

April 13, 2016

PROPOSED 2016/17 SPECIAL EDUCATION BUDGET

Overview:

The proposed 2016/17 Special Education budget projects revenues and expenditures of \$7,181,442. Below is a summary of the budget assumptions utilized in developing the proposed budget.

Budget Assumptions:

I. Revenue

- Property taxes, the taxable value are projected at the same as 2015/16.
- State membership is increased from \$7,391 to \$7,511 based on the Governor's recommendation. The student count from 2015/16 is used.
- State added cost 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. The 2015/16 amount is used.
- Federal Medicaid is projected at the 2014/15 audited level.
- The remaining federal revenues are based on current 2015/16 amounts.
- LEA Shared Time Payment (Billback) is anticipated at \$710,611.
- The S.81 general fund transfer is left at the 2015/16 level.

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 for CESPAs personnel.
- 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.
- Psychological services include an intern. As this individual's time and certification increases, the use of retired and contracted personnel will decrease.
- Speech/Language Pathology, speech therapy, and or communication services based on approximately 6.5 FTEs, all of which are filled at this time.
- It is recommended that the Board supplement the cost of Nursing Services to CEC from a General Fund transfer.
- Social Work services will transition from a contractual arrangement to employed by COOR.
- The Orientation and Mobility services will be provided by the Teacher Consultant for Visually Impaired.
- The Transition Placement Specialist contract will increase based on full year utilization.
- Behavior Management services is a .75 FTE relative to cost of the Behavior Management Supervisor while the assignment will be .80 FTE for special education for the 2016/17 fiscal year.
- Support Services Instructional Staff:
 - Director of Special Education Services
 - 3rd Party Contract Thumb Educational Services, Inc.-\$118,125

- Contracted services under Teacher Consultant-Autism increased due to potential need for additional classroom aides in the LEAs.
- Under Pupil Transportation the contracted health care assistant is eliminated as the services is no longer required.
- Contacted services under technology increased based on utilization.
- The capital projects fund transfer includes a bus and roof replacement at CEC.

III. Fund Balance

- Recommend Fund Balances of: Restricted Fund Balance – Restricted \$47,197; General Fund Transfer of \$277,078; Restricted Region I Tech of \$4,929; and Restricted CEC Donation of \$317.

SPECIAL EDUCATION FISCAL YEAR ENDING JUNE 30 2017 PROPOSED APRIL 2016			
	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
REVENUES	(1)	(2)	(3)
Local Sources	1,925,254	1,877,942	1,881,877
State Sources	1,725,674	1,815,705	1,768,182
Federal Sources	2,585,028	2,715,173	2,640,816
TOTAL REVENUES	6,235,957	6,408,820	6,290,875
INCOMING TRANSFERS & OTHER TRANSACTIONS	731,732	893,348	890,567
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	6,967,689	7,302,168	7,181,442
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs	1,643,297	1,774,342	1,714,378
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	1,437,045	1,520,054	1,518,738
Instructional Staff	640,540	676,510	686,405
General Administration	109,426	148,845	136,546
Business	17,080	20,341	20,341
Operation & Maintenance	90,806	78,253	73,858
Pupil Transportation	755,033	755,539	744,503
Central	149,831	149,509	150,001
Other Support Services	20,706	12,900	16,275
CAPITAL OUTLAY			
TOTAL EXPENDITURES	4,863,764	5,136,293	5,061,046
OUTGOING TRANSFERS & OTHER TRANSACTIONS	2,040,736	2,165,873	2,120,396
TOTAL APPROPRIATED	6,904,500	7,302,166	7,181,442
EXCESS REVENUE (APPROPRIATED)	63,189	0	0
FUND BALANCE JULY 1	266,332	329,521	329,521
TOTAL FUND BALANCE JUNE 30	329,521	329,521	329,521
Fund Balance Detail			
Restricted	47,197	47,197	47,197
Restricted - Medicaid			
Restricted Fund Balance - General Fund Transfer	277,078	277,078	277,078
Restricted - Region I Tech	4,929	4,929	4,929
Restricted - CEC Donation	317	317	317
Committed			
Assigned			
Unassigned			

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
<u>REVENUES</u>	\$	\$	\$
Local Sources			
Property Tax	1,879,804	1,871,577	1,871,577
Interest on Delinquent Taxes	2,355	100	2,500
Transportation Fees	176	100	150
Investment Income	165	165	150
Miscellaneous	42,754	6,000	7,500
Total	<u>1,925,254</u>	<u>1,877,942</u>	<u>1,881,877</u>
State Sources			
S.51 Membership	573,999	593,571	605,086
S.51a Added Cost	1,061,310	1,041,738	981,994
S.152A Headlee Obligation for Data Collection	2,013	2,022	2,028
S 147C MPSERS UAAL Rate Stabilization	78,785	167,596	167,597
S 147D MPSERS One Time Liability Pymnt	2,290		
S22i Technology Infrastructure Grant			
TRIG Advisory	77	77	77
DNR MRS	7,200	7,200	7,200
NMCSA Rent		3,500	4,200
Total	<u>1,725,674</u>	<u>1,815,705</u>	<u>1,768,182</u>
Federal Sources			
Early On - Carry Over		2,404	
Early On	80,755	77,624	77,624
Medicaid	515,946	515,946	515,946
Trig Advisor	2,500	2,500	2,500
94-142 Flow Thru/IDEA - Carryover 2014/2015	27,914	62,949	
94-142 Flow Thru/IDEA	1,819,776	1,884,017	1,884,017
Preschool - Carryover 2014/2015		9,004	
Preschool	51,730	60,729	60,729
EOSD	50,000	50,000	50,000
Transition Svs.	36,407	50,000	50,000
Total	<u>2,585,028</u>	<u>2,715,173</u>	<u>2,640,816</u>
Other Financing Sources			
Region I Assistant Tech	5,977	4,929	4,929
Homeless Grant			
I/T LEA			
I/T Char Em - SLP	45,668		
I/T Houghton Lake	(22,895)	34,725	34,725
COOR LEAs Shared Time Payment	624,092	713,392	710,611
Prior Year Adjustment	(61,412)		
General Fund Transfer - S.81 FICA & Retirement	131,612	131,612	131,612
General Fund Transfer - Nursing	8,690	8,690	8,690
Insurance fund transfer			

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Total	<u>731,732</u>	<u>893,348</u>	<u>890,567</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>6,967,689</u>	<u>7,302,168</u>	<u>7,181,442</u>
TOTAL REVENUES & OTHER FINANCING SOURCES			
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Low Incidence Center Programs - MOCI			
Salaries & Wages			
Teachers	273,997	281,119	285,018
Aides	374,415	359,891	377,569
Substitute Teachers	20,528	15,000	20,000
Substitute Aides	49,131	50,000	50,000
Employment Specialist	20,974	24,150	24,150
Final pay out			
Employee Benefits			
Insurances	252,305	312,437	281,060
Retirement	203,457	188,235	190,319
Sec 147C MPSERS UAAL	18,618	63,303	63,521
FICA	52,797	55,857	57,890
Workman's Comp	5,309	5,476	5,676
Tuition	746	1,670	1,000
In Lieu of Insurance			
Purchased Services			
Contracted Services	22,922	11,000	1,000
Incentives	4,511	5,333	5,500
Travel	2,196	1,500	1,000
Workshops/Conferences	1,222	200	200
Trash/Snow Removal	1,474	1,540	1,600
Operation of Plant/Rent	31,036	31,000	31,000
Supplies, Materials & Other			
Supplies & Materials	10,283	10,500	10,500
Office Supplies			
Heating/Electricity	10,013	10,000	10,000
Miscellaneous/Bloodborn Pathogens	2,417	3,000	3,000
Dues			
Total Low Incidence Center-MOCI	<u>1,358,350</u>	<u>1,431,212</u>	<u>1,420,003</u>
Low Incidence Center Programs - SCI			
Salaries & Wages			
Teachers	41,079	42,880	44,851
Aides	77,790	87,634	83,425

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Substitute Teachers	7,401	1,350	1,200
Substitute Aides	2,764	7,650	5,000
Final Payment sick/vac			
Employee Benefits			
Insurances	55,515	75,954	51,792
Retirement	33,376	35,967	33,821
Sec 147C MPSERS UAAL	3,318	12,096	11,517
FICA	9,408	10,673	10,287
Workman's Comp	815	1,046	1,009
In Lieu of Insurance			
Purchased Services			
Contracted Services	24,651	24,000	2,000
Incentives	374	1,500	1,450
Travel		592	100
Workshops/Conferences	80	1,000	750
Trash/Snow Removal	1,474	1,250	1,600
Operation of Plant/Rent			
Supplies, Materials & Other			
Supplies & Materials	4,162	4,500	4,500
Heating/Electricity	6,893	5,900	6,000
Miscellaneous/Bloodborn Pathogens	20	50	50
Total Low Incidence Center-SCI	<u>269,121</u>	<u>314,042</u>	<u>259,352</u>
Low Incidence Center Programs - HI/AT			
Salaries & Wages			
Teachers	7,573	21,160	21,160
Employee Benefits			
Retirement			4,435
FICA	579	1,619	1,619
Workman's Comp	159	159	159
Purchased Services			
Contracted Services/Interpreter	6,008	5,000	6,000
Travel		100	100
Conferences	80	50	50
Supplies, Materials & Other			
Supplies & Materials	1,426	1,000	1,500
Miscellaneous/Bloodborn Pathogens			
Total Low Incidence Center-HI	<u>15,826</u>	<u>29,088</u>	<u>35,023</u>
TOTAL INSTRUCTION	1,643,297	1,774,342	1,714,378
PUPIL SUPPORT SERVICES			
Health Services			
Salaries & Wages			

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Occupational Therapist	110,649	113,607	115,617
Employee Benefits			
Insurance	27,595	28,874	29,596
Retirement	28,344	29,288	29,078
Sec 147C MPSERS UAAL	8,729	9,849	9,872
FICA	7,976	8,691	8,845
Workman's Comp	860	852	867
Purchased Services			
Physical Therapy	106,162	110,000	110,000
Travel	11,268	12,000	11,000
Workshops/Conferences	790	500	500
Rent	7,000	7,000	7,000
Supplies & Materials			
Supplies	4,059	4,000	4,000
Dues			534
Total	<u>313,433</u>	<u>324,661</u>	<u>326,909</u>
Psychological Services			
Salaries & Wages			
Psychologists	118,103	110,895	100,095
Intern		21,128	35,148
Employee Benefits			
Insurances	15,928	16,343	22,893
Retirement	17,054	31,693	32,430
Sec 147C MPSERS UAAL	4,887	11,446	11,517
FICA	8,789	10,100	10,346
Workman's Comp	901	990	1,014
Purchased Services			
Contracted Services	1,750	4,625	1,000
Travel	2,524	2,500	2,500
Workshops/Conferences	52	50	50
Supplies & Materials			
Supplies	3,051	3,000	3,000
Other - Dues			
Total	<u>173,040</u>	<u>212,770</u>	<u>219,993</u>
Speech Pathology			
Salaries & Wages			
Speech Therapists	346,619	287,303	297,693
Speech Assistant			
Aide	5,210	6,712	6,712
Substitute Aides			
Final payout			
Employee Benefits			
Insurances	40,403	43,757	44,778

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Retirement	84,737	75,798	76,558
Sec 147C MPSERS UAAL	1,761	25,490	25,679
FICA	26,471	22,492	23,287
Workman's Comp	2,623	2,205	2,283
Tuition	2,434	7,000	3,000
Cash in Lieu of Insurance	2,910	2,910	1,800
Purchased Services			
Contracted Services	67,202	70,000	70,000
Travel	10,505	10,000	10,000
Workshops/Conferences	3,125	3,000	1,500
Supplies & Materials			
Supplies & Materials	5,445	5,450	5,450
Miscellaneous	178	200	125
Other - Dues	2,356	2,350	2,350
Total	<u>601,978</u>	<u>564,667</u>	<u>571,215</u>
Social Work Services			
Salaries & Wages			
Social Worker	75,493		45,816
Substitute			
Final pay out	8,604		
Employee Benefits			
Insurances	11,681	6,756	16,751
Retirement	19,163		11,523
Sec 147C MPSERS UAAL	6,408		916
FICA	6,168		3,505
Workman's Comp	208		344
Purchased Services			
Contracted Services		118,000	18,500
Travel	2,423	2,500	3,000
Workshops/Conferences			500
Supplies, Materials & Other			
Supplies	833	1,000	1,000
Total	<u>130,982</u>	<u>128,256</u>	<u>101,855</u>
Preschool			
Salaries & Wages			
Teacher Consultant	27,021	51,304	53,235
Sub Teacher			
Employee Benefits			
Insurance	12,951	16,343	16,751
Retirement	7,137	13,226	13,389
Sec 147C MPSERS UAAL	2,215	4,448	4,936
FICA	1,593	3,925	4,072
Tuition	768	3,336	1,000

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Workman's Comp	207	385	399
Purchased Services			
Travel	1,444	1,450	2,000
Supplies & Materials	-	-	-
Supplies	815	800	500
Dues			
Total	<u>54,151</u>	<u>95,217</u>	<u>96,282</u>
Orientation and Mobility			
Purchased Services			
Contracted Services	4,189	8,000	
Travel	1,018	1,000	
Supplies & Materials			
Supplies		1,000	
Total	<u>5,207</u>	<u>10,000</u>	<u>0</u>
Teacher Consultant - Visually Impaired			
Salaries & Wages			
Aide	539		
Employee Benefits			
Retirement	134		
FICA	41		
Purchased Services			
Contracted Services	6,075	22,750	22,750
3rd Party Contract-Thumb Educational Services, Inc.	15,004		
Visually Impaired Consultant Services			
Travel	3,929	1,000	1,000
Conferences			
Supplies & Materials			
Supplies	1,698		
Other		-	-
Dues			
Miscellaneous			
Total	<u>27,420</u>	<u>23,750</u>	<u>23,750</u>
Early On Grant			
Salaries & Wages			
Coordinator	35,386	34,466	34,466
Consultants			
Employee Benefits			
Insurance	8,801	7,950	7,950
Retirement	9,035	8,885	8,885
Sec 147C MPSERS UAAL	4,934	3,068	3,068
FICA	2,707	2,637	2,637
Workman's Comp	265	258	258

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Purchased Services			
Contracted Services			
Ogemaw	20,789	21,810	20,007
Travel	2,646		1,803
Workshops/Conferences/Stipends			
Stipends	480		
Supplies & Materials			
Materials	646	953	953
Miscellaneous/Dues			
Total	<u>85,689</u>	<u>80,028</u>	<u>80,028</u>
Nursing			
Salaries & Wages			
Nurse	6,488	6,488	6,488
Employee Benefits			
Retirement	1,657	1,673	1,673
FICA	496	496	496
Workman's Comp	98	49	49
Purchased Services			
Workshops/Conferences			
Total	<u>8,739</u>	<u>8,706</u>	<u>8,706</u>
State Initiated Transition			
Purchased Services			
Contracted Services	35,529	50,000	50,000
Workshops/Conferences	877		
Travel			
Supplies & Materials			
Supplies			
Total	<u>36,407</u>	<u>50,000</u>	<u>50,000</u>
Transition Placement Specialist			
Purchased Services			
Contracted Services		20,000	35,000
Travel		<u>2,000</u>	<u>5,000</u>
Total		<u>22,000</u>	<u>40,000</u>
TOTAL PUPIL SUPPORT SERVICES	<u>1,437,045</u>	<u>1,520,054</u>	<u>1,518,738</u>
SUPPORT SERVICES INSTRUCTIONAL STAFF			
Salaries & Wages			
Director			
Principal/Coordinator Facilities/Grounds	26,600	26,600	26,600
Secretarial Staff	117,432	116,400	118,583
Behavior Management Supervisor	47,931	47,931	48,117

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Final Payment Sick/vac			
Employee Benefits			
Insurances	45,295	45,658	39,853
Retirement	42,747	42,365	41,925
Sec 147C MPSERS UAAL	13,071	16,553	16,828
FICA	14,098	14,606	14,787
Workman's Comp	1,425	1,432	1,450
Purchased Services			
Contracted Services	42,589	43,000	43,000
3rd Party Contract-Thumb Educational Services, Inc.			
Director of Special Education Services	118,825	118,125	118,125
Travel	6,627	6,650	6,000
Conference	4,935	4,930	4,500
Rent	3,980	4,000	4,000
Supplies, Materials & Other			
Office Supplies	9,778	9,800	9,800
Publications	2,996	3,000	3,000
Dues	460	460	460
Miscellaneous Expense	5,004	5,000	5,000
Supplies	-	1,000	1,000
Total	<u>503,793</u>	<u>507,510</u>	<u>503,028</u>
Teacher Consultant - Autism			
Salaries & Wages			
Consultants	50,359	58,212	58,212
Aide	15,392	15,820	16,306
Employee Benefits			
Insurance	13,577	20,060	20,521
Retirement	16,912	19,086	18,741
Sec 147C MPSERS UAAL	3,636	6,418	6,581
FICA	4,814	5,663	5,701
Workman's Comp	527	555	559
Purchased Services			
Contracted Services	17,041	32,834	41,000
Incentive	2,629	2,600	8,806
Travel	2,871	2,800	2,800
Transportation	4,412	2,102	2,100
Workshops/Conferences	3,721	2,000	1,000
Rent	50		50
Supplies, Materials & Other			
Supplies	572	600	500
Miscellaneous	235	250	500
Dues			
Total	<u>136,748</u>	<u>169,000</u>	<u>183,376</u>

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
TOTAL SUPPORT SERVICES INST. STAFF	<u>640,540</u>	<u>676,510</u>	<u>686,405</u>
GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Accounting/Payroll	30,492	30,500	30,500
Employee Benefits			
Insurances	11,559	16,343	16,751
Retirement	7,633	7,863	7,671
Sec 147C MPSERS UAAL	894	3,468	3,291
FICA	2,274	2,333	2,333
Workman's Comp	461	229	229
Unemployment			
Purchased Services			
Contracted Services	7,206	7,500	7,500
Data Services	2,909	2,909	2,909
Legal Services	18,689	10,000	7,500
Audit Services	3,825	4,000	5,000
Physicals	501	400	400
Travel	39	50	50
Workshops/Conferences	400	400	100
Postage	2,324	2,400	2,400
Advertisement	310	500	1,000
Rent	4,347	44,100	36,747
Supplies & Materials			
Office Supplies	6,021	6,000	6,000
Dues	1,047	1,050	1,165
Supplies	6,827	6,800	3,000
Miscellaneous	1,668	2,000	2,000
Total	<u>109,426</u>	<u>148,845</u>	<u>136,546</u>
TOTAL GENERAL ADMINISTRATION	<u>109,426</u>	<u>148,845</u>	<u>136,546</u>
SUPPORT SERVICES BUSINESS			
Other Business Services			
Purchased Services			
Error/Omissions	1,263	1,307	1,307
Public Liability	1,542	482	482
Boiler	422	420	420
Property Ins		3,132	3,132
Tax Abatements/Tax Collection	13,854	<u>15,000</u>	<u>15,000</u>
Total	<u>17,080</u>	<u>20,341</u>	<u>20,341</u>

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
TOTAL SUPPORT SERVICES BUSINESS	17,080	20,341	20,341
OPERATION & MAINTENANCE			
Salaries & Wages			
Maintenance	14,960	11,080	11,080
Employee Benefits			
Insurance			
Retirement	3,794	2,856	2,787
Sec 147C MPSERS UAAL	1,244	961	411
FICA	1,112	848	848
Workman's Comp.	381	83	83
Purchased Services			
Contracted Services	40,707	33,000	33,000
Telephone	7,767	7,800	7,800
Trash Disposal/Snow Removal	2,621	3,200	3,000
Travel	578	600	500
Conferences	41	50	100
Vehicle Expense	58	75	800
Supplies & Materials			
Supplies	8,927	8,900	5,000
Gas	3,139	3,150	3,150
Electricity	5,412	5,500	5,200
Miscellaneous	65	<u>150</u>	<u>100</u>
Total	<u>90,806</u>	<u>78,253</u>	<u>73,858</u>
TOTAL OPERATION & MAINTENANCE	<u>90,806</u>	<u>78,253</u>	<u>73,858</u>
PUPIL TRANSPORTATION			
Pupil Transportation			
Salaries & Wages			
Transportation Supervisor	15,562	15,562	15,623
Coordinator			
Accounting/Payroll	5,423	5,400	5,400
Bus Drivers			
Aides	391	800	
Secretary	7,992	7,992	8,330
Final Pay out			
Employee Benefits			
Insurances	9,524	9,500	9,600
Retirement	7,452	7,671	7,382
Sec 147C MPSERS UAAL	1,790	2,458	1,234
FICA	2,169	2,276	2,246
Workman's Comp	255	223	220
Cash in Lieu of Benefits			
Purchased Services			

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Dean Contract	607,811	610,000	610,000
Contracted Services, Repairs	15,004	20,000	20,000
Contracted Health Care Assistant	17,057	7,040	
Travel	437	450	50
Parent Contracted Transportation	2,453	2,500	2,500
Telephone	709	700	700
Postage	45	50	50
Trash, Snow Removal	2,074	2,500	2,500
General Liability	113	35	35
Fleet Insurance	7,255	7,232	7,232
Errors and Omissions	92	96	96
Boiler	30	31	31
Property Ins		229	229
Repairs/Towing/Rent	22	30	30
Supplies & Material			
Gas	3,443	3,500	3,500
Electricity	3,517	3,500	3,500
Oil & Grease	7,056	7,000	5,000
Bus Parts	33,591	35,000	35,000
Office Supplies	368	375	375
Materials	1,133	1,100	1,000
Rent			
Other			
Dues, Fees, Licenses	140	140	140
Miscellaneous	2,122	<u>2,150</u>	<u>2,500</u>
Total	<u>755,033</u>	<u>755,539</u>	<u>744,503</u>
TOTAL PUPIL TRANSPORTATION	<u>755,033</u>	<u>755,539</u>	<u>744,503</u>
CENTRAL SERVICES			
Coordinator of Planning			
Salaries & Wages	92,710	92,710	93,069
Supervisor			
Employee Benefits			
Insurance	17,904	16,343	16,751
Retirement	23,654	23,901	23,407
Sec 147C MPSERS UAAL	7,280	8,038	8,226
FICA	7,010	7,092	7,120
Workman's Comp	695	695	698
Purchased Services			
Travel	45	200	200
Workshops/Conferences	353	350	350
Supplies, Materials & Other			
Supplies			
Dues			

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Miscellaneous	<u>180</u>	<u>180</u>	<u>180</u>
Total	<u>149,831</u>	<u>149,509</u>	<u>150,001</u>
TOTAL CENTRAL SERVICES	<u>149,831</u>	<u>149,509</u>	<u>150,001</u>
OTHER SUPPORT SERVICES			
Technology			
Purchased Services			
Contracted Services	590	900	4,275
Travel			
Supplies & Materials			
Supplies	8,706	12,000	12,000
Dues			
Total	<u>9,296</u>	<u>12,900</u>	<u>16,275</u>
Insurance Premiums	35		
Workman's Comp	7,547		
Total	<u>7,583</u>		
TOTAL OTHER SUPPORT SERVICES	<u>16,878</u>	<u>12,900</u>	<u>16,275</u>
TOTAL CAPITAL OUTLAY	0	0	0
OUTGOING TRANSFERS & OTHER FINANCING			
LEA Unrestricted State Aid Distribution			
MRS Transition	45,450	45,450	45,450
Flow Thru Transfer to LEAs/IDEA	1,847,798	1,946,966	1,884,017
Medicaid Expense	36,083	70,000	52,000
LEA Prior Year Revenue Refund			
Transfer - Capital Project Fund	98,000	92,528	128,000
Transfer - Food Service Fund	5,905	6,000	6,000
Transfer - Ins Fund			
Region I Assistant Tech	7,499	4,929	4,929
Contingency			
Total	<u>2,040,736</u>	<u>2,165,873</u>	<u>2,120,396</u>
TOTAL OUTGOING TRANSFERS & OTHER FINANCING	<u>2,040,736</u>	<u>2,165,873</u>	<u>2,120,396</u>
TOTAL EXPENDITURES/OTHER FINANCING	6,900,671	7,302,168	7,181,442
Excess (deficiency) of Revenue over Expenditures	<u>67,018</u>	<u>0</u>	<u>0</u>
FUND BALANCE JULY 1	<u>266,332</u>	<u>329,521</u>	<u>329,521</u>
FUND BALANCE JUNE 30	<u>329,521</u>	<u>329,521</u>	<u>329,521</u>

	AUDITED	ADOPTED	PROPOSED
	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
Fund Balance Detail			
Nonspendable			
Restricted	47,197	47,197	47,197
Restricted - Medicaid			
Restricted Fund Balance - General Fund Transfer	277,078	277,078	277,078
Restricted - Region I Tech	4,929	4,929	4,929
Restricted - CEC Donation	317	317	317