

Beal City Public Schools

Proposed Budget Amendments

2013/2014

	Mills To Be Levied			
	General Fund	2012 Debt Fund	2004 Debt Refinancing Fund	SBLF Refinancing Fund
Non-Homestead Property	18 Mills	1.48 Mills	4.73 Mills	.79 Mills
Homestead Property	None	1.48 Mills	4.73 Mills	.79 Mills

March 17, 2014

Beal City Public Schools
General Fund
Proposed Budget Amendments
2013/2014

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	363,950	14,903	378,853
State Sources	4,950,811	259,854	5,210,665
Federal Sources	77,711	18,237	95,948
Incoming Transfers And Other Transactions	179,156	115,180	294,336
Total Revenues	5,571,628	408,174	5,979,802
Expenditures			
Instruction			
Basic Programs	2,835,908	148,065	2,983,973
Added Needs	701,814	46,521	748,335
Alternative Education	107,820	-55,361	52,459
Total Instruction	3,645,542	139,225	3,784,767
Support Services			
Pupil Services	100,121	-10,279	89,842
Instructional Staff	157,663	-1,376	156,287
General Administration	196,272	19,061	215,333
School Administration	326,913	56,177	383,090
Business Services	119,952	20,313	140,265
Operations And Maintenance	456,348	10,561	466,909
Pupil Transportation	399,289	42,240	441,529
Support Services - Central	109,319	10,516	119,835
Athletics	265,849	13,647	279,496
Total Support Services	2,131,726	160,860	2,292,586
Community Services			
Non-Public Schools	877	-396	481
Payments to Other Schools	0	0	0
Other Community Services	0	0	0
Total Community Services	877	-396	481
Outgoing Transfers And Other Transactions			
Bldg/Site Improvement	0	2,035	2,035
Facilities Acquisition	0	0	0
Debt Service - Long Term	0	0	0
Other Transactions	100,000	0	100,000
Total Outgoing Transfers and Other Transactions	100,000	2,035	102,035
Total Expenditures	5,878,145	301,724	6,179,869
Excess Of Revenues Over (Under) Expenditures	-306,517	106,450	-200,067
Fund Equity - Beginning	1,463,093	93,018	1,556,111
Fund Equity - Ending	1,156,576	199,468	1,356,044

Beal City Public Schools

Special Revenue Funds

Proposed Budget Amendments

2013/2014

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	134,150	55	134,205
State Sources	15,000	2,571	17,571
Federal Sources	132,210	-2,210	130,000
Incoming Transfers and Other Transactions	0	0	0
Total Revenues	<u>281,360</u>	<u>416</u>	<u>281,776</u>
Expenditures			
Food Service Activities	291,161	18,774	309,935
Total Expenditures	<u>291,161</u>	<u>18,774</u>	<u>309,935</u>
Excess Of Revenues Over (Under) Expenditures	-9,801	-18,358	-28,159
Fund Equity - Beginning	38,033	11,592	49,625
Fund Equity - Ending	<u><u>28,232</u></u>	<u><u>-6,766</u></u>	<u><u>21,466</u></u>

Beal City Public Schools

Capital Project Funds

Proposed Budget Amendments

2013/2014

	<u>Current Budget</u>	<u>Proposed Amendments</u>	<u>Proposed Amended Budget</u>
Revenues			
Local Sources	150	0	150
Bond Proceeds			
Incoming Transfers And Other Transactions	100,000	0	100,000
Total Revenues	<u>100,150</u>	<u>0</u>	<u>100,150</u>
Expenditures			
Transportation	0	0	0
Information Management systems	25,000	0	25,000
Site Improvements	0	38,690	38,690
Construction/Building Improvements	165,000	-12,890	152,110
Total Expenditures	<u>190,000</u>	<u>25,800</u>	<u>215,800</u>
Excess Of Revenues Over (Under) Expenditures	-89,850	-25,800	-115,650
Fund Equity - Beginning	260,235	3,257	263,492
Fund Equity - Ending	<u><u>170,385</u></u>	<u><u>-22,543</u></u>	<u><u>147,842</u></u>

Proposed budget amendment notes:

General Fund

Revenues

Increase in local sources due to tribal grants, MP Community Foundation grant and insurance claims

Increase in State sources due to 11.24 more FTE, At risk funds, career & technical funds, technology infrastructure funds and section 147C MPSERS UAAL rate stabilization. This MPSERS UAAL rate stabilization is the \$'s the state is paying to keep the MPSERS rate down. We receive this money with our state aid each month and we are then billed each month for that same amount.

The amount we are billed each month is based on last year's payroll....but the state has told us to increase all of our current retirement expense by 4.57% and apply it to each payroll.

The expense is then set up as a liability and when we pay the state each month we decrease that liability.

We expense based on this year's wages, but are sent money and billed based on last year's payroll

At the end of the year we will have a balance in that liability account. Hopefully it will not be material.

The original budget in June did not have the 147C MPSERS UAAL rate stabilization as a revenue or as an expense. So even though our State revenue increased significantly due to the MPSERS UAAL rate (\$141,451) our expenses have also increased by 4.56% on all wages. Which should be pretty close to the same amount. So while it is not a complete wash, the overall change to the budget for this particular item should not be significant.

Increase in Federal sources due to additional Title I and Title II \$'s.

Increase in Incoming Transfers and Other Transactions due to the vocational education mileage, a small increase in the special education mileage and a small increase in indirect costs.

Expenses

There was an increase in every expense category that includes wages (and most of them do) to the retirement expense line item because of the MPSERS UAAL rate stabilization \$'s.

Many areas were also increased due to the settlement with the teachers and due to tribal grants that were awarded in the Fall.

Other significant changes to expenses included:

Decrease in alternative education because a portion of Jerry Ward's wages were moved from alternative ed instruction to the principals fund which is considered school administration. As Jerry serves as both a teacher and an administrator his wages have been split 60% administration, 40% instructional.

Decrease in pupil services due mostly to an error in the Fall on employee insurance.

I struggled a little bit with health insurance in the Fall. Not sure why but Kelly Schafer, Carrie Bleise, and Marci Faber all had to be "fixed" with this budget amendment. For Kelly I had over budgeted

her insurance by including the full amount in guidance services and the correct amount in athletics. That is the main reason for the decrease you see in the budget for pupil services. For Carrie I did not budget any insurance for her at all so that increased the business services line item and the transportation line item. And finally, for Marci I missed a number budgeting \$1,525 instead of \$15,525. That one shows up in the hot lunch budget.

Decrease in Instructional Staff due to a decrease in workshops and conferences.

Increase in General Administration due to legal services.

Increase in School Administration due to Jerry's wages being moved. This is the administrative piece that offsets the decrease in alternative ed.

Increase in Business Services due to Carrie's health insurance as mentioned above.

Increase in Operations and Maintenance due to John's retirement payouts and budgeting for his replacement starting in April.

Increase in Pupil Transportation due to John's retirement payouts and budgeting for his replacement. (John's wages are split between Oper. & Main. And Transportation) Also there has been an increase in bus repair expenses.

Increase in Support Services - Central due to the technology infrastructure grant and the camera project approved after the June budget.

Increase in Athletics due to MHSAA tournament expenses.

Increase in Bldg/Site Improvement due to the tribal grant for the entrance security system.

SPECIAL SERVICES (HOT LUNCH) FUND

Increase in expenses due to Marci's insurance as noted above along with the MPSERS UAAL rate.

CAPITAL PROJECTS FUND

The track resurfacing projects was moved from construction/building Improvements to Site improvements. The overall increase to the budget is due to the boiler project coming in at a little more than budgeted.