

Bronson Community Schools



Budgets

For All Funds

November 5, 2018

**For the Fiscal Year
Ending June 30, 2019**

Bronson Community Schools

Budget Notes

November 5, 2018

Preface

It is very helpful to push the first budget of the year back to November. The later date has allowed me to gather more accurate information regarding allocations of federal funds as well as the amounts that are coming in state aid. That being said, there are still a number of variables that are unpredictable and can change at any time. The good news is that we have a couple of opportunities to amend this budget as the information becomes available and greater light is shed on what actual revenues and expenses may be.

The attached budgets once again show an excess of expenditures over revenues in all three funds. However, the general fund has a sufficient fund balance to cover the losses, the food service fund has a healthy fund equity and we are working on a spend down plan as required by the state. We are basically just spending the sinking fund as was approved by the voters. We can adjust the budgets as needed with the next two amendments.

Again this year, we actually know what the foundation allowance amount is and what categorical funding has been eliminated. The foundation allowance amount has been rebased at \$7,871. This equates to \$7,631, the old foundation allowance, plus \$240 additional per pupil for this year. We are still receiving the rural district categorical that equates to \$51 per pupil. The retirement rate has been set for the next couple of years. However, it is now very dependent upon which plan the employee chooses to be in. Their choice determines what our rate will be but the employee can change percentages at any given time throughout the year. This makes it extremely difficult to budget with the number of variables that are involved. The MPSERS cost offset is there for this year, as well as the MPSERS Stabilization money. This year the MPSERS Stabilization money has increased to be 12.21% of the prior year's payroll totals. The state gives us this money in state aid and then we pay the exact amount back into the retirement system. They have also added another MPSERS payment that is called the normal MPSERS cost offset that will reimburse districts for the new plans increased costs. The MPSERS amounts are still undetermined for us at this time, so I have adjusted the Stabilization funds based on the estimates I have, but left the cost offsets at last years' amounts and will amend in March.

We ended last year by adding to the fund balance but this year we are projecting to dip into the fund balance. We have had several staffing changes since the projection budget was presented, I have added the purchase of two new buses and the unaudited pupil count has us up about 14 FTE's from the projected budget. Additional details are included in the line item references below.

We ended last year adding to fund equity in the food service fund. Food and milk prices are likely to increase, but each year we have had to increase meal prices, with the exception of this year. The state allowed us to not increase prices if we had a stable fund equity. You will notice a large increase in capital outlay in the food service fund, this is due to us having to spend down fund equity as we are over the threshold that is allowed for fund equity in the food service fund. The allowable fund equity is capped at a three-month average expenditure total.

In general, our hope is to spend down food service funds as required by the state, and spend down funds in the sinking fund and general fund doing necessary projects and maintenance to keep the district looking nice. The unknowns are still of concern as always, such as the age of the buildings, issues with buses, and what winter may bring us this year.

General Fund Revenues

- 1 Tax Levy - This money comes from the millage levied on non-homestead properties. The local taxes have increased slightly. The increase in local taxes will be offset by a like decrease in state aid dollars because the sum of the two provides the foundation allowance membership aid. They are inversely related.
- 2 Other Local Revenue – This category includes athletic gate receipts, entry fees for our tournaments, any rentals, mini-grants and donations. The increase in this area was mainly due to the increase of mini grants.
- 3 State Sources – This is the category of greatest volatility. I had planned for a 33 pupil loss in enrollment in the projection budget. The current head count that is unaudited minus the special education FTE is equating to approximately 1038 FTE. So our net loss from last year was approximately 20 FTE. I have used the rebased foundation allowance of \$7871 plus the \$51 per pupil rural district payment. I have also included the MPSERS Cost Offset, MPSERS Normal Cost Offset and the MPSERS Rate Stabilization payments which increases the expenses, but also increases the revenue.
- 4 Federal Sources – I have included the estimated carryover in all of the Title programs, but that amount could change once the final reports are done. We received a large increase in Title I funds, and are still working on our plan of how to spend those down. We are again receiving Title III funds, which supports our ELL population as well as the Title V funds which we spend solely on devices and carts.
- 7 Total Revenues, etc. – Revenues have increased mainly due to the increase in the foundation allowance, the small bump from not losing as many students as projected and the MPSERS payments. The amount that we collect in local taxes has increased slightly, but will be offset in state aid.

General Fund Expenditures

- 8 Basic Program – This category is almost wholly composed of teaching and parapro salaries for the elementary and jr./sr. high buildings. This category is one of the largest in the budget and is reflecting an increase. The increase in this category is due mainly to staffing changes from teachers to para pros, which impacts the benefits side as well. There is still some uncertainty as we are still trying to fill one position at the Jr./Sr. High School.
- 9 Added Needs - This category includes our portion of the Special Education MCI programming, At Risk programming, Early Literacy Grant, and Title I programming. Almost all of the funding in this category either comes from the state or the federal government. The increase in expenses is offset by the increase of funds on the revenue side.
- 10 Pupil Support – This category is where we account for our counseling services. This area includes the new social worker that is split between Anderson and Ryan. We are looking at a similar position for the Jr./Sr. High to support the middle school students. The elementary is currently funded by At Risk, and we are working on getting approval for the Jr./Sr. High.
- 15 Operations and Maintenance – This is the second largest category in the general fund and remains the most unpredictable. We have had a few staffing changes, and are currently looking to fill a part-time custodian position as well as hiring for subs. We have continued to do the necessary maintenance on the buildings and are continuing to add items to the list of must do's provided funds are available. I have included additional dollars for contingencies that may not be able to be covered by the sinking fund. In addition, I have included what hopefully are sufficient increases to all line items for utilities such as natural gas, electricity and water and sewer. This area is also where we account for security, of which we have added some funds to purchase more cameras out of our At Risk allocation.
- 16 Transportation – This area is showing an increase due to the addition of another bus purchase. I have included the purchase of the two new buses at this point, I have applied for a Clean Diesel Fuel Grant, which could provide us a rebate of \$20,000 per bus. It is a long shot that we will get it, but I really felt it was worth a shot. I am recommending that we purchase one bus now and then wait until the March budget amendment to purchase the second one. I have included the contingency funds to cover us in the case of an emergency. We are continuing to have issues with the buses in our fleet, and are doing our best to keep the costs to a minimum.
- 23 Excess Expenditures - This budget projects that we will take in \$251,318 less than we project to spend in the 2018-19 fiscal year. At this time of year there are still several unknowns, and I want to be sure that I have included enough to cover any unexpected emergencies that may arise. I will have a much better estimate in March. However, I do expect that we will spend down some of the fund equity this year.
- 30 Fund Balance – June 30 – Last year we added to fund balance. These funds will help us to get some necessary projects done in the district as well as continue to maintain our buildings and grounds to keep things looking up to par.

Food Service Revenues

- 44 Total Revenues, Incoming Transfers, and Other Transactions – We did not increase lunch prices for students this year and are still offering universal free breakfast in all of our buildings. I am hearing from food service that our lunch participation is up. This is great news from a district perspective.

Food Service Expenditures

- 45 Salaries – This category has decreased due to a retirement last year. We did allow for the 1.25% increase as well as the \$500 off schedule payment, but these were offset by the replacement of the retiree with a Chartwells's employee.
- 46 Employee Benefits – The decrease in this category is again due to the retirement of a school staff member transition to a Chartwell's staff member.
- 49 Capital Outlay – The increase in this area is due to having more in fund equity than the state will allow. We are having Kingscott come and take a look at the food service area in the High School to see if there is anything we can do to help the flow of the lunch room. We have approx. \$90,000 that we need to spend down in the food service fund. We will have to do an RFP for this and it will have to be approved by the state. If this does not get approved, we will then need to look at other ways of spending down the fund equity.
- 61 Fund Balance – We are projecting to dip into fund equity. The food service fund equity is above what the state allows and we must spend it down.

Sinking Fund Revenues

- 70 Total Revenues – There was an increase in revenue due to taxable values increasing. These amounts can change throughout the year depending on board of review changes or Michigan Tax Tribunal changes.

Sinking Fund Expenditures

- 76 Total Expenditures – This area is showing that we plan to spend \$270,973 more than we are taking in on the revenue side for this year. The following are the projects that are planned in this year's budget, the plumbing replacements throughout the district that were completed this past summer. This summer we are planning to replace uni-vents in the Jr./Sr. High School and replace the bleachers in the Jr./Sr. High Gymnasium.
- 77 Excess Expenditures– This year we are showing that we are going to dip into fund equity by \$270,973. This leaves a balance of \$244,164 to be used for other projects in the in the final year.

Other Information

This budget hopefully is a conservative, yet accurate picture of where we will end the year in each fund. I'm sure you are aware that in a budget such as this for the general fund, many changes will occur during the year that will necessitate budget changes. Again this year, it is my intention to amend some of these budgets in March and again late in June. If you have questions regarding any of the calculations or information presented, please call the business office.

The General Fund data has been analyzed in a different format on the following two pages. This analysis provides a "snapshot" of the relationship of various categories to each other and the big picture of our district finances.

There is also a copy of the budget matrix attached so you can do some comparison of how monies are being spent and changes that have occurred. The budget matrix may look daunting to those unfamiliar with school accounting. I would be happy to spend whatever time you need to help you analyze the budget through the use of the budget matrix. Please let me know if I can be of any assistance.

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BRONSON COMMUNITY SCHOOLS
2018-2019 BUDGETS
November 5, 2018

TO: The Board of Education
FROM: Rachelle Roby, Business Manager

I join Mr. Hilderley in recommending that you adopt the following resolution:

RESOLVED, that this resolution shall be the general appropriations of Bronson Community Schools for the fiscal year 2018-2019. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Bronson Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Bronson Community Schools for the fiscal year 2018-2019 is as follows:

Revenue	
Local	
Tax Levy	\$1,042,344
Other Local Revenue	169,971
State	8,492,774
Federal	523,245
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Total Revenue	\$10,228,334
Incoming Transfers and Other Transactions	400
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Total Revenue, Incoming Transfers & Other Transactions	\$10,228,734
Fund Balance Available to appropriate	2,674,378
	<hr/>
Total Available to appropriate General Fund	\$12,903,112
	=====

BE IT FURTHER RESOLVED, that \$10,480,052 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

Expenditures	
Instruction	
Basic Program	\$5,445,025
Added Needs	867,014
Support Services	
Pupil	278,307
Instructional Staff	184,337
General Administration	279,833
School Administration	669,029
Business	177,731
Operations & Maintenance	1,124,117
Student Transportation	845,715
Central Support Services	246,938
Other Support Services - Athletics	350,068
Community Services	11,938
Outgoing Transfers & Other Transactions	0
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Total Appropriated	\$10,480,052
	=====

Instruction Employee Benefits of \$2,286,760, Support Services Employee Benefits of \$1,105,634, and Capital Outlay of \$361,793 are distributed among the previously listed appropriations.

BRONSON COMMUNITY SCHOOLS
 2018-2019 Budgets
 November 5, 2018
 Page 2

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Bronson Community Schools for fiscal year 2018-2019 is as follows:

Revenue		
Local		
	Food Service	\$155,900
State		
	Food Service	27,241
Federal		
	Food Service	439,196
		<hr/>
Total Revenue		\$622,337
Incoming Transfers & Other Transactions		
	Food Service	0
		<hr/>
Total Revenue, Incoming Transfers & Other Transactions		\$622,337
Fund Balance, July 1, 2018	\$285,812	
Less Non-Spendable Fund Balance	44,170	
	<hr/>	
Restricted Fund Balance Available to Appropriate		241,642
		<hr/>
Total Available to Appropriate		
School Service Fund		\$863,979
		=====

BE IT FURTHER RESOLVED, that \$745,908 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
	Food Service	745,908
Outgoing Transfers & Other Transactions		
	Food Service	0
		<hr/>
Total Appropriated School Service Fund		\$745,908
		=====

Employee Benefits of \$73,623 and Capital Outlay of \$150,000 are distributed among the previously listed appropriations.

BRONSON COMMUNITY SCHOOLS
 2018-2019 Budgets
 November 5, 2018
 Page 3

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Sinking Fund of the Bronson Community Schools for fiscal year 2018-2019 is as follows:

Revenue	
Local	
Tax Levy	\$438,988
Other Local Revenue	800
	<hr/>
Total Revenue	\$439,788
Incoming Transfers & Other Transactions	0
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Total Revenue, Incoming Transfers & Other Transactions	\$439,788
Restricted Fund Balance Available to Appropriate	515,137
	<hr/>
Total Available to Appropriate Sinking Fund	\$954,925
	=====

BE IT FURTHER RESOLVED, that \$710,761 of the total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Purchased Services	37,275
Capital Outlay	672,936
Other Expenses	550
Outgoing Transfers & Other Transactions	0
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Total Appropriated Sinking Fund	\$710,761
	=====

BE IT FURTHER RESOLVED, that, for purposes of meeting emergency needs of the school district, transfers of appropriations in the General Fund, not to exceed \$10,000, may be made upon the written authorization of the Superintendent, but no other transactions shall be made without approval by the Board of Education. When the Superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriation amendment, which amendment shall be adopted by the Board of Education at such meeting.

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

The General Fund budget includes 17.7264 mills of ad valorem property taxes to be 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.

The Sinking Fund budget includes 2.0000 mills of ad valorem property taxes to be levied on all property to fund the purchase, construction, or repair of facilities.

This appropriation resolution is to take immediate effect.

Adopted 11-5-18


Secretary of Board of Education

PAGE 4	BRONSON COMMUNITY SCHOOLS November 5, 2018 General Fund Detail Budget Projection For Fiscal Year Ending June 30, 2019				
	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Ref. #	
REVENUES					
Local Sources					
Tax Levy - Operation	\$1,037,816	\$1,047,749	\$1,042,344		1
Other Local Revenue	188,084	182,427	169,971		2
State Sources	7,689,236	8,262,460	8,492,774		3
Federal Sources	462,140	381,208	523,245		4
TOTAL REVENUES	\$9,377,276	\$9,873,844	\$10,228,334		5
Incoming Transfers and Other Transactions	0	21,731	400		6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,377,276	\$9,895,575	\$10,228,734		7
EXPENDITURES					
Instruction Expense					
Basic Program	\$4,854,105	\$5,329,732	\$5,445,025		8
Added Needs	715,385	649,838	867,014		9
Support Services					
Pupil	161,245	182,719	278,307		10
Instructional Staff	55,091	136,022	184,337		11
General Administration	261,148	269,421	279,833		12
School Administration	643,955	636,303	669,029		13
Business	163,674	173,001	177,731		14
Operation & Maintenance	814,974	876,964	1,124,117		15
Pupil Transportation	702,489	791,228	845,715		16
Central Support Services	207,247	233,710	246,938		17
Other Support Services - Athletics	276,774	315,442	350,068		18
Community Services	4,342	4,496	11,938		19
TOTAL EXPENDITURES	\$8,860,429	\$9,598,876	\$10,480,052		20
Outgoing Transfers and Other Transactions	1,920	0	0		21
TOTAL APPROPRIATED	\$8,862,349	\$9,598,876	\$10,480,052		22
EXCESS REVENUE (APPROPRIATIONS)	\$514,927	\$296,700	(\$251,318)		23
FUND BALANCE - JULY 1	\$1,953,636	\$2,379,476	\$2,676,176		24
Non-Spendable	\$2,228	\$3,775	\$1,798		25
Restricted	\$0	\$0	\$0		26
Committed	\$0	\$0	\$0		27
Assigned	\$360,026	\$0	\$0		28
Unassigned	\$1,591,382	\$2,375,701	\$2,674,378		29
FUND BALANCE - JUNE 30	\$2,379,476	\$2,676,176	\$2,424,858		30
Non-Spendable	\$3,775	\$2,336	\$1,798		31
Restricted	\$0	\$0	\$0		32
Committed	\$0	\$0	\$0		33
Assigned	\$392,832	\$272,629	\$0		34
Unassigned	\$1,982,869	\$2,401,211	\$2,423,060		35
The following are distributed among the previously listed appropriations:					
Employee Benefits					
Instruction	\$2,083,106	\$2,352,281	\$2,286,760		36
Support Services	\$995,953	\$1,050,712	\$1,105,634		37
Capital Outlay	\$298,745	\$261,632	\$361,793		38

BRONSON COMMUNITY SCHOOLS
November 5, 2018
School Service Fund
Food Service
Detail Budget Projection
For Fiscal Year Ending June 30, 2019

	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Ref. #
FOOD SERVICE REVENUES				
Local Sources	\$177,554	\$176,137	\$155,900	39
State Sources	33,475	27,933	27,241	40
Federal Sources	469,248	473,660	439,196	41
TOTAL REVENUES	\$680,277	\$677,730	\$622,337	42
Incoming Transfers and Other Transactions	0	0	0	43
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$680,277	\$677,730	\$622,337	44
FOOD SERVICE EXPENDITURES				
Salaries	\$103,263	\$84,911	\$74,110	45
Employee Benefits	95,409	74,043	73,623	46
Contracted Services	120,294	156,215	156,125	47
Supplies and Materials	282,838	270,721	280,800	48
Capital Outlay	7,502	9,541	150,000	49
Other Expenses	10,113	10,635	11,250	50
TOTAL EXPENDITURES	\$619,419	\$606,066	\$745,908	51
Outgoing Transfers and Other Transactions	1,319	0	0	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$620,738	\$606,066	\$745,908	53
EXCESS REVENUE (EXPENDITURE)	\$59,539	\$71,664	(\$123,571)	54
FUND BALANCE - JULY 1	\$154,380	\$214,148	\$285,812	55
Non-Spendable	\$44,589	\$44,533	\$44,170	56
Restricted	\$109,791	\$229,838	\$241,642	57
Committed	\$0	\$0	\$0	58
Assigned	\$0	\$0	\$0	59
Unassigned	\$0	\$0	\$0	60
FUND BALANCE - JUNE 30	\$214,148	\$285,812	\$162,241	61
Non-Spendable	\$44,533	\$44,170	\$44,170	62
Restricted	\$229,838	\$241,642	\$118,071	63
Committed	\$0	\$0	\$0	64
Assigned	\$0	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66

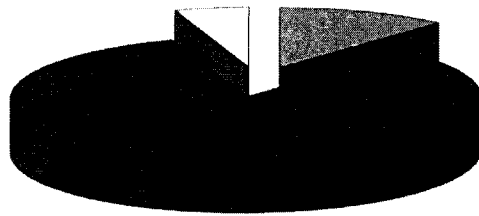
BRONSON COMMUNITY SCHOOLS
November 5, 2018
Sinking Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2019

	Actual 2016-2017	Actual 2017-2018	Estimated 2018-2019	Ref. #
SINKING FUND REVENUES				
Local Sources	\$424,334	\$419,951	\$439,788	67
TOTAL REVENUES	\$424,334	\$419,951	\$439,788	68
Incoming Transfers and Other Transactions	0	0	0	69
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$424,334	\$419,951	\$439,788	70
SINKING FUND EXPENDITURES				
Contracted Services	8,724	22,233	37,275	71
Capital Outlay	25,197	642,954	672,936	72
Other Expenses	195	521	550	73
TOTAL EXPENDITURES	\$34,116	\$665,708	\$710,761	74
Outgoing Transfers and Other Transactions	0	0	0	75
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$34,116	\$665,708	\$710,761	76
EXCESS REVENUE (EXPENDITURE)	\$390,218	(\$245,757)	(\$270,973)	77
FUND BALANCE - JULY 1	\$655,297	\$760,931	\$515,137	78
Non-Spendable	\$0	\$0	\$0	79
Restricted	\$655,297	\$760,931	\$515,137	80
Committed	\$0	\$0	\$0	81
Assigned	\$0	\$0	\$0	82
Unassigned	\$0	\$0	\$0	83
FUND BALANCE - JUNE 30	\$760,931	\$515,174	\$244,164	84
Non-Spendable	\$0	\$0	\$0	85
Restricted	\$760,931	\$515,174	\$244,164	86
Committed	\$0	\$0	\$0	87
Assigned	\$0	\$0	\$0	88
Unassigned	\$0	\$0	\$0	89

BRONSON COMMUNITY SCHOOLS
June 30, 2019
Budget Information
General Fund

The Money Comes From:	2016-2017	2017-2018	2017-2018	
Local	13.07%	12.43%	11.85%	
State	82.00%	83.50%	83.03%	
Federal and Other.	4.93%	4.07%	5.12%	
				100.00%
The Money Is Used For:				
Instruction	62.84%	62.29%	60.23%	
Pupil & Staff Support Services	2.44%	3.32%	4.41%	
Administration	10.21%	9.44%	9.05%	
Business	1.85%	1.80%	1.70%	
Operations & Maintenance	9.20%	9.14%	10.73%	
Transportation	7.93%	8.24%	8.07%	
Central Support Service	2.34%	2.43%	2.36%	
Other Support Services - Athletics	0.00%	3.29%	3.34%	
Community Services	0.05%	0.05%	0.11%	
Transfers & Other Transactions	3.14%	0.00%	0.00%	
				100.00%

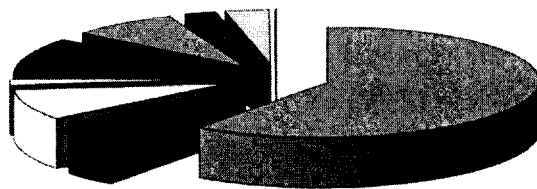
Bronson Community Schools General Fund for 2018-19 Where the Money Comes From



- ☒ Local
- ☒ State
- ☐ Federal & Other

Bronson Community Schools General Fund for 2018-19

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

BRONSON COMMUNITY SCHOOLS

BUDGET MATRIX

2018-2019 SCHOOL YEAR

November 5, 2018 Budget

REVENUES

	TAX LEVY OPERATION	OTHER LOCAL REVENUE	TOTAL LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES	INCOMING TRANSFERS	TOTAL	% OF TOTAL BUDGET ALL FUNDS
GENERAL FUND	\$1,042,344	\$51,091	\$1,212,315	\$8,492,774	\$523,245	\$400	\$10,228,734	94.27%
% Total G F Budget			11.85%	83.03%	5.12%	0.00%		
FOOD SERVICE			\$155,900	\$27,241	\$439,196	\$0	\$622,337	5.74%
% Total F S Budget			25.05%	4.38%	70.57%	0.00%		
TOTAL			\$1,368,215	\$8,520,015	\$962,441	\$400	\$10,851,071	
% TOTAL BUDGET - ALL FUNDS			12.61%	78.52%	8.87%	0.00%		

EXPENDITURES

	1000 SALARIES	2000 BENEFITS	3000,4000 PURCHASED SERVICES	5000 SUPPLIES & MATERIALS	6000 CAPITAL OUTLAY	7000, 8000 OTHER EXPENSES	TOTAL	% OF TOTAL GF BUDGET
111-XXX GENERAL FUND								
111 ELEMENTARY	\$1,532,640	\$1,041,404	\$48,865	\$72,387	\$2,000	\$0	\$2,697,296	25.74%
% Function	56.82%	38.61%	1.81%	2.68%	0.07%	0.00%		
% Total Object	32.33%	31.09%	4.72%	9.88%	0.55%	0.00%		
% Total Budget	14.62%	9.94%	0.47%	0.69%	0.02%	0.00%		
113 JR/SR HIGH	\$1,481,165	\$1,018,720	\$129,652	\$90,982	\$5,541	\$0	\$2,726,060	26.01%
% Function	54.33%	37.37%	4.76%	3.34%	0.20%	0.00%		
% Total Object	31.24%	30.41%	12.51%	12.41%	1.53%	0.00%		
% Total Budget	14.13%	9.72%	1.24%	0.87%	0.05%	0.00%		
119 TITLE I & II - SUMMER SCHOOL	\$1,334	\$630	\$0	\$19,705	\$0	\$0	\$21,669	0.21%
% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Object	0.03%	0.02%	0.00%	2.69%	0.00%	0.00%		
% Total Budget	0.01%	0.01%	0.00%	0.19%	0.00%	0.00%		
122 SPECIAL ED	\$0	\$0	\$0	\$0	\$0	\$111,023	\$111,023	1.06%
% 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%	65.76%		
% Total Budget	0.00%	0.00%	0.00%	0.00%	0.00%	1.06%		
125 AT RISK	\$149,514	\$125,953	\$18,000	\$105,361	\$0	\$0	\$398,828	3.81%
% Function	37.49%	31.58%	4.51%	26.42%	0.00%	0.00%		
% Total Object	3.15%	3.76%	1.74%	14.38%	0.00%	0.00%		
% Total Budget	1.43%	1.20%	0.17%	1.01%	0.00%	0.00%		

EXPENDITURES**11-XXX GENERAL FUND****125 EARLY LITERACY**

% Function
% Total Object
% Total Budget

125 TITLE I - REGULAR

% Function
% Total Object
% Total Budget

125 TITLE I - ARRA

% Function
% Total Object
% Total Budget

125 TITLE II

% Function
% Total Object
% Total Budget

125 TITLE III

% Function
% Total Object
% Total Budget

125 TITLE VI

% Function
% Total Object
% Total Budget

212 GUIDANCE

% Function
% Total Object
% Total Budget

216 SOCIAL WORKER

% Function
% Total Object
% Total Budget

221 IMPROVEMENT OF INSTR

% Function
% Total Object
% Total Budget

222 MEDIA

% Function
% Total Object
% Total Budget

225 INSTRUCTIONAL TECH

% Function
% Total Object
% Total Budget

1000 SALARIES

\$0
0.00%
0.00%
0.00%

\$149,446
43.21%
3.15%
1.43%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$102,258
54.14%
2.16%
0.98%

\$47,087
52.65%
0.99%
0.45%

\$5,150
4.07%
0.11%
0.05%

\$12,955
42.08%
0.27%
0.12%

\$0
0.00%
0.00%
0.00%

2000 BENEFITS

\$0
0.00%
0.00%
0.00%

\$100,053
28.93%
2.99%
0.95%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$82,852
43.87%
2.47%
0.79%

\$42,344
47.35%
1.26%
0.40%

\$2,435
1.93%
0.07%
0.02%

\$13,217
42.93%
0.39%
0.13%

\$0
0.00%
0.00%
0.00%

3000,4000 PURCHASED SERVICES

\$0
0.00%
0.00%
0.00%

\$50
0.01%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
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\$0
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0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$105,163
83.21%
10.15%
1.00%

\$400
1.30%
0.04%
0.00%

\$22,141
71.92%
2.14%
0.21%

5000 SUPPLIES & MATERIALS

\$0
0.00%
0.00%
0.00%

\$96,319
27.85%
13.14%
0.92%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$11,295
100.00%
1.54%
0.11%

\$0
0.00%
0.00%
0.00%

\$125
0.07%
0.02%
0.00%

\$0
0.00%
0.00%
0.00%

\$6,135
4.85%
0.84%
0.06%

\$4,212
13.68%
0.57%
0.04%

\$5,029
16.34%
0.69%
0.05%

6000 CAPITAL OUTLAY

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

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\$0
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0.00%

7000, 8000 OTHER EXPENSES

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

\$3,641
1.93%
2.16%
0.03%

\$0
0.00%
0.00%
0.00%

\$7,500
5.93%
4.44%
0.07%

\$0
0.00%
0.00%
0.00%

\$0
0.00%
0.00%
0.00%

TOTAL

\$0

\$345,868

\$0

\$0

\$11,295

\$0

\$188,876

\$89,431

\$126,383

\$30,784

\$27,170

% OF TOTAL G F BUDGET

0.00%

3.30%

0.00%

0.00%

0.11%

0.00%

1.80%

0.85%

1.21%

0.29%

0.26%

EXPENDITURES**11-XXX GENERAL FUND****231 BOARD OF EDUCATION**

% Function
% Total Object
% Total Budget

232 SUPERINTENDENT

% Function
% Total Object
% Total Budget

241/249 PRINCIPALS

% Function
% Total Object
% Total Budget

252 BUSINESS OFFICE

% Function
% Total Object
% Total Budget

259 OTHER BUSINESS SERVICES

% Function
% Total Object
% Total Budget

261 MAINTENANCE

% Function
% Total Object
% Total Budget

271 TRANSPORTATION

% Function
% Total Object
% Total Budget

281 PLANNING, RESEARCH & DEV

% Function
% Total Object
% Total Budget

283 STAFF/PERSONNEL SERVICES

% Function
% Total Object
% Total Budget

284 DATA PROCESSING

% Function
% Total Object
% Total Budget

293 ATHLETICS

% Function
% Total Object
% Total Budget

331/371 COMMUNITY ACTIVITIES

	1000 <u>SALARIES</u>	2000 <u>BENEFITS</u>	3000,4000 <u>PURCHASED SERVICES</u>	5000 <u>SUPPLIES & MATERIALS</u>	6000 <u>CAPITAL OUTLAY</u>	7000, 8000 <u>OTHER EXPENSES</u>	<u>TOTAL</u>	% OF TOTAL G F BUDGET
231 BOARD OF EDUCATION								
% Function	\$0	\$0	\$24,570	\$0	\$0	\$4,768	\$29,338	0.28%
% Total Object	0.00%	0.00%	83.75%	0.00%	0.00%	16.25%		
% Total Budget	0.00%	0.00%	2.37%	0.00%	0.00%	2.82%		
232 SUPERINTENDENT								
% Function	\$139,275	\$93,245	\$16,350	\$625	\$0	\$1,000	\$250,495	2.39%
% Total Object	55.60%	37.22%	6.53%	0.25%	0.00%	0.40%		
% Total Budget	2.94%	1.58%	0.09%	0.01%	0.00%	0.59%		
241/249 PRINCIPALS								
% Function	\$375,472	\$275,327	\$10,730	\$4,000	\$0	\$3,500	\$669,029	6.38%
% Total Object	56.12%	41.15%	1.60%	0.60%	0.00%	0.52%		
% Total Budget	7.92%	8.22%	1.04%	0.55%	0.00%	2.07%		
252 BUSINESS OFFICE								
% Function	\$82,448	\$63,300	\$5,370	\$1,100	\$0	\$340	\$152,558	1.46%
% Total Object	54.04%	41.49%	3.52%	0.72%	0.00%	0.22%		
% Total Budget	1.74%	1.89%	0.52%	0.15%	0.00%	0.20%		
259 OTHER BUSINESS SERVICES								
% Function	\$0	\$0	\$5,173	\$0	\$0	\$20,000	\$25,173	0.24%
% Total Object	0.00%	0.00%	20.55%	0.00%	0.00%	79.45%		
% Total Budget	0.00%	0.00%	0.50%	0.00%	0.00%	11.85%		
261 MAINTENANCE								
% Function	\$276,725	\$199,509	\$285,716	\$228,165	\$130,002	\$4,000	\$1,124,117	10.73%
% Total Object	24.62%	17.75%	25.42%	20.30%	11.56%	0.36%		
% Total Budget	5.84%	5.96%	27.57%	31.13%	35.93%	2.37%		
271 TRANSPORTATION								
% Function	\$165,818	\$176,303	\$248,394	\$72,600	\$182,000	\$600	\$845,715	8.07%
% Total Object	19.61%	20.85%	29.37%	8.58%	21.52%	0.07%		
% Total Budget	3.50%	5.26%	23.97%	9.91%	50.31%	0.36%		
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	\$9,589	\$0	\$0	\$0	\$9,589	0.09%
% Total Object	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
% Total Budget	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%		
284 DATA PROCESSING								
% Function	\$103,215	\$71,684	\$61,450	\$1,000	\$0	\$0	\$237,349	2.26%
% Total Object	43.49%	30.20%	25.89%	0.42%	0.00%	0.00%		
% Total Budget	2.18%	2.14%	5.93%	0.14%	0.00%	0.00%		
293 ATHLETICS								
% Function	\$159,283	\$85,100	\$43,285	\$7,700	\$42,250	\$12,450	\$350,068	3.34%
% Total Object	67.11%	35.85%	18.24%	3.24%	17.80%	5.25%		
% Total Budget	3.36%	2.54%	4.18%	1.05%	11.68%	7.37%		
331/371 COMMUNITY ACTIVITIES								
% Function	\$4,160	\$318	\$1,340	\$6,120	\$0	\$0	\$11,938	0.11%

<u>EXPENDITURES</u>		1000	2000	3000,4000	5000	6000	7000, 8000	% OF TOTAL G F BUDGET	
11-XXX	GENERAL FUND	SALARIES	BENEFITS	PURCHASED SERVICES	SUPPLIES & MATERIALS	CAPITAL OUTLAY	OTHER EXPENSES	TOTAL	
	% Function	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
	% Total Object	0.09%	0.01%	0.13%	0.84%	0.00%	0.00%		
	% Total Budget	0.04%	0.00%	0.01%	0.06%	0.00%	0.00%		
	TOTAL	\$4,740,858	\$3,350,050	\$1,036,238	\$732,860	\$361,793	\$168,822	\$10,480,052	
	% TOTAL G F BUDGET	45.24%	31.97%	9.89%	6.99%	3.45%	1.61%		
5XX-6XX	OUTGOING TRANSFERS/OTHER						\$0	\$0	
	TOTAL G. F. APPROPRIATED							\$10,480,052	
21-297	FOOD SERVICE	\$74,110	\$73,623	\$156,125	\$280,800	\$150,000	\$11,250	\$745,908	
	% Total Food Service Budget	9.94%	9.87%	20.93%	37.65%	20.11%	1.51%		