

BELDING AREA SCHOOLS
2014/2015 Appropriations Act Budget
General Fund/Athletics

SUMMARY BY FUNCTION

	2008-09 ACTUAL	2009-2010 ACTUALS	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-13 ACTUAL	2013-14 FINAL BUDGET	2014-15 PROJECTED BUDGET	2014-15 APPROPRIATIONS BUDGET
REVENUES								
PRIVATE SOURCES	1,810,171	1,953,123	1,956,042	1,778,415	1,638,068	1,628,108	1,631,073	1,636,573
ISD/OTHER SOURCES	949,360	911,801	535,562	445,324	0	0	0	0
STATE SOURCES	15,113,186	14,667,024	14,796,003	13,952,181	14,057,895	14,094,116	14,028,946	13,919,503
FEDERAL SOURCES	1,742,705	2,109,336	1,992,762	1,167,638	1,089,555	1,058,802	1,058,802	1,058,802
INCOMING TRANSFERS/OTHER TRANS	0	0	70,000	70,000	727,019	671,944	478,498	496,501
ATHLETICS	0	0	70,000	77,065	62,353	70,000	70,000	70,000
TOTAL REVENUE	19,615,422	19,641,284	19,350,370	17,490,623	17,574,891	17,522,970	17,267,319	17,181,379
EXPENDITURES								
INSTRUCTION								
ELEMENTARY	3,990,055	3,933,739	4,059,822	3,608,679	3,591,649	3,317,411	3,448,659	3,506,635
MIDDLESCHOOL	2,403,738	2,387,231	2,229,321	1,877,483	1,928,601	1,907,935	1,973,814	1,968,320
HIGH SCHOOL	2,773,992	2,782,476	2,640,287	2,583,547	2,437,377	2,689,006	2,646,581	2,623,162
PRE-K	190,549	196,807	253,743	239,569	56,967	72,566	72,202	13,550
SUMMER SCHOOL				15,196	10,982	26,875	0	26,875
INSTRUCTION SUBTOTAL	9,358,334	9,300,254	9,183,173	8,324,474	8,025,576	8,013,793	8,141,256	8,138,542
ADDED NEEDS								
SPECIAL EDUCATION	1,689,990	1,812,216	1,736,519	1,703,515	1,577,943	1,584,241	1,523,491	1,484,014
FEDERAL PROGRAMS	814,920	1,145,765	1,208,387	1,125,861	1,307,600	1,257,411	1,350,887	1,257,412
VOCATIONAL ED	295,462	310,927	323,040	238,174	187,601	165,681	163,837	167,009
ADDED NEEDS SUBTOTAL	2,800,372	3,268,907	3,267,945	3,067,550	3,073,144	3,007,333	3,038,216	2,908,435
ADULT CONTINUING EDUCATION								
ADULT ED	28,282	64,536	68,273	45,706	47,432	51,358	52,277	51,358
ADULT CONTINUING EDUCATION	28,282	64,536	68,273	45,706	47,432	51,358	52,277	51,358
STUDENT SERVICES								
TRUANCY/ABSENTEEISM	0	0	0	0	4,572	10317	10317	10,317
GUIDANCE COUNSELOR	250,570	257,955	264,084	297,136	255,911	269,456	273,932	268,802
HEALTH SERVICES	12,782	12,925	12,842	14,126	13,878	18,573	17,469	17,469
SPEECH SERVICES	372,667	411,655	445,558	468,251	469,817	380,000	380,000	342,000
SOCIAL WORK SERVICES	195,242	196,573	202,843	209,106	205,970	239,150	239,150	179,150
STUDENT SERVICES SUBTOTAL	831,261	879,109	925,327	988,619	950,148	917,496	920,869	817,739
INSTRUCTIONAL STAFF SERVICES								
IMPROVEMENT OF INSTRUCT	304,750	375,036	296,132	254,548	306,310	154,281	156,529	148,016
MEDIA	159,755	159,423	160,951	165,006	86,733	99,319	108,439	108,439
FEDERAL PROG SUPERVISORY	246,590	236,548	188,120	149,729	168,512	208,636	208,636	208,636
ACADEMIC STUDENT ASSESSME	0	0	0	0	13,622	13,962	10,100	10,100
INSTRUCTIONAL STAFF SUBTOTAL	711,095	771,007	645,204	569,283	575,176	476,198	483,703	475,191
GENERAL ADMINISTRATION								
BOARD OF EDUCATION	81,509	85,197	88,433	75,345	44,001	79,100	80,103	77,100
EXECUTIVE ADMIN	356,129	393,484	306,565	268,044	167,801	298,586	289,116	288,071
GENERAL ADMIN SUBTOTAL	437,638	478,680	394,998	343,389	211,802	377,686	369,219	365,171
SCHOOL ADMINISTRATION								
ELEMENTARY PRINCIPAL	361,993	362,188	357,192	360,948	347,378	453,384	468,884	455,399
MS PRINCIPAL	389,165	394,924	393,544	350,484	317,058	332,615	338,646	336,937
HS PRINCIPAL	428,928	429,469	438,298	448,025	444,957	461,433	463,364	460,676
OTHER SCHOOL ADMIN	0	0	0	0	0	380	380	380
SCHOOL ADMIN SUBTOTAL	1,180,086	1,186,581	1,189,034	1,159,457	1,109,392	1,247,812	1,271,275	1,253,393
BUSINESS SERVICES								
FISCAL SERVICES	293,141	302,767	274,501	244,324	229,954	241,606	245,190	244,243
OTHER BUSINESS SERVICES	25,543	38,196	28,057	17,859	39,419	59,000	74,000	66,000
BUSINESS SERVICES SUBTOTAL	318,684	340,964	302,558	262,183	269,374	300,606	319,190	310,243

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OPERATION & MAINTENANCE								
MAINTENANCE	2,395,280	1,850,484	1,815,936	1,751,638	1,658,155	1,700,548	1,682,489	1,680,340
TRANSPORTATION	946,698	796,798	835,807	759,655	769,461	954,759	939,399	979,626
OPERATION & MAINT SUBTOTAL	3,341,978	2,647,281	2,651,743	2,511,293	2,427,617	2,655,307	2,621,888	2,659,967
SUPPORT SERVICES - CENTRAL								
STAFF/PERSONNEL SERVICES	20,642	16,723	33,337	20,858	13,458	21,166	21,166	21,166
INFORMATION MANAGEMENT	476,930	461,127	362,352	343,102	336,401	534,100	448,299	427,436
PUPIL ACCOUNTING	0	0	0	33,866	33,990	34,214	34,834	34,834
SUPPORT CENTRAL SUBTOTAL	497,572	477,850	395,689	397,826	383,849	589,480	504,299	483,436
COMMUNITY SERVICES								
COMMUNITY RECREATION	8,742	19,229	20,246	19,762	14,083	16,352	16,370	16,370
COMMUNITY ACTIVITIES				3,473	26,360	19,678	19,411	19,678
CHILD CARE	74,821	75,015	81,458	133,597	1,231	6,583	5,719	6,583
COMMUNITY SERVICES SUBTOTAL	83,563	94,243	101,704	156,832	41,674	42,613	41,500	42,631
FUND TRANSFERS/MODIFICATIONS								
VOCATIONAL ED CONSORTIUM	202,457	209,135	34,249	35,183	29,528	30,000	30,000	30,000
ATHLETICS	405,000	430,000	447,260	339,689	334,070	320,000	320,000	320,000
OTHER EXPENSES	0	0	0	1,914	33,500	8,283	0	0
FUND TRANSFERS/MODIFICATIONS	607,457	639,135	481,509	376,786	397,098	358,283	350,000	350,000
TOTAL EXPENDITURES	20,196,322	20,148,548	19,607,158	18,203,398	17,512,282	18,037,965	18,113,692	17,856,105
OTHER FINANCING SOURCES								
BEGINNING FUND BALANCE	4,750,014	4,169,114	3,720,165	3,463,375	2,750,598	2,813,206	2,298,211	2,298,211
REVENUES OVER EXPEND	(580,900)	(507,264)	(256,788)	(712,775)	62,608	(514,995)	(846,373)	(674,726)
ENDING FUND BALANCE (inclu	4,169,114	3,661,850	3,463,377	2,750,600	2,813,206	2,298,211	1,451,838	1,623,486
NON SPENDABLE FUND BALANCE	(709,400)	(742,000)	(1,033,909)	(644,322)	(652,422)	(446,139)	(446,139)	(446,139)
ASSIGNED FUND BALANCE				(926,197)	(853,262)	(166,893)	(166,893)	(166,893)
UNASSIGNED FUND BALANCE	3,459,714	2,919,850	2,429,468	1,180,081	1,307,522	1,685,179	838,806	1,010,454
Unassigned Fund Equity (% of Exp)	17.13%	14.49%	12.39%	6.48%	7.47%	9.34%	4.63%	5.66%
Total Fund Equity (% of Exp)	20.64%	18.17%	17.66%	15.11%	16.06%	12.74%	8.02%	9.09%

BUDGET ASSUMPTIONS FOR 2014-15:

Revenues:

Student Enrollment estimated at a decrease of **50.51 FTE** from 2013-14.
 Foundation Allowance increased by **\$112** per student from \$7,076 to \$7,188
 All other funding at FY14 levels, including Best Practice Incentive
 Federal and State grant funds matched to expenditures

Expenditures:

No step increases included in budget
 Retirement Rate increased by **0.90%** from 24.97% to 25.87%
 Medical Insurance Caps increased by **2.9%**
 1/2 year estimated cost of Affordable Care Act coverage. Measurement Period calculations to be completed in October 2014 to determine final eligibility.
 1 FTE teaching position reduced based caseloads (special education)
 1 FTE secretarial position reduced through attrition
 Administrative shift through attrition - High School Assistant Principal position combined with Athletic Director
 Superintendent and Director of Instruction contracted support services reduced
 NEOLA costs reduced from 2013-14