

# Beal City Public Schools

## Proposed Budget Amendments

2014/2015

	Mills To Be Levied			SBLF Refinancing Fund
	General Fund	2012 Debt Fund	2014 Debt Refinancing Fund	
Non-Homestead Property	18 Mills	1.53 Mills	4.34 Mills	1.13 Mills
Homestead Property	None	1.53 Mills	4.34 Mills	1.13 Mills

March 23, 2015

**Beal City Public Schools**  
**General Fund**  
**Proposed Budget Amendments**  
**2014/2015**

	<u>Current Budget</u>	<u>Proposed Amendments</u>	<u>Proposed Amended Budget</u>
<b>Revenues</b>			
Local Sources	340,870	122,200	463,070
State Sources	5,323,080	192,512	5,515,592
Federal Sources	68,506	15,298	83,804
Incoming Transfers And Other Transactions	317,000	-43,216	273,784
<b>Total Revenues</b>	<u>6,049,456</u>	<u>286,794</u>	<u>6,336,250</u>
<b>Expenditures</b>			
<b>Instruction</b>			
Basic Programs	3,109,022	-97,423	3,011,599
Added Needs	776,914	16,690	793,604
Alternative Education	103,825	-566	103,259
<b>Total Instruction</b>	<u>3,989,761</u>	<u>-81,299</u>	<u>3,908,462</u>
<b>Support Services</b>			
Pupil Services	93,473	101	93,574
Instructional Staff	153,640	-9,680	143,960
General Administration	204,082	4,882	208,964
School Administration	377,306	5,563	382,869
Business Services	142,462	182	142,644
Operations And Maintenance	446,030	-10,607	435,423
Pupil Transportation	446,465	-19,482	426,983
Support Services - Central	128,644	13,207	141,851
Athletics	264,220	6,221	270,441
<b>Total Support Services</b>	<u>2,256,322</u>	<u>-9,613</u>	<u>2,246,709</u>
<b>Community Services</b>			
Non-Public Schools	6,613	-263	6,350
Payments to Other Schools	0	0	0
Other Community Services	0	0	0
<b>Total Community Services</b>	<u>6,613</u>	<u>-263</u>	<u>6,350</u>
<b>Outgoing Transfers And Other Transactions</b>			
Bldg/Site Improvement	0	82,498	82,498
Facilities Acquisition	0	0	0
Debt Service - Long Term	0	0	0
Other Transactions	100,000	0	100,000
<b>Total Outgoing Transfers and Other Transactions</b>	<u>100,000</u>	<u>82,498</u>	<u>182,498</u>
<b>Total Expenditures</b>	<u>6,352,696</u>	<u>-8,677</u>	<u>6,344,019</u>
Excess Of Revenues Over (Under) Expenditures	-303,240	295,471	-7,769
Fund Equity - Beginning	1,372,744	97,073	1,469,817
Fund Equity - Ending	<u>1,069,504</u>	<u>392,544</u>	<u>1,462,048</u>

**Beal City Public Schools**  
**Special Revenue Funds**  
**Proposed Budget Amendments**  
**2014/2015**

	Current Budget	Proposed Amendments	Proposed Amended Budget
Revenues			
Local Sources	141,205	-19,980	121,225
State Sources	20,153	346	20,499
Federal Sources	125,000	-5,000	120,000
Incoming Transfers and Other Transactions	0	0	0
Total Revenues	<u>286,358</u>	<u>-24,634</u>	<u>261,724</u>
Expenditures			
Food Service Activities	306,036	-37,429	268,607
Total Expenditures	<u>306,036</u>	<u>-37,429</u>	<u>268,607</u>
Excess Of Revenues Over (Under) Expenditures	-19,678	12,795	-6,883
Fund Equity - Beginning	39,556	49,625	61,622
Fund Equity - Ending	<u>19,878</u>	<u>62,420</u>	<u>54,739</u>

# Beal City Public Schools

## Capital Project Funds

### Proposed Budget Amendments

#### 2014/2015

	Current Budget	Proposed Amendments	Proposed Amended Budget
<b>Revenues</b>			
Local Sources	120	-45	75
Bond Proceeds			
Incoming Transfers And Other Transactions	100,000	0	100,000
Total Revenues	100,120	-45	100,075
<b>Expenditures</b>			
Operations & Maintenance	0	0	
Transportation	131,000	-2,000	129,000
Information Management Services	18,000	-6,100	11,900
Site Improvements	0	0	0
Building Improvements	26,000	-4,931	21,069
Total Expenditures	175,000	-13,031	161,969
Excess Of Revenues Over (Under) Expenditures	-74,880	12,986	-61,894
Fund Equity - Beginning	153,127	12,017	165,144
Fund Equity - Ending	78,247	25,003	103,250

Proposed budget notes:

## **GENERAL FUND**

### REVENUES

- Local sources increase due to tribal grants and MHSAA tournaments
- State sources increase due to increase in # of students +21.33, best practices incentive, additional special education \$'s, and additional MPSERS UAAL \$'s
- Federal sources increase due to title
- Incoming transfers & other transactions decrease due to vocational ed reimbursement \$1,700 per student instead of \$2,000 & indirect cost recovery

### EXPENSES

- Basic programs decrease due to personnel changes: no Rachel Leff, no Brenda Rau,
- Added needs increase due to vocational education, moving Jess's FFA stipend from secondary to voc ed and voc ed tuition to Mt P
- Instructional staff decrease due to conference expenses (title), instructional related technology decrease due to moving on line testing to to function 1227 Academic Student Assessment and decrease in equipment
- General Administration increase due to legal fees
- School Administration increase due to Linda Fussman leave payouts
- Operations & Maintenance decrease due to heat and electirc
- Pupil Transportation decrease due to bus driver wages and one employee changed insurance from 2 person to single, and decrease in bus fuel
- Support Services -Central increase due to Aggie Express, SET/SEG ACA consulting, board workshop, and technology infrastructure grant \$'s.
- Athletics increase due to MHSAA tournament expenses
- Bldg/Site Improvement increase due to playground tribal grant

## **HOT LUNCH**

### REVENUES

- Local sources decrease due to student lunch and ala carte sales
- Federal sources decrease due to fewer reimbursable meals served

### EXPENSES

- Decrease due to food, indirect costs and comparing December 2014 to December 2013

## **CAPITAL PROJECTS**

### **EXPENSES**

-Busses less, computer equipment less, unit ventilators less, and I budgeted an extra \$20,000 to equipment???