


# SOUTHGATE COMMUNITY SCHOOL DISTRICT

2016-2017 AMENDED BUDGETS  
FEBRUARY 14, 2017



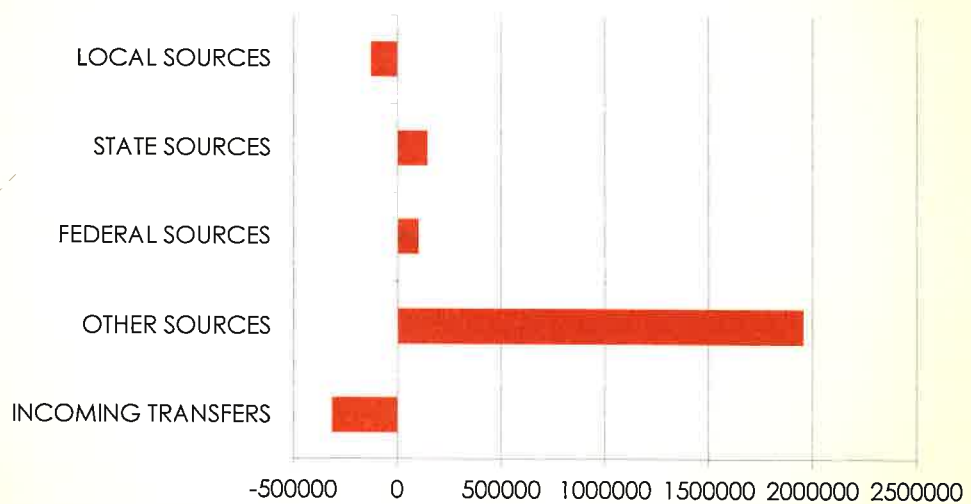
## GENERAL FUND SUMMARY

- ▶ ENDING FUND **BALANCE** AT 6/30/17 PER JUNE 28, 2016 BUDGET - \$257,128
- ▶ ENDING FUND **BALANCE** AT 6/30/17 PER FEBRUARY 14, 2017 BUDGET - \$1,810,920
- ▶ NET INCREASE IN FUND BALANCE - \$1,553,792
- ▶ TOTAL REVENUE - \$41,797,148
- ▶ TOTAL EXPENDITURES - \$40,360,405

## CHANGES IN GENERAL FUND REVENUE

|                    | ORIGINAL<br>BUDGET<br>2016-2017<br>6/28/16 | AMENDED<br>BUDGET<br>2016-2017<br>2/14/17 | INCREASE<br>(DECREASE) |
|--------------------|--|---|------------------------|
| LOCAL SOURCES      | 5,830,092                                  | 5,702,183                                 | ( 127,909)             |
| STATE SOURCES      | 30,652,234                                 | 30,797,957                                | 145,723                |
| FEDERAL SOURCES    | 2,135,878                                  | 2,238,296                                 | 102,418                |
| OTHER SOURCES      | 754,417                                    | 2,709,493                                 | 1,955,076              |
| INCOMING TRANSFERS | 665,049                                    | 349,219                                   | ( 315,830)             |
| TOTAL REVENUE      | 40,037,670                                 | 41,797,148                                | 1,759,478              |

## CHANGES IN GENERAL FUND REVENUE



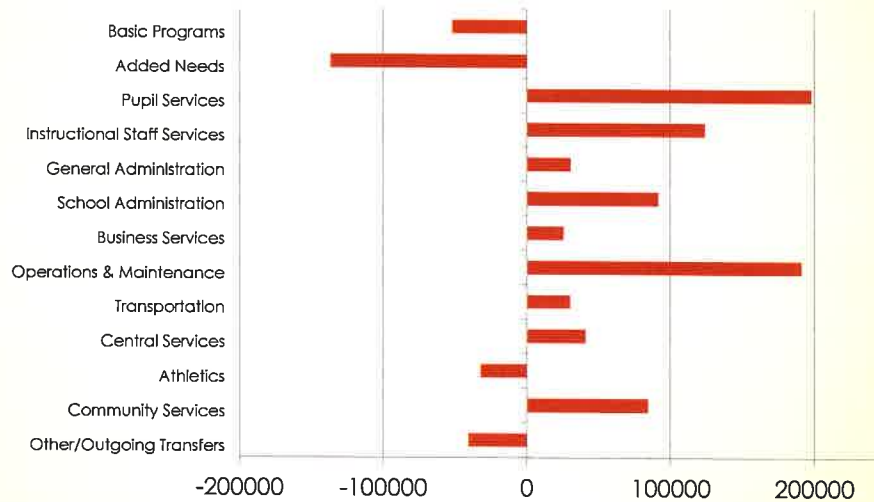
## CHANGES IN GENERAL FUND REVENUE

- LOCAL REVENUE – \$145,000 DECREASE FROM TRANSFER OF ADULT ENRICHMENT REVENUE TO COMMUNITY SERVICES FUND, OFFSET BY INSURANCE REBATES.
- STATE REVENUE - \$475,000 DECREASE IN STATE AID DUE TO ADDITIONAL LOSS OF 75 FTEs, REDUCED BY \$113,000 ADDITIONAL SPECIAL EDUCATION FUNDING BASED ON 2015-2016 FINAL COST REPORTS, \$147,000 ADDITIONAL MPSERS UAAL STABILIZATION REVENUE AND A NET INCREASE OF \$365,000 IN STATE GRANT FUNDING (AT-RISK, ADULT ED, TRIG, TARGETED LITERACY, PRINCIPAL EDUCATOR EVALUATION GRANT).
- FEDERAL REVENUE – \$153,000 INCREASE IN TITLE I & TITLE II GRANT ALLOCATIONS OFFSET BY \$38,000 DECREASE IN ADULT EDUCATION GRANT ALLOCATIONS.
- OTHER SOURCES – \$1.4 MILLION FROM NEW REGIONAL ENHANCEMENT MILLAGE; \$240,000 ADDITIONAL COUNTY SPECIAL EDUCATION FUNDING; \$125,000 IN PROCEEDS FROM THE SALE OF THE CHORMANN PROPERTY; \$99,000 ADDITIONAL DCTC FUNDING; \$65,000 NEW COPIER CONTRACT.
- INCOMING TRANSFERS – LOWER BEACON IDC TO RECORD LIABILITY FOR 2014-2015 CLOSE-OUT.

## CHANGES IN GENERAL FUND EXPENDITURES

|                          | ORIGINAL BUDGET<br>2016-2017 6/28/16 | AMENDED BUDGET<br>2016-2017 2/14/17 | INCREASE<br>(DECREASE) |
|--------------------------|--------------------------------------|-------------------------------------|------------------------|
| BASIC PROGRAMS           | 18,688,201                           | 18,636,106                          | ( 52,095)              |
| ADDED NEEDS              | 6,460,049                            | 6,323,544                           | (136,505)              |
| PUPIL SERVICES           | 3,234,424                            | 3,432,821                           | 198,397                |
| INSTRUCTIONAL STAFF SERV | 1,342,751                            | 1,466,772                           | 124,021                |
| GENERAL ADMINISTRATION   | 478,314                              | 508,802                             | 30,488                 |
| SCHOOL ADMINISTRATION    | 1,831,662                            | 1,923,283                           | 91,621                 |
| BUSINESS SERVICES        | 854,211                              | 879,804                             | 25,593                 |
| OPERATIONS & MAINT       | 2,621,815                            | 2,813,137                           | 191,322                |
| TRANSPORTATION           | 812,000                              | 842,100                             | 30,100                 |
| CENTRAL SERVICES         | 1,346,343                            | 1,387,084                           | 40,741                 |
| ATHLETICS                | 610,864                              | 578,853                             | ( 32,111)              |
| COMMUNITY SERVICES       | 854,698                              | 939,231                             | 84,533                 |
| OTHER/OUTGOING TRANSF    | 669,499                              | 628,868                             | ( 40,631)              |
| TOTAL EXPENDITURES       | 39,804,831                           | 40,360,405                          | 555,474                |

## CHANGES IN GENERAL FUND EXPENDITURES

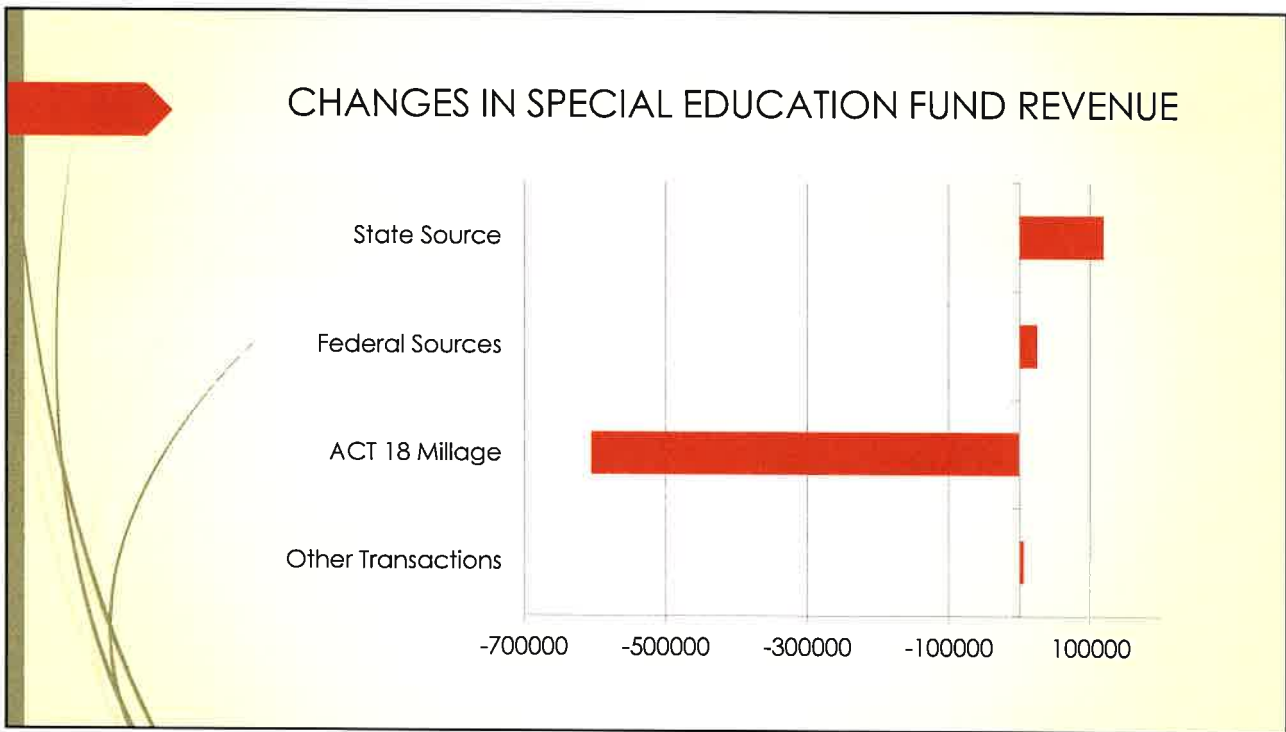


## CHANGES IN GENERAL FUND EXPENDITURES

- OVERALL - \$430,000 DECREASE IN SALARIES FROM FINALIZING STAFFING AND REDUCTION IN ALTERNATIVE EDUCATION STAFF; \$76,000 INCREASE IN FICA, RETIREMENT AND EMPLOYEE BENEFITS DUE TO INCREASE IN EFFECTIVE FICA/RETIREMENT RATES AND INCREASE IN RATES FROM RENEWAL OF DENTAL, LIFE & LTD INSURANCE POLICIES; \$65,000 FROM NEW COPIER CONTRACT.
- ADDED NEEDS, PUPIL SERVICES, INSTRUCTIONAL STAFF SERVICES & CENTRAL SERVICES – TRANSFER OF \$160,000 IN ADULT ENRICHMENT EXPENDITURES TO THE COMMUNITY SERVICES FUND; INCREASES IN PURCHASED SERVICES, SUPPLIES & EQUIPMENT DUE TO INCREASE IN TITLE I & TITLE II FUNDING AS WELL AS VOCATIONAL EDUCATION, AT-RISK, TARGETED LITERACY & TRIG FUNDING TOTALLING \$678,000.
- \$33,000 EXPENDED FROM NEW REGIONAL ENHANCEMENT MILLAGE FOR NECESSARY CURRICULUM AND MAINTENANCE PURCHASES.
- \$86,000 OF EXPENDITURES INVOLVING ATHLETICS AND PAYMENTS TO OTHER DISTRICTS TO CORRECT THE ACCOUNT FUNCTION CODES.
- OPERATIONS & MAINTENANCE – \$190,000 BUDGET INCREASE FOR INCREASES IN BUILDING MAINTENANCE & SUPPLIES, VEHICLE AND EQUIPMENT REPAIR, PURCHASE OF NECESSARY MAINTENANCE EQUIPMENT, ADJUSTMENTS TO UTILITY COSTS, ADDITIONAL SECURITY DURING SUMMER BOND PROJECT.
- COMMUNITY SERVICES – ADDITIONAL 1.0 FTE FOR NON-PUBLIC SCHOOL STAFF WITH NEW CURRICULUM OFFERING.

### CHANGES IN SPECIAL EDUCATION FUND REVENUE

|                       | 2016-2017<br>ORIGINAL<br>BUDGET 6/28/16 | 2016-2017<br>AMENDED<br>BUDGET 2/14/17 | INCREASE<br>(DECREASE) |
|-----------------------|---|--|------------------------|
| LOCAL SOURCES         | 0                                       | 0                                      | 0                      |
| STATE SOURCES         | 1,789,568                               | 1,908,514                              | 118,946                |
| FEDERAL SOURCES       | 307,749                                 | 332,640                                | 24,891                 |
| COUNTY MILLAGE-ACT 18 | 5,324,387                               | 4,718,833                              | (605,554)              |
| OTHER TRANSACTIONS    | 0                                       | 5,977                                  | 5,977                  |
| TOTAL REVENUE         | 7,421,704                               | 6,965,964                              | (455,740)              |

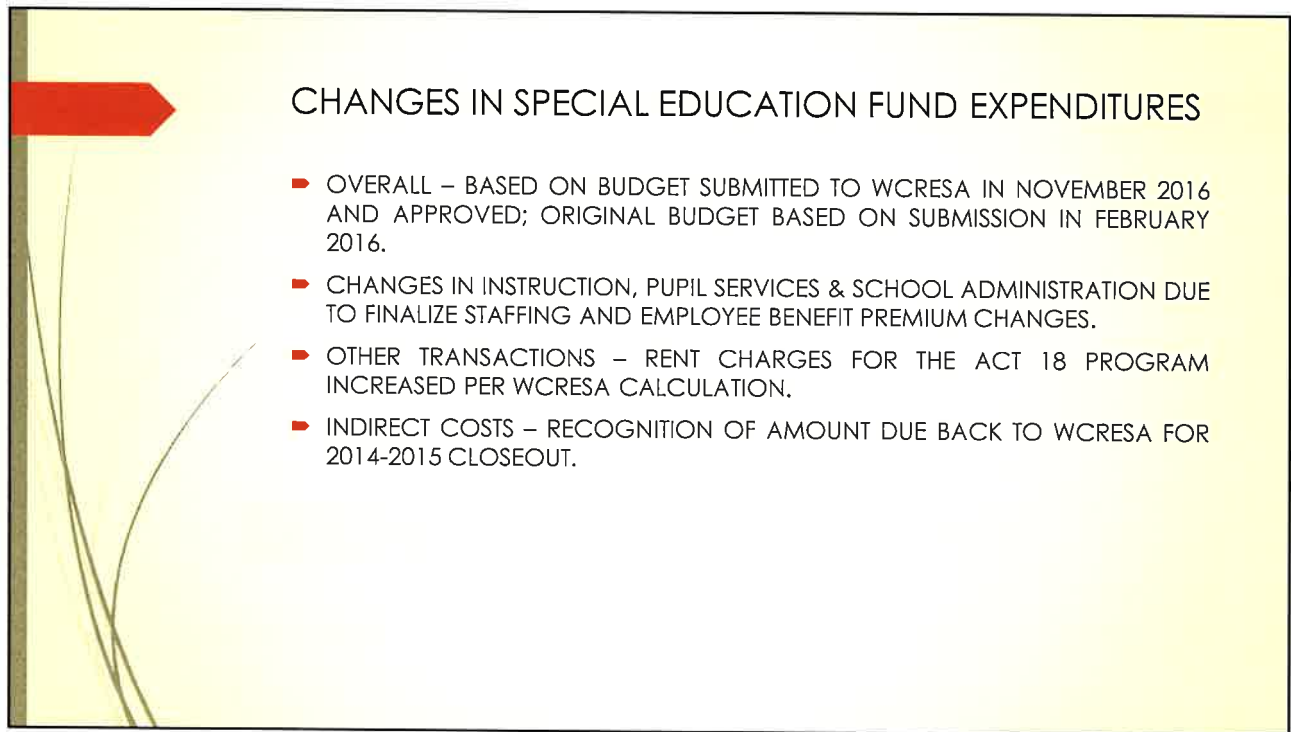
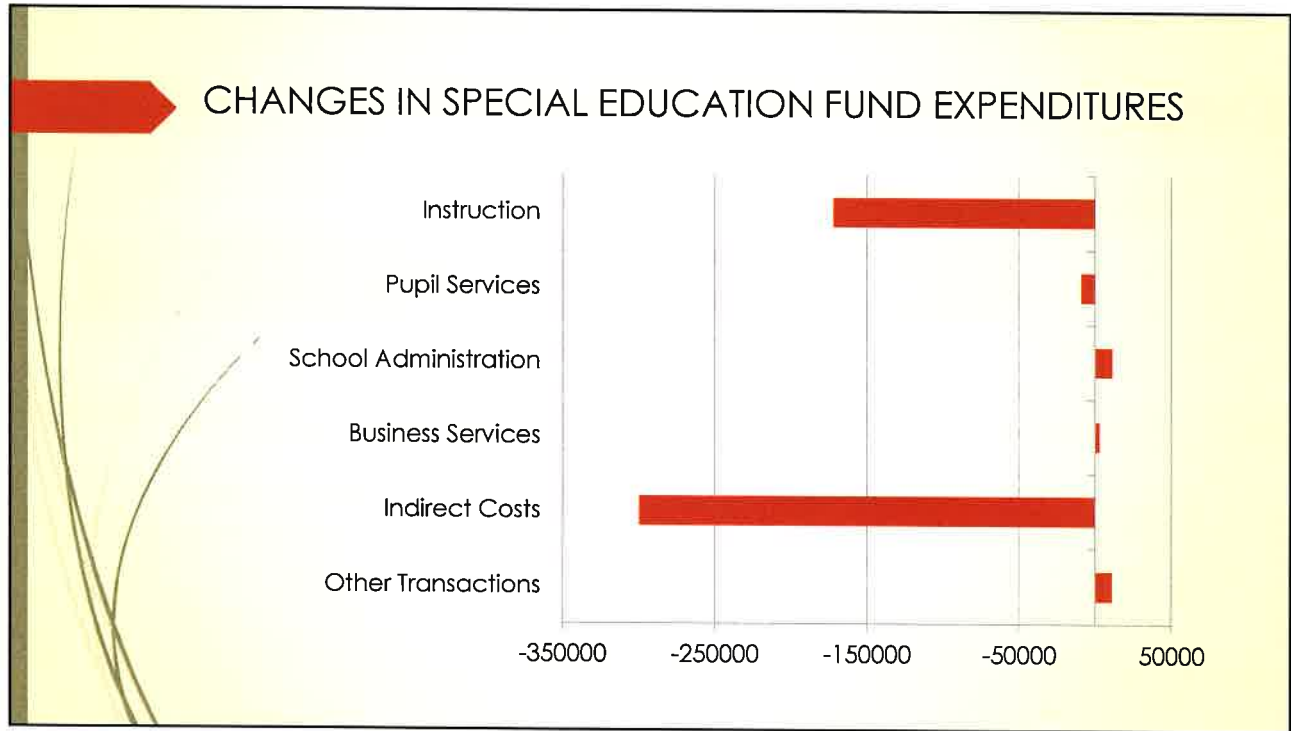


## CHANGES IN SPECIAL EDUCATION FUND REVENUE

- OVERALL – BASED ON BUDGET SUBMITTED TO WCRESA IN NOVEMBER 2016 AND APPROVED; ORIGINAL BUDGET BASED ON SUBMISSION IN FEBRUARY 2016.
- STATE SOURCES – ADJUSTMENT IN STATE AID ALLOCATION BASED ON SPECIAL EDUCATION FTE RATIO IN THE ACT 18 PROGRAMS.
- FEDERAL SOURCES – ADDITIONAL IDEA GRANT ALLOCATION (REDUCES THE AMOUNT RECEIVED THROUGH ACT 18).
- COUNTY MILLAGE ACT 18 – NET DECREASE OF \$600,000 BASED ON REDUCTION IN BUDGETED PERSONNEL COSTS, COSTS ELIGIBLE FOR ACT 18 FUNDING AND RECOGNITION OF AMOUNT DUE BACK TO WCRESA FOR 2014-2015.

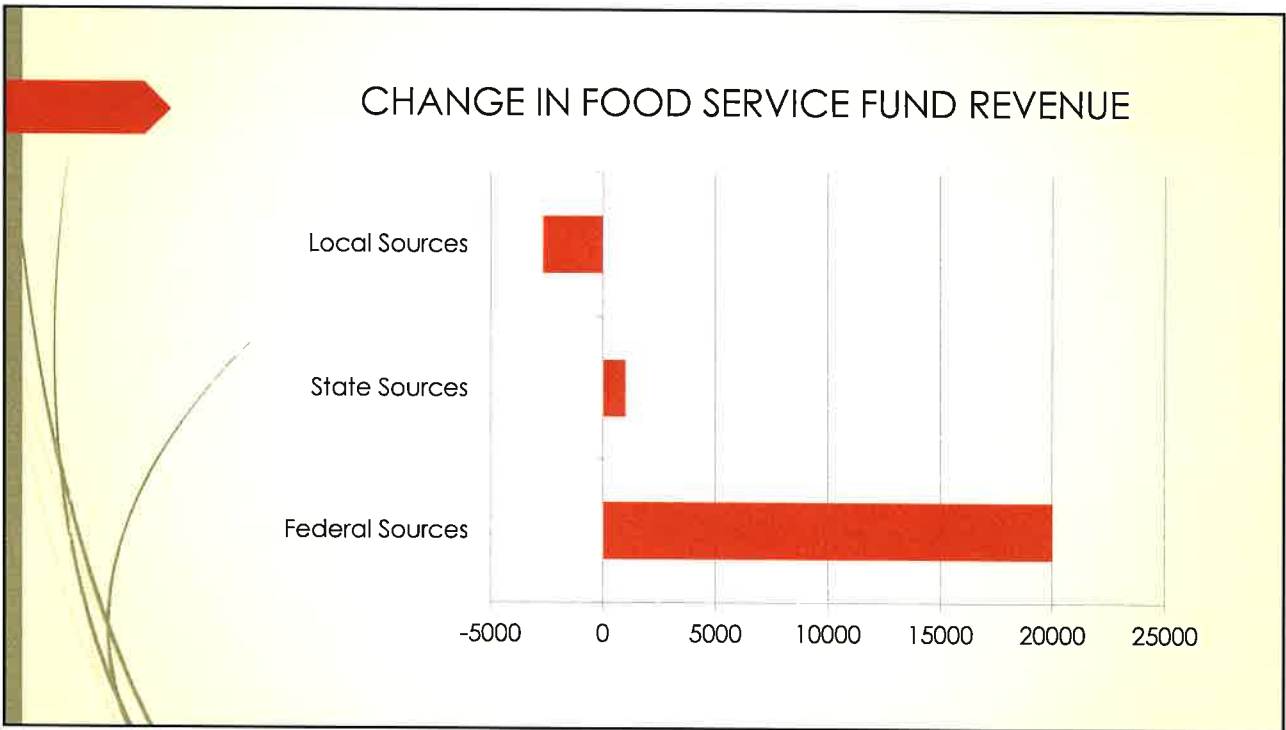
## CHANGES IN SPECIAL EDUCATION FUND EXPENDITURES

|                       | 2016-2017<br>ORIGINAL<br>BUDGET<br>6/28/16 | 2016-2017<br>AMENDED<br>BUDGET<br>2/14/17 | INCREASE<br>(DECREASE) |
|-----------------------|--|---|------------------------|
| INSTRUCTION           | 4,558,038                                  | 4,385,924                                 | (172,114)              |
| PUPIL SERVICES        | 1,728,300                                  | 1,719,000                                 | ( 9,300)               |
| SCHOOL ADMINISTRATION | 490,959                                    | 502,428                                   | 11,469                 |
| BUSINESS SERVICES     | 3,644                                      | 6,644                                     | 3,000                  |
| INDIRECT COSTS        | 552,831                                    | 252,968                                   | (299,863)              |
| OTHER TRANSACTIONS    | 87,932                                     | 99,000                                    | 11,068                 |
| TOTAL EXPENDITURES    | 7,421,704                                  | 6,965,964                                 | (455,740)              |



### CHANGES IN FOOD SERVICE FUND REVENUE

|                      | 2016-2017<br>ORIGINAL<br>BUDGET 6/28/16 | 2016-2017<br>AMENDED<br>BUDGET 2/14/17 | INCREASE<br>(DECREASE) |
|----------------------|---|--|------------------------|
| LOCAL SOURCES        | 439,293                                 | 436,610                                | ( 2,683)               |
| STATE SOURCES        | 49,208                                  | 50,212                                 | 1,004                  |
| FEDERAL SOURCES      | 752,702                                 | 772,707                                | 20,005                 |
| <b>TOTAL REVENUE</b> | <b>1,241,203</b>                        | <b>1,259,529</b>                       | <b>18,326</b>          |



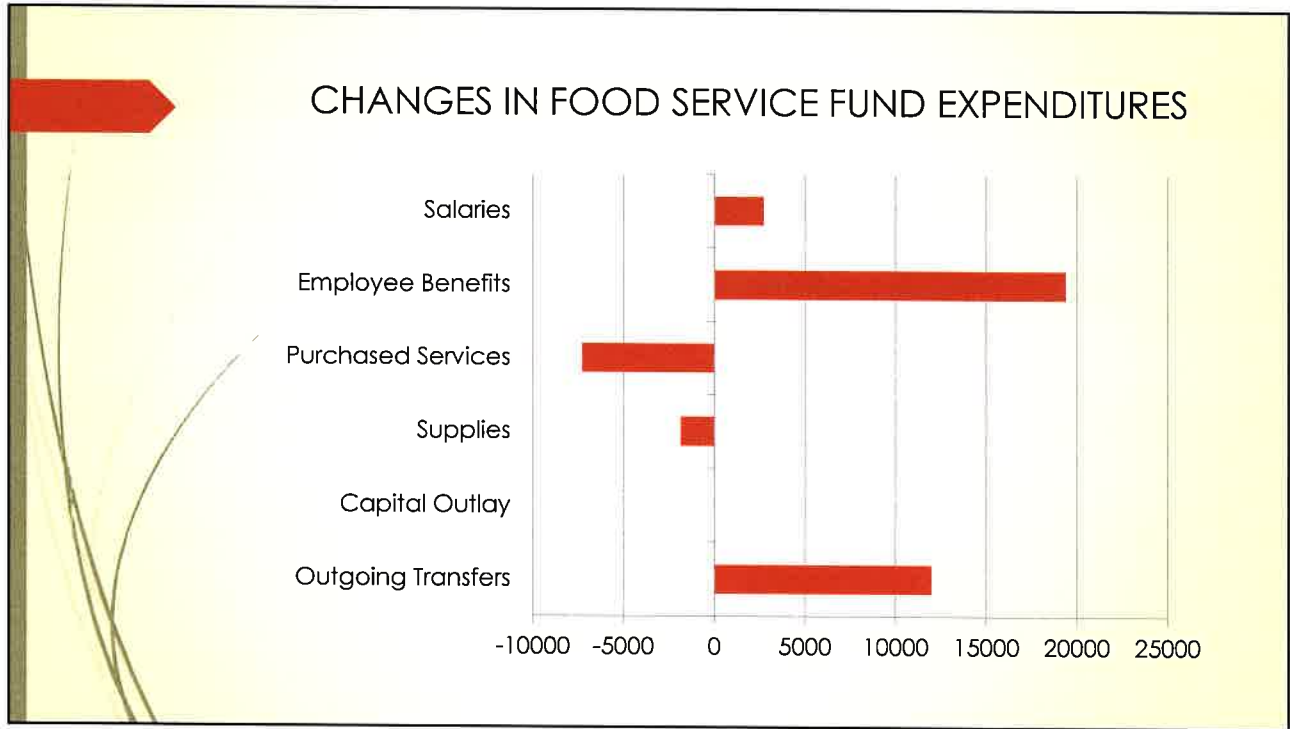


## CHANGES IN FOOD SERVICE FUND REVENUE

- ▶ OVERALL – NO CHANGES TO LOCAL AND FEDERAL REVENUES FOR MEALS SERVED. YEAR-TO –DATE REVENUE TRACKING CONSISTENT WITH ORIGINAL BUDGET.
- ▶ FEDERAL REVENUE - \$20,000 INCREASE IN COMMODITIES AVAILABLE FOR USE.

## CHANGES IN FOOD SERVICE FUND EXPENDITURES

|                    | 2016-2017<br>ORIGINAL<br>BUDGET<br>6/28/16 | 2016-2017<br>AMENDED<br>BUDGET<br>2/14/17 | INCREASE<br>(DECREASE) |
|--------------------|--|---|------------------------|
| SALARIES           | 407,725                                    | 410,450                                   | 2,725                  |
| EMPLOYEE BENEFITS  | 205,774                                    | 225,153                                   | 19,379                 |
| PURCHASED SERVICES | 34,792                                     | 27,500                                    | ( 7,292)               |
| SUPPLIES           | 617,918                                    | 616,053                                   | ( 1,865)               |
| CAPITAL OUTLAY     | 1,000                                      | 1,000                                     | 0                      |
| OUTGOING TRANSFERS | 80,006                                     | 91,979                                    | 11,973                 |
| TOTAL EXPENDITURES | 1,347,215                                  | 1,372,135                                 | 24,920                 |



- ### CHANGES IN FOOD SERVICE FUND EXPENDITURES
- LOSS OF STUDENTS AT THE CURRENT LEVEL DOES NOT RESULT IN A REDUCTION IN FOOD SERVICE STAFF.
  - INCREASE IN EMPLOYEE BENEFITS DUE TO ADJUSTMENT TO RETIREMENT RATE AND WORKERS COMPENSATION ALLOCATION.
  - DECREASE IN PURCHASED SERVICES DUE TO REDUCTION IN PROJECTED COSTS FOR MAINTENANCE & REPAIR AND SUBSTITUTE COSTS.
  - INCREASE IN INDIRECT COSTS DUE TO HIGHER RATE FOR 2016-2017 AND INCREASE IN COSTS.

## CHANGES IN FOOD SERVICE FUND EQUITY

- ▶ PROJECTED ORIGINAL FUND BALANCE AT 6/30/17 - \$60,293
- ▶ PROJECTED AMENDED FUND BALANCE AT 6/30/17 - \$88,850
- ▶ PROJECTED 6/30/17 FUND BALANCE IS 6.94% OF OPERATIONS
- ▶ PROJECTED 6/30/17 FUND BALANCE IS 1/2 MONTH OF OPERATING EXPENSES

## CHANGES IN COMMUNITY SERVICE FUND REVENUE



|                         | 2016-207<br>ORIGINAL<br>BUDGET 6/28/16 | 2016-207<br>AMENDED<br>BUDGET 2/14/17 | INCREASE<br>(DECREASE) |
|-------------------------|--|---------------------------------------|------------------------|
| LATCHKEY TUITION        | 320,100                                | 320,100                               | 0                      |
| ADULT ENRICHMENT TUTION | 0                                      | 135,000                               | 135,000                |
| TOTAL REVENUE           | 320,100                                | 455,100                               | 135,000                |

## CHANGES IN COMMUNITY SERVICE FUND REVENUE

- OVERALL - MOVED ADULT ENRICHMENT PROGRAM TO THIS SPECIAL REVENUE FUND.
- LATCHKEY REVNEUE – NO CHANGES.



## CHANGES IN COMMUNITY SERVICE FUND EXPENDITURES

|                    | 2016-2017<br>ORIGINAL<br>BUDGET 6/28/16 | 2016-2017<br>AMENDED<br>BUDGET 2/14/17 | INCREASE<br>(DECREASE) |
|--------------------|---|--|------------------------|
| LATHCHKEY          | 287,866                                 | 287,608                                | ( 258)                 |
| ADULT ENRICHMENT   | 0                                       | 162,320                                | 162,320                |
| INDIRECT COSTS     | 32,212                                  | 5,172                                  | ( 27,040)              |
| TOTAL EXPENDITURES | 320,078                                 | 455,100                                | 135,022                |



## CHANGES IN COMMUNITY SERVICE FUND EXPENDITURES

- OVERALL - MOVED ADULT ENRICHMENT PROGRAM TO THIS SPECIAL REVENUE FUND.
- LATCHKEY EXPENDITURES – MINOR CHANGE.
- OUTGOING TRANSFERS – \$27,000 DECREASE DUE TO EXPENDITURES IN EXCESS OF REVENUES FOR THE ADULT ENRICHMENT PROGRAM & LIMITED TO AN AMOUNT THAT DOES NOT RESULT IN A FUND BALANCE LESS THAN ZERO.



## QUESTIONS/COMMENTS?

