

**Roscommon Area Public Schools
General Fund Budget Projections
Fiscal Year Ending June 30, 2017**

	13/14 Actual	14/15 Actual	15-16 Amendment June 2016	Adopted 6/21/2016 16-17 Original Budget
Revenue				
Local	7,482,704	7,565,955	7,582,287	7,661,519
State	2,516,342	2,320,767	2,162,621	1,686,692
Federal	843,697	892,374	1,304,768	1,300,123
Incoming Transfers	418,440	356,577	156,694	15,000
Total Revenue	11,261,183	11,135,673	11,206,370	10,663,334
Expenses				
Instruction:				
Basic Programs	5,409,463.00	5,498,118	5,335,036	5,310,938
Added Needs	1,476,298	1,442,989	1,320,307	1,358,511
Support Services:				
Pupil Services	304,853	292,898	230,738	228,773
Instructional Services	156,178	299,399	417,101	405,053
Library	9,558	13,159	11,550	6,500
Tech Instruction	76,199	84,697	106,130	115,095
General Admin	346,299	322,536	315,645	317,345
School Admin	748,592	761,820	628,954	625,911
Business	306,522	269,345	252,318	245,377
Operations & Maintenance	1,242,145	1,194,621	1,147,259	1,241,273
Pupil Transportation	594,351	569,951	648,159	671,215
Central Services	189,839	253,028	294,367	244,949
Community Activities	1,879	3,676	8,696	8,696
Payments to other districts	271,081	286,573	294,890	294,890
Food Service	6,270	6,310	50,000	0
Athletic Activities	226,346	225,649	259,837	264,968
Other Expenses	4,848	-	0	0
Total Expenditures	11,370,721	11,524,769	11,320,987	11,339,494
Excess of Revenue or (Expenses)	(109,538)	(389,096)	(114,617)	(676,160)
Beginning Fund Balance July 1	2,456,195	2,346,657	1,957,561	1,842,944
Ending Fund Balance June 30	2,346,657	1,957,561	1,842,944	1,166,784
Fund Balance as a % of budgeted expenses	20.64%	16.99%	16.28%	10.29%

This 16-17 General Fund Budget includes the District levying 18 mills for ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as listed above.

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Assumptions:

- ◀ Estimated student count for 16-17 = 977 - estimate based on Stanfred and historical. Results in a 3 year blended loss of 57.61 students = (\$432,708.71)
- ◀ Foundation allowance is \$7,511 per student in blended average. This is an increase of \$120.
- ◀ Reviewed 15-16 and 16-17 budgeted amounts with Cathy in order to come up with the beginning budget for 16-17.
- ◀ Zeroed out Sale of Assets - 15-16 included the sale of the downtown building along with various ipads. We have nothing scheduled to sell in 16-17 at this point.
- ◀ Budget adjustments will still need to be made pending final contract revisions and other changes such as educational changes for teachers, changes in insurance, etc.
- ◀ Several educational changes this year
- ◀ Budget still allows for capital improvements including: Upgrading LED lighting, a lawn mower, one new bus
- ◀ Technology budget is lower because we will not be receiving additional money from the state. Many new devices were purchased in 15-16.

Basic Programs - normal elem, middle school and high school expenditures along with preschool and summer school

Added Needs - Special education, Title I, Title IIA, At Risk for students needing additional assistance

Pupil Services - Counseling services, social work services, intervention

Instructional Services - Improvement of Instruction, professional development

Library - Library

Tech Instruction - Media clerks, other technology expenditures

General Admin - Superintendent's office, Board of Education

School Admin - Principals, secretaries

Business - Business Office

Operations & Maintenance - Building and grounds expenditures including repairs, electricity, heating...

Pupil Transportation - Transportation expenditures

Central Services - Professional development for non-instructional staff, technology expenditures, pupil accounting

Community Activities - This would include for example the Title I Family Nights

Payments to Other Districts - Payments to COOR ISD for special ed services

Food Service - Transfer to Food Service Fund based on AT Risk calculations

Athletic Activities - Athletic program expenditures

Other Expenses - Grant items that need to be transferred to other districts