

Bryant School District

Creating Opportunities for Success



Annual Budget

Local & State

Restricted & Unrestricted Funds

2015-2016

**BRYANT SCHOOL DISTRICT
ANNUAL BUDGET
LOCAL & STATE - RESTRICTED & UNRESTRICTED FUNDS
FOR THE 2015-2016 YEAR**

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BRYANT SCHOOL DISTRICT
LOCAL & STATE FUNDS - RESTRICTED & UNRESTRICTED
SUMMARY OF BUDGETED REVENUES & EXPENDITURES FOR THE 2015-2016 YEAR
SUMMARY OF REVENUES & EXPENDITURES FOR THE 2014-2015 YEAR

	2015-2016 Budget	2014-2015 YTD Actual
REVENUES		
Tax Collections	\$ 26,915,770	\$ 26,184,910
Other Local Revenues	163,000	296,220
State Unrestricted Revenues	40,622,418	41,607,774
Federal Revenues	45,832	54,621
Total Local Revenues	<u>67,747,020</u>	<u>68,143,526</u>
 Categorical Revenues	 <u>2,634,388</u>	 <u>2,593,319</u>
 TOTAL REVENUES (pg. 2)	 <u><u>\$ 70,381,408</u></u>	 <u><u>\$ 70,736,845</u></u>
 EXPENDITURES:		
Certified Salary/Benefits	\$ 39,268,412	\$ 39,741,232
Classified Salary/Benefits	9,030,139	8,081,106
Total Salaries & Benefits - District (pg. 4)	<u>48,298,552</u>	<u>47,822,338</u>
 Debt & Bond Savings	 4,533,636	 4,554,919
Instructional & Support Services	11,336,617	10,584,664
 Transfer to Building Fund	 3,000,000	 2,515,915
District Expenditures	<u>67,168,804</u>	<u>65,477,835</u>
 Categorical Salary/Benefits	 1,449,893	 1,407,744
Categorical - Instructional & Support	1,290,019	1,178,705
Categorical Expenditures (pg. 4)	<u>2,739,912</u>	<u>2,586,449</u>
 TOTAL EXPENDITURES (pg. 4)	 <u><u>\$ 69,908,717</u></u>	 <u><u>\$ 68,064,285</u></u>
 Variance	 <u><u>\$ 472,692</u></u>	

Updated 9/16/15

**BRYANT SCHOOL DISTRICT
UNRESTRICTED & CATEGORICAL REVENUES
FOR THE 2015-2016 YEAR**

FUND			2015-16	2014-15		2013-14		2012-13	2011-12	2010-11
Budget Orgrn	Account	Account Title	Budget	Budget	YTD Receipts	Budget	YTD Receipts	YTD Receipts	YTD Receipts	YTD Receipts
2001	11110	PROPERTY TAXES-CURRENT	\$ 9,175,000	\$ 10,965,000	\$ 8,940,762	\$ 10,231,952	\$ 10,387,412	\$ 10,107,561	\$ 13,747,352	\$ 13,219,535
2001	11115	PROP TAX RELIEF (HSC)	1,695,000	1,402,000	1,147,922	1,591,637	1,218,681	1,615,239	1,114,613	874,367
2001	11120	PROP TAX - SPRING	12,225,000	9,910,000	12,319,307	9,549,821	9,815,233	9,394,278	8,548,007	6,175,724
2001	11125	PROP TAX RELIEF - SPRING	2,246,000	1,880,000	2,272,702	1,364,260	1,757,555	1,427,572	1,810,249	
2001	11140	DELINQ PERS PROP TAX	1,150,000	953,170	1,312,244	700,000	1,301,464	717,568	530,326	469,924
2001	11150	EXCESS COMMISSION	68,000	75,000	36,707	35,000	351,613	35,045	30,527	30,580
2001	11160	LAND REDEMP / LAND SALES	345,000	430,000	145,730	675,000	162,014	687,904	537,093	555,152
2001	11500	UNAPP PROP TAX INTEREST	11,770	18,000	9,536	20,000	10,729	18,620	24,894	28,001
Subtotal Collections from County Treasurer (pg. 3)			26,915,770	25,633,170	26,184,910	24,167,670	25,004,701	24,003,786	26,343,061	21,353,284
2001	12900	OTHER LOC NON-LEA							39,343	
2001	13120	SUMMER SCHOOL	5,000	5,000	3,750	2,500	5,210	2,350	5,920	
2001	15100	INTEREST ON INVESTMENTS	45,000	35,000	63,110	20,000	33,011	20,578	52,477	
2001	19130	RENTAL BUILDINGS/FACILITY	7,000	7,000	6,110	7,000	7,445	6,950	16,714	
2001	19200	PRIVATE DONATIONS			500					
2001	19140	EQUIPMENT & VEHICLES								
2001	19300	SALES OF SUPPLIES & MATER	1,000	1,000	1,202	200	426	293	209	
2001	19800	REFUNDS OF PRIOR YR EXPEN	40,000	45,000	37,259	50,000	44,228	89,616	19,496	
2001	19900	MISC REV-LOCAL SOURCES	20,000	25,000	13,707	50,000	24,256	70,536	46,604	
2001	19901	SALINE CO CIR CLRK							555	
2001	31101	FOUNDATION FUNDING	40,391,805	40,057,068	40,057,068	38,117,951	38,117,951	35,675,943	33,502,057	31,396,828
2001	31103	98% TAX COLLECTION GUARNT			413,503	200,000	245,525	202,571	289,305	342,657
2001	31900	OTHER			1,061		477			
2001	32915	DEBT SERVICE FUNDING SUPP	175,235	187,902	187,902		95,012			
2001	32940	BLOOMBOARD TRAINING GRT			3,200					
2001	42100	FOREST RESERVE	45,832	45,832	834	100,000	62,882	128,121	60,414	69,490
2001	42900	OTHER UNREST - FEDERAL			53,787					
2001	51500	INSTALLMNT/LEASE P							199,220	
2001	52200	TRANS FROM OP FUND								
2001	52300	TRANS FROM BLD FUND								
2001	52600	TRANS FROM FEDERAL GRANTS								
2001	52800	TRANS FROM FOOD SERVICE								
2001	52900	INDIRECT COST REIMBERSE				26,662	25,300			
2001	53100	SALE OF EQUIPMENT	5,000	5,000	16,450				14,309	
2001	53200	SALE OF BUILD & GROUNDS			40,753					
2001	53400	COMPEN-LOSS FIXED ASSETS	40,000	40,000	113,378	120,000	116,534	18,913	37,268	
			67,691,642	66,086,972	67,198,486	62,861,983	63,782,958	60,219,658	60,626,953	53,162,259
2217	31450	Growth Funding		782,520	582,391		1,527,256	1,805,977	1,832,095	1,532,436
2090	2260/32990	AG&FC - Act 799	7,000	4,500	7,371	6,000	4,583	6,349	9,592	3,585
2392/3392	32912	General Facilities Funding		13,122	13,122	26,243	26,243	39,365	52,487	65,609
2212	31500	Isolated Funding	48,378	45,000	87,968	47,645	94,483	51,801	60,582	73,256
2228	32248	Isolated Funding - Spec Nds Transp			254,188		244,193			
TOTAL UNRESTRICTED REVENUES (pg. 1)			67,747,020	66,882,614	68,143,526	62,941,871	65,679,716	62,123,150	62,581,709	54,837,145
2223	32256	Professional Development (PD)	232,455	235,347	235,347	381,629	381,629	367,736	345,772	323,487
2275	32370	Alternative Learning Environment (ALE)	349,947	387,291	387,291	480,998	480,998	521,669	489,735	505,472
2276	32371	English Language Learners (ELL)	134,784	131,872	131,872	113,826	113,826	98,780	84,617	131,611
2281	32381	Natl. School Lunch Aid (NSLA)	1,917,202	1,838,809	1,838,809	1,719,175	1,719,175	1,702,488	1,469,646	1,293,950
TOTAL CATEGORICAL REVENUES (pg. 1)			2,634,388	2,593,319	2,593,319	2,695,628	2,695,628	2,690,673	2,389,770	2,254,520
TOTAL UNRESTRICTED & CATEGORICAL REVENUES (pg. 1&4)			\$ 70,381,408	\$ 69,475,933	\$ 70,736,845	\$ 65,637,499	\$ 68,375,344	\$ 64,813,823	\$ 64,971,479	\$ 57,091,665

* Hewlett Packard rebate program; miscellaneous local grants; lost & damaged books; TCPN rebates; restitutions for damages & repairs; etc.
 ** sales & use tax refunds from prior yrs.; refunds from prior yrs on utilities (1st Electric & Comcast); credits on credit cards from prior yrs.; etc.

**BRYANT SCHOOL DISTRICT
LOCAL TAX BUDGET PROJECTIONS
FOR THE 2015-2016 YEAR**

Assessed Year Payable in Next year	Real Estate Valuations	Personal Property Valuations	Utilities Valuations	Total District Valuations	M & O Mills	Debt Service Mills	Total Mills
2013	\$ 555,610,804	\$ 134,853,195	\$ 21,572,955	\$ 712,036,954	25.00	12.20	37.20
2014	\$ 574,559,614	\$ 150,550,065	\$ 22,555,280	\$ 747,664,959	25.00	12.20	37.20
Amt Inc.	\$ 18,948,810	\$ 15,696,870	\$ 982,325	\$ 35,628,005			
% Inc.	3.41%	11.64%	4.55%	5.00%			

Assessed Year Payable in Next year	Real Estate Valuations	Personal Property Valuations	Utilities Valuations	Total District Valuations	M & O Mills	Debt Service Mills	Total Mills
2012	\$ 534,452,916	\$ 126,263,500	\$ 20,127,545	\$ 680,843,961	25.00	12.20	37.20
2013	\$ 555,610,804	\$ 134,853,195	\$ 21,572,955	\$ 712,036,954	25.00	12.20	37.20
Amt Inc.	\$ 21,157,888	\$ 8,589,695	\$ 1,445,410	\$ 31,192,993			
% Inc.	3.96%	6.80%	7.18%	4.58%			

Assessed Year Payable in Next year	Real Estate Valuations	Personal Property Valuations	Utilities Valuations	Total District Valuations	M & O Mills	Debt Service Mills	Total Mills
2011	\$ 512,140,414	\$ 115,680,905	\$ 19,098,630	\$ 646,919,949	25.00	12.20	37.20
2012	\$ 534,452,916	\$ 126,263,500	\$ 20,127,545	\$ 680,843,961	25.00	12.20	37.20
Amt Inc.	\$ 22,312,502	\$ 10,582,595	\$ 1,028,915	\$ 33,924,012			
% Inc.	4.36%	9.15%	5.39%	5.24%			

URT CALCULATIONS	
Assessment	\$ 747,664,959
Millage Rate	0.0250
100% M&O (URT)	\$18,691,623.98
Collection Rate	0.98
98% M&O (URT)	\$18,317,791.50
Less Treas Com .25%	-\$45,794.48
Net Collection	\$18,271,997.02

DEBT SERVICE CALCULATIONS	
Assessment	\$ 747,664,959
Millage Rate	0.0122
100% Debt Serv.	\$9,121,512.50
Collection Rate	0.95
95% Debt Serv.	\$8,665,436.87
Less Treas Com.	-\$21,663.59
Net Collection	\$8,643,773.28

COMBINED PROJECTIONS	
100% Col	\$27,813,136.47
Col Rate	
Proj Col	\$26,983,228.37
Treas Com	-\$67,458.07
Net Col.	\$26,915,770.30

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PROJECTED 2015-2016 LOCAL TAX BUDGET		Prior Year Projections		
		2014-2015	2013-2014	
11110	Property Taxes	\$ 9,175,000	\$ 10,965,000	\$ 10,231,952
11115	Prop Tax Relief	1,695,000	1,402,000	1,591,637
11120	Prop Tax - Spring	12,225,000	9,910,000	9,549,821
11125	Prop Tax Relief-Spring	2,246,000	1,880,000	1,364,260
11140	Delinquent PP Tax	1,150,000	953,170	700,000
11150	Excess Commission	68,000	75,000	35,000
11160	Land Redemp/Sales	345,000	430,000	675,000
11500	Unap Prop Tax Int	11,770	18,000	20,000
Total	Local Tax Budget	\$ 26,915,770	\$ 25,633,170	\$ 24,167,670

PROJECTED 2014-2015 LOCAL TAX BUDGET		
11110	Property Taxes	\$ 10,965,000
11115	Prop Tax Relief	1,402,000
11120	Prop Tax - Spring	9,910,000
11125	Prop Tax Relief-Spring	1,880,000
11140	Delinquent PP Tax	953,170
11150	Excess Commission	75,000
11160	Land Redemp/Sales	430,000
11500	Unap Prop Tax Int	18,000
Total	Local Tax Budget	\$ 25,633,170

PROJECTED 2013-2014 LOCAL TAX BUDGET		
11110	Property Taxes	\$ 10,231,952
11115	Prop Tax Relief	1,591,637
11120	Prop Tax - Spring	9,549,821
11125	Prop Tax Relief-Spring	1,364,260
11140	Delinquent PP Tax	700,000
11150	Excess Commission	35,000
11160	Land Redemp/Sales	675,000
11500	Unap Prop Tax Int	20,000
Total	Local Tax Budget	\$ 24,167,670

Updated 9/14/15

BRYANT SCHOOL DISTRICT
SUMMARY BUDGETED EXPENDITURES FOR 2015-2016 YEAR
SUMMARY BUDGETED EXPENDITURES FOR 2014-2015 YEAR/ACTUAL EXPENDITURES FOR 2014-2015 YEAR

Category		2015-2016 Budget	2014-2015 Budget	2014-2015 Actual
Certified Salaries & Benefits	pg. 5	\$ 39,268,412	\$ 39,398,411	\$ 39,741,232
Classified Salaries & Benefits	pg. 5	9,030,139	8,125,034	8,081,106
TOTAL SALARIES & BENEFITS	pg. 1&5	48,298,552	47,523,445	47,822,338
Principal & Interest - Debt	pg. 6&7	4,495,763	4,515,148	4,516,253
Instructional & Support Services	pg. 6	11,336,617	15,048,168	10,584,664
Bond Savings	pg. 6&7	37,873	30,000	38,666
Transfer of Budgeted Savings to Building Fund	pg. 6	3,000,000	2,515,915	2,515,915
		14,374,490	17,594,083	13,139,245
Categorical - Salaries & Benefits	pg. 5	1,449,893	1,420,101	1,407,744
Categorical - Instructional & Support	pg. 6	1,290,019	1,384,946	1,178,705
Categorical Subtotal		2,739,912	2,805,047	2,586,449
Proposed Expenditures/Actual Expenditures		\$ 69,908,717	\$ 72,437,723	\$ 68,064,285
Budgeted Revenues from Summary	pg. 2	\$ 70,381,408		
Variance		\$ 472,692		

1st Draft 6/25/15
Updated 9/16/15

**BRYANT SCHOOL DISTRICT
2015-16 SALARY ANALYSIS FOR BUDGET
FOR THE 2015-2016 YEAR**

	CONTRACT TOTAL	PAYROLL TAX	ARTRS CONTRIBUTION	INSURANCE CONTRIBUTION	2015-2016 Budget TOTAL	2014-2015		2013-2014 Actual	2012-2013 Actual
						Budget	Actual		
Certified Employees - Fund 1000	\$ 31,390,569.99	\$ 2,401,378.60	\$ 4,394,679.80		\$ 38,186,628.39	\$ 38,240,678.00	\$ 38,869,957.48	\$ 37,416,708.79	\$ 33,994,193.41
Certified Employees - Vacant Position to Fill		-	-		\$ -				
Unused Sick Leave	96,000.00	7,344.00	13,440.00		\$ 116,784.00	\$ 127,733.00	\$ 67,669.77	\$ 126,408.36	\$ 117,513.90
Worker's Compensation	90,000.00				\$ 90,000.00	\$ 80,000.00	\$ 87,547.62	\$ 90,275.00	\$ 76,137.00
FICA Savings	75,000.00				\$ 75,000.00	\$ 150,000.00		\$ -	\$ -
District Ins. Contrib.				\$ 800,000.00	\$ 800,000.00	\$ 800,000.00	\$ 716,057.00	\$ 689,002.68	\$ 594,478.00
TOTAL CERTIFIED BUDGET AMOUNT	\$ 31,651,569.99	\$ 2,408,722.60	\$ 4,408,119.80	\$ 800,000.00	\$ 39,268,412.39	\$ 39,398,411.00	\$ 39,741,231.87	\$ 38,322,394.83	\$ 34,782,322.31

	CONTRACT TOTAL	PAYROLL TAX	ARTRS CONTRIBUTION	INSURANCE CONTRIBUTION	TOTAL	TOTAL			
Classified Employees - Operating	6,269,066.86	\$ 479,583.61	\$ 877,669.36		\$ 7,626,319.84	\$ 6,905,219.00	\$ 7,211,783.19	\$ 7,569,159.91	\$ 7,463,612.13
Classified Employee - Appr/To Fill	\$ 254,873.00	\$ 19,497.78	\$ 35,682.22		\$ 310,053.00				
Classified Contracted "Add'l Hours"*	310,000.00	23,715.00	43,400.00		\$ 377,115.00	\$ 377,115.00	\$ 376,883.21		
Classified Contracted "Overtime"*	121,000.00	9,256.50	16,940.00		\$ 147,196.50	\$ 147,197.00	\$ 168,321.87		
Unused Sick Leave	15,000.00	1,147.50	2,100.00		\$ 18,247.50	\$ 36,495.00	\$ 17,026.11	\$ 31,614.26	\$ 7,538.25
Summer Work (Sped and Regular)	175,000.00	19,507.50	35,700.00		\$ 230,207.50	\$ 310,208.00	\$ 65,811.00		
Worker's Compensation	45,000.00				\$ 45,000.00	\$ 42,800.00	\$ 31,892.38	\$ 43,163.00	\$ 46,664.00
FICA Savings	21,000.00				\$ 21,000.00	\$ 50,000.00		\$ -	\$ -
District Ins. Contrib.				255,000.00	\$ 255,000.00	\$ 256,000.00	\$ 209,388.00	\$ 209,568.00	\$ 188,826.00
TOTAL CLASSIFIED BUDGET AMOUNT	\$ 7,210,939.86	\$ 552,707.90	\$ 1,011,491.58	\$ 255,000.00	\$ 9,030,139.34	\$ 8,125,034.00	\$ 8,081,105.76	\$ 7,853,505.16	\$ 7,706,640.38

GRAND TOTAL BUDGET AMOUNT **\$ 38,862,509.85** **\$ 2,961,430.50** **\$ 5,419,611.38** **\$ 1,055,000.00** **\$ 48,298,551.73** **\$ 47,523,445.00** **\$ 47,822,337.63** **\$ 46,175,900.00** **\$ 42,488,962.69**

Certified Employees - Categorical	683,959.44	52,322.90	95,754.32	27,540.00	\$ 859,576.66	\$ 1,188,258.25	\$ 1,190,137.09	\$ 1,275,467.90	\$ 1,322,840.17
Certified Employees-Categorical (PD Stipends)	50,000.00	3,825.00	7,000.00		\$ 60,825.00	\$ 30,412.50	\$ 23,390.75	\$ 56,792.21	\$ 50,323.90
Classified Employees - Categorical	427,557.92	32,708.18	59,858.11		\$ 520,124.21	\$ 195,129.80	\$ 186,690.78	\$ 200,665.58	\$ 1,346,110.00
Classified Employees-Categorical (PD Stipends)	7,700.00	589.05	1,078.00		\$ 9,367.05	\$ 6,300.00	\$ 7,525.71	\$ 5,474.25	\$ 3,370.27
Categorical Totals	1,169,217.36	89,445.13	163,690.43	27,540.00	1,449,892.92	\$ 1,420,100.55	\$ 1,407,744.34	\$ 1,538,399.94	\$ 2,722,644.34
TOTAL DISTRICT & CATEGORICAL	40,031,727.21	3,050,875.63	5,583,301.81	1,082,540.00	49,748,444.65	48,943,545.55	49,230,081.97	47,714,299.94	45,211,607.03

*Based on 12-13 & 13-14 info & 14-15 info

pg. 4

pg. 4

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Updated 9/16/15

BRYANT SCHOOL DISTRICT
 BUDGETED EXPENDITURES - INSTRUCTIONAL & SUPPORT
 FOR THE 2015-2016 YEAR

	2015-2016			2014-15		2013-14		2012-13	2011-2012
	Fund	Function		Budget	Actual	Budget	Actual	Actual	Actual
Bryant Elementary	2000	multiple	\$ 110,930	\$ 179,445	\$ 160,373	\$ 102,937	\$ 101,081	\$ 143,626	\$ 203,107
Collegeville Elem	2000	multiple	85,091	94,710	84,786	89,843	84,302	88,374	129,170
CES - Addl. Clssrm.	2000		15,000						
Davis Elementary	2000	multiple	77,072	81,840	73,654	79,200	72,229	96,646	69,319
DES - Addl. Clssrm.	2000		20,000						
Hill Farm Elem	2000	multiple	89,843	99,165	86,052	103,420	104,959	146,293	-
Hurricane Creek Elem	2000	multiple	80,933	88,440	88,951	89,494	83,191	88,357	125,852
Paron Elementary	2000	multiple	-	10,395	10,105	11,826	16,499	15,074	17,928
Salem Elementary	2000	multiple	102,317	102,135	101,647	102,333	106,708	107,402	115,977
Springhill Elem	2000	multiple	92,219	102,465	105,101	97,805	104,753	115,771	132,761
Bethel Middle School	2000	multiple	153,180	202,205	171,153	164,004	198,594	173,417	189,351
Bryant Middle School	2000	multiple	180,486	173,715	115,622	218,032	179,688	302,296	269,018
Bryant High School	2000	multiple	520,733	557,510	442,510	554,628	538,610	568,185	575,008
Substitutes	2000	multiple	1,147,500	942,788	913,895	836,830	936,493	869,903	674,165
Athletics	2000	1150	128,430	112,050	106,965	92,850	90,679	70,860	54,855
Athletics - Equip/Wt Rm	2000	115*		25,000	16,407	-	-		
Homebound	2000	1214	15,000	5,000	2,491	2,000	3,119	12,850	7,145
School Day Treatment	2000	1260	20,000	20,000	10,137	14,000	15,109	13,390	11,410
Gifted & Talented	2000	1910	146,500	129,457	132,674	207,350	178,207	147,879	65,576
Band Program	2000	1916	176,990	185,676	183,667	109,371	105,770	107,688	96,130
ESL Travel	2000	1930	1,400	1,500	1,440	700	1,341	701	-
Sat.Sch./D Hall	2000	1950	12,000	-	660	540	5,437	1,229	867
Social Worker Travel	2000	2113	900	1,000	771	1,000	815	682	711
Nurse Medicaid Match	2000	2130		-		7,000	6,033		
Nurse	2000	2134	32,400	36,000	27,422	43,800	33,332	58,429	27,401
Speech Medicaid Match	2000	2990	200,000	75,000	121,189	200,000	20,291		
OT/PT - non SPED	2000	2160	100,000	1,722,122	103,567	1,345,900	1,636,401	337,229	136,340
OT/PT - non SPED	2000	2180		-		13,000	7,801		
OT/PT - SPED	2000	2160	250,000						
Test Materials/Scoring	2000	2219	4,500	5,000	2,097	9,000	3,964	7,992	8,336
Technology-Educ/Adm	2000	2230/2580	1,097,000	1,330,000	439,860	942,055	668,152	1,015,997	530,049
Technology-PLAN			700,000	1,600,000	1,200,384				
Sp Ed Supv	2000	2292	2,500	2,500	820	1,600	1,531	1,567	2,125
Other Support Services	2000	2390				2,500	2,500		
Technology-Administ.	2000	2580		-					
Board of Ed /Elec/Legal	2000	231*	68,000	85,000	60,091	105,700	113,455	97,522	71,185
Superintendent	2000	2321	31,800	45,000	26,011	51,300	36,015	43,965	44,019
Asst. Superintendent	2000	2323	20,800	12,000	13,167	14,900	11,124	13,383	11,544
Business Office	2000	2501-2515	29,000	22,000	19,599	18,700	21,651	19,145	74,964
District Drug Testing	2000	2575	6,500	7,000	3,186	5,000	6,593	5,940	6,498
Public Relations	2000	2560/2329	10,800	20,000	12,471	12,600	9,473	12,320	2,768
M&O	2000	2600	3,599,695	4,488,000	3,738,319	4,773,500	4,735,277	4,678,720	3,736,918
Security Services	2000	266*	225,000	265,000	243,636	170,000	207,868	166,118	151,954
School Safety/Security	2000	2670	78,300	87,000	37,891	50,400	64,645	44,593	71,751
Facilities Coordinator	2000	2690	25,000	9,000	6,937	-	-		
Transportation	2000	2720	1,670,798	2,105,050	1,700,301	1,612,150	1,275,400	1,568,475	1,751,948
Transportation-MOE	2000	2720	-						
Portables	2217	26*	8,000	18,000	18,655	-		124,064	223,862
Subtotal - Instructional (pg.4)			11,336,617	15,048,168	10,584,664	12,257,268	11,789,090	11,266,082	9,590,012
Principal & Interest (pg.4&7)	4000/2000	5150	4,495,763	4,515,148	4,516,253	4,108,328	4,169,155	3,132,674	3,320,093
Bond Savings Tsf. (pg. 4&7)	2000		37,873	30,000	38,666	-	36,000		
Categorical Funds (pg. 4)	mutiple	mutiple	990,019 *	1,384,946	1,178,705	1,111,064	995,343	799,648	1,050,143
Before/After/Ext. Tutoring	NSLA	mutiple	300,000 *						
SUBTOTAL			17,160,272	20,978,262	16,318,288	17,476,660	16,989,589	15,198,404	13,960,248
Savings to Building (pg. 4)			3,000,000						
Transfer to Building (pg. 4)				2,515,915	2,515,915				
TOTAL			\$ 20,160,272	\$ 23,494,177	\$ 18,834,203	\$ 17,476,660	\$ 16,989,589	\$ 15,198,404	\$ 13,960,248

Updated 9/16/15

1st Draft 6-25-15

sum * = \$ 1,290,019 pg.4

**BRYANT SCHOOL DISTRICT
DEBT SCHEDULE
FOR THE 2015-2016 YEAR**

BOND/Year	Construction Bonds 7/1/13 for \$10,255,000 (Bank of the Ozarks)	Refunding Bonds 3/1/13 for \$12,090,000 (US Bank)	Refunding Bonds 10/1/11 for \$2,975,000 (Merchants & Planters Bank, Newport, AR)	Refunding Bonds 10/1/11 for \$2,550,000 (The Citizens Bank, Batesville, AR)	Series B Construction Bonds 12/1/10 for \$14,065,000 (Farmers & Merchants Bank, Stuttgart, AR)	Refunding Bonds 10/1/10 for \$8,570,000 (Farmers & Merchants Bank, Stuttgart, AR)	Series A Construction Bonds 12/1/09 for \$14,500,000 (Bank of the Ozarks)	Bethel Trane Performance Contract (All Point Capital Corp)
Final Pmt. Year 2015-2016	2/1/2039	6/1/2028	2/1/2028	2/1/2028	2/1/2039	2/1/2028	2/1/2039	4/1/2021
Principal	\$ 300,000.00	\$ 730,000.00	\$ 165,000.00	\$ 145,000.00	\$ 355,000.00	\$ 460,000.00	\$ 335,000.00	\$ 37,712.90
Interest	\$ 172,040.63	\$ 125,281.25	\$ 33,326.25	\$ 28,953.75	\$ 243,031.25	\$ 90,153.13	\$ 281,300.00	\$ 6,421.64
Interest	\$ 172,040.63	\$ 125,281.25	\$ 33,326.25	\$ 28,953.75	\$ 243,031.25	\$ 90,153.13	\$ 281,300.00	\$ 5,956.14
Total Int	\$ 344,081.26	\$ 250,562.50	\$ 66,652.50	\$ 57,907.50	\$ 486,062.50	\$ 180,306.26	\$ 562,600.00	\$ 12,377.78
Yearly Total	\$ 644,081.26	\$ 980,562.50	\$ 231,652.50	\$ 202,907.50	\$ 841,062.50	\$ 640,306.26	\$ 897,600.00	\$ 50,090.68

Bond Interest	\$ 1,948,172.52	
Bond Principal	\$ 2,490,000.00	
Bond Fees	\$ 7,500.00	
	<u>\$ 4,445,672.52</u>	Fund 4000
Lease Interest	\$ 12,377.78	
Lease Principal	\$ 37,712.90	
	<u>\$ 50,090.68</u>	Fund 2001

\$ 4,495,763.20 pg. 6

Bonded Debt Savings Transfer \$ 37,872.50 pg. 6

Updated 9/3/15

**Bryant School District
Reconciliation of Actual to Budgeted Overage
For the Year Ended June 30, 2015**

Budgeted 2014-2015 Ending Balance, excluding Categoricals	\$	6,189,947.03
Ending 2014-2015 Balance, excluding Categoricals		11,152,707.00
Variance	\$	4,962,759.97

	2014-15		
Reconciliation:	Budget	Actual	Variance
REVENUES			
Local taxes collected over budget	\$ 25,633,170	\$ 26,184,910	\$ 551,740
Growth under budget	782,520	582,391	(200,129)
98% Collection guaranteed	-	413,503	413,503
Isolated funding under budgeted	45,000	342,156	297,156
Interest under budgeted	35,000	63,110	28,110
Sale of equipment under budgeted	5,000	16,450	11,450
Sale of grounds not budgeted	-	40,753	40,753
Other combined misc. revenues	83,000	66,789	(16,211)
Storm damage - Loss of FA	40,000	113,378	73,378
Combined Revenue Under-Budgeted			1,199,750
EXPENDITURES			
Contracts not completed and/or docketed			\$ 706,617
Certified positions budgeted, not filled			191,599
Classified positions budgeted, not filled			364,950
Principal budgets, not spent			255,071
M & O budget, not spent			749,681
Transportation budget, not spent			404,749
Technology budget, not spent			600,000
Technology plan budget, spent from categorical			399,616
School Safety & Security budget, not spent			49,109
Combined Expenditure Over-Budgeted			3,721,392
Combined Excess of Over-Budgeted Expenditures & Under-Budgeted Revenues			\$ 4,921,142

[9/4/2015 Updated](#)

**Bryant School District
Comparison of Substitute Rates
For the 2015-2016 School Year**

		<u>Certified</u>	<u>Bachelors</u>	<u>Non-Cert.</u>	<u>Certified</u>	<u>Special</u>		<u>Insructiona</u>	<u>Secretary/</u>
	<u>Substitute</u>	<u>Substitute</u>	<u>Substitute</u>	<u>Long Term</u>	<u>Long Term</u>	<u>Long Term</u>	<u>Nurse</u>	<u>Para</u>	<u>Para Clerk</u>
Bryant School District	\$ 65.00	\$ 65.00	\$ 65.00	\$ 70.00	\$ 80.00	\$ 150.00	\$ 95.00	\$ 65.00	\$ 65.00
Benton School District	\$ 60.00	\$ 60.00	\$ 60.00	\$ 69.00	*	*			
Bauxite School District	\$ 60.00		\$ 75.00	\$ 75.00	\$ 75.00				
Harmony Grove School District	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 75.00				
Sheridan School District	\$ 55.00	\$ 65.00	**	\$ 55.00	**	**	\$ 55.00	\$ 55.00	\$ 55.00
Pulaski County Special School District	\$ 60.00	\$ 80.00			\$ 91.00	\$ 100.00			
Little Rock School District	\$ 65.00	\$ 65.00	\$ 65.00	\$ 90.00	\$ 90.00				
North Little Rock School District	\$ 60.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 95.00				
Cabot School District	\$ 65.00	\$ 70.00		\$ 90.00	\$ 90.00	\$ 150.00			
Conway School District	\$ 78.30			\$ 98.90	\$ 110.24	\$ 156.60	\$ 125.69	\$ 68.00	\$ 62.85
** Licensed Subs:	Days 1-10	\$65/day					Rate increases Day 11	\$69/day	
	Days 11-20	\$75/day					Rate increases Day 31	\$100/day	
	Days 21-30	\$85/day							
	Days 31+	\$192.10/day							
	(for daily rate increase, sub must be in same classroom)								

Bryant School District										Updated 9/4/15
Reconciliation of Custodial and Yard Crew/Grounds Costs										
For Budget Year 2015-2016										
Custodial Reconciliation FY 2015-16										
POSITION	15-16 DAYS	HOURS	15-16 RATE	2015-16 CONTRACT	14-15 Days	2014-15 Contract	Contract Increase over 14-15	Benefits	Total Increase	
Custodian	236	8	12.42	23,448.96			23,448.96	5,076.70	28,525.66	
Custodian	236	8	10.90	20,579.20	185	16,132.00	4,447.20	962.82	5,410.02	
Custodian	236	8	14.88	28,093.44	185	22,022.40	6,071.04	1,314.38	7,385.42	
Custodian	236	8	12.23	23,090.24	185	18,100.40	4,989.84	1,080.30	6,070.14	
Custodian	236	8	10.90	20,579.20	185	16,132.00	4,447.20	962.82	5,410.02	
Custodian	206	8	10.71	17,650.08			17,650.08	3,821.24	21,471.32	
Custodian	236	8	11.47	21,655.36	185	16,975.60	4,679.76	1,013.17	5,692.93	
Custodian	236	8	10.90	20,579.20			20,579.20	4,455.40	25,034.60	
Custodian	206	8	13.74	22,643.52	185	20,335.20	2,308.32	499.75	2,808.07	
Custodian	236	8	10.71	20,220.48			20,220.48	4,377.73	24,598.21	
Custodian	236	8	11.66	22,014.08			22,014.08	4,766.05	26,780.13	
Custodian	236	8	15.45	29,169.60	185	22,866.00	6,303.60	1,364.73	7,668.33	
Custodian	236	8	12.80	24,166.40	185	18,944.00	5,222.40	1,130.65	6,353.05	
Custodian	236	8	14.12	26,658.56	185	20,897.60	5,760.96	1,247.25	7,008.21	
Custodian	236	8	14.88	28,093.44	185	22,022.40	6,071.04	1,314.38	7,385.42	
Custodian	236	8	11.66	22,014.08	185	17,256.80	4,757.28	1,029.95	5,787.23	
Custodian	236	8	12.42	23,448.96	185	18,381.60	5,067.36	1,097.08	6,164.44	
Custodian	236	8	15.45	29,169.60	185	22,866.00	6,303.60	1,364.73	7,668.33	
Custodian	236	8	10.71	20,220.48			20,220.48	4,377.73	24,598.21	
Custodian	224	8	15.07	27,005.44	185	22,303.60	4,701.84	1,017.95	5,719.79	
Custodian	206	8	11.85	19,528.80	185	17,538.00	1,990.80	431.01	2,421.81	
Custodian	236	8	15.45	29,169.60	185	22,866.00	6,303.60	1,364.73	7,668.33	
Custodian	236	8	15.07	28,452.16	185	22,303.60	6,148.56	1,331.16	7,479.72	
Custodian	236	8	10.71	20,220.48			20,220.48	4,377.73	24,598.21	
Custodian	206	8	12.23	20,155.04			20,155.04	4,363.57	24,518.61	
Custodian	236	8	13.56	25,601.28	185	20,068.80	5,532.48	1,197.78	6,730.26	
Custodian	206	8	10.71	17,650.08			17,650.08	3,821.24	21,471.32	
Custodian	236	8	11.09	20,937.92			20,937.92	4,533.06	25,470.98	
Custodian	206	8	10.71	17,650.08			17,650.08	3,821.24	21,471.32	
Custodian	206	8	13.17	21,704.16	185	19,491.60	2,212.56	479.02	2,691.58	
Custodian	236	8	13.74	25,941.12	185	20,335.20	5,605.92	1,213.68	6,819.60	
Custodian (for Food Serv)	178	2	12.23	4,353.88	178	4,353.88	-	-	-	
Custodian (for Food Serv)	178	2	11.66	4,150.96	178	4,150.96	-	-	-	
Custodian (for Food Serv)	178	2	12.04	4,286.24	178	4,286.24	-	-	-	
Custodian (for Food Serv)	178	2	13.56	4,827.36	178	4,827.36	-	-	-	
Custodian (for Food Serv)	178	2	11.28	4,015.68			4,015.68	869.39	4,885.07	
Custodian (for Food Serv)	178	2	10.71	3,812.76			3,812.76	825.46	4,638.22	
Custodian (for Food Serv)	178	2	11.09	3,948.04	178	3,948.04	-	-	-	
				746,905.96		419,405.28				
TOTAL							\$ 327,500.68	\$ 70,903.90	\$ 398,404.58	
						New Positions	228,575.32	49,486.56	278,061.88	
						Increase in Custodial Contracted Days	98,925.36	21,417.34	120,342.70	
							327,500.68	70,903.90	398,404.58	
Custodial Costs:				2015-2016		2014-2015				
Salaries				746,905.96		419,405.28				
Benefits				161,705.14		90,801.24				
Summer Work Extra Pay @ Maintenance Pay						148,974.69				
Abcco Contract for 2014-2015 (unfulfilled)						242,090.68				
				908,611.10		901,271.89				
Increased (Decreased) Costs						\$ 7,339.21				
Yard Crew Reconciliation FY 2015-16					15-16 CONTRACT		Benefits		Increase to 15-16 Budget	
Allen	Jeremy	Bus Yard \	230	8	11	19,706.40	4,266.44		23,972.84	
Bohan	Nicolas	Bus Yard \	200	8	11	17,136.00	3,709.94		20,845.94	
New Position		Bus Yard \	236	8	12	23,090.24	4,999.04		28,089.28	
New Position		Grounds K	236	8	14	25,771.20	5,579.46		31,350.66	
						85,703.84	18,554.88		104,258.72	
Amount paid to lawn care services for 2013-2014 (including summer 2014)									114,233.02	
Increase (Decrease) in Cost for normal Lawn Care Services									\$ (9,974.30)	

**Bryant School District
Reconciliation of Certified & Classified Salaries
For the 2015-2016 Year**

Certified:

2014-15 Actual Salaries	\$ 39,741,232
Certified Docks (with benefits)	342,435
Step & Education Increases (with benefits)	444,484
Addl Out of State Exp (Policy) (with benefits)	39,694
Asst HR Supt Salary & Benefits	143,800
Surplus/New Teachers (1CES & 1DES) (with benefits)	110,700
2015-16 Budget, Before Budget Cuts	\$ 40,822,345
2015-16 Salaries & Benefits Budgeted	\$ 39,268,412
Savings Resulting in Budget Cuts	\$ 1,553,932

Classified:

2014-15 Actual Salaries	\$ 8,081,106
Classified Docks (with benefits)	364,181
Step & Education Increases	97,320
Addl Out of District Experience (Policy)	152,477
HR Director Salary & Benefits	123,905
New Custodial Positions	278,061
Addl. Custodial Contract Days 185 to 236	120,342
New Yard Crew Positions	104,258
New Master Electrician	49,876
2015-16 Budget, Before Budget Cuts	\$ 9,371,526
2015-16 Salaries & Benefits Budgeted	\$ 9,030,139
Savings Resulting in Budget Cuts/Moves to Categorical	\$ 341,386 **

** (moved \$297,966 salaries from District to Categorical)

Updated 9/16/15

**BRYANT SCHOOL DISTRICT
RECONCILIATION OF NEW POSITIONS BY FUND SOURCE
FOR 2015-2016**

CERTIFIED

LAST	FIRST	SITE	FUND	CONTRACT	EXT MULT	FTE	DAYS	TITLE
<i>District & Categorical</i>								
COOLEY	TIEFA	DES	1000	\$ 49,418.00	1.000	1.00	190	Teacher
DEVINE	SHANNON	CES	1000	\$ 38,580.00	1.000	1.00	190	Teacher
CURTIS	RENEE	ADMIN	1000	\$ 25,010.92	1.230	0.30	223	Director of Professional Support/ALE
CURTIS	RENEE	ADMIN	1223	\$ 41,684.86	1.230	0.50	223	Director of Professional Support/ALE
CURTIS	RENEE	ADMIN	1275	\$ 16,673.94	1.230	0.20	223	Director of Professional Support/ALE
<i>Special Educ. Program</i>								
ARMSTRONG	TARA	BES	1260	\$ 38,413.58	1.120	0.50	230	Sped Asst Supervisor
ARMSTRONG	TARA	BES	1265	\$ 23,048.16	1.120	0.30	230	Sped Asst Supervisor
FOWLER	DIANA	BES	1260	\$ 60,956.00	1.000	1.00	190	Teacher
ROSS	KRISTYN	BES	1260	\$ 56,267.00	1.000	1.00	190	Speech Language Pathologist
JUMPER	SUSAN	BES	1265	\$ 62,273.00	1.000	1.00	190	Speech Language Pathologist
HOOK	KATIE	SPED	6750	\$ 44,880.00	1.000	1.00	190	School Psychology Specialist
<i>Pre-K Program</i>								
ARMSTRONG	TARA	BES	1281	\$ 16,874.54	1.230	0.20	230	Early Childhood Director
DENTON	CHARLOTTE	BES	1365	\$ 50,592.00	1.000	1.00	190	Teacher
MATTHEWS	COURTNEY	BES	1365	\$ 45,986.00	1.000	1.00	190	Teacher
WYATT	KARYN	BES	1365	\$ 60,098.00	1.000	1.00	190	Teacher
CURRY	LAURA	BES	6501	\$ 45,512.00	1.000	1.00	190	Teacher
HILL	VANESSA	BES	6562	\$ 38,538.95	1.000	1.00	180	Teacher
WRIGHT	MOLLY	BES	6562	\$ 36,752.53	1.000	1.00	181	Teacher

CLASSIFIED

LAST	FIRST	SITE	FUND	CONTRACT			POSITION1
Allen	Jeremy	Maint	2000	\$ 19,706.40		1.00	Bus Yard Worker/Grounds Keeper
Bohon	Nicholas	Maint	2000	\$ 17,136.00		1.00	Bus Yard Worker/Grounds Keep
Ellis	Cynthia	DES	2000	\$ 19,562.48		1.00	Paraprofessional - Special Ed
Love	Brandon	Maint	2000	\$ 37,948.32		1.00	Master Electrician
Gann	Joann	BES	2265	\$ 17,636.64		1.00	Early Childhood (Pre-K) Sped Paraprofessional
Gomez	Erica	BES	2365	\$ 18,697.12		1.00	Early Childhood (Pre-K) Paraprofessional
Hardin	Stephanie	BES	2365	\$ 18,426.56		1.00	Early Childhood (Pre-K) Paraprofessional
Hawkins	Tommie	BES	2365	\$ 17,344.32		1.00	Early Childhood (Pre-K) Paraprofessional
Lewis	Kenya	BES	2365	\$ 16,532.64		1.00	Early Childhood (Pre-K) Paraprofessional
Sutton	Adrian	BES	2365	\$ 17,073.76		1.00	Early Childhood (Pre-K) Paraprofessional
Weeks	Lisa	BES	2365	\$ 22,256.00		1.00	Early Childhood (Pre-K) Secretary
Welton	Brittany	BES	2365	\$ 16,803.20		1.00	Early Childhood (Pre-K) Paraprofessional

Updated 9/4/15

This reconciliation is for supplemental detail for positions added for the 2015-2016 school year that have been approved by the Board, per request of David Moore.