

June 17, 2016

## **PROPOSED 2016/17 GENERAL FUND BUDGET**

### Overview:

The proposed 2016/17 General Fund budget projects a balanced budget based on revenues and expenditures of \$4,671,182. Below is a summary of the budget assumptions utilized in developing the proposed budget.

The budget proposes the following permissive and contingency services:

- |  |           |
|--|-----------|
| • Permissive services proposed at the following level. | \$231,408 |
| • Undesignated contingency                             | \$0       |

### Budget Assumptions:

In general, the values for revenues and expenses are based on what is actually known for 2016/17, what the current trend is for the current year 2015/16, or what was audited for 2014/15. An item will be noted that is significant to the budgeting process.

#### I. Revenue

- Property taxes, the taxable value are projected at the same as 2015/16.
- Miscellaneous income is based on 2015/16 trends.
- The 3% fee for the Alternative Education Academy of Ogemaw County is based on the 2015/16 trend.
- State section 147C, an in-and-out transfer that essentially reduces the unfunded accrued liability associated with our MPSERS retirement rate, is left in the budget again this year. This is the total amount which is split out into the individual areas of the budget.
- The Great Start Readiness Program (GSRP) is based on 612 slots at \$3,625 per slot the same as 2015/16. We also receive transportation funds.
- The Early Literacy Grant is anticipated for a second year.
- An Educator Evaluation Grant is anticipated for 2016/17
- The Title I, Part D grant for the Roscommon County Juvenile Detention Center increased significantly due to the expansion of their program.
- The Title I, Regional Assistance Grant reduced as an LEA is no longer on the State's focus school list.
- The REAP grant is based on the percentage reductions since 2014/15 audited.
- The Healthy Resources grant expires in 2015/16.

#### II. Expenditures

- Wages for 2016/17 are presented at 2015/16 levels unless step increases pertain.
- Health Insurance is included at the 2016/17 state hard cap levels for single (\$6,142.11), 2-person (\$12,845.04), full family (\$16,751.23) for administrators, teachers, non-union personnel, and CESPAs.
- The retirement rate used in the budget for 2016/17 will be 25.15%. This is an average of 25.78% for the first quarter and 24.94% for the second, third, and fourth quarters of our fiscal year.
- State section 147C, an in-and-out transfer that essentially reduces the unfunded accrued liability associated with our MPSERS retirement rate, is left in the budget again this year. It appears in

each area it applies to. All the areas should total the single line item for section 147C under the revenue heading.

- In general, most expenses are reflective of 2014/15 audited figures or 2015/16 current trends.
- Great Start Readiness Program (GSRP) reflects the same amount per slot \$3,371.25 to our sub-providers for 2016/17. The actual costs to administer the GSRP program include 7% that COOR retains with an additional \$28,541 required from General Fund permissive activity to balance expenditures with revenues.
- Healthy Children (HRSA) grant expired in 2015/16
- The Regional Resource Center grant amount for 2015/16 is \$431,200. Expenses include the section 147 C liability, which, ties into the section 147 C revenue.
- The Math & Science Center grant is stated at its 2015/16 level for 2016/17. It also includes the Wayne RESA funding liability and the section 147C expense in the total reflected in the budget. No carryover is expected.
- Illuminate in 2016/17 will be paid by COOR via grants and permissive funding (\$5,826 of the \$12,035 total on the permissive activity page).
- Central-Planning & Evaluation: School Improvement Facilitator is budgeted at 25% but performs the duties at 20%. The 5% (a permissive activity at \$4,284) partially offsets the special education behavioral specialist responsibilities
- Central-Planning & Evaluation:
  - General Education Consultant Services
    - 3<sup>rd</sup> Party Contract with Thumb Educational Services, Inc. -\$77,700
- Technology for 2016/17 reintroduces technological support for Illuminate support, included on the permissive activity page of the budget (\$6,209 of the \$12,035 total on the permissive activity page).
- Professional development activities are funded and targeted for our LEAs. We budget \$50,000 dollars for these activities: Title II, Part A; REAP Grant; and Professional Development (a permissive activity at \$33,750).
- Section 81 transfer to special education and career & technical education at same level as 2015/16.
- Great Start Readiness Program (GSRP) reflects the same amount per slot \$3,371.25 to our sub-providers for 2016/17. Transportation reimbursement is also provided.
- Transfer to special education for nursing services (permissive activity of \$8,690).
- Transfer to special education, CTE, and LEAs/PSAs for educator evaluation training.
- Anticipated Early Literacy coach at \$106,000. Grant amount of \$37,500, COOR permissive activity of \$40,600, and LEA contribution of \$27,900.

### III. Fund Balance

- Recommend “Restricted” fund balance \$461,382 for GSRP Distribution to LEAs.
- Recommend “Committed” fund balance of \$431,499 for FICA/Retirement expenses (\$404,493) and Grounds Improvement (\$27,006).
- Recommend “Unassigned” fund balance of \$561,989.

**GENERAL FUND**  
**FISCAL YEAR ENDING JUNE 30, 2017**  
**PROPOSED JUNE 2016**

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>
<b>REVENUES</b>	(1)	(2)	(3)
Local Sources	1,390,404	1,235,539	1,242,921
State Sources	2,674,670	3,421,591	3,154,419
Federal Sources	161,408	97,004	168,592
<b>TOTAL REVENUES</b>	<b>4,226,482</b>	<b>4,754,134</b>	<b>4,565,932</b>
<b>INCOMING TRANSFERS &amp; OTHER TRANSACTIONS</b>	96,990	133,876	105,250
<b>TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS</b>	<b>4,323,472</b>	<b>4,888,010</b>	<b>4,671,182</b>
<b>EXPENDITURES</b>			
<b>INSTRUCTION EXPENSE</b>			
Basic Program			
Added Needs	50,144	51,769	140,342
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
Support Services			
Pupil	1,089,124	991,158	982,446
Instructional Staff	95,923	93,383	113,854
General Administration	551,283	555,033	523,154
Business	11,575	13,244	13,244
Operation & Maintenance	32,448	33,537	27,615
Pupil Transportation			
Central	369,974	365,629	369,660
Other Support Services	(302)		
<b>CAPITAL OUTLAY</b>			
<b>TOTAL EXPENDITURES</b>	<b>2,200,169</b>	<b>2,103,753</b>	<b>2,170,315</b>
<b>OUTGOING TRANSFERS &amp; OTHER TRANSACTIONS</b>	1,915,469	2,784,257	2,500,867
<b>TOTAL APPROPRIATED</b>	<b>4,115,638</b>	<b>4,888,010</b>	<b>4,671,182</b>
<b>EXCESS REVENUE (APPROPRIATED)</b>	207,834	0	0
<b>FUND BALANCE JULY 1</b>	<b>1,247,036</b>	<b>1,454,870</b>	<b>1,454,870</b>
<b>TOTAL FUND BALANCE JUNE 30</b>	<b>1,454,870</b>	<b>1,454,870</b>	<b>1,454,870</b>
Fund Balance Detail			
Nonspendable			
Restricted			
Restricted - GSRP Distribution to LEA's	312,168	312,168	461,382
Committed - FICA/Retirement	404,493	404,493	404,493
Committed - Grounds Improvement	27,006	27,006	27,006
Assigned			
Unassigned	711,203	711,203	561,989

### Proposed Permissive Programs and Services

	2014/15	2015/16	2016/17
	AUDITED	ADOPTED	PROPOSED
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Continuation Permissive Programs and Services</b>			
1. Early Childhood Services	72,874	88,380	75,008
2. Professional Development	49,780	33,282	33,750
3. Preschool Tuition	35,000	35,000	28,500
4. GSRP Unreimbursed Cost		16,553	28,541
5. Early Literacy Coach Match		37,500	40,600
6. Illuminate and Technology capacity			12,035
7. Transfer Special Ed. Nursing			8,690
8. Support of Special Ed. Behavior Specialist			4,284
<b>Total</b>	<b>157,654</b>	<b>210,715</b>	<b>231,408</b>
<b>Contingency</b>		38,061	
<b>Total</b>	<b>0</b>	<b>38,061</b>	<b>0</b>

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>REVENUES - Local Sources</b>	\$	\$	\$
Property Tax	751,500	748,158	748,158
Interest & Penalties	933	1,000	900
Investment Income	344	500	350
Miscellaneous	67,409	10,000	20,632
Donations		20,000	20,000
Mi Home Visiting	72,000		
Regional Resource Center Grant	482,218	431,200	431,200
Coordination NEMCSA/NMCA	3,000	3,000	
3% handling fee for Ogemaw Alternative Ed	13,000	21,681	21,681
	<b><u>Total</u></b>	<b><u>1,390,404</u></b>	<b><u>1,235,539</u></b>
			<b><u>1,242,921</u></b>
<b>State Sources</b>			
S.81 State Aid	137,977	145,658	145,658
S.81 FICA/Retirement	256,242	260,782	260,782
S.81(7) Best Practice	12,615		
S.147c MPSERS UAAL Rate Stabilization Payment	84,413	111,732	111,732
S.147d MPSERS One Time Liability Payment	2,454		
Early Childhood Block Grants	170,695	178,590	178,590
Early Childhood Block Grants - Carryover	20,193	20,274	
Great Start Competitive - KCC (GSRP) - Carryover	32,472		
Great Start Readiness - LEA'S (GSRP) - Carryover	312,168	312,168	461,382
Great Start Readiness - LEA'S (GSRP)	1,587,625	2,218,500	1,774,800
Great Start Readiness - LEA'S (GSRP) - Transportation		81,000	70,729
Wayne RESA	5,700	5,000	5,000
Math/Science Center - Carryover	920		
Math/Science Center	47,387	47,387	47,387
Trig Participation	810		810
CMDHD	3,000	3,000	
Early Literacy Coach Grant		37,500	37,500
Educator Evaluation Grant			60,049
	<b><u>Total</u></b>	<b><u>2,674,670</u></b>	<b><u>3,421,591</u></b>
			<b><u>3,154,419</u></b>
<b>Federal Sources</b>			
Title I, Part D - Carryover			30,329
Title I, Part D	38,769	38,769	103,513
Title II, Part A	226	226	226
Title I Regional Assistance Grant	11,375	13,000	6,500
REAP	16,974	16,492	16,024
Healthy Resources - HRSA	16,517	16,517	
Intel Math (SVSU)	65,994		
Modeling Physics Grant	10,922		

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Modeling Chemistry Grant	632		
Modeling Science Grant		12,000	12,000
<b>Total</b>	<b><u>161,408</u></b>	<b><u>97,004</u></b>	<b><u>168,592</u></b>
<b>Income Transfers</b>			
I/T LEA's - Data Director License	25,992		
I/T LEA's - Common Core Inc Teach Eureka	26,633	16,520	
I/T Mio - Business Services	31,126	53,464	45,000
I/T Petoskey Public Schools		3,000	
I/T Insurance Fund	13,239		
I/T LEA's - Early Literacy Coach		31,000	27,900
I/T Wexford-Missaukee ISD - Data Svs Center Grant		29,892	
I/T Wexford-Missaukee ISD - Data Svs Center Grant-Carryover			8,057
I/T COP ISD - 22G - Carryover			24,293
<b>Total</b>	<b><u>96,990</u></b>	<b><u>133,876</u></b>	<b><u>105,250</u></b>
<b>TOTAL REVENUES</b>	<b><u>4,323,472</u></b>	<b><u>4,888,010</u></b>	<b><u>4,671,182</u></b>
<b>EXPENDITURES</b>			
<b>INSTRUCTION - ADDED NEEDS</b>			
Title I Part D	38,769	38,769	133,842
<b>Total</b>	<b><u>38,769</u></b>	<b><u>38,769</u></b>	<b><u>133,842</u></b>
Title I Regional Assistance Grant			
Salaries & Wages			
Coordinator	7,621	8,580	4,259
Employee Benefits			
Insurance	1,207	1,509	812
Retirement	1,905	2,190	1,071
FICA	583	656	326
Workman's Comp	59	64	32
<b>Total</b>	<b><u>11,375</u></b>	<b><u>13,000</u></b>	<b><u>6,500</u></b>
<b>TOTAL INSTRUCTION</b>	<b><u>50,144</u></b>	<b><u>51,769</u></b>	<b><u>140,342</u></b>
<b>SUPPORT SERVICES - PUPIL</b>			
<b>Great Parent Great Start</b>			
Salaries & Wages			
Coordinator	5,897	5,897	6,715

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>Employee Benefits</b>			
Insurance	1,550	1,550	1,550
Retirement	1,513	1,513	1,689
SEC 147C MPSERS UAAL		1,088	1,088
FICA	451	451	514
Workman's Comp	44	44	45
<b>Purchased Services</b>			
Contracted Services - Home Visitor/Nurse	3,500	3,500	3,500
WBRC Home Visitor	2,596	2,596	2,596
NEMCSA Home Visits	0	0	0
Other Contracted Services	3,500	3,500	3,500
Travel/Gas Cards	1,445	1,445	1,445
Workshops/Conferences/Rent	0	0	0
Advertising			
Rent	300	300	300
Iosco Preschool Tuition	9,140	9,140	9,140
<b>Supplies &amp; Materials</b>			
Materials	3,500	2,676	2,706
Miscellaneous			
	<b><u>Total</u></b>	<b><u>33,436</u></b>	<b><u>33,700</u></b>
<b>Early Childhood Services</b>			
<b>Salaries &amp; Wages</b>			
Coordinator	15,912	12,227	11,408
Speech Therapist			
Occupational Therapist			
<b>Employee Benefits</b>			
Insurance	5,577	6,843	7,251
Retirement	3,474	3,152	2,869
FICA	653	935	873
Workman's Comp		92	86
<b>Purchased Services</b>			
Conferences	2,509	2,509	1,000
Home Visits - NEMSCA	1,027	1,027	1,000
Social Worker Contracted Svs	3,412	15,000	13,440
Tuition - Preschool			
MSU Extension Home Visits		2,000	2,000
Contract Home Visits	32,895	32,895	26,082
Travel	7,179	4,500	9,000
Rent		7,200	
<b>Supplies &amp; Materials</b>			

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Supplies	236		
<b>Total</b>	<b><u>72,874</u></b>	<b><u>88,380</u></b>	<b><u>75,008</u></b>
<b>Great Start ECIC Collaborative</b>			
Salaries and Wages			
Coordinator	38,227	38,227	37,143
Parent Liaisons	27,038	27,038	36,660
Employee Benefits			
Insurance	35,407	35,407	33,202
Retirement	16,757	16,757	18,561
SEC 147C MPSERS UAAL	7,326	12,044	12,044
FICA	4,706	4,706	5,646
Workman's Compensation	560	560	554
Purchased Services			
Contracted Services	19,097	18,260	12,259
Postage	14	14	50
Parent Support	500	500	750
Travel	8,052	8,000	7,000
Conferences	255	255	300
Telephone	690	720	720
Occupancy	585	585	10,800
Advertisement			
Scholorships - IOSCO		1,372	
Supplies and Materials			
Office Supplies	200	200	1,000
Materials	419	419	419
Miscellaneous	101	101	101
<b>Total</b>	<b><u>159,932</u></b>	<b><u>165,164</u></b>	<b><u>177,208</u></b>
<b>Great Start Readiness Program</b>			
Salaries & Wages			
Early Childhood Specialist	90,439	108,703	108,703
Aide			
Employee Benefits			
Insurance	12,483	20,161	20,543
Retirement	23,155	28,024	27,339
SEC 147C MPSERS UAAL	8,768	20,059	20,059
FICA	6,901	8,316	8,316
Workman's Comp	450	815	815
Tuition	998	1,000	1,000
Contracted Services			

Note: Shaded figures represent Board designated permissive expenditure.



	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Purchased Services	17,170	3,000	6,000
Conferences/PD	1,635	1,650	1,650
Travel	5,114	5,000	5,000
Telephone	180	360	360
Postage	10	10	10
Supplies & Materials			
Supplies/Materials	4,161	4,000	4,000
Dues	100	100	100
Miscellaneous			
<b>Total</b>	<b><u>171,565</u></b>	<b><u>201,198</u></b>	<b><u>203,895</u></b>
<b>Healthy Resources - HRSA</b>			
Contracted services	15,615	16,417	
Travel	1,100	100	
Rent			
Mtls/Supplies			
Indirect cost			
<b>Total</b>	<b><u>16,715</u></b>	<b><u>16,517</u></b>	<b><u>0</u></b>
<b>Michigan Home Visiting Initiative</b>			
Purchased Service			
Contracted Svs	17,132		
PESG	159		
Travel	438		
Conferences	972		
<b>Total</b>	<b><u>18,701</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Community Transformation Grant</b>			
Purchased Service			
Travel	165		
<b>Total</b>	<b><u>165</u></b>		
<b>Macomb School Data Grant</b>			
Purchased Services			
Contracted Svs	115		
Stipends	60,289		
Supplies			
Materials	5,590		
<b>Total</b>	<b><u>65,994</u></b>		
<b>Regional Resource Center</b>			

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>Salaries and Wages</b>			
Coordinator Program Svs	45,602	62,400	62,400
Finance Services	1,800	1,800	1,800
Infant/Toddler Staff			
<b>Employee Benefits</b>			
Insurance	13,294	16,343	16,343
Retirement	12,110	16,551	16,146
SEC 147C MPSERS UAAL Rate Stabilization Payment	475	11,847	11,847
FICA		4,911	4,911
Workman's Compensation	14	482	482
<b>Purchased Services</b>			
Contracted Services	354,797	266,770	266,770
Rent	21,000	7,200	7,200
Telephone	729	1,080	1,080
Postage	944	750	750
Printing	4	200	200
Internet Costs	472		
Advertisement	354		
Travel	5,522	6,054	6,054
Conferences	2,764	32,023	32,023
Equipment Lease		500	500
<b>Supplies</b>			
Materials	37,751	2,290	14,137
Office Supplies	1,910		
<b>Miscellaneous</b>	88		404
<b>Total</b>	<b><u>499,630</u></b>	<b><u>431,200</u></b>	<b><u>443,047</u></b>
<b>Physics Monitoring Grant</b>			
<b>Purchased Services</b>			
Postage	44		
<b>Total</b>	<b><u>44</u></b>		
<b>Preschool Tuition</b>			
Contracted Services - Donations		20,000	20,000
Great Start Early Childhood Fund Grant (3yr old scholar)	18,318		
Contracted Services - Permissive funds	31,750	35,000	28,500
<b>Total</b>	<b><u>50,067</u></b>	<b><u>55,000</u></b>	<b><u>48,500</u></b>
<b>TOTAL SUPPORT SERVICES - PUPIL</b>	<b><u>1,089,124</u></b>	<b><u>991,158</u></b>	<b><u>982,446</u></b>

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>			
<b>COOR Science &amp; Math Center (S99.6 &amp; S99)</b>			
Salaries & Wages			
Director	21,652	24,991	28,156
Employee Benefits			
Insurance	4,300	4,300	4,843
Retirement	6,381	6,443	7,081
SEC 147C MPSERS UAAL Rate Stabilization Payment		4,612	4,612
FICA	1,912	1,912	2,154
Workman's Comp	187	187	211
Purchased Services			
Contracted Services	2,741	2,316	2,316
Stipends	2,625	2,626	2,626
Travel			
Workshops/Conferences	3,531		
Supplies			
Materials	1,744		
Dues	2,660		
Wayne RESA	5,700	5,000	5,000
Miscellaneous	573		
	<b><u>Total</u></b>	<b><u>54,007</u></b>	<b><u>52,387</u></b>
<b>CHEMISTRY GRANT</b>			
Salaries & Wages			
Director	6,500		
Employee Benefits			
Insurance	1,334		
Retirement	1,669		
FICA	497		
Workman's Comp			
	<b><u>Total</u></b>	<b><u>10,000</u></b>	
<b>SCIENCE GRANT</b>			
Salaries & Wages			
Director		7,751	7,790
Employee Benefits			
Insurance		1,600	1,600
Retirement		1,998	1,959
FICA		593	593
Workman's Comp		58	58

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>Total</b>		<b>12,000</b>	<b>12,000</b>
<b>NMLC Collaborative Services (Math and Social Studies)</b>			
Purchased Services			
Contracted Service	5,661	<u>5,661</u>	<u>6,678</u>
Supplies			
Dues			
<b>Total</b>	<b><u>5,661</u></b>	<b><u>5,661</u></b>	<b><u>6,678</u></b>
<b>Data Director/Illuminate (2015-2016)</b>			
Contracted Services Licensing & LEAPD	26,255	23,335	38,176
<b>Total</b>	<b><u>26,255</u></b>	<b><u>23,335</u></b>	<b><u>38,176</u></b>
<b>TOTAL SUPPORT SERVICES INSTRUCTION</b>	<b><u>95,923</u></b>	<b><u>93,383</u></b>	<b><u>113,854</u></b>
<b>GENERAL ADMINISTRATION</b>			
General Administration			
Salaries & Wages			
Superintendent - Greg Bush	150,252	150,252	150,252
Superintendent's Secretary	42,009	44,396	44,396
Accounting & Payroll	50,196	60,854	60,854
Receptionist	7,822	7,800	7,800
Cash in Lieu of Health Insurance			
Superintendent		3,000	3,000
Retirement Sick & Vacation Pay	1,694		
Employee Benefits			
Insurances	42,648	42,000	35,785
Retirement	65,342	67,879	66,221
SEC 147C MPSERS UAAL Rate Stabilization Payment	50,288	45,561	45,561
FICA	19,575	20,143	20,143
Workman's Comp	1,732	1,975	1,975
Unemployment	4,344		
Purchased Services			
Contracted Services	27,038	27,000	15,000
3rd Party Contract-Thumb Educational Services, Inc.			
Superintendent Secretary Services	5,623		
Data Services	1,651	1,651	1,651
Legal Services	10,139	10,000	10,000
Travel	5,559	7,000	6,000
Workshops/Conferences	10,247	10,250	10,250

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Vehicle Expense	517	550	600
Advertisement	675	650	650
Postage	1,214	1,250	1,250
Office Equipment Rental/Repair	2,959	3,000	3,200
Supplies			
Materials	10,994	11,000	1,500
Office Supplies	8,431	8,500	6,600
Periodicals	239	250	250
Dues	13,987	14,000	14,000
Miscellaneous	2,314	2,391	2,391
<b>Total</b>	<b><u>537,491</u></b>	<b><u>541,352</u></b>	<b><u>509,328</u></b>
Board of Education			
Salaries & Wages			
Recording Secretary	715	780	780
Employee Benefits			
Retirement	191	201	196
SEC 147C MPSERS UAAL	74	144	144
FICA	49	60	60
Workman's Comp	6	6	6
Contracted Services			
Contracted Services	3,368	3,500	3,500
Legal	0	0	0
Audit	4,729	5,000	5,000
Travel	2,527	2,600	2,600
Workshops/Conferences	712	750	1,000
Telephone			
Elections	788		
Advertising & Publishing	227	200	200
Supplies			
Office Supplies	14	20	20
Periodicals	120	120	120
Dues			
Miscellaneous	273	300	200
<b>Total</b>	<b><u>13,792</u></b>	<b><u>13,681</u></b>	<b><u>13,826</u></b>
<b>TOTAL GENERAL ADMINISTRATION:</b>	<b><u>551,283</u></b>	<b><u>555,033</u></b>	<b><u>523,154</u></b>
<b>BUSINESS</b>			
Other Business Services			

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Purchased Services			
Public Liability	263	263	263
Fleet Insurance	921	921	921
Boiler	60	60	60
Tax Abatement/Tax Collection	10,331	12,000	12,000
<b>Total</b>	<b><u>11,575</u></b>	<b><u>13,244</u></b>	<b><u>13,244</u></b>
<b>TOTAL BUSINESS:</b>	<b><u>11,575</u></b>	<b><u>13,244</u></b>	<b><u>13,244</u></b>
<b>OPERATION &amp; MAINTENANCE</b>			
Operation & Maintenance			
Salaries & Wages			
Maintenance Supervisor	3,561	3,600	3,600
Employee Benefits			
Retirement	909	928	905
SEC 147C MPSERS UAAL		657	657
FICA	272	275	275
Workman's Comp	27	27	27
Purchased Services			
Contracted Service	12,055	12,000	5,000
Travel			
Telephone	6,354	6,400	6,400
Trash/Snow Removal	1,547	1,550	2,000
Supplies & Materials			
Supplies	323	350	1,000
Natural Gas	1,518	1,600	1,600
Electricity	5,744	6,000	6,000
Miscellaneous	138	150	150
<b>Total</b>	<b><u>32,448</u></b>	<b><u>33,537</u></b>	<b><u>27,615</u></b>
<b>TOTAL OPERATION &amp; MAINTENANCE</b>	<b><u>32,448</u></b>	<b><u>33,537</u></b>	<b><u>27,615</u></b>
<b>CENTRAL</b>			
Planning & Evaluation			
Salaries & Wages			
General Education Director	55,459	50,031	51,147
School Improvement Facilitator	15,977	15,977	16,039
Secretary	31,445	31,500	32,428
Employee Benefits			
Insurance	31,782	29,363	37,690

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
Retirement	25,320	25,138	25,053
SEC 147C MPSERS UAAL	12,329	15,720	15,720
FICA	8,032	7,459	7,620
Workman's Comp	374	731	747
Tuition	2,376		
Purchased Services			
Contracted Service	12,823	8,000	5,000
3rd Party Contract-TES			
General Education Consultant Services	48,479	77,700	77,700
Workshops/Conf/Prof Development	9,047	9,050	9,050
Travel	6,703	6,700	7,000
Postage	10	10	7
Supplies, Materials, Other			
Office Supplies			
Education Materials	3,862	3,800	3,800
Professional Dues	922	650	650
Miscellaneous	54	50	50
	<b><u>Total</u></b>	<b><u>264,993</u></b>	<b><u>281,879</u></b>
Technology			
Salaries & Wages			
Systems Manager	1,524		4,800
Employee Benefits			
Retirement	393		1,006
SEC 147C MPSERS UAAL	204		
FICA	117		367
Workman's Comp	11		36
Unemployment			
Purchased Services			
Contracted Service	27,883	25,000	15,000
Workshops/Conferences		200	200
Travel	127	150	150
Postage			
Advertisement			
Supplies, Materials, Other			
Materials	7,742	8,000	8,000
Dues/Misc.	0	400	400
	<b><u>Total</u></b>	<b><u>38,001</u></b>	<b><u>33,750</u></b>
Title II, Part A - PD			
Purchased Services	226	226	226

Note: Shaded figures represent Board designated permissive expenditure.

	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b>Total</b>	<b><u>226</u></b>	<b><u>226</u></b>	<b><u>226</u></b>
REAP Grant - PD	16,974	16,492	16,024
<b>Total</b>	<b><u>16,974</u></b>	<b><u>16,492</u></b>	<b><u>16,024</u></b>
Professional Development			
Purchased Services			
Contracted Services	5,916	10,000	10,000
Stipends/Incentives		3,100	3,100
Meals	459	1,830	1,830
Travel		342	342
Workshops/Conferences	105	12,244	12,244
Postage	43		
Office Supplies			
Incentives/Materials	43,258	1,133	1,601
Miscellaneous		4,633	4,633
<b>Total</b>	<b><u>49,780</u></b>	<b><u>33,282</u></b>	<b><u>33,750</u></b>
<b>TOTAL CENTRAL</b>	<b><u>369,974</u></b>	<b><u>365,629</u></b>	<b><u>369,660</u></b>
Workman's Comp	(301)		
<b>Total</b>	<b><u>(301)</u></b>		
<b>TOTAL OTHER SUPPORT SERVICES</b>	<b><u>(301)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>OTHER FINANCING USES</b>			
Transfer S. 81 (Special Education)	131,612	131,612	131,612
Transfer S. 81 (Career Tech)	41,817	41,817	41,817
NMEC Transfer	1,703	1,703	1,083
Transfer to Ins Fund			
Transfer to LEAs - GSRP	1,225,308	1,757,776	1,526,772
Transfer to LEAs - GSRP Transportation	54,600	54,600	59,589
Transfer to Private for Profit/Non Profit - GSRP	437,789	617,597	536,433
Transfer to Private for Profit/Non Profit - GSRP Transp	13,950	26,400	28,822
Contingency		38,061	
Transfer Special Education/Nursing	8,690	8,690	8,690
Transfer to Spec Ed, Career Tech, and LEAs/PSAs for Educ Eval			60,049
Early Literacy Coach		106,000	106,000
<b>Total</b>	<b><u>1,915,469</u></b>	<b><u>2,784,256</u></b>	<b><u>2,500,867</u></b>
<b>TOTAL OTHER FINANCING</b>	<b><u>1,915,469</u></b>	<b><u>2,784,256</u></b>	<b><u>2,500,867</u></b>

Note: Shaded figures represent Board designated permissive expenditure.



	<b>AUDITED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>
	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>
<b><u>TOTAL EXPENDITURES AND OTHER FINANCING</u></b>	<b><u>4,115,638</u></b>	<b><u>4,888,010</u></b>	<b><u>4,671,182</u></b>
Excess (deficiency) of Revenue over Expenditures	207,834	(0)	0
FUND BALANCE JULY 1	<b>1,247,036</b>	1,454,870	1,454,870
FUND BALANCE JUNE 30	<b>1,454,870</b>	<b>1,454,870</b>	<b>1,454,870</b>
<b><u>Fund Balance Detail</u></b>			
Nonspendable			
Restricted - GSRP Distribution to LEA's	312,168	312,168	461,382
Committed - FICA/Retirement	404,493	404,493	404,493
Committed - Grounds Improvement	27,006	27,006	27,006
Assigned			
Unassigned	711,203	711,203	561,989

Note: Shaded figures represent Board designated permissive expenditure.