

**BELDING AREA SCHOOLS
2014/2015 Budget Amendment 2
General Fund/Athletics**

SUMMARY BY FUNCTION

	2008-09 ACTUAL	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 PROJECTED BUDGET	2014-15 APPROPRIATIONS BUDGET	2014-15 AMEND 1 BUDGET	2014-15 AMEND 2 BUDGET
REVENUES										
PRIVATE SOURCES	1,810,171	1,953,123	1,956,042	1,778,415	1,638,068	1,612,862	1,631,073	1,636,573	1,637,773	1,691,841
ISD/OTHER SOURCES	949,360	911,801	535,562	445,324	0	0	0	0	0	0
STATE SOURCES	15,113,186	14,667,024	14,796,003	13,952,181	14,057,895	14,084,132	14,028,946	13,919,503	14,702,615	14,800,670
FEDERAL SOURCES	1,742,705	2,109,336	1,992,762	1,167,638	1,089,555	936,129	1,058,802	1,058,802	974,322	1,023,336
INCOMING TRANSFERS/OTHER TRANS	0	0	70,000	70,000	727,019	719,991	478,498	496,501	534,712	557,065
ATHLETICS	0	0	70,000	77,065	62,353	76,403	70,000	70,000	70,000	70,000
TOTAL REVENUE	19,615,422	19,641,284	19,350,370	17,490,623	17,574,891	17,429,518	17,267,319	17,181,379	17,919,422	18,142,912
EXPENDITURES										
INSTRUCTION										
ELEMENTARY	3,990,055	3,933,739	4,059,822	3,608,679	3,591,649	3,281,346	3,448,659	3,506,635	3,556,518	3,591,090
MIDDLESCHOOL	2,403,738	2,387,231	2,229,321	1,877,483	1,928,601	1,899,809	1,973,814	1,968,320	2,033,724	2,040,208
HIGH SCHOOL	2,773,992	2,782,476	2,640,287	2,583,547	2,437,377	2,644,977	2,646,581	2,623,162	2,733,609	2,784,287
PRE-K	190,549	196,807	253,743	239,569	56,967	59,616	72,202	13,550	1,250	1,250
SUMMER SCHOOL	0	0	0	15,196	10,982	26,807	0	26,875	27,058	27,058
INSTRUCTION SUBTOTAL	9,358,334	9,300,254	9,183,173	8,324,474	8,025,576	7,912,555	8,141,256	8,138,542	8,352,160	8,443,892
ADDED NEEDS										
SPECIAL EDUCATION	1,689,990	1,812,216	1,736,519	1,703,515	1,577,943	1,591,116	1,523,491	1,484,014	1,525,003	1,535,995
FEDERAL PROGRAMS	814,920	1,145,765	1,208,387	1,125,861	1,307,600	1,187,490	1,350,887	1,257,412	1,301,438	1,330,679
VOCATIONAL ED	295,462	310,927	323,040	238,174	187,601	165,831	163,837	167,009	167,665	134,180
ADDED NEEDS SUBTOTAL	2,800,372	3,268,907	3,267,945	3,067,550	3,073,144	2,944,437	3,038,216	2,908,435	2,994,106	3,000,854
ADULT CONTINUING EDUCATION										
ADULT ED	28,282	64,536	68,273	45,706	47,432	51,245	52,277	51,358	54,072	54,072
ADULT CONTINUING EDUCATION	28,282	64,536	68,273	45,706	47,432	51,245	52,277	51,358	54,072	54,072
STUDENT SERVICES										
TRUANCY/ABSENTEEISM	0	0	0	0	4,572	11,000.9	10,317	10,317	10,023	10,993
GUIDANCE COUNSELOR	250,570	257,955	264,084	297,136	255,911	265,517	273,932	268,802	280,810	282,674
HEALTH SERVICES	12,782	12,925	12,842	14,126	13,878	15,975	17,469	17,469	17,644	17,644
SPEECH SERVICES	372,667	411,655	445,558	468,251	469,817	375,199	380,000	342,000	342,000	342,000
SOCIAL WORK SERVICES	195,242	196,573	202,843	209,106	205,970	239,151	239,150	179,150	179,150	179,150
STUDENT SERVICES SUBTOTAL	831,261	879,109	925,327	988,619	950,148	906,842	920,869	817,739	829,628	832,462
INSTRUCTIONAL STAFF SERVICES										
IMPROVEMENT OF INSTRUCT	304,750	375,036	296,132	254,548	306,310	101,929	156,529	148,016	144,206	182,034
MEDIA	159,755	159,423	160,951	165,006	86,733	94,567	108,439	108,439	109,744	110,415
FEDERAL PROG SUPERVISORY	246,590	236,548	188,120	149,729	168,512	183,332	208,636	208,636	247,455	248,592
ACADEMIC STUDENT ASSESME	0	0	0	0	13,622	13,832	10,100	10,100	10,066	10,786
INSTRUCTIONAL STAFF SUBTOTAL	711,095	771,007	645,204	569,283	575,176	393,659	483,703	475,191	511,471	551,827
GENERAL ADMINISTRATION										
BOARD OF EDUCATION	81,509	85,197	88,433	75,345	44,001	76,143	80,103	77,100	81,293	81,293
EXECUTIVE ADMIN	356,129	393,484	306,565	268,044	167,801	289,409	289,116	288,071	302,688	304,706
GENERAL ADMIN SUBTOTAL	437,638	478,680	394,998	343,389	211,802	365,552	369,219	365,171	383,981	385,999
SCHOOL ADMINISTRATION										
ELEMENTARY PRINCIPAL	361,993	362,188	357,192	360,948	347,378	445,469	468,884	455,399	476,013	479,290
MS PRINCIPAL	389,165	394,924	393,544	350,484	317,056	322,581	338,646	336,837	344,910	347,189
HS PRINCIPAL	428,928	429,469	438,298	448,025	444,957	456,069	463,364	460,676	479,589	482,663
OTHER SCHOOL ADMIN	0	0	0	0	0	239	380	380	600	600
SCHOOL ADMIN SUBTOTAL	1,180,086	1,186,581	1,189,034	1,159,457	1,109,392	1,224,358	1,271,275	1,253,393	1,301,112	1,309,742
BUSINESS SERVICES										
FISCAL SERVICES	293,141	302,767	274,501	244,324	229,954	246,921	245,190	244,243	254,155	255,511
OTHER BUSINESS SERVICES	25,543	38,196	28,057	17,859	39,419	47,315	74,000	66,000	56,000	56,000
BUSINESS SERVICES SUBTOTAL	318,684	340,964	302,558	262,183	269,374	294,237	319,190	310,243	310,155	311,511
OPERATION & MAINTENANCE										
MAINTENANCE	2,395,280	1,850,484	1,815,936	1,751,638	1,658,155	1,704,193	1,682,489	1,680,340	1,691,623	1,701,473
TRANSPORTATION	946,698	796,798	835,807	759,655	769,461	955,380	939,399	979,626	978,365	983,876
OPERATION & MAINT SUBTOTAL	3,341,978	2,647,281	2,651,743	2,511,293	2,427,617	2,659,573	2,621,888	2,659,967	2,669,988	2,685,349
SUPPORT SERVICES - CENTRAL										
STAFF/PERSONNEL SERVICES	20,642	16,723	33,337	20,858	13,458	11,530	21,166	21,166	22,666	21,900
INFORMATION MANAGEMENT	476,930	461,127	362,352	343,102	336,401	527,882	448,299	427,436	440,922	481,537
PUPL ACCOUNTING	0	0	0	33,866	33,990	34,214	34,834	34,834	35,251	35,251
SUPPORT CENTRAL SUBTOTAL	497,572	477,850	395,689	397,826	383,849	573,626	504,299	483,436	498,839	538,688

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COMMUNITY SERVICES										
COMMUNITY RECREATION	8,742	19,229	20,246	19,762	14,083	12,986	16,370	16,370	16,370	16,370
COMMUNITY ACTIVITIES				3,473	26,360	5,189	19,411	19,478	17,473	17,294
CHILD CARE	74,821	75,015	81,458	133,597	1,231	5,870	5,719	6,583	6,204	6,204
COMMUNITY SERVICES SUBTOTAL	83,563	94,243	101,704	156,832	41,674	24,044	41,500	42,631	40,047	39,868
FUND TRANSFERS/MODIFICATIONS										
VOCATIONAL ED CONSORTIUM	202,457	209,135	34,249	35,183	29,528	29,528	30,000	30,000	30,000	30,000
ATHLETICS	405,000	430,000	447,260	339,689	334,070	321,214	320,000	320,000	333,383	334,942
OTHER EXPENSES	0	0	0	1,914	33,500	11,540	0	0	0	18,488
FUND TRANSFERS/MODIFICATIONS	607,457	639,135	481,509	376,786	397,098	362,282	350,000	350,000	363,383	383,430
TOTAL EXPENDITURES	20,196,322	20,148,548	19,607,158	18,203,398	17,512,282	17,712,411	18,113,692	17,856,105	18,308,942	18,537,693
OTHER FINANCING SOURCES										
BEGINNING FUND BALANCE	4,750,014	4,169,114	3,720,165	3,463,375	2,750,598	2,813,206	2,530,313	2,530,313	2,530,313	2,530,313
REVENUES OVER EXPEND	(580,900)	(507,266)	(256,788)	(712,775)	62,608	(282,894)	(846,373)	(674,726)	(389,520)	(394,782)
ENDING FUND BALANCE (inclu	4,169,114	3,661,848	3,463,375	2,750,600	2,813,206	2,530,313	1,683,940	1,855,587	2,140,793	2,135,531
NON SPENDABLE FUND BALANCE	(709,400)	(709,400)	(1,033,909)	(644,322)	(652,422)	(440,954)	(440,954)	(440,954)	(440,954)	(440,954)
ASSIGNED FUND BALANCE				(926,197)	(853,262)	(842,238)	(167,512)	(167,512)	(166,893)	(166,893)
UNASSIGNED FUND BALANCE	3,459,714	2,952,448	2,429,466	1,180,081	1,307,522	1,247,121	1,075,474	1,247,121	1,532,946	1,527,684
Unassigned Fund Equity (% of Exp)	17.13%	14.65%	12.39%	6.48%	7.47%	7.04%	5.94%	6.98%	8.37%	8.24%
Total Fund Equity (% of Exp)	20.64%	18.17%	17.66%	15.11%	16.06%	14.29%	9.30%	10.39%	11.69%	11.52%

BUDGET ASSUMPTIONS FOR 2014-15:

Revenues:

Student Enrollment updated for Fall 2014(1982.03) and Est. Feb 2015 Count (1928)
 State Aid updated based on January 2015 Status Report
 - updated MPSERS Cost Offset amounts
 - updated Special Ed Costs for 2013-14 Actuals
 Federal and State Grant amounts updated
 ISD Priority IV revenue decreased from \$180,000 to \$0 based on information from the ISD at this time
 MMMEL Revenue increased to match increased expenditures

Expenditures:

No BEA contract step increases included in budget
 Potential BEA contract additional costs not included in budget
 Final Staffing placements included in Amendment
 MPSERS UAAL Expenditures increased to match MPSERS UAAL Revenue
 Affordable Health Care Coverage removed from FY15, District Liability under ACA begins in 2015 when each plan year renews.
 Grant Expenditures updated to match estimated allocation and carryover amounts