,024	-37.7%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,170,048	\$ 3,321,669	\$ 3,394,756	\$ 3,487,541	\$ 3,755,007	
Interest	\$ 4,658	\$ 4,283	\$ 3,125	\$ 9,586	\$ 7,500	
Other Local Rev.	\$ 80,013	\$ 51,061	\$ 18,559	\$ 46,236	\$ 200,000	
State Revenues	\$ -	\$ -	\$ 60,115	\$ 121,929	\$ 125,217	
Federal Revenues	\$ 4,348	\$ -	\$ 8,206	\$ 4,791	\$ -	
PPEL Notes	\$ -	\$ -	\$ -	\$ -	\$ 9,560,000	
Total Revenues	\$ 3,259,067	\$ 3,377,013	\$ 3,484,761	\$ 3,670,083	\$ 13,647,724	271.9%

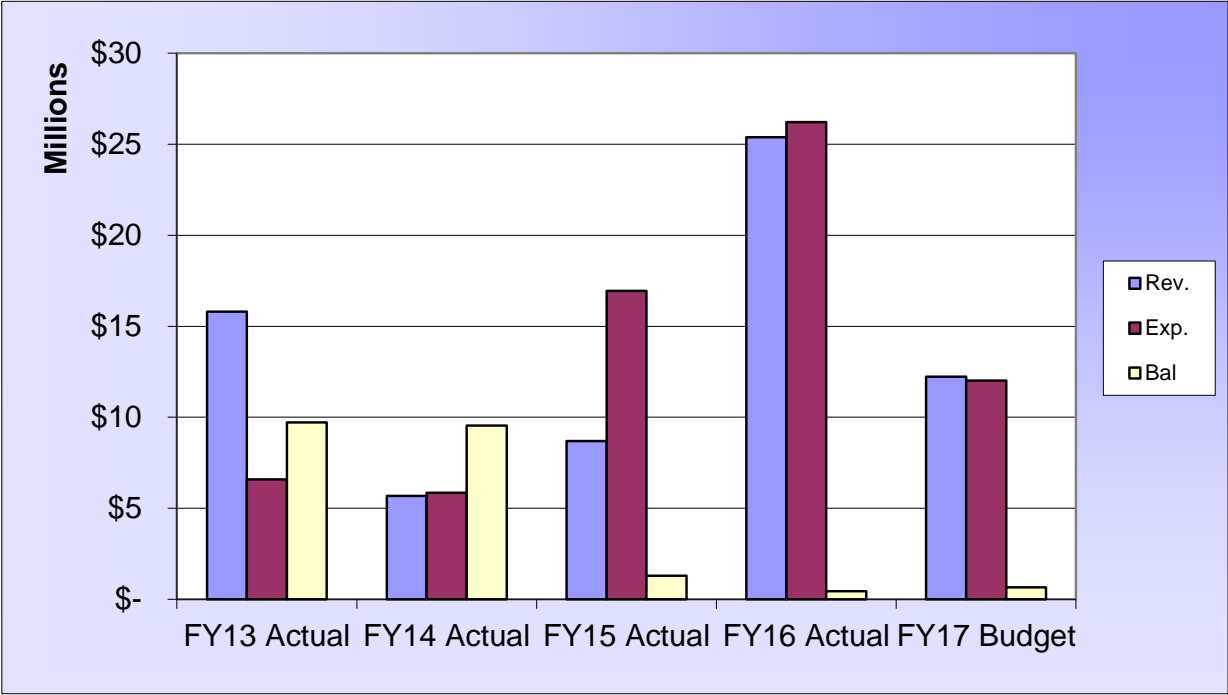
Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16Actual</u>	<u>FY17 Budget</u>	
Equipment	\$ 264,043	\$ 155,386	\$ 286,284	\$ 307,757	\$ 378,694	
Computer Equipment	\$ 105,024	\$ 325,842	\$ 835,952	\$ 83,268	\$ 569,000	
Fiber/cabling		\$ -		\$ 203,878	\$ 300,000	
Buildings & Grounds						
Carpet	\$ 68,212	\$ 78,930	\$ 30,281	\$ -	\$ 50,000	
Chiller	\$ 253,502	\$ 2,346				
Copier Lease	\$ 66,437	\$ 65,616	\$ 62,340	\$ 62,340		
Elevator-HS	\$ 295,619					
Energy Conservation	\$ 152,699	\$ 128,951	\$ 46,744	\$ 57,819	\$ 195,000	
Grounds		\$ 6,945	\$ 1,170			
Lockers/Weightroom		\$ -				
Miscellaneous	\$ 282,475	\$ 212,829	\$ 189,818	\$ 254,061	\$ 428,372	
Finishes & Repairs	\$ 21,314	\$ 19,643	\$ 79,705	\$ 91,689	\$ 100,000	
Paving & Sidewalks	\$ 55,614	\$ 155,319	\$ 131,313	\$ 33,466	\$ 194,000	
Parking Lot/drive		\$ -		\$ 35,000		
Portable	\$ 189,362					
Roofing	\$ 79,316	\$ 239,788	\$ 294,901	\$ 7,119	\$ 200,000	
Security	\$ 49,840	\$ 43,494	\$ 101,515	\$ 150,231	\$ 484,838	
Software		\$ 70,771	\$ 23,339	\$ 365,875	\$ 357,193	
Stage/Sound	\$ 1,191	\$ 85,050	\$ 18,130		\$ 5,000	
Tennis	\$ 386,103					
Turf			\$ 298,317	\$ -		
Vehicles	\$ 574,140	\$ 555,216	\$ 468,325	\$ 337,719	\$ 560,000	
Wallace Annex				\$ 119,632		
Land	\$ 8,493	\$ 4,536				
Assessments	\$ 3,193	\$ 65				
New HS Athletic Fac					\$ 585,968	
Construction-HS/MS					\$ 9,210,000	
Totals	\$ 2,856,577	\$ 2,150,727	\$ 2,868,134	\$ 2,109,854	\$ 13,618,065	545.5%

Debt Service Transfer						
Principle & Interest	\$ 751,488	\$ -	\$ -	\$ -	\$ 350,000	
Total Expenditures	\$ 3,608,065	\$ 2,150,727	\$ 2,868,134	\$ 2,109,854	\$ 13,968,065	562.0%
Change in Balance	\$ (348,998)	\$ 1,226,286	\$ 616,627	\$ 1,560,229	\$ (320,341)	
Beginning Balance	\$ 2,175,613	\$ 1,826,615	\$ 3,052,901	\$ 3,669,528	\$ 5,229,757	
Ending Balance	\$ 1,826,615	\$ 3,052,901	\$ 3,669,528	\$ 5,229,757	\$ 4,909,416	-6.1%

**JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Property Taxes	\$ 3,615,000	\$ 3,816,557	\$ 5,442,245	\$ 5,010,525	\$ 5,932,012	
Other Local Rev.	\$ 15,971	\$ 24,004	\$ 23,506	\$ 686	\$ 500	
State Revenues			\$ 96,378	\$ 175,193	\$ 197,802	
Sale of Bonds	\$ 9,374,113			\$14,300,000		
Premium	\$ -			\$ 547,058		
Interfund Transfers	\$ 2,796,855	\$ 1,832,301	\$ 3,124,769	\$ 5,350,592	\$ 6,090,890	
Total Revenues	<u>\$15,801,939</u>	<u>\$ 5,672,862</u>	<u>\$ 8,686,898</u>	<u>\$25,384,054</u>	<u>\$12,221,204</u>	-51.9%

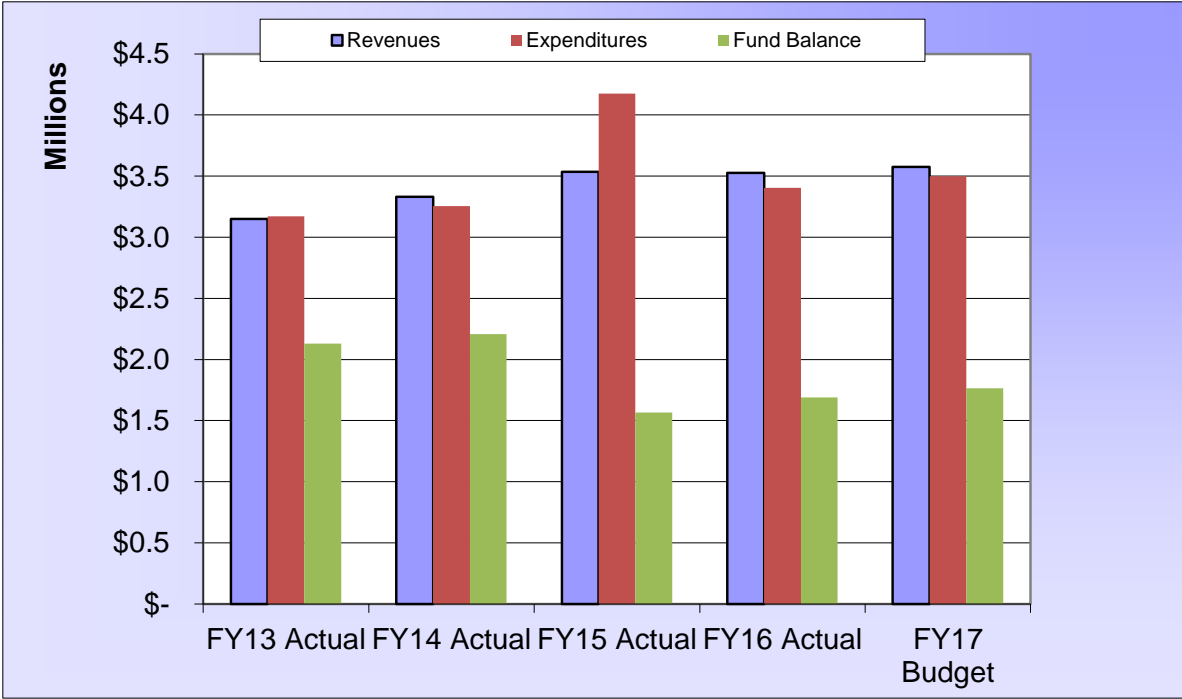
Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	
Principal	\$ 4,910,368	\$ 4,324,630	\$13,404,870	\$22,616,233	\$ 7,806,518	
Interest	\$ 1,577,488	\$ 1,522,026	\$ 3,526,675	\$ 3,487,643	\$ 4,208,891	
Fees, Services	\$ 108,293	\$ 2,975	\$ 8,500	\$ 47,148	\$ 5,000	
Discount				\$ 68,175		
Total Expenditures	<u>\$ 6,596,149</u>	<u>\$ 5,849,631</u>	<u>\$ 16,940,045</u>	<u>\$ 26,219,199</u>	<u>\$ 12,020,409</u>	-54.2%
Change in Balance	\$ 9,205,790	\$ (176,769)	\$ (8,253,147)	\$ (835,145)	\$ 200,795	
Beginning Balance*	<u>\$ 516,040</u>	<u>\$ 9,721,830</u>	<u>\$ 9,545,061</u>	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	
Ending Balance	<u>\$ 9,721,830</u>	<u>\$ 9,545,061</u>	<u>\$ 1,291,914</u>	<u>\$ 456,769</u>	<u>\$ 657,564</u>	44.0%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17
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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Sales	\$ 2,332,550	\$ 2,420,652	\$ 2,547,703	\$ 2,475,135	\$ 2,510,500	
State Revenues	\$ 22,975	\$ 24,173	\$ 24,566	\$ 23,415	\$ 25,500	
Federal Revenues	\$ 792,786	\$ 880,719	\$ 955,993	\$ 1,021,127	\$ 1,032,000	
Interest Income	\$ 1,442	\$ 2,533	\$ 1,448	\$ 3,314	\$ 3,300	
Misc. Revenues		\$ 3,360	\$ 5,383	\$ 4,541	\$ 3,000	
Total Revenues	\$ 3,149,753	\$ 3,331,437	\$ 3,535,093	\$ 3,527,532	\$ 3,574,300	1.3%

Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	
Salaries	\$ 969,459	\$ 1,013,563	\$ 1,053,662	\$ 1,065,779	\$ 1,099,858	
Benefits	\$ 363,664	\$ 392,160	\$ 359,175	\$ 384,110	\$ 425,460	
Services	\$ 176,807	\$ 181,632	\$ 196,525	\$ 189,927	\$ 196,800	
Supplies	\$ 1,489,064	\$ 1,542,873	\$ 1,624,063	\$ 1,569,199	\$ 1,579,050	
Other	\$ 32,002	\$ 1,334	\$ 1,349	\$ 1,609	\$ 1,625	
Depreciation	\$ 140,236	\$ 123,119	\$ 120,223	\$ 119,160	\$ 120,000	
Transfers			\$ 820,198	\$ 75,544	\$ 75,650	
Total Expenditures	\$ 3,171,232	\$ 3,254,681	\$ 4,175,195	\$ 3,405,328	\$ 3,498,443	2.7%

Change in Balance \$ (21,479) \$ 76,756 \$ (640,102) \$ 122,204 \$ 75,857

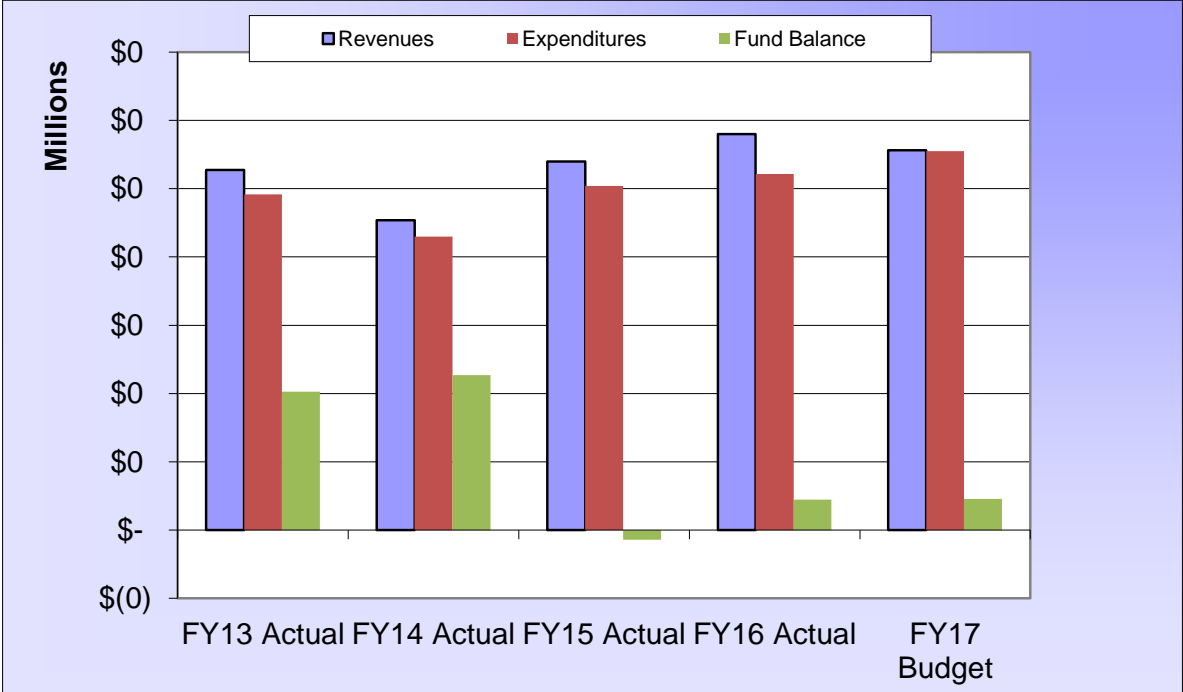
Beg. Retained Earnings* \$ 2,151,159 \$ 2,129,680 \$ 2,206,436 \$ 1,566,334 \$ 1,688,538

Ending Retained Earnings **\$ 2,129,680 \$ 2,206,436 \$ 1,566,334 \$ 1,688,538 \$ 1,764,395** **4.5%**

FY 15 includes GASB 68.

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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

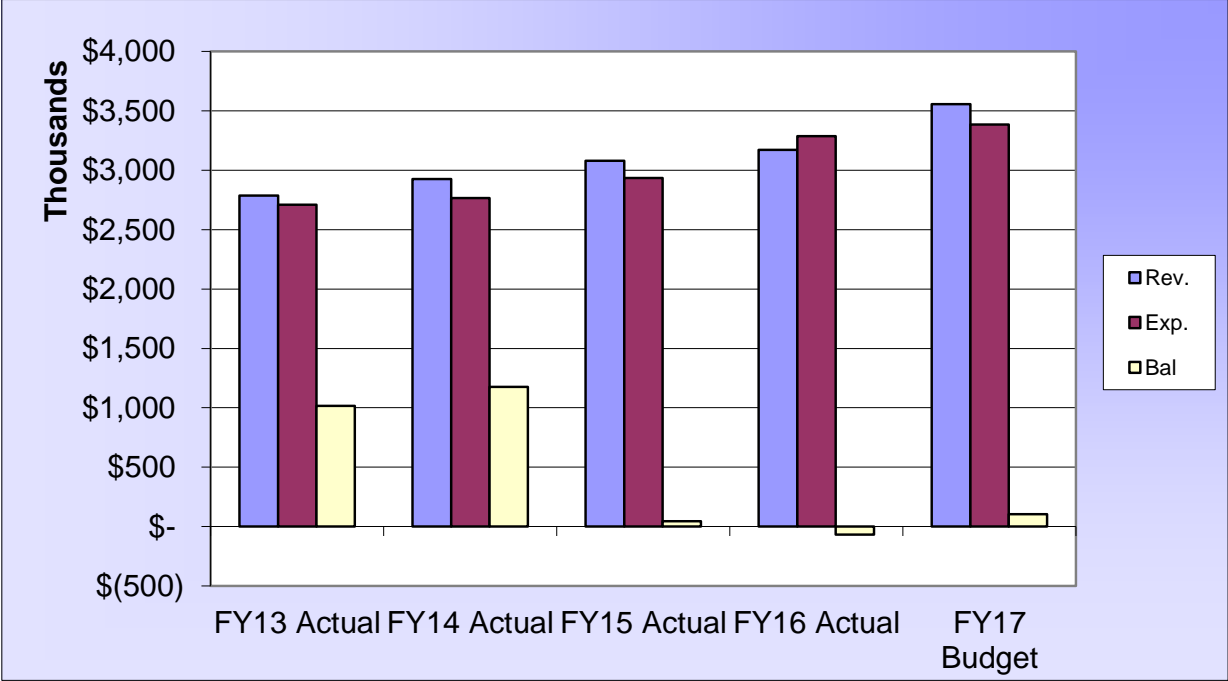
<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 208,018	\$ 174,026	\$ 222,970	\$ 239,037	\$ 231,000	
State Revenues	\$ 55,629	\$ 52,800	\$ 47,000	\$ 51,000	\$ 47,000	
Federal Revenues			\$ -		\$ -	
Interest Income	\$ 59	\$ 126	\$ -			
Misc. Revenues						
Total Revenues	\$ 263,706	\$ 226,952	\$ 269,970	\$ 290,037	\$ 278,000	-4.2%

Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Salaries	\$ 141,592	\$ 119,984	\$ 159,296	\$ 157,691	\$ 163,600	
Benefits	\$ 52,706	\$ 44,532	\$ 44,186	\$ 50,873	\$ 53,426	
Services	\$ 42,695	\$ 35,641	\$ 41,644	\$ 41,329	\$ 38,001	
Supplies	\$ 6,925	\$ 13,082	\$ 5,695	\$ 9,967	\$ 21,350	
Other	\$ 820	\$ 725	\$ 328	\$ 224	\$ 300	
Depreciation	\$ 1,127	\$ 924	\$ 924	\$ 775	\$ 800	
Total Expenditures	\$ 245,865	\$ 214,888	\$ 252,073	\$ 260,859	\$ 277,477	6.4%
Change in Balance	\$ 17,841	\$ 12,064	\$ 17,897	\$ 29,178	\$ 523	
Downward adj GASB 68			\$ (138,241)	\$ -		
Beg. Retained Earnings*	\$ 83,470	\$ 101,311	\$ 113,375	\$ (6,969)	\$ 22,209	
Ending Retained Earnings	\$ 101,311	\$ 113,375	\$ (6,969)	\$ 22,209	\$ 22,732	2.4%

JOHNSTON COMMUNITY SCHOOL DISTRICT
FY 17 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>FY13 Actual</u>	<u>FY14 Actual</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Sales/Fees	\$ 2,781,469	\$ 2,918,292	\$ 3,072,655	\$ 3,170,479	\$ 3,554,619	
State Revenues						
Federal Revenues	\$ 5,070	\$ 4,261	\$ 4,879			
Interest Income	\$ 945	\$ 1,691	\$ 953	\$ 1,633	\$ 1,200	
Misc. Revenues						
Total Revenues	<u>\$ 2,787,484</u>	<u>\$ 2,924,244</u>	<u>\$ 3,078,487</u>	<u>\$ 3,172,112</u>	<u>\$ 3,555,819</u>	<u>12.1%</u>

Expenditures

<u>Description</u>	<u>FY13 Actual</u>	<u>FY14 Budget</u>	<u>FY15 Actual</u>	<u>FY16 Actual</u>	<u>FY17 Budget</u>	<u>% Chg.</u>
Salaries	\$ 1,639,755	\$ 1,657,176	\$ 1,790,721	\$ 1,991,605	\$ 2,039,512	
Benefits	\$ 350,680	\$ 364,154	\$ 329,820	\$ 414,243	\$ 458,826	
Services	\$ 148,578	\$ 164,466	\$ 145,521	\$ 208,715	\$ 214,480	
Supplies	\$ 372,995	\$ 374,428	\$ 413,682	\$ 380,351	\$ 393,725	
Other	\$ 127,251	\$ 134,356	\$ 144,357	\$ 148,647	\$ 135,720	
Depreciation	\$ 6,166	\$ 6,683	\$ 7,999	\$ 7,063	\$ 7,200	
Transfers	\$ 65,000	\$ 65,000	\$ 102,735	\$ 135,000	\$ 135,000	
Total Expenditures	<u>\$ 2,710,425</u>	<u>\$ 2,766,263</u>	<u>\$ 2,934,835</u>	<u>\$ 3,285,624</u>	<u>\$ 3,384,463</u>	<u>3.0%</u>
Change in Balance	\$ 77,059	\$ 157,981	\$ 143,652	\$ (113,512)	\$ 171,356	
Downward adj GASB 68			\$ (1,272,677)			
Downward adj GASB 68						
Beg. Retained Earnings*	\$ 939,813	\$ 1,016,872	\$ 1,174,853	\$ 45,828	\$ (67,684)	
Ending Retained Earnings	<u>\$ 1,016,872</u>	<u>\$ 1,174,853</u>	<u>\$ 45,828</u>	<u>\$ (67,684)</u>	<u>\$ 103,672</u>	<u>-253.2%</u>

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

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