

Five Year Simulation - Operating Funds

| | <u>FY</u> <u>2019</u> | <u>FY</u> <u>2020</u> | <u>FY</u> <u>2021</u> | <u>FY</u> <u>2022</u> | <u>FY</u> <u>2023</u> |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| STATE REVENUES | \$ 12,336,092 | \$ 12,115,882 | \$ 12,124,468 | \$ 11,909,866 | \$ 11,740,968 |
| LOCAL REVENUES | | | | | |
| PROPERTY TAX | 4,530,897 | 4,644,169 | 4,760,273 | 4,879,279 | 5,001,261 |
| OTHER REVENUES & SOURCES | 781,485 | 781,485 | 781,485 | 781,485 | 781,485 |
| OTHER SCENARIO | - | - | - | - | - |
| OTHER SCENARIO | - | - | - | - | - |
| TOTAL REVENUES | 17,648,474 | 17,541,536 | 17,666,226 | 17,570,630 | 17,523,714 |
| SALARIES | 9,334,350 | 9,116,209 | 9,066,841 | 8,844,616 | 8,789,059 |
| BENEFITS | 3,477,727 | 3,397,296 | 3,350,721 | 3,269,471 | 3,249,159 |
| UTILITIES | 641,739 | 641,739 | 641,739 | 641,739 | 641,739 |
| TEXTBOOKS | 37,029 | 34,549 | 42,010 | 139,808 | 147,231 |
| COMMUNICATION | 429,690 | 429,690 | 429,690 | 429,690 | 429,690 |
| PROPERTY SERVICES | 102,600 | 102,600 | 102,600 | 102,600 | 102,600 |
| LOCAL TRANSPORTATION BURDEN | 210,000 | 210,000 | 210,000 | 210,000 | 210,000 |
| Operating Reductions | (65,000) | (65,000) | (65,000) | (65,000) | (65,000) |
| Fleet Renewal Flex | (75,000) | - | - | - | - |
| CNP TRANSFER | 400,000 | 400,000 | 400,000 | 500,000 | 500,000 |
| NON SALARY | 1,371,143 | 1,368,957 | 1,366,964 | 1,364,909 | 1,363,254 |
| | 15,864,277 | 15,636,039 | 15,545,564 | 15,437,832 | 15,367,731 |
| DEBT SERVICE | | | | | |
| Warrant Issue 2016 | 986,311 | 1,022,061 | 1,213,911 | 1,217,236 | 1,218,661 |
| Warrant Issue - 2014 | 231,269 | 231,269 | 231,269 | 231,269 | 231,269 |
| Warrant Issue - 2012 | 230,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| PSF Leveraged | 467,570 | 512,285 | 512,284 | 249,657 | 175,458 |
| QZAB | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | 1,995,150 | 2,075,615 | 2,267,464 | 2,008,162 | 1,935,388 |
| TOTAL EXPENDITURES | 17,859,427 | 17,711,654 | 17,813,028 | 17,445,994 | 17,303,119 |
| REVENUES OVER/(UNDER) | | | | | |
| EXPENDITURES | (210,954) | (170,119) | (146,803) | 124,635 | 220,594 |
| BEGINNING FUND BALANCE | 1,625,000 | 1,414,046 | 1,243,928 | 1,097,125 | 1,221,760 |
| ENDING FUND BALANCE | \$ 1,414,046 | \$ 1,243,928 | \$ 1,097,125 | \$ 1,221,760 | \$ 1,442,354 |
| Months Operating Fund | 0.95 | 0.84 | 0.74 | 0.84 | 1.00 |

Five Year Simulation - Staff Profile

| | | LEAPS 2019 | | | Scenario Staffing FTE Assumption | | | | Contract Salary Costs | | | |
|-----|---|------------|------------------|------------|----------------------------------|----------|----------|----------|-----------------------|---------------|---------------|---------------|
| | | FTE | Salary | Avg Salary | FY 20 | FY 21 | FY 22 | FY 23 | FY 20 | FY 21 | FY 22 | FY 23 |
| 10 | Regular Teacher | 1,339.23 | \$ 69,734,967.18 | 52,071 | 1,339.23 | 1,339.23 | 1,339.23 | 1,339.23 | \$ 72,900,985 | \$ 75,112,054 | \$ 75,112,054 | \$ 75,112,054 |
| 11 | Resource Teacher | 1.00 | \$ 63,899.52 | 63,900 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 66,802 | \$ 68,828 | \$ 68,828 | \$ 68,828 |
| 12 | Alternative School Teacher | 0.50 | \$ 31,949.76 | 63,900 | 0.50 | 0.50 | 0.50 | 0.50 | \$ 33,401 | \$ 34,414 | \$ 34,414 | \$ 34,414 |
| 14 | Teacher – Gifted | 28.00 | \$ 1,571,293.80 | 56,118 | 28.00 | 28.00 | 28.00 | 28.00 | \$ 1,642,648 | \$ 1,692,460 | \$ 1,692,460 | \$ 1,692,460 |
| 15 | Teacher – Collaborative Special Education | 104.00 | \$ 5,642,504.35 | 54,255 | 104.00 | 104.00 | 104.00 | 104.00 | \$ 5,898,776 | \$ 6,077,656 | \$ 6,077,656 | \$ 6,077,656 |
| 22 | Principal (N-6) | 21.00 | \$ 2,081,149.29 | 99,102 | 21.00 | 21.00 | 21.00 | 21.00 | \$ 2,164,386 | \$ 2,218,503 | \$ 2,218,503 | \$ 2,218,503 |
| 23 | Principal (4-8) | 10.00 | \$ 1,071,789.00 | 107,179 | 10.00 | 10.00 | 10.00 | 10.00 | \$ 1,114,660 | \$ 1,142,530 | \$ 1,142,530 | \$ 1,142,530 |
| 24 | Principal (7-12) | 6.00 | \$ 678,650.85 | 113,108 | 6.00 | 6.00 | 6.00 | 6.00 | \$ 705,792 | \$ 723,438 | \$ 723,438 | \$ 723,438 |
| 25 | Career/Technical Administrator (School Level) | 1.00 | \$ 98,512.68 | 98,513 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 102,454 | \$ 105,015 | \$ 105,015 | \$ 105,015 |
| 32 | Asst Principal (N-6) | 14.00 | \$ 1,148,910.67 | 82,065 | 14.00 | 14.00 | 14.00 | 14.00 | \$ 1,194,872 | \$ 1,224,748 | \$ 1,224,748 | \$ 1,224,748 |
| 33 | Asst Principal (4-8) | 16.00 | \$ 1,304,071.59 | 81,504 | 16.00 | 16.00 | 16.00 | 16.00 | \$ 1,356,224 | \$ 1,390,128 | \$ 1,390,128 | \$ 1,390,128 |
| 34 | Asst Principal (7-12) | 21.00 | \$ 1,692,735.14 | 80,606 | 21.00 | 21.00 | 21.00 | 21.00 | \$ 1,760,430 | \$ 1,804,446 | \$ 1,804,446 | \$ 1,804,446 |
| 42 | Counselor (N-6) | 22.00 | \$ 1,314,992.28 | 59,772 | 22.00 | 22.00 | 22.00 | 22.00 | \$ 1,374,692 | \$ 1,416,382 | \$ 1,416,382 | \$ 1,416,382 |
| 43 | Counselor (4-8) | 12.00 | \$ 786,182.60 | 65,515 | 12.00 | 12.00 | 12.00 | 12.00 | \$ 821,880 | \$ 846,804 | \$ 846,804 | \$ 846,804 |
| 44 | Counselor (7-12) | 23.00 | \$ 1,518,418.53 | 66,018 | 23.00 | 23.00 | 23.00 | 23.00 | \$ 1,587,368 | \$ 1,635,507 | \$ 1,635,507 | \$ 1,635,507 |
| 61 | Superintendent | 1.00 | \$ 185,000.00 | 185,000 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 192,400 | \$ 197,210 | \$ 197,210 | \$ 197,210 |
| 62 | Asst Superintendent | 2.00 | \$ 301,846.44 | 150,923 | 2.00 | 2.00 | 2.00 | 2.00 | \$ 313,920 | \$ 321,768 | \$ 321,768 | \$ 321,768 |
| 72 | Librarian (N-6) | 23.00 | \$ 1,381,224.84 | 60,053 | 23.00 | 23.00 | 23.00 | 23.00 | \$ 1,443,940 | \$ 1,487,732 | \$ 1,487,732 | \$ 1,487,732 |
| 73 | Librarian (4-8) | 7.00 | \$ 437,326.56 | 62,475 | 7.00 | 7.00 | 7.00 | 7.00 | \$ 457,184 | \$ 471,051 | \$ 471,051 | \$ 471,051 |
| 74 | Librarian (7-12) | 8.00 | \$ 467,117.70 | 58,390 | 8.00 | 8.00 | 8.00 | 8.00 | \$ 488,328 | \$ 503,136 | \$ 503,136 | \$ 503,136 |
| 81 | Coordinator/Director | 19.50 | \$ 1,810,946.96 | 92,869 | 19.50 | 19.50 | 19.50 | 19.50 | \$ 1,883,388 | \$ 1,930,481 | \$ 1,930,481 | \$ 1,930,481 |
| 82 | Evaluator | 3.00 | \$ 255,577.16 | 85,192 | 3.00 | 3.00 | 3.00 | 3.00 | \$ 265,800 | \$ 272,445 | \$ 272,445 | \$ 272,445 |
| 83 | Consulting Teacher | 18.00 | \$ 1,243,322.72 | 69,073 | 18.00 | 18.00 | 18.00 | 18.00 | \$ 1,299,762 | \$ 1,339,182 | \$ 1,339,182 | \$ 1,339,182 |
| 84 | Reading Coach | 17.00 | \$ 964,826.64 | 56,755 | 17.00 | 17.00 | 17.00 | 17.00 | \$ 1,008,644 | \$ 1,039,244 | \$ 1,039,244 | \$ 1,039,244 |
| 86 | Psychometrist | 7.00 | \$ 437,568.46 | 62,510 | 7.00 | 7.00 | 7.00 | 7.00 | \$ 457,436 | \$ 471,310 | \$ 471,310 | \$ 471,310 |
| 88 | Coordinator/Asst Coordinator of Special Education | 3.00 | \$ 270,973.80 | 90,325 | 3.00 | 3.00 | 3.00 | 3.00 | \$ 281,814 | \$ 288,858 | \$ 288,858 | \$ 288,858 |
| 91 | Speech Pathologist | 16.55 | \$ 900,717.93 | 54,424 | 16.55 | 16.55 | 16.55 | 16.55 | \$ 941,612 | \$ 970,178 | \$ 970,178 | \$ 970,178 |
| 101 | Instruction Assistant | 68.00 | \$ 1,227,881.89 | 18,057 | 68.00 | 68.00 | 68.00 | 68.00 | \$ 1,276,972 | \$ 1,308,864 | \$ 1,308,864 | \$ 1,308,864 |
| 105 | Media Assistant | 5.50 | \$ 125,601.24 | 22,837 | 5.50 | 5.50 | 5.50 | 5.50 | \$ 130,625 | \$ 133,892 | \$ 133,892 | \$ 133,892 |
| 109 | Other Assistant | 18.00 | \$ 388,476.90 | 21,582 | 18.00 | 18.00 | 18.00 | 18.00 | \$ 404,010 | \$ 414,108 | \$ 414,108 | \$ 414,108 |
| 111 | Coordinator/Asst. Coordinator | 10.07 | \$ 722,939.18 | 71,791 | 10.07 | 10.07 | 10.07 | 10.07 | \$ 751,856 | \$ 770,657 | \$ 770,657 | \$ 770,657 |
| 113 | Supervisor/Asst. Supervisor | 21.00 | \$ 1,156,567.85 | 55,075 | 21.00 | 21.00 | 21.00 | 21.00 | \$ 1,202,838 | \$ 1,232,910 | \$ 1,232,910 | \$ 1,232,910 |
| 115 | Manager/Asst. Manager | 5.00 | \$ 419,126.30 | 83,825 | 5.00 | 5.00 | 5.00 | 5.00 | \$ 435,890 | \$ 446,785 | \$ 446,785 | \$ 446,785 |
| 117 | Director/Asst. Director | 8.00 | \$ 808,150.44 | 101,019 | 8.00 | 8.00 | 8.00 | 8.00 | \$ 840,480 | \$ 861,496 | \$ 861,496 | \$ 861,496 |
| 118 | Board Member | 1.00 | \$ 15,564.00 | 15,564 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 16,187 | \$ 16,592 | \$ 16,592 | \$ 16,592 |
| 119 | Other Administrative | 1.00 | \$ 79,439.52 | 79,440 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 82,618 | \$ 84,683 | \$ 84,683 | \$ 84,683 |
| 121 | Registered Nurse | 31.00 | \$ 1,264,161.64 | 40,779 | 31.00 | 31.00 | 31.00 | 31.00 | \$ 1,314,710 | \$ 1,347,570 | \$ 1,347,570 | \$ 1,347,570 |
| 122 | Social Worker | 13.00 | \$ 594,567.64 | 45,736 | 13.00 | 13.00 | 13.00 | 13.00 | \$ 618,345 | \$ 633,802 | \$ 633,802 | \$ 633,802 |
| 124 | Buyer/Purchasing Agent | 2.00 | \$ 114,964.27 | 57,482 | 2.00 | 2.00 | 2.00 | 2.00 | \$ 119,562 | \$ 122,552 | \$ 122,552 | \$ 122,552 |
| 125 | Programmer/Analyst | 4.00 | \$ 296,747.16 | 74,187 | 4.00 | 4.00 | 4.00 | 4.00 | \$ 308,616 | \$ 316,332 | \$ 316,332 | \$ 316,332 |
| 128 | Therapist | 9.00 | \$ 601,350.17 | 66,817 | 9.00 | 9.00 | 9.00 | 9.00 | \$ 625,410 | \$ 641,043 | \$ 641,043 | \$ 641,043 |
| 129 | Other Professional | 2.00 | \$ 124,024.50 | 62,012 | 2.00 | 2.00 | 2.00 | 2.00 | \$ 128,984 | \$ 132,208 | \$ 132,208 | \$ 132,208 |
| 131 | Practical Nurse | 13.00 | \$ 289,872.70 | 22,298 | 13.00 | 13.00 | 13.00 | 13.00 | \$ 301,470 | \$ 309,010 | \$ 309,010 | \$ 309,010 |

Five Year Simulation - Staff Profile

| | | LEAPS 2019 | | | Scenario Staffing FTE Assumption | | | | Contract Salary Costs | | | |
|-----|----------------------------|-----------------|--------------------------|------------|----------------------------------|-----------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | | FTE | Salary | Avg Salary | FY 20 | FY 21 | FY 22 | FY 23 | FY 20 | FY 21 | FY 22 | FY 23 |
| 132 | Computer Operator | 17.00 | \$ 481,036.80 | 28,296 | 17.00 | 17.00 | 17.00 | 17.00 | \$ 500,276 | \$ 512,788 | \$ 512,788 | \$ 512,788 |
| 133 | Bookkeeper | 19.00 | \$ 808,357.29 | 42,545 | 19.00 | 19.00 | 19.00 | 19.00 | \$ 840,693 | \$ 861,707 | \$ 861,707 | \$ 861,707 |
| 135 | Interpreter/Transliterater | 3.00 | \$ 140,974.80 | 46,992 | 3.00 | 3.00 | 3.00 | 3.00 | \$ 146,616 | \$ 150,282 | \$ 150,282 | \$ 150,282 |
| 139 | Other Technical | 22.00 | \$ 1,116,301.30 | 50,741 | 22.00 | 22.00 | 22.00 | 22.00 | \$ 1,160,962 | \$ 1,189,980 | \$ 1,189,980 | \$ 1,189,980 |
| 141 | Secretary | 68.00 | \$ 2,841,636.41 | 41,789 | 68.00 | 68.00 | 68.00 | 68.00 | \$ 2,955,348 | \$ 3,029,264 | \$ 3,029,264 | \$ 3,029,264 |
| 142 | Receptionist | 1.00 | \$ 34,602.87 | 34,603 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 35,987 | \$ 36,887 | \$ 36,887 | \$ 36,887 |
| 147 | Registrar | 6.00 | \$ 186,434.92 | 31,072 | 6.00 | 6.00 | 6.00 | 6.00 | \$ 193,890 | \$ 198,738 | \$ 198,738 | \$ 198,738 |
| 149 | Other Clerical | 4.00 | \$ 160,623.96 | 40,156 | 4.00 | 4.00 | 4.00 | 4.00 | \$ 167,048 | \$ 171,224 | \$ 171,224 | \$ 171,224 |
| 152 | Electrician | 8.00 | \$ 422,949.86 | 52,869 | 8.00 | 8.00 | 8.00 | 8.00 | \$ 439,872 | \$ 450,872 | \$ 450,872 | \$ 450,872 |
| 154 | Carpenter | 5.00 | \$ 227,286.96 | 45,457 | 5.00 | 5.00 | 5.00 | 5.00 | \$ 236,375 | \$ 242,285 | \$ 242,285 | \$ 242,285 |
| 156 | Plumber | 2.00 | \$ 111,333.36 | 55,667 | 2.00 | 2.00 | 2.00 | 2.00 | \$ 115,788 | \$ 118,682 | \$ 118,682 | \$ 118,682 |
| 158 | Mechanic – Not-Certified | 1.00 | \$ 39,533.16 | 39,533 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 41,114 | \$ 42,142 | \$ 42,142 | \$ 42,142 |
| 159 | Other Crafts & Trade | 15.00 | \$ 602,263.77 | 40,151 | 15.00 | 15.00 | 15.00 | 15.00 | \$ 626,355 | \$ 642,015 | \$ 642,015 | \$ 642,015 |
| 163 | Equipment Operator | 2.00 | \$ 102,249.48 | 51,125 | 2.00 | 2.00 | 2.00 | 2.00 | \$ 106,340 | \$ 108,998 | \$ 108,998 | \$ 108,998 |
| 171 | Custodial | 75.00 | \$ 2,113,195.99 | 28,176 | 75.00 | 75.00 | 75.00 | 75.00 | \$ 2,197,725 | \$ 2,252,700 | \$ 2,252,700 | \$ 2,252,700 |
| 174 | Warehouse | 5.00 | \$ 155,011.72 | 31,002 | 5.00 | 5.00 | 5.00 | 5.00 | \$ 161,210 | \$ 165,240 | \$ 165,240 | \$ 165,240 |
| 175 | Groundskeeper | 1.00 | \$ 31,549.68 | 31,550 | 1.00 | 1.00 | 1.00 | 1.00 | \$ 32,812 | \$ 33,632 | \$ 33,632 | \$ 33,632 |
| 178 | Security Guard | 17.00 | \$ 503,164.81 | 29,598 | 17.00 | 17.00 | 17.00 | 17.00 | \$ 523,294 | \$ 536,384 | \$ 536,384 | \$ 536,384 |
| | | 2,226.35 | \$ 115,704,418.99 | | 2,226.35 | 2,226.35 | 2,226.35 | 2,226.35 | \$ 120,799,876.00 | \$ 124,301,832.00 | \$ 124,301,832.00 | \$ 124,301,832.00 |

Five Year Simulation - Expenditure Breakout

| | | Actual | | | Expenditure Assumptions | | | | |
|-----|--|-----------------------|-----------------------|-----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| | CONTRACT | 103,867,603.11 | 107,946,746.15 | 109,182,594.54 | 115,704,418.99 | 120,799,876.00 | 124,301,832.00 | 124,301,832.00 | 124,301,832.00 |
| | SUBSTITUTES | 1,092,818.27 | 1,552,689.98 | 1,604,783.67 | 1,604,783.67 | 1,604,783.67 | 1,604,783.67 | 1,604,783.67 | 1,604,783.67 |
| | SUPPLEMENTS & STIPENDS | 1,697,242.35 | 2,229,725.65 | 853,455.30 | 853,455.30 | 853,455.30 | 853,455.30 | 853,455.30 | 853,455.30 |
| | OVERTIME | 815,489.40 | 975,324.59 | 856,204.27 | 856,204.27 | 856,204.27 | 856,204.27 | 856,204.27 | 856,204.27 |
| | ATHLETIC COACHES | 925,672.47 | 893,672.34 | 884,272.91 | 884,272.91 | 884,272.91 | 884,272.91 | 884,272.91 | 884,272.91 |
| | OTHER | 1,544,867.41 | 1,717,221.79 | 735,151.98 | 735,151.98 | 735,151.98 | 735,151.98 | 735,151.98 | 735,151.98 |
| | TOTAL SALARIES | 109,943,693.01 | 115,315,380.50 | 114,116,462.67 | 120,638,287.12 | 125,733,744.13 | 129,235,700.13 | 129,235,700.13 | 129,235,700.13 |
| | PEEHIP | 20,936,771.55 | 21,394,615.99 | 21,331,194.04 | 21,372,960.00 | 21,372,960.00 | 22,174,446.00 | 22,975,932.00 | 23,777,418.00 |
| | RETIREMENT | 12,568,841.60 | 13,043,632.01 | 13,210,907.31 | 14,772,058.00 | 15,603,010.00 | 16,247,416.00 | 16,451,625.00 | 16,655,835.00 |
| | FICA & SUI | 8,236,103.33 | 8,474,795.03 | 8,438,094.92 | 9,301,212.00 | 9,694,072.00 | 9,964,072.00 | 9,964,072.00 | 9,964,072.00 |
| | BOARD PAID LIFE | 48,791.07 | 49,957.14 | 32,318.09 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| | TOTAL BENEFITS | 41,790,507.55 | 42,963,000.17 | 43,012,514.36 | 45,496,230.00 | 46,720,042.00 | 48,435,934.00 | 49,441,629.00 | 50,447,325.00 |
| 310 | Professional Educational Services | 55,116.26 | 54,722.68 | 54,838.88 | 54,838.88 | 54,838.88 | 54,838.88 | 54,838.88 | 54,838.88 |
| 311 | Student Educational Services | 11,151,333.89 | 9,952,869.88 | 9,624,058.30 | 9,624,058.30 | 9,624,058.30 | 9,624,058.30 | 9,624,058.30 | 9,624,058.30 |
| 312 | Staff Educational Services | 38,536.24 | 332,311.02 | 198,966.92 | 198,966.92 | 198,966.92 | 198,966.92 | 198,966.92 | 198,966.92 |
| 319 | Other Professional Educational Services | 162,194.91 | 69,163.26 | 52,172.90 | 52,172.90 | 52,172.90 | 52,172.90 | 52,172.90 | 52,172.90 |
| | PROFESSIONAL EDUCATION SERVICES | 11,407,181.30 | 10,409,066.84 | 9,930,037.00 | 9,930,037.00 | 9,930,037.00 | 9,930,037.00 | 9,930,037.00 | 9,930,037.00 |
| 325 | LEGAL FEES | 2,214,548.33 | 1,618,793.55 | 1,463,964.08 | 1,463,964.08 | 1,463,964.08 | 1,463,964.08 | 1,463,964.08 | 1,463,964.08 |
| 333 | SOFTWARE MAINTENANCE AGREEMENTS | 2,056,823.21 | 4,163,767.98 | 4,084,526.36 | 4,084,526.36 | 4,084,526.36 | 4,084,526.36 | 4,084,526.36 | 4,084,526.36 |
| 341 | Equipment/Vehicle Repair and Maintenance | 612,237.77 | 433,801.62 | 456,046.39 | 456,046.39 | 456,046.39 | 456,046.39 | 456,046.39 | 456,046.39 |
| 342 | Equipment Maintenance Agreements | 223,892.84 | 271,315.82 | 178,667.95 | 178,667.95 | 178,667.95 | 178,667.95 | 178,667.95 | 178,667.95 |
| 343 | Land and Building Repair/Maintenance | 766,960.28 | 424,939.70 | 725,754.57 | 725,754.57 | 725,754.57 | 725,754.57 | 725,754.57 | 725,754.57 |
| 344 | Leases | 5,318,839.73 | 4,564,742.96 | 4,326,402.59 | 4,326,402.59 | 4,326,402.59 | 4,326,402.59 | 4,326,402.59 | 4,326,402.59 |
| 345 | Rental-Equipment | 175,206.87 | 212,793.23 | 159,291.48 | 159,291.48 | 159,291.48 | 159,291.48 | 159,291.48 | 159,291.48 |
| 346 | Rental-Land and Building | 18,112.27 | 26,040.32 | 67,580.19 | 67,580.19 | 67,580.19 | 67,580.19 | 67,580.19 | 67,580.19 |
| 349 | Other Property Services | 1,355,132.31 | 1,098,876.51 | 730,521.71 | 730,521.71 | 730,521.71 | 730,521.71 | 730,521.71 | 730,521.71 |
| 347 | Custodial Services | 200.00 | 0.00 | 82,159.26 | 82,159.26 | 82,159.26 | 82,159.26 | 82,159.26 | 82,159.26 |
| | PROPERTY SERVICES | 8,470,582.07 | 7,032,510.16 | 6,726,424.14 | 6,726,424.14 | 6,726,424.14 | 6,726,424.14 | 6,726,424.14 | 6,726,424.14 |
| 371 | Electricity | 5,404,870.94 | 5,718,978.20 | 5,433,774.36 | 5,433,774.36 | 5,433,774.36 | 5,433,774.36 | 5,433,774.36 | 5,433,774.36 |
| 372 | Water and Sewage | 736,255.55 | 757,194.83 | 713,395.95 | 713,395.95 | 713,395.95 | 713,395.95 | 713,395.95 | 713,395.95 |
| 373 | Natural Gas | 752,869.24 | 765,801.17 | 881,585.51 | 881,585.51 | 881,585.51 | 881,585.51 | 881,585.51 | 881,585.51 |
| 374 | Propane Gas | 1,590.03 | 1,304.28 | 1,145.90 | 1,145.90 | 1,145.90 | 1,145.90 | 1,145.90 | 1,145.90 |
| 379 | Other Utilities | 159,484.49 | 184,364.37 | 162,281.79 | 162,281.79 | 162,281.79 | 162,281.79 | 162,281.79 | 162,281.79 |
| 348 | Garbage and Waste | 174,752.44 | 193,032.36 | 182,526.25 | 182,526.25 | 182,526.25 | 182,526.25 | 182,526.25 | 182,526.25 |

Five Year Simulation - Expenditure Breakout

| | | Actual | | | Expenditure Assumptions | | | | |
|-----|--|----------------------|----------------------|----------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 361 | Telephone | 414,834.19 | 271,991.22 | 337,159.89 | 337,159.89 | 337,159.89 | 337,159.89 | 337,159.89 | 337,159.89 |
| 362 | Telecommunication | 391,999.87 | 378,181.85 | 717,592.64 | 717,592.64 | 717,592.64 | 717,592.64 | 717,592.64 | 717,592.64 |
| | UTILITIES | 8,036,656.75 | 8,270,848.28 | 8,429,462.29 | 8,429,462.29 | 8,429,462.29 | 8,429,462.29 | 8,429,462.29 | 8,429,462.29 |
| 321 | Administrative/Agent Charges | 0.00 | 0.00 | 30,489.72 | 30,489.72 | 30,489.72 | 30,489.72 | 30,489.72 | 30,489.72 |
| 322 | Accounting | 11,199.90 | 3,025.00 | 111,297.27 | 111,297.27 | 111,297.27 | 111,297.27 | 111,297.27 | 111,297.27 |
| 323 | Auditing | 30,000.00 | 30,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 | 35,000.00 |
| 326 | Medical/Health Services | 67,322.32 | 48,599.27 | 43,026.72 | 43,026.72 | 43,026.72 | 43,026.72 | 43,026.72 | 43,026.72 |
| 328 | Drug Testing Services | 99.00 | 79.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 329 | Other Professional Services | 3,271,370.42 | 2,429,056.16 | 2,283,671.33 | 2,283,671.33 | 2,283,671.33 | 2,283,671.33 | 2,283,671.33 | 2,283,671.33 |
| 330 | Technical Services | 10,716.59 | 6,169.92 | 99.00 | 99.00 | 99.00 | 99.00 | 99.00 | 99.00 |
| 331 | Data Processing Services | 145,551.35 | 86,785.96 | 72,514.33 | 72,514.33 | 72,514.33 | 72,514.33 | 72,514.33 | 72,514.33 |
| 332 | Clerical Services | 550,974.50 | 500,419.57 | 630,323.11 | 630,323.11 | 630,323.11 | 630,323.11 | 630,323.11 | 630,323.11 |
| 334 | Appraisal Services | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 339 | Other Technical Services | 2,941,842.54 | 2,216,423.40 | 1,719,641.28 | 1,719,641.28 | 1,719,641.28 | 1,719,641.28 | 1,719,641.28 | 1,719,641.28 |
| 354 | Tuition - Public Colleges | 55,800.00 | 89,580.00 | 287,944.00 | 287,944.00 | 287,944.00 | 287,944.00 | 287,944.00 | 287,944.00 |
| 359 | Other Tuition | 500.00 | 0.00 | 329.00 | 329.00 | 329.00 | 329.00 | 329.00 | 329.00 |
| 363 | Advertising | 71,883.07 | 41,895.34 | 13,486.11 | 13,486.11 | 13,486.11 | 13,486.11 | 13,486.11 | 13,486.11 |
| 364 | Postage | 40,924.82 | 36,059.46 | 27,515.58 | 27,515.58 | 27,515.58 | 27,515.58 | 27,515.58 | 27,515.58 |
| 369 | Other Communication Services | 32,582.16 | 1,122.73 | 962.85 | 962.85 | 962.85 | 962.85 | 962.85 | 962.85 |
| 381 | Travel & Training - Local | 112,518.22 | 103,794.15 | 102,778.98 | 102,778.98 | 102,778.98 | 102,778.98 | 102,778.98 | 102,778.98 |
| 382 | Travel & Training - In-State | 228,722.14 | 286,257.50 | 268,169.06 | 268,169.06 | 268,169.06 | 268,169.06 | 268,169.06 | 268,169.06 |
| 383 | Travel & Training - Out-Of-State | 291,128.29 | 275,435.15 | 197,768.03 | 197,768.03 | 197,768.03 | 197,768.03 | 197,768.03 | 197,768.03 |
| 390 | Other Purchased Services | 0.00 | 0.00 | 567.52 | 567.52 | 567.52 | 567.52 | 567.52 | 567.52 |
| 392 | Transportation-Other Providers | 80,625.31 | 56,386.91 | 17,430.90 | 17,430.90 | 17,430.90 | 17,430.90 | 17,430.90 | 17,430.90 |
| 393 | Food Services | 1,025.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 394 | Printing and Binding | 94,803.59 | 135,293.75 | 12,862.48 | 12,862.48 | 12,862.48 | 12,862.48 | 12,862.48 | 12,862.48 |
| 395 | Insurance Services | 703,905.40 | 501,564.35 | 510,118.91 | 510,118.91 | 510,118.91 | 510,118.91 | 510,118.91 | 510,118.91 |
| 396 | Freight and Shipping | 0.00 | 11,149.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 399 | Other Purchased Services | 4,866,303.73 | 5,239,413.47 | 5,212,585.61 | 5,212,585.61 | 5,212,585.61 | 5,212,585.61 | 5,212,585.61 | 5,212,585.61 |
| | OTHER PURCHASED SERVICES | 13,609,798.35 | 12,098,511.53 | 11,581,581.79 | 11,581,581.79 | 11,581,581.79 | 11,581,581.79 | 11,581,581.79 | 11,581,581.79 |
| 411 | Student Classroom Supplies | 1,574,095.63 | 1,262,545.33 | 2,282,588.00 | 2,282,588.00 | 2,282,588.00 | 2,282,588.00 | 2,282,588.00 | 2,282,588.00 |
| 412 | Staff Training Supplies | 0.00 | 24.00 | 1,315.38 | 1,315.38 | 1,315.38 | 1,315.38 | 1,315.38 | 1,315.38 |
| 413 | Parent Instruction Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 414 | Instructional Software | 867,929.64 | 586,880.59 | 459,702.30 | 459,702.30 | 459,702.30 | 459,702.30 | 459,702.30 | 459,702.30 |
| 415 | Athletic & Physical Education Supplies | 232,219.79 | 246,739.74 | 196,216.48 | 196,216.48 | 196,216.48 | 196,216.48 | 196,216.48 | 196,216.48 |
| 419 | Other Instructional Supplies | 385,561.63 | 421,784.73 | 328,995.90 | 328,995.90 | 328,995.90 | 328,995.90 | 328,995.90 | 328,995.90 |
| 420 | Books & Periodicals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 421 | Textbooks | 1,085,532.53 | 332,874.19 | 151,148.27 | 151,148.27 | 151,148.27 | 151,148.27 | 151,148.27 | 151,148.27 |

Five Year Simulation - Expenditure Breakout

| | Actual | | | Expenditure Assumptions | | | | |
|--|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 422 Library/Media Books | 48,186.20 | 33,007.77 | 44,350.57 | 44,350.57 | 44,350.57 | 44,350.57 | 44,350.57 | 44,350.57 |
| 423 Audio/Video Material | 2,333.78 | 6,429.82 | 3,966.36 | 3,966.36 | 3,966.36 | 3,966.36 | 3,966.36 | 3,966.36 |
| 424 Magazines/Periodicals | 5,818.57 | 1,389.67 | 59.00 | 59.00 | 59.00 | 59.00 | 59.00 | 59.00 |
| 425 Reference Materials | 897.94 | 3,384.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 429 Other Books and Periodicals | 38,564.81 | 26,689.45 | 24,754.03 | 24,754.03 | 24,754.03 | 24,754.03 | 24,754.03 | 24,754.03 |
| Less: Foundation Earned IS | 0.00 | 0.00 | 0.00 | (1,503,615.00) | (1,503,544.00) | (1,503,544.00) | (1,503,544.00) | (1,503,544.00) |
| INSTRUCTIONAL SUPPLIES, BOOKS, ETC. | 4,241,140.52 | 2,921,750.23 | 3,493,096.29 | 1,989,481.29 | 1,989,552.29 | 1,989,552.29 | 1,989,552.29 | 1,989,552.29 |
| 441 Custodial Supplies | 507,807.55 | 613,772.26 | 456,074.76 | 456,074.76 | 456,074.76 | 456,074.76 | 456,074.76 | 456,074.76 |
| 442 Maintenance Supplies | 935,266.36 | 944,165.29 | 723,150.69 | 723,150.69 | 723,150.69 | 723,150.69 | 723,150.69 | 723,150.69 |
| 449 Other Maintenance and Operation Supplies | 331.50 | 251.54 | 744.20 | 744.20 | 744.20 | 744.20 | 744.20 | 744.20 |
| 451 Fuel-Gasoline | 107,979.79 | 126,953.42 | 178,421.25 | 178,421.25 | 178,421.25 | 178,421.25 | 178,421.25 | 178,421.25 |
| 454 Oil and Lubricants | 2,931.98 | 1,452.78 | 1,820.77 | 1,820.77 | 1,820.77 | 1,820.77 | 1,820.77 | 1,820.77 |
| 455 Tires | 8,042.76 | 26,975.23 | 16,655.46 | 16,655.46 | 16,655.46 | 16,655.46 | 16,655.46 | 16,655.46 |
| 456 Vehicle Parts | 61,443.30 | 85,846.98 | 61,102.76 | 61,102.76 | 61,102.76 | 61,102.76 | 61,102.76 | 61,102.76 |
| 459 Other Vehicle Supplies | 8,518.79 | 15,018.97 | 6,602.54 | 6,602.54 | 6,602.54 | 6,602.54 | 6,602.54 | 6,602.54 |
| 461 Purchased Food | 93,652.38 | 85,647.27 | 52,678.88 | 52,678.88 | 52,678.88 | 52,678.88 | 52,678.88 | 52,678.88 |
| 469 Other Food Supplies | 1,083.85 | 511.93 | 188.78 | 188.78 | 188.78 | 188.78 | 188.78 | 188.78 |
| 471 Office Supplies | 162,894.70 | 128,139.03 | 110,969.37 | 110,969.37 | 110,969.37 | 110,969.37 | 110,969.37 | 110,969.37 |
| 472 Data Processing Supplies | 1,387.41 | 802.06 | 423.12 | 423.12 | 423.12 | 423.12 | 423.12 | 423.12 |
| 478 Items for Resale | 46,720.85 | 42,432.12 | 35,391.40 | 35,391.40 | 35,391.40 | 35,391.40 | 35,391.40 | 35,391.40 |
| 481 Testing Supplies | 57,601.14 | 27,845.91 | 46,109.17 | 46,109.17 | 46,109.17 | 46,109.17 | 46,109.17 | 46,109.17 |
| 482 Non-Instructional Software | 283,260.29 | 209,793.44 | 96,674.40 | 96,674.40 | 96,674.40 | 96,674.40 | 96,674.40 | 96,674.40 |
| 489 Other Non-instructional Supplies | 219,919.88 | 181,316.95 | 125,298.21 | 125,298.21 | 125,298.21 | 125,298.21 | 125,298.21 | 125,298.21 |
| O&M AND NON-INSTRUCTIONAL SUPPLIES | 2,498,842.53 | 2,490,925.18 | 1,912,305.76 | 1,912,305.76 | 1,912,305.76 | 1,912,305.76 | 1,912,305.76 | 1,912,305.76 |
| 491 Non-Capitalized Instructional Equipment | 106,066.40 | 209,354.39 | 16,100.67 | 16,100.67 | 16,100.67 | 16,100.67 | 16,100.67 | 16,100.67 |
| 492 Non-Capitalized Furniture and Fixtures | 521,555.79 | 231,222.74 | 73,695.32 | 73,695.32 | 73,695.32 | 73,695.32 | 73,695.32 | 73,695.32 |
| 493 Non-Capitalized Non-Instructional Equipment | 122,638.31 | 59,119.38 | 77,041.41 | 77,041.41 | 77,041.41 | 77,041.41 | 77,041.41 | 77,041.41 |
| 494 Non-Capitalized Audio/Video | 230,840.02 | 155,505.03 | 55,170.92 | 55,170.92 | 55,170.92 | 55,170.92 | 55,170.92 | 55,170.92 |
| 495 Non-Capitalized Computer Hardware | 1,391,819.31 | 562,081.51 | 1,545,348.31 | 1,545,348.31 | 1,545,348.31 | 1,545,348.31 | 1,545,348.31 | 1,545,348.31 |
| 496 Non-Capitalized Library/Media | 1,410.21 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 498 Non-Capitalized Athletics and Physical Education | 21,680.45 | 21,056.70 | 11,426.24 | 11,426.24 | 11,426.24 | 11,426.24 | 11,426.24 | 11,426.24 |
| 499 Other Non-Capitalized Equipment | 3,073.00 | 1,000.00 | 1,074.00 | 1,074.00 | 1,074.00 | 1,074.00 | 1,074.00 | 1,074.00 |
| 520 Machinery-Complex Systems | 336,157.94 | 299,242.49 | 29,868.51 | 29,868.51 | 29,868.51 | 29,868.51 | 29,868.51 | 29,868.51 |
| 530 Vehicles | 54,825.00 | 56,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 532 Service Vehicles | 36,401.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 533 Automobiles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 539 Other Vehicles | 0.00 | 0.00 | 215,068.70 | 215,068.70 | 215,068.70 | 215,068.70 | 215,068.70 | 215,068.70 |
| 540 Equipment | 10,700.00 | 5,308.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Five Year Simulation - Expenditure Breakout

| | | Actual | | | Expenditure Assumptions | | | | |
|--|---|---------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
| 541 | Furniture and Fixtures | 0.00 | 7,847.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 542 | Audio/Video | 102,697.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 545 | Computer Hardware | 242,382.99 | 72,197.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 547 | Athletic & Physical Education | 76,669.00 | 16,475.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 589 | Other Equipment | 219,328.31 | 101,067.40 | 85,201.71 | 85,201.71 | 85,201.71 | 85,201.71 | 85,201.71 | 85,201.71 |
| EQUIPMENT | | 3,478,246.11 | 1,797,578.44 | 2,109,995.79 | 2,109,995.79 | 2,109,995.79 | 2,109,995.79 | 2,109,995.79 | 2,109,995.79 |
| 620 | Dues & Fees | 0.00 | 2,229.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 621 | Association Dues | 95,586.39 | 70,019.66 | 89,762.69 | 89,762.69 | 89,762.69 | 89,762.69 | 89,762.69 | 89,762.69 |
| 622 | License Fees | 121,481.84 | 40,872.51 | 19,033.02 | 19,033.02 | 19,033.02 | 19,033.02 | 19,033.02 | 19,033.02 |
| 623 | Registration Fees | 230,791.73 | 342,370.74 | 337,599.01 | 337,599.01 | 337,599.01 | 337,599.01 | 337,599.01 | 337,599.01 |
| 628 | Bank Service Charges | 4,401.03 | 14,885.38 | 47,791.90 | 47,791.90 | 47,791.90 | 47,791.90 | 47,791.90 | 47,791.90 |
| 629 | Other Dues and Fees | 76,217.23 | 70,117.36 | 233,447.95 | 233,447.95 | 233,447.95 | 233,447.95 | 233,447.95 | 233,447.95 |
| 699 | Other Objects | 550,000.00 | 0.00 | 484,376.34 | 484,376.34 | 484,376.34 | 484,376.34 | 484,376.34 | 484,376.34 |
| DUES, FEES, OTHER OBJECTS | | 1,078,478.22 | 540,495.32 | 1,212,010.91 | 1,212,010.91 | 1,212,010.91 | 1,212,010.91 | 1,212,010.91 | 1,212,010.91 |
| 701 | Buildings – Constructed, Less Than \$50,000 | \$0.00 | \$0.00 | \$18,915.73 | 18,915.73 | 18,915.73 | 18,915.73 | 18,915.73 | 18,915.73 |
| 703 | Exhaustible Land Improvements Costing Less Than \$: | \$129,174.00 | \$94,107.15 | \$151,958.03 | 151,958.03 | 151,958.03 | 151,958.03 | 151,958.03 | 151,958.03 |
| 704 | Building Improvements Costing Less Than \$50,000 | \$797,455.27 | \$286,341.73 | \$307,086.59 | 307,086.59 | 307,086.59 | 307,086.59 | 307,086.59 | 307,086.59 |
| REAL PROPERTY IMPROVEMENTS < \$50K | | 926,629.27 | 380,448.88 | 477,960.35 | 477,960.35 | 477,960.35 | 477,960.35 | 477,960.35 | 477,960.35 |

| | | | | Actual 2004 | Actual 2005 | Actual 2006 | Actual 2007 | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Estimated 2014 | Ad-valorem Assumptions | | | | | |
|-------------------------------|-----------|-----------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| | | | | 2015 | 2016 | 2017 | 2018 | 2019 | | | | | | 2015 | 2016 | 2017 | 2018 | 2019 | | |
| County-Wide | Jefferson | Regular | 8.2 Mills | 3,836,015.01 | 4,153,534.81 | 4,615,637.55 | 4,965,669.34 | 5,424,378.89 | 5,790,916.76 | 5,960,340.82 | 5,604,049.96 | 6,314,919.38 | 6,496,521.26 | 6,899,185.70 | 7,071,665.00 | 7,248,457.00 | 7,429,668.00 | 7,615,410.00 | 7,805,795.00 | |
| County-Wide | Jefferson | Auto | 8.2 Mills | 511,878.21 | 549,375.59 | 607,575.98 | 617,671.65 | 626,005.12 | 532,442.19 | 583,268.82 | 611,801.76 | 686,540.30 | 745,784.58 | 771,262.55 | 790,544.00 | 810,308.00 | 830,566.00 | 851,330.00 | 872,613.00 | |
| County-Wide | Shelby | Regular | 16 Mills | 3,043,480.52 | 3,271,471.60 | 3,538,378.77 | 3,906,774.20 | 4,369,691.27 | 4,732,579.62 | 4,684,368.09 | 4,700,413.13 | 4,312,809.01 | 4,074,979.80 | 4,239,355.84 | 4,345,340.00 | 4,453,974.00 | 4,565,323.00 | 4,679,456.00 | 4,796,442.00 | |
| County-Wide | Shelby | Auto | 16 Mills | 512,537.31 | 572,955.80 | 654,161.64 | 632,377.04 | 603,483.89 | 585,134.13 | 533,789.29 | 567,399.91 | 608,465.44 | 611,084.48 | 624,401.58 | 640,012.00 | 656,012.00 | 672,412.00 | 689,222.00 | 706,453.00 | |
| Total County-Wide | | | | 7,903,911.05 | 8,547,337.80 | 9,415,753.94 | 10,122,492.23 | 11,023,559.17 | 11,641,072.70 | 11,761,767.02 | 11,483,664.76 | 11,922,734.13 | 11,928,370.12 | 12,534,205.67 | 12,847,561.00 | 13,168,751.00 | 13,497,969.00 | 13,835,418.00 | 14,181,303.00 | |
| District | Regular | Jefferson | Regular | 13.9 Mills | 8,849,945.92 | 9,162,234.19 | 10,114,576.72 | 11,109,251.44 | 12,097,361.01 | 12,311,636.89 | 12,353,366.71 | 12,213,923.39 | 11,738,379.85 | 11,640,747.44 | 12,069,358.99 | 12,371,093.00 | 12,680,370.00 | 12,997,379.00 | 13,322,313.00 | 13,655,371.00 |
| District | Regular | Jefferson | Auto | 13.9 Mills | 994,806.70 | 1,015,194.84 | 1,080,467.87 | 1,110,528.99 | 1,124,630.68 | 1,095,651.22 | 1,047,863.33 | 1,121,177.10 | 1,215,957.71 | 1,281,905.28 | 1,318,361.46 | 1,351,320.00 | 1,385,103.00 | 1,419,731.00 | 1,455,224.00 | 1,491,605.00 |
| District | Regular | Shelby | Regular | 6 Mills | 2,166,826.31 | 2,302,357.93 | 2,454,635.20 | 2,698,823.36 | 2,826,464.78 | 2,953,453.19 | 2,922,713.16 | 2,905,378.92 | 2,756,123.21 | 2,632,545.43 | 2,973,521.98 | 3,047,860.00 | 3,124,057.00 | 3,202,158.00 | 3,282,212.00 | 3,364,267.00 |
| District | Regular | Shelby | Auto | 6 Mills | 245,970.91 | 428,352.35 | 489,214.72 | 320,420.94 | 309,109.21 | 293,341.87 | 271,299.18 | 293,861.20 | 334,101.32 | 345,516.20 | 335,995.58 | 344,395.00 | 353,005.00 | 361,830.00 | 370,876.00 | 380,148.00 |
| Total District Regular | | | | 12,257,549.84 | 12,908,139.31 | 14,138,894.51 | 15,239,024.73 | 16,357,565.68 | 16,654,083.17 | 16,595,242.38 | 16,534,340.61 | 16,044,562.09 | 15,900,714.35 | 16,697,238.01 | 17,114,668.00 | 17,542,535.00 | 17,981,098.00 | 18,430,625.00 | 18,891,391.00 | |
| District | Special | Jefferson | Regular | 24 Mills | 15,333,561.72 | 15,638,271.11 | 17,470,802.16 | 19,212,256.11 | 20,942,778.11 | 21,326,918.21 | 21,388,303.13 | 20,296,569.39 | 20,450,659.51 | 20,157,855.92 | 20,895,907.87 | 21,418,306.00 | 21,953,764.00 | 22,502,608.00 | 23,065,173.00 | 23,641,802.00 |
| District | Special | Jefferson | Auto | 24 Mills | 1,735,976.73 | 1,701,452.78 | 1,818,344.95 | 1,868,937.64 | 1,892,665.84 | 1,759,103.46 | 1,763,477.65 | 1,886,853.05 | 2,046,364.16 | 2,157,342.99 | 2,218,643.65 | 2,274,110.00 | 2,330,963.00 | 2,389,237.00 | 2,448,968.00 | 2,510,192.00 |
| District | Special | Shelby | Regular | 24 Mills | 8,960,095.66 | 9,516,085.76 | 10,133,449.63 | 11,158,868.98 | 12,231,094.32 | 12,784,499.36 | 12,709,869.77 | 12,401,500.25 | 12,132,226.37 | 11,952,663.31 | 12,419,513.63 | 12,730,001.00 | 13,048,251.00 | 13,374,457.00 | 13,708,818.00 | 14,051,538.00 |
| District | Special | Shelby | Auto | 24 Mills | 1,387,701.84 | 1,682,261.21 | 1,954,294.50 | 1,268,281.98 | 1,194,946.58 | 1,150,132.74 | 1,074,666.25 | 1,163,207.48 | 1,276,795.11 | 1,392,133.24 | 1,329,981.42 | 1,363,231.00 | 1,397,312.00 | 1,432,245.00 | 1,468,051.00 | 1,504,752.00 |
| Total District Special | | | | 27,417,335.95 | 28,538,070.86 | 31,376,891.24 | 33,508,344.71 | 36,261,484.85 | 37,020,653.77 | 36,936,316.80 | 35,748,130.17 | 35,906,045.15 | 35,659,995.46 | 36,864,046.57 | 37,785,648.00 | 38,730,290.00 | 39,698,547.00 | 40,691,010.00 | 41,708,284.00 | |
| Total | | | | 47,578,796.84 | 49,993,547.97 | 54,931,539.69 | 58,869,861.67 | 63,642,609.70 | 65,315,809.64 | 65,293,326.20 | 63,766,135.54 | 63,873,341.37 | 63,489,079.93 | 66,095,490.25 | 67,747,877.00 | 69,441,576.00 | 71,177,614.00 | 72,957,053.00 | 74,780,978.00 | |
| | | | | \$ 6,420,992.15 | \$ 2,414,751.13 | \$ 4,937,991.72 | \$ 3,938,321.98 | \$ 4,772,748.03 | \$ 1,673,199.94 | \$ (22,483.44) | \$ (1,527,190.66) | \$ 107,205.83 | \$ (384,261.44) | \$ 2,606,410.32 | \$ 1,652,386.75 | \$ 1,693,699.00 | \$ 1,736,038.00 | \$ 1,779,439.00 | \$ 1,823,925.00 | |
| County-Wide | Jefferson | Regular | 8.2 Mills | 19.40% | 8.28% | 11.13% | 7.58% | 9.24% | 6.76% | 2.93% | -5.98% | 12.68% | 2.88% | 6.20% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| County-Wide | Jefferson | Auto | 8.2 Mills | 5.82% | 7.33% | 10.59% | 1.66% | 1.35% | -14.95% | 4.89% | 12.22% | 8.63% | 3.42% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| County-Wide | Shelby | Regular | 16 Mills | 20.08% | 7.49% | 8.16% | 10.41% | 11.85% | 8.30% | -1.02% | 0.34% | -8.25% | -5.51% | 4.03% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| County-Wide | Shelby | Auto | 16 Mills | 23.81% | 11.79% | 14.17% | -3.33% | -4.57% | -3.04% | -8.77% | 6.30% | 0.43% | 2.18% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| Total County-Wide | | | | 18.95% | 8.14% | 10.16% | 7.51% | 8.90% | 5.60% | 1.04% | -2.36% | 3.82% | 0.05% | 5.08% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Regular | Jefferson | Regular | 13.9 Mills | 16.28% | 3.53% | 10.39% | 9.83% | 1.77% | -1.13% | -3.89% | -0.83% | 3.68% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Regular | Jefferson | Auto | 13.9 Mills | 1.79% | 2.05% | 6.43% | 2.78% | 1.27% | -2.58% | -4.36% | 7.00% | 8.45% | 5.42% | 2.84% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Regular | Shelby | Regular | 6 Mills | 14.24% | 6.25% | 6.61% | 9.95% | 4.73% | -1.04% | -0.59% | -5.14% | -4.48% | 12.95% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Regular | Shelby | Auto | 6 Mills | -11.70% | 74.15% | 14.21% | -34.50% | -3.53% | -5.10% | -7.51% | 8.32% | 13.69% | 3.42% | -2.76% | 2.50% | 2.50% | 2.50% | 2.50% | |
| Total District Regular | | | | 13.88% | 5.31% | 9.53% | 7.78% | 7.34% | -0.35% | -0.37% | -2.96% | -0.90% | 5.01% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| Total District Special | | | | 15.81% | 6.42% | 9.78% | 7.67% | 7.96% | 3.34% | 0.22% | -1.20% | -0.18% | -0.49% | 5.04% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Special | Jefferson | Regular | 24 Mills | 16.36% | 1.99% | 11.72% | 9.97% | 9.01% | 1.83% | 0.29% | -5.10% | 0.76% | -1.43% | 3.66% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Special | Jefferson | Auto | 24 Mills | 5.69% | -1.99% | 6.87% | 2.78% | 1.27% | -7.06% | 0.25% | 7.00% | 8.45% | 5.42% | 2.84% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Special | Shelby | Regular | 24 Mills | 15.61% | 6.21% | 6.49% | 10.12% | 9.61% | 4.52% | -0.58% | -2.43% | -2.17% | -1.48% | 3.91% | 2.50% | 2.50% | 2.50% | 2.50% | |
| District | Special | Shelby | Auto | 24 Mills | 17.67% | 21.23% | 16.17% | -35.10% | -5.78% | -3.75% | -6.56% | 8.24% | 9.77% | 9.03% | -4.46% | 2.50% | 2.50% | 2.50% | 2.50% | |
| Total District Special | | | | 15.45% | 4.09% | 9.95% | 6.79% | 8.22% | -0.23% | 0.29% | -3.22% | 0.44% | -0.69% | 3.38% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |
| Total | | | | 15.60% | 5.08% | 9.88% | 7.17% | 8.11% | 2.63% | -0.03% | -2.34% | 0.17% | -0.60% | 4.11% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | |

| <u>Year</u> | <u>SystemName</u> | <u>GrK</u> | <u>Gr1</u> | <u>Gr2</u> | <u>Gr3</u> | <u>Gr4</u> | <u>Gr5</u> | <u>Gr6</u> | <u>Gr7</u> | <u>Gr8</u> | <u>Gr9</u> | <u>Gr10</u> | <u>Gr11</u> | <u>Gr12</u> | <u>K12 Total</u> |
|---------------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|------------------|
| 2014 | | 185.35 | 246.40 | 154.30 | 147.25 | 131.00 | 155.50 | 160.35 | 137.50 | 172.55 | 207.15 | 206.15 | 188.45 | 157.55 | 2,249.50 |
| 2015 | | 147.25 | 258.45 | 153.30 | 147.25 | 145.15 | 133.55 | 150.50 | 152.30 | 134.70 | 174.30 | 198.35 | 181.20 | 186.45 | 2,162.75 |
| 2016 | | 156.95 | 229.85 | 177.90 | 161.75 | 150.10 | 146.20 | 129.00 | 150.80 | 145.75 | 144.30 | 173.40 | 192.60 | 180.60 | 2,139.20 |
| 2017 | | 141.10 | 154.10 | 149.00 | 230.55 | 154.50 | 145.55 | 143.45 | 126.00 | 136.10 | 153.60 | 147.20 | 165.00 | 183.50 | 2,029.65 |
| 2018 | | 137.25 | 157.30 | 137.10 | 210.00 | 171.00 | 152.30 | 139.20 | 127.00 | 126.70 | 148.90 | 155.00 | 145.00 | 150.80 | 1,957.55 |
| 2019 | | 140.00 | 166.83 | 113.62 | 171.96 | 185.12 | 168.83 | 147.41 | 132.89 | 120.92 | 135.90 | 149.97 | 150.12 | 138.56 | 1,922.13 |
| 2020 | | 140.00 | 170.17 | 120.50 | 142.51 | 151.58 | 182.77 | 163.41 | 140.73 | 126.52 | 129.70 | 136.88 | 145.25 | 143.45 | 1,893.47 |
| 2021 | | 140.00 | 170.17 | 122.91 | 151.14 | 125.62 | 149.65 | 176.90 | 156.01 | 133.99 | 135.71 | 130.63 | 132.57 | 138.80 | 1,864.10 |
| 2022 | | 140.00 | 170.17 | 122.91 | 154.17 | 133.23 | 124.02 | 144.85 | 168.89 | 148.54 | 143.72 | 136.69 | 126.52 | 126.68 | 1,840.39 |
| 3 Year Actual Average | | 445.30 | 642.40 | 480.20 | 539.55 | 449.75 | 425.30 | 422.95 | 429.10 | 416.55 | 472.20 | 518.95 | 538.80 | | |
| | | | 541.25 | 464.00 | 602.30 | 475.60 | 444.05 | 411.65 | 403.80 | 408.55 | 446.80 | 475.60 | 502.60 | 514.90 | |
| Avg. Transition % Increase (Decrease) | | | 21.55% | -27.77% | 25.43% | -11.85% | -1.27% | -3.21% | -4.53% | -4.79% | 7.26% | 0.72% | -3.15% | -4.44% | |

CNP Foundation Transfer Computation

| | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>FY 2018</u> | <u>FY 2019</u> |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL RAISES FY 14 & PRIOR | 754,699 | 754,699 | 754,699 | 754,699 | 754,699 | 754,699 |
| 15 RAISE | | - | 55,151 | 55,151 | 55,151 | 55,151 |
| 16 RAISE | | | 55,151 | 55,151 | 55,151 | 55,151 |
| 17 RAISE | | | | - | - | - |
| 18 RAISE | | | | | 59,571 | 59,571 |
| 19 RAISE | | | | | | 75,952 |
| | 754,699 | 754,699 | 865,001 | 865,001 | 924,572 | 1,000,524 |
| PEEHIP | 1,162,506 | 1,269,965 | 1,362,086 | 1,379,328 | 1,396,570 | 1,492,531 |
| FICA | 170,967 | 174,067 | 187,769 | 187,769 | 191,462 | 206,921 |
| MEDICARE | 39,984 | 40,709 | 43,914 | 43,914 | 44,777 | 48,393 |
| RETIREMENT | 322,907 | 322,907 | 348,786 | 348,786 | 371,863 | 407,971 |
| SUI | 1,655 | 1,685 | 1,817 | 1,817 | 1,853 | 2,002 |
| | 1,698,019 | 1,809,333 | 1,944,372 | 1,961,614 | 2,006,525 | 2,157,818 |
| | \$ 2,452,718 | \$ 2,564,032 | \$ 2,809,373 | \$ 2,826,615 | \$ 2,931,097 | \$ 3,158,342 |
| SALARIES | 2,757,535 | 2,757,535 | 2,978,528 | 2,978,528 | 3,038,099 | 3,287,440 |
| SUBS | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | 2,757,535 | 2,807,535 | 3,028,528 | 3,028,528 | 3,088,099 | 3,337,440 |
| NUMBER OF CNP EMPLOYEES | 135.68 | 135.68 | 143.68 | 143.68 | 143.68 | 151.68 |
| STATE MANDATED RAISE | 0.00% | 0.00% | 2.00% | 0.00% | 2.00% | 2.50% |
| PEEHIP RATE PER MONTH | \$ 714 | \$ 780 | \$ 790 | \$ 800 | \$ 810 | \$ 820 |
| TRS MATCH REQUIREMENT | 11.71% | 11.71% | 11.71% | 11.71% | 12.24% | 12.41% |