

BRONSON COMMUNITY SCHOOLS
Budget Amendment Resolution
All Funds
For Fiscal Year Ending June 30, 2017

To: The Board of Education
From: Rachelle Roby, Business Manager
Date: June 26, 2017

It is my recommendation that you adopt the following resolution:

RESOLVED, that the general appropriations for Bronson Community Schools for the fiscal year 2016-17, for the General Fund is amended as follows:

GENERAL FUND	2016-2017 adopted on 03/06/17	Amendments	2016-2017 adopted on 06/26/17	Ref #
REVENUES				
Local Sources				
Tax Levy - Operation	\$1,026,994	\$9,109	\$1,036,103	1
Other Local Revenue	145,451	21,387	166,838	2
State Sources	8,158,435	(58,958)	8,099,477	3
Federal Sources	448,527	(79,955)	368,572	4
TOTAL REVENUES	\$9,779,407	(\$108,417)	\$9,670,990	5
Incoming Transfers and Other Transactions	5,943	1,022	6,965	6
TOTAL REVENUES, INCOMING TRANSFERS, AND OTHER TRANSACTIONS	\$9,785,350	(\$107,395)	\$9,677,955	7
EXPENDITURES				
Instruction Expense				
Basic Program	\$4,960,476	(\$30,292)	\$4,930,184	8
Added Needs	755,517	(56,999)	698,518	9
Support Services				
Pupil	176,649	2,127	178,776	10
Instructional Staff	156,947	(51,668)	105,279	11
General Administration	280,193	(6,092)	274,101	12
School Administration	651,953	(5,788)	646,165	13
Business	177,395	(2,170)	175,225	14
Operation & Maintenance	1,210,081	(188,003)	1,022,078	15
Pupil Transportation	923,668	(143,569)	780,099	16
Central Support Staff	253,346	(13,726)	239,620	17
Other Support Services - Athletics	312,410	(13,870)	298,540	18
Community Services	8,402	(1,470)	6,932	19
TOTAL EXPENDITURES	\$9,867,037	(\$511,520)	\$9,355,517	20
Outgoing Transfers and Other Transactions	0	301	301	21
TOTAL APPROPRIATED	\$9,867,037	(\$511,219)	\$9,355,818	22
EXCESS REVENUE (APPROPRIATIONS)	(\$81,687)	\$403,824	\$322,137	23

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GENERAL FUND (CONTINUED)	2016-2017 adopted on 03/06/17	Amendments	2016-2017 adopted on 06/26/17	Ref #
FUND BALANCE, JULY 1	\$1,953,635	\$0	\$1,953,635	24
Non-Spendable	\$2,228	\$0	\$2,228	25
Restricted	\$0	\$0	\$0	26
Committed	\$0	\$0	\$0	27
Assigned	\$360,026	\$0	\$360,026	28
Unassigned	\$1,591,381	\$0	\$1,591,381	29
FUND BALANCE, JUNE 30	\$1,871,948	\$403,824	\$2,275,772	30
Non-Spendable	\$2,228	\$90	\$2,318	31
Restricted	\$0	\$0	\$0	32
Committed	\$0	\$0	\$0	33
Assigned	\$0	\$0	\$0	34
Unassigned	\$1,869,720	\$403,734	\$2,273,454	35

The following are distributed among the
previously listed appropriations:

Employee Benefits				
Instruction	\$2,123,184	\$17,311	\$2,140,495	36
Support Services	\$1,066,106	(\$97,504)	\$968,602	37
Capital Outlay	\$294,296	(\$115,277)	\$179,019	38

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BE IT FURTHER RESOLVED, that the general appropriations for Bronson Community Schools for the fiscal year 2016-17 for the School Service Fund is amended as follows:

FOOD SERVICE FUND	2016-2017 adopted on 03/06/17	Amendments	2016-2017 adopted on 06/26/17	Ref #
REVENUES				
Local Sources	\$153,200	\$20,929	\$174,129	39
State Sources	27,550	5,925	33,475	40
Federal Sources	398,520	68,542	467,062	41
TOTAL REVENUES	\$579,270	\$95,396	\$674,666	42
Incoming Transfers and Other Transactions	0	300	300	43
TOTAL REVENUES, INCOMING TRANSFERS, AND OTHER TRANSACTIONS	\$579,270	\$95,696	\$674,966	44
EXPENDITURES				
Salaries	\$108,093	(\$3,021)	\$105,072	45
Employee Benefits	103,160	(4,172)	98,988	46
Contracted Services	126,880	(909)	125,971	47
Supplies and Materials	257,894	32,042	289,936	48
Capital Outlay	7,502	0	7,502	49
Other Expenses	9,810	840	10,650	50
TOTAL EXPENDITURES	\$613,339	\$24,780	\$638,119	51
Outgoing Transfers and Other Transactions	319	1,000	1,319	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS, AND OTHER TRANSACTIONS	\$613,658	\$25,780	\$639,438	53
EXCESS REVENUE (EXPENDITURE)	(\$34,388)	\$69,916	\$35,528	54
FUND BALANCE, JULY 1	\$154,380	\$0	\$154,380	55
Non-Spendable	\$44,589	\$0	\$44,589	56
Restricted	\$109,791	\$0	\$109,791	57
Committed	\$0	\$0	\$0	58
Assigned	\$0	\$0	\$0	59
Unassigned	\$0	\$0	\$0	60
FUND BALANCE, JUNE 30	\$119,992	\$69,916	\$189,908	61
Non-Spendable	\$44,589	(\$56)	\$44,533	62
Restricted	\$75,403	\$69,972	\$145,375	63
Committed	\$0	\$0	\$0	64
Assigned	\$0	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66

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BE IT FURTHER RESOLVED, that the general appropriations for Bronson Community Schools for the fiscal year 2016-17 for the Sinking Fund is amended as follows:

SINKING FUND	2016-2017 adopted on 03/06/17	Amendments	2016-2017 adopted on 06/26/17	Ref #
REVENUES				
Local Sources	\$427,887	\$4,446	\$432,333	67
TOTAL REVENUES	<u>\$427,887</u>	<u>\$4,446</u>	<u>\$432,333</u>	68
Incoming Transfers and Other Transactions	0	0	0	69
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	<u>\$427,887</u>	<u>\$4,446</u>	<u>\$432,333</u>	70
EXPENDITURES				
Contracted Services	\$2,176	\$32,005	34,181	71
Capital Outlay	812,892	(\$520,415)	292,477	72
Other Expenses	200	\$225	425	73
TOTAL EXPENDITURES	<u>\$815,268</u>	<u>(\$488,185)</u>	<u>\$327,083</u>	74
Outgoing Transfers and Other Transactions	0	0	0	75
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	<u>\$815,268</u>	<u>(\$488,185)</u>	<u>\$327,083</u>	76
EXCESS REVENUE (EXPENDITURE)	(\$387,381)	\$492,631	\$105,250	77
FUND BALANCE - JULY 1	\$655,297	\$0	\$655,297	78
Non-Spendable	\$0	\$0	\$0	79
Restricted	\$655,297	\$0	\$655,297	80
Committed	\$0	\$0	\$0	81
Assigned	\$0	\$0	\$0	82
Unassigned	\$0	\$0	\$0	83
FUND BALANCE - JUNE 30	\$267,916	\$492,631	\$760,547	84
Non-Spendable	\$0	\$0	\$0	85
Restricted	\$267,916	\$492,631	\$760,547	86
Committed	\$0	\$0	\$0	87
Assigned	\$0	\$0	\$0	88
Unassigned	\$0	\$0	\$0	89

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This budget includes 17.7264 mills of ad valorem property taxes levied on all non-homestead and non-qualified agricultural property for operating purposes and to meet requirements of the State Aid Act to allow the district to collect the foundation allowance for each full time equivalent membership.

This resolution shall take immediate effect.

7.16.17
Adopted

Teronda Kalkowski
Secretary, Board of Education

Bronson Community Schools

Budget Notes

June 26, 2017

Preface

This budget allows for an increase of the fund balance in the amount of \$322,137. We will do somewhat better than that. This year has been a challenging year for budgeting purposes, due to some items that were scheduled to be done in this fiscal year and did not get completed prior to yearend. Some of the items are much larger than others; the items include updates to locker rooms, new entrance mats in each of the buildings, as well as midyear staffing changes. The good news is that puts us in a better position for next year, and the projects that were not completed in this fiscal year, can be completed in next fiscal year.

The Food Service Fund is also showing an increase of the fund balance. The general fund is now required to transfer funds to cover any negative balances in food service accounts at the end of the fiscal year. The amounts are hard to estimate as funds trickle in until June 30th. The late ending date of the school year makes it increasingly difficult to know final figures in the fund. However, the conservative budget approach allows for final numbers to be better than the budget you are adopting.

General Fund Revenues

- 1 Tax Levy – This area is reflecting an increase due to an increase in property values. This is really a wash as they will then decrease our state aid by the amount of property taxes that we collect.

- 3 State Sources – This category includes funds that we receive from the State through State Aid or otherwise. This area is reflecting a decrease due mainly to the deferment of revenues for the At Risk funds as well as deferring some of the Early Literacy grant funds. We receive these funds in State Aid, if you do not expend all of the funds, you must reduce the revenue to match the expenses and then the remaining funds will be recognized in the 2017-2018 year. This means that we will have a carryover of funds to be spent in next fiscal year.

- 4 Federal Sources – This amount is reduced due to not spending the entire Federal program monies allocated to us. We collect this money on a reimbursement basis and it cannot be collected until spent. The remainder can be carried forward for future use.

- 6 Incoming Transfers and Other Transactions – This is the area where we recognized the revenue from the sale of the two buses for scrap, reimbursement from July for shared services with Quincy and the transfer of indirect costs from food service.

General Fund Expenditures

- 8 Basic Program- The change in this category is due mainly to mid-year support staff changes at the Jr/Sr High School and individual changes switching from our health insurance to cash in lieu of benefits. This staffing changes impact the fringe benefits, including health insurance and retirement rates.
- 9 Added Needs – Most of the changes in this category involve the state and federal programming which includes At Risk and most of the Title monies. The expenses in this area are mainly Title expenses or At Risk expenses. Both of those pots of money require that expenses match the revenue, so in essence it is a wash.
- 11 Instructional Staff- This category consists mainly of the Title II funds. These funds are used to improve instruction. The decrease in this category is mainly due to teachers not attending trainings at the elementary level, as they agreed to use their funds to support the Leader In Me efforts. The Leader In Me trainings were held mainly in the summer, which means it cuts down on the PESG expenses for substitutes as they are not gone during the school year. The decrease in this area also reduces the revenue side under the federal sources.
- 15 Operations and Maintenance – This area was difficult to budget for this year. We had several variables that have impacted the bottom line for this category. We had mid-year staffing changes which resulted in a small savings, and some projects that we budgeted for but did not get completed in this fiscal year. This winter was relatively good with not much snow, so we saved some on snow removal. The cost of electricity has gone up, so the savings from the natural gas was eaten up with the higher electricity costs. The celebration we have in this area is that some of the projects that we budgeted for were completed and have added to the curb appeal for the buildings.
- 16 Pupil Transportation – This category is showing a reduction for a couple of reasons. The first being that with the age of our bus fleet we tried to be sure to included enough for any major repairs that may be necessary. We also account for special education transportation in this category and the amount was much less for this year. We have numerous unexpected repairs come up for buses this year, but have been fortunate that none of them were extremely costly.
- 23 Excess Revenue - This budget projects that we will receive \$403,824 more in revenue than we will expend this year. The sinking fund is still playing a role in helping us to lower the amount of expenses that need to be covered by the general fund. The final numbers will improve.
- 30 Fund Balance - There are many large variables that will impact next year's budget. We still do not have final numbers from the State as of yet, so I have budgeted using the following information: \$100 increase to the foundation, continuing the MPSERS offset and the MPSERS Stabilization payments as they currently are. Our enrollment numbers, have held pretty steady this last year, but I have still

accounted for a 13 FTE lost. I used the retirement rates as they were released, but there is some uncertainty there with the changes that have been proposed. The retirement rate is set to decrease to a blended rate of 26.24% with 11.32% being included for the Stabilization payment, which then brings the total rate to 37.56% for 2017-2018. The 11.32% is charged on the current payrolls, but the Stabilization payment is based on 2016-2017 payrolls, so the payment that we receive is not an exact wash. Keeping all of these items in mind we can never be too cautious about budgeting for '17-'18 and beyond. I feel confident that the carryover for this year will defiantly help us into next year, given the unknowns at this point.

Food Service Revenues

- 44 Total Revenues – The biggest change in this area is the increase in federal revenues. The federal funds are to cover breakfasts and lunches for the free and reduced students in the district.

Food Service Expenditures

- 53 Total Expenditures – This area is showing an increase in expenditures which is due to an increase in food costs. The last day of school being so late makes it really hard to budget in the food service fund, as we then have to estimate bills in order to get a budget in place for the end of year.
- 54 Excess Revenue – This year we are going to add to the fund balance in the amount of \$35,528. This number will improve. The result of this is going to increase the the fund balance going forward.

Sinking Fund Revenues

- 70 Total Revenues – There was a slight increase in revenue due to an increase in property taxes.

Sinking Fund Expenditures

- 76 Total Expenditures – This area is showing that we did not expend everything that was collected in revenue for the sinking fund. We were able to complete the Jr./Sr. High School roof, the lighting in each of the buildings gymnasiums, and we covered the installation of the new drinking fountains in each of the buildings.
- 77 Excess Revenues– This year we are showing a balance left of \$760,547. We are planning to get all of the elementary roofs recoated, including Chicago Street School, as well as getting multiple interior and exterior doors replaced. This work is set to take place over the summer.

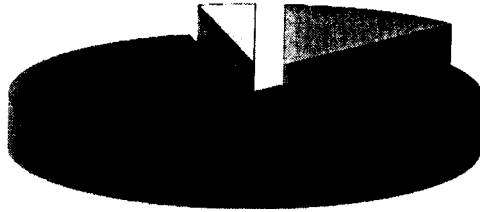
Other Information

Hopefully, this budget is conservative, but presents a fairly accurate picture of where we will end the year in each fund. If you have questions regarding any of the calculations or information presented please call the business office. The budgets here for the general fund including athletics and food service consist of approximately 1,165 separate accounts.

BRONSON COMMUNITY SCHOOLS
June 30, 2017
Budget Information
General Fund

	2014-2015	2015-2016	2016-2017	
The Money Comes From:				
Local	11.38%	13.07%	12.43%	
State	83.44%	82.00%	83.69%	
Federal and Other	5.18%	4.93%	3.88%	
				100.00%
The Money Is Used For:				
Instruction	61.82%	62.84%	60.16%	
Pupil & Staff Support Services	2.68%	2.44%	3.04%	
Administration	10.53%	10.21%	9.84%	
Business	1.84%	1.85%	1.87%	
Operations & Maintenance	10.45%	9.20%	10.92%	
Transportation	6.56%	7.93%	8.34%	
Central Support Service	2.85%	2.34%	2.56%	
Other Support Services - Athletics	0.00%	3.12%	3.19%	
Community Services	0.06%	0.05%	0.07%	
Transfers & Other Transactions	3.21%	0.02%	0.01%	
				100.00%

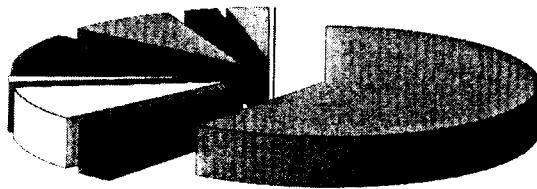
Bronson Community Schools General Fund for 2016-17 Where the Money Comes From



- Local
- State
- Federal & Other

Bronson Community Schools General Fund for 2016-17

Where the Money Goes



- Instruction
- Pupil & Support Staff Services
- Administration
- Business
- Operations & Maintenance
- Transportation
- Central Support Services
- Other Support Athletics
- Community Services
- Transfers & Other Transactions

RONSON COMMUNITY SCHOOLS									
BUDGET MATRIX									
2016-2017 SCHOOL YEAR									
June 26, 2017 Budget									
<u>REVENUES</u>									
	TAX LEVY OPERATION	OTHER LOCAL REVENUE	TOTAL LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	INCOMING TRANSFERS	TOTAL		% OF TOTAL BUDGET ALL FUNDS
GENERAL FUND	\$1,036,103	\$61,493	\$1,202,941	\$8,099,477	\$368,572	\$6,965	\$9,677,955		93.48%
% Total G F Budget			12.43%	83.69%	3.81%	0.07%			
FOOD SERVICE			\$174,129	\$33,475	\$467,062	\$300	\$674,966		6.52%
% Total F S Budget			25.80%	4.96%	69.20%	0.04%			
TOTAL			\$1,377,070	\$8,132,952	\$835,634	\$7,265	\$10,352,921		
% TOTAL BUDGET - ALL FUNDS			13.30%	78.56%	8.07%	0.07%			
<u>EXPENDITURES</u>									
11-XXX GENERAL FUND	1000 SALARIES	2000 BENEFITS	3000,4000 PURCHASED SERVICES	5000 SUPPLIES & MATERIALS	6000 CAPITAL OUTLAY	7000, 8000 OTHER EXPENSES	TOTAL		% OF TOTAL G F BUDGET
111 ELEMENTARY	\$1,427,973	\$954,069	\$50,315	\$45,742	\$1,443	\$0	\$2,479,542		26.50%
% Function	57.59%	38.48%	2.03%	1.84%	0.06%	0.00%			
% Total Object	31.56%	30.27%	5.98%	11.74%	0.48%	0.00%			
% Total Budget	15.26%	10.20%	0.54%	0.49%	0.02%	0.00%			
113 JR/SR HIGH	\$1,392,654	\$931,044	\$79,483	\$47,089	\$372	\$0	\$2,450,642		26.19%
% Function	56.83%	37.99%	3.24%	1.92%	0.02%	0.00%			
% Total Object	30.78%	29.54%	9.44%	12.08%	0.12%	0.00%			
% Total Budget	14.89%	9.95%	0.85%	0.50%	0.00%	0.00%			
119 TITLE I & II - SUMMER SCHOOL	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.00%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
122 SPECIAL ED	\$0	\$0	\$0	\$0	\$0	\$82,601	\$82,601		0.88%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	59.78%			
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%			
125 AT RISK	\$185,619	\$118,817	\$25,661	\$2,050	\$0	\$0	\$332,147		3.55%
% Function	55.88%	35.77%	7.73%	0.62%	0.00%	0.00%			
% Total Object	4.10%	3.77%	3.05%	0.53%	0.00%	0.00%			
% Total Budget	1.98%	1.27%	0.27%	0.02%	0.00%	0.00%			

EXPENDITURES

11-XXX GENERAL FUND	1000 SALARIES	2000 BENEFITS	3000.4000 PURCHASED SERVICES	5000 SUPPLIES & MATERIALS	6000 CAPITAL OUTLAY	7000.8000 OTHER EXPENSES	TOTAL	% OF TOTAL G.F. BUDGET
125 EARLY LITERACY	\$10,386	\$794	\$0	\$0	\$0	\$0	\$11,180	0.12%
% Function	3.13%	0.24%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.23%	0.03%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.11%	0.01%	0.00%	0.00%	0.00%	0.00%		
125 TITLE I - REGULAR	\$147,414	\$119,975	\$0	\$0	\$0	\$0	\$267,389	2.86%
% Function	55.13%	44.87%	0.00%	0.00%	0.00%	0.00%		
% Total Object	3.26%	3.81%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	1.58%	1.28%	0.00%	0.00%	0.00%	0.00%		
125 TITLE I - ARRA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
125 TITLE II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
125 TITLE III	\$3,577	\$1,624	\$0	\$0	\$0	\$0	\$5,201	0.06%
% Function	68.78%	31.22%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.08%	0.05%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.04%	0.02%	0.00%	0.00%	0.00%	0.00%		
125 TITLE VI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
212 GUIDANCE	\$100,280	\$70,490	\$0	\$155	\$0	\$7,851	\$178,776	1.91%
% Function	56.09%	39.43%	0.00%	0.09%	0.00%	4.39%		
% Total Object	2.22%	2.24%	0.00%	0.04%	0.00%	5.68%		
% Total Budget	1.07%	0.75%	0.00%	0.00%	0.00%	0.08%		
221 IMPROVEMENT OF INSTR	\$5,739	\$2,605	\$45,129	\$4,346	\$0	\$0	\$57,819	0.62%
% Function	9.93%	4.51%	78.05%	7.52%	0.00%	0.00%		
% Total Object	0.13%	0.08%	5.36%	1.12%	0.00%	0.00%		
% Total Budget	0.06%	0.03%	0.48%	0.05%	0.00%	0.00%		
222 MEDIA	\$11,826	\$6,887	\$0	\$2,941	\$0	\$0	\$21,654	0.23%
% Function	54.61%	31.80%	0.00%	13.58%	0.00%	0.00%		
% Total Object	0.26%	0.22%	0.00%	0.75%	0.00%	0.00%		
% Total Budget	0.13%	0.07%	0.00%	0.03%	0.00%	0.00%		
225 INSTRUCTIONAL TECH	\$0	\$0	\$21,288	\$4,518	\$0	\$0	\$25,806	0.28%
% Function	0.00%	0.00%	98.31%	20.86%	0.00%	0.00%		
% Total Object	0.00%	0.00%	2.53%	1.16%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.23%	0.05%	0.00%	0.00%		
231 BOARD OF EDUCATION	\$0	\$0	\$34,613	\$0	\$0	\$5,921	\$40,534	0.43%
% Function	0.00%	0.00%	85.39%	0.00%	0.00%	14.61%		
% Total Object	0.00%	0.00%	4.11%	0.00%	0.00%	4.29%		
% Total Budget	0.00%	0.00%	0.37%	0.00%	0.00%	0.06%		

EXPENDITURES

	1000 SALARIES	2000 BENEFITS	3000,4000 PURCHASED SERVICES	5000 SUPPLIES & MATERIALS	6000 CAPITAL OUTLAY	7000, 8000 OTHER EXPENSES	TOTAL	% OF TOTAL G.F. BUDGET
11-XXX GENERAL FUND								
232 SUPERINTENDENT								
% Function	\$131,691	\$82,931	\$17,200	\$1,500	\$0	\$2,210	\$233,567	2.50%
% Total Object	56.38%	35.51%	7.36%	0.64%	0.00%	0.34%		
% Total Budget	2.91%	2.63%	2.04%	0.38%	0.00%	1.60%		
	1.41%	0.89%	0.18%	0.02%	0.00%	0.02%		
241/249 PRINCIPALS								
% Function	\$360,613	\$270,780	\$10,011	\$2,551	\$0	\$2,210	\$646,165	6.91%
% Total Object	55.81%	41.91%	1.55%	0.39%	0.00%	0.34%		
% Total Budget	7.97%	8.59%	1.19%	0.65%	0.00%	1.60%		
	3.85%	2.89%	0.11%	0.03%	0.00%	0.02%		
252 BUSINESS OFFICE								
% Function	\$79,970	\$59,757	\$5,563	\$1,100	\$0	\$100	\$146,490	1.57%
% Total Object	54.59%	40.79%	3.80%	0.75%	0.00%	0.07%		
% Total Budget	1.77%	1.90%	0.66%	0.28%	0.00%	0.07%		
	0.85%	0.64%	0.06%	0.01%	0.00%	0.00%		
259 OTHER BUSINESS SERVICES								
% Function	\$0	\$0	\$6,015	\$0	\$0	\$22,720	\$28,735	0.31%
% Total Object	0.00%	0.00%	20.93%	0.00%	0.00%	79.07%		
% Total Budget	0.00%	0.00%	0.71%	0.00%	0.00%	16.44%		
	0.00%	0.00%	0.06%	0.00%	0.00%	0.24%		
261 MAINTENANCE								
% Function	\$249,670	\$190,893	\$267,598	\$199,975	\$109,842	\$4,100	\$1,022,078	10.92%
% Total Object	24.43%	18.68%	26.18%	19.57%	10.75%	0.40%		
% Total Budget	5.52%	6.06%	31.79%	51.31%	36.75%	2.97%		
	2.67%	2.04%	2.86%	2.14%	1.17%	0.04%		
271 TRANSPORTATION								
% Function	\$175,214	\$196,021	\$162,203	\$66,830	\$179,505	\$326	\$780,099	8.34%
% Total Object	22.46%	25.13%	20.79%	8.57%	23.01%	0.04%		
% Total Budget	3.87%	6.22%	19.27%	17.15%	60.06%	0.24%		
	1.87%	2.10%	1.73%	0.71%	1.92%	0.00%		
281 PLANNING, RESEARCH & DEV								
% Function	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
283 STAFF/PERSONNEL SERVICES								
% Function	\$0	\$0	\$14,567	\$0	\$0	\$0	\$14,567	0.16%
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	1.73%	0.00%	0.00%	0.00%		
	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%		
284 DATA PROCESSING								
% Function	\$99,561	\$67,253	\$56,439	\$1,800	\$0	\$0	\$225,053	2.41%
% Total Object	44.24%	29.88%	25.08%	0.80%	0.00%	0.00%		
% Total Budget	2.20%	2.13%	6.70%	0.46%	0.00%	0.00%		
	1.06%	0.72%	0.60%	0.02%	0.00%	0.00%		
293 ATHLETICS								
% Function	\$151,112	\$77,841	\$41,633	\$8,164	\$7,700	\$12,090	\$298,540	3.19%
% Total Object	67.15%	34.59%	18.50%	3.63%	3.42%	5.37%		
% Total Budget	3.34%	2.47%	4.95%	2.09%	2.58%	8.75%		
	1.62%	0.83%	0.45%	0.09%	0.08%	0.13%		
331/371 COMMUNITY ACTIVITIES								
% Function	\$1,238	\$562	\$4,164	\$968	\$0	\$0	\$6,932	0.07%
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.03%	0.02%	0.49%	0.25%	0.00%	0.00%		
	0.01%	0.01%	0.04%	0.01%	0.00%	0.00%		

<u>EXPENDITURES</u>		1000	2000	3000,4000	5000	6000	7000, 8000	TOTAL	% OF TOTAL G.F. BUDGET
GENERAL FUND	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES & MATERIALS	CAPITAL OUTLAY	OTHER EXPENSES			
11-XXX									
TOTAL	\$4,524,151	\$3,151,549	\$841,882	\$389,729	\$298,862	\$138,164		\$9,355,517	
% TOTAL G.F. BUDGET	48.36%	33.69%	9.00%	4.17%	3.20%	1.48%			
5XX-6XX	OUTGOING TRANSFERS/OTHER								
TOTAL G.F. APPROPRIATED						\$301		\$301	
								\$9,355,818	
21-297	FOOD SERVICE	\$105,072	\$98,988	\$125,971	\$289,936	\$7,502	\$11,969	\$639,438	
	% Total Food Service Budget	16.43%	15.48%	19.70%	45.34%	1.17%	1.87%		

