

PROPOSED BUDGET

***MONONGALIA COUNTY
BOARD OF EDUCATION
FOR THE FISCAL YEAR
ENDED***

JUNE 30, 2016

ORGANIZATION

MONONGALIA COUNTY BOARD OF EDUCATION



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graph TD; A[MONONGALIA COUNTY BOARD OF EDUCATION] --> B[Nancy A. Walker  
Member  
Term Expires June 30, 2016]; A --> C[Ron Lytle  
Member  
Term Expires June 30, 2016]; A --> D[Dr. Barbara L. Parsons  
President  
Term Expires June 30, 2018]; A --> E[Dr. Clarence Harvey, Jr.  
Member  
Term Expires June 30, 2018]; A --> F[Mike Kelly  
Member  
Term Expires June 30, 2018];
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Nancy A. Walker
Member
Term Expires
June 30, 2016

Ron Lytle
Member
Term Expires
June 30, 2016

Dr. Barbara L. Parsons
President
Term Expires
June 30, 2018

Dr. Clarence Harvey, Jr.
Member
Term Expires
June 30, 2018

Mike Kelly
Member
Term Expires
June 30, 2018

CENTRAL ADMINISTRATION

Frank D. Devono
Superintendent

W. Terry Hawkins
Chief School Business Official
and Treasurer

Rebecca Mattern
Assistant Superintendent
Curriculum and Instruction

Donna Talerico
Assistant Superintendent
Pupil Services

BUDGET INSTRUCTIONS

Each county board of education must prepare a proposed budget for the succeeding fiscal year for each fund that the agency intends to maintain during the year and submit it to the State Board of Education for approval.

County boards of education must hold a public hearing on the proposed budget before the proposed budget document is submitted to the State Board for approval.

The proposed budget must be made available for public inspection at least 10 days prior to the hearing and must be published as a class II-O legal advertisement.

GENERAL CURRENT EXPENSE FUND

FUNDS MAINTAINED BY MONONGALIA COUNTY BOARD OF EDUCATION

- ✦ **General Current Expense Fund (11):** The general current expense fund is used as the general operating fund of the board. All revenues and expenditures except those that are required to be accounted for in another fund are accounted for in this fund.

PROJECTED REVENUES

GENERAL CURRENT EXPENSE FUND

GENERAL CURRENT EXPENSE FUND

ACCOUNT TITLE

PROPOSED REVENUE TOTAL

TAXES

57,892,750

Real / Personal Property - Regular Levy

30,033,600

Real / Personal Property - Excess Levy

27,859,150

LOCAL SOURCES

2,051,720

Tuition

15,000

Interest

200,000

Pilot

1,736,720

Miscellaneous

100,000

STATE SOURCES

46,312,150

Basic State Aid

33,749,080

PEIA Allocation

8,173,530

Retirement Allocation

4,389,540

FEDERAL SOURCES

500,000

Medicaid Billings

500,000

BEGINNING BALANCE

350,000

Estimated Beginning Balance

350,000

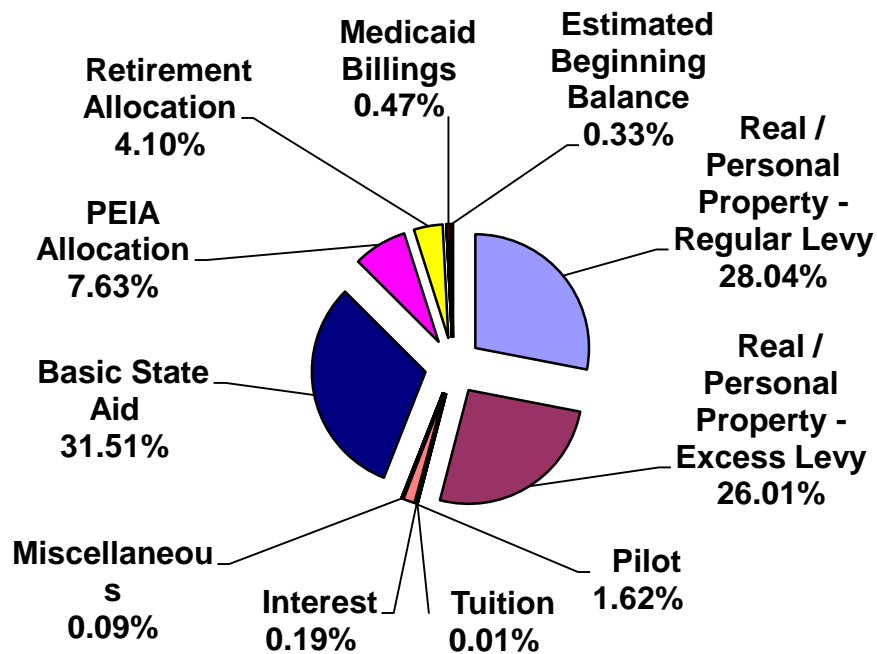
TOTAL REVENUE

107,106,620

PROJECTED REVENUES

GENERAL CURRENT EXPENSE FUND

PROPOSED REVENUES



GENERAL CURRENT EXPENSE FUND

PROPOSED EXPENDITURES

PROPOSED EXPENDITURES GENERAL CURRENT EXPENSE FUND BY FUNCTION CODE

GENERAL CURRENT EXPENSE FUND

CATEGORY

	PROPOSED EXPENDITURES	% of BUDGET
Instruction	60,937,370	56.89%
Supporting Services:		
Students	6,428,140	6.00%
Instructional Staff	1,677,640	1.57%
Central Administration	1,506,700	1.41%
School Administration	5,672,980	5.30%
Central Services	1,786,900	1.67%
Operation and Maintenance of Facilities	12,988,390	12.13%
Student Transportation	8,541,300	7.97%
Community Services	1,185,220	1.11%
Debt Service:		
Principal Retirement	991,130	0.93%
Transfers	4,181,000	3.90%
Reserves	1,209,850	1.13%
Total	107,106,620	100.00%

Instruction: All activities related to instruction including salaries, textbooks, services and supplies.

Support services:

Students: Attendance, social work, guidance, health services, psychologists, speech, occupational and physical therapy, and other pupil services

Instructional staff: Curriculum & instruction services, media library, professional staff development, technology

Central administration: Board expenses, superintendent's office., assistant superintendent's office, auditing , legal services, community relations, liability insurance, official bonds

School administration: Principal's office

Central Services: Business office, printing/publishing, human resources, service staff development, employee assistance program

Operation and Maintenance of Facilities: Maintenance, custodial, property insurance, telephone, natural gas, electric, garbage disposal, rental of buildings

Student transportation: Bus drivers, mechanics, fuel, parts, vehicle insurance,

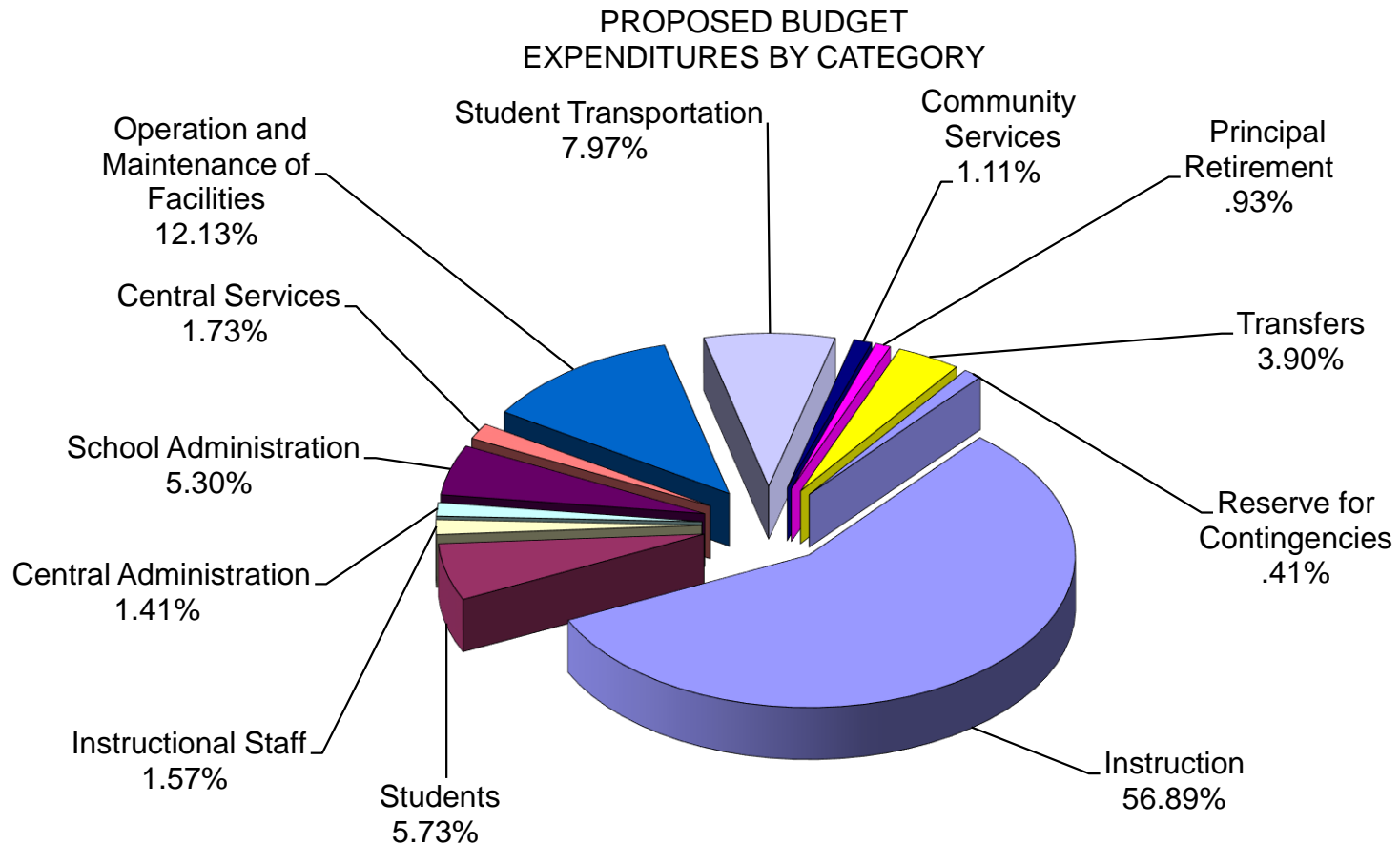
Community services: 4-h, public library allocation, pre-k collaboratives

Debt service: QZAB, lease purchase

Transfers: Growth county facilities act , child nutrition program

Reserves: For contingencies

PROPOSED EXPENDITURES GENERAL CURRENT EXPENSE FUND BY FUNCTION CODE



PROPOSED EXPENDITURES GENERAL CURRENT EXPENSE FUND BY OBJECT CODE

GENERAL CURRENT EXPENSE FUND

OBJECT

	PROPOSED EXPENDITURES	% of BUDGET
Salaries	63,592,080	59.37%
Employee Benefits and Fixed Costs	19,936,630	18.61%
Professional and Technical Services	2,269,790	2.12%
Purchased Property Services	1,423,860	1.33%
Other Purchased Services	3,360,740	3.14%
Supplies	9,169,120	8.56%
Equipment	836,910	0.78%
Other	2,336,490	2.18%
Transits/Transfers	4,181,000	3.90%
Total	107,106,620	100.00%

Salaries: All professional and service salaries including substitutes

Benefits: FICA, retirement, workers compensation insurance, health and life insurance (PEIA), dental/optical insurance, long term disability insurance

Professional and technical services: professional educator services, staff development, other professional services (legal, audit, architects,), technical services

Purchased property services: water/sewerage, garbage disposal, snow removal, repair services, rentals,

Other purchased services: in lieu of trans, property and liability insurance, postage, telephone, internet, legal ads, printing/binding, travel

Supplies: Instructional, custodial, maintenance, natural gas, electric, food, books, periodicals, software, fuel

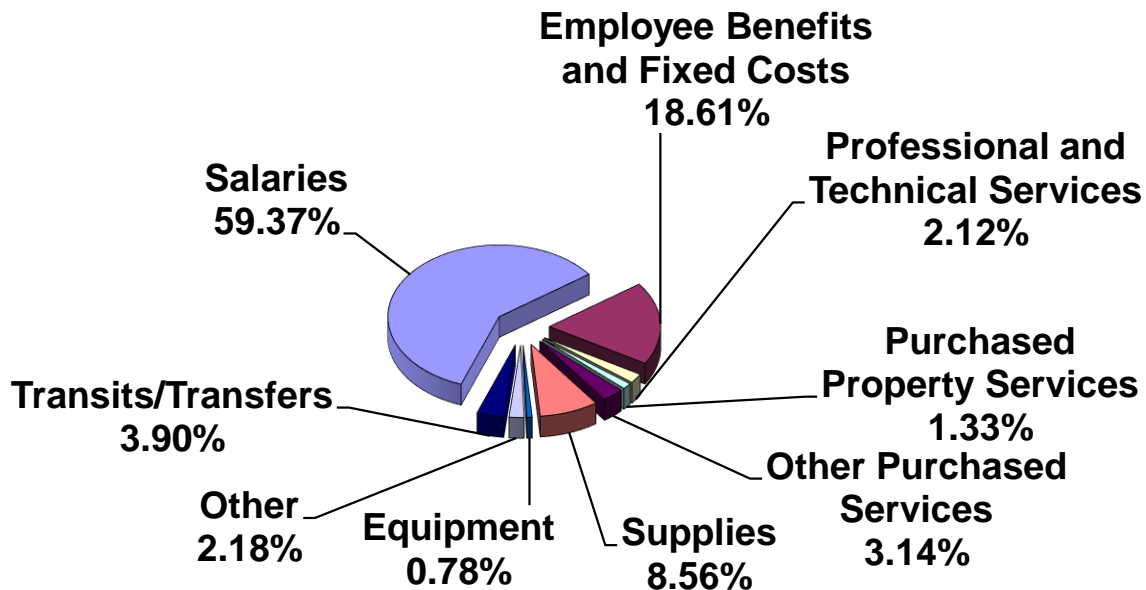
Equipment: Vehicles, furniture, machinery, technology related hardware

Other: Dues and fees(fire),debt service, reserves

Transfers: Growth county facilities act , child nutrition program

PROPOSED EXPENDITURES GENERAL CURRENT EXPENSE FUND BY OBJECT CODE

PROPOSED BUDGET EXPENDITURES BY OBJECT



TOTAL GENERAL FUND BUDGET

***TOTAL OPERATING BUDGET
FOR
2015-2016***

\$107,106,620



SPECIAL REVENUE FUND

FUNDS MAINTAINED BY MONONGALIA COUNTY BOARD OF EDUCATION

- ✖ **Special Revenue Fund (61):** The special revenue fund is used to account for funds from specific sources that are legally restricted to expenditure for specified purposes. This fund is used to account for all federal and state special projects, including the child nutrition program.

SPECIAL REVENUE FUND PROJECTED REVENUES

SPECIAL REVENUE FUND

ACCOUNT TITLE

**PROPOSED
REVENUE
TOTAL**

LOCAL SOURCES

1,712,750.00

STATE SOURCES

5,047,830.00

FEDERAL SOURCES

9,804,270.00

TRANSFER FROM GENERAL FUND

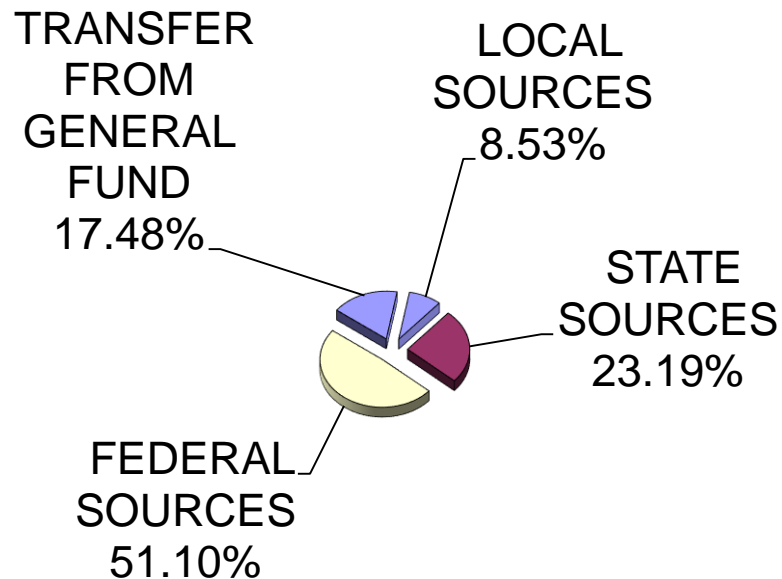
3,509,500.00

TOTAL REVENUE

20,074,350.00

SPECIAL REVENUE FUND PROJECTED REVENUES

PROPOSED BUDGET REVENUES



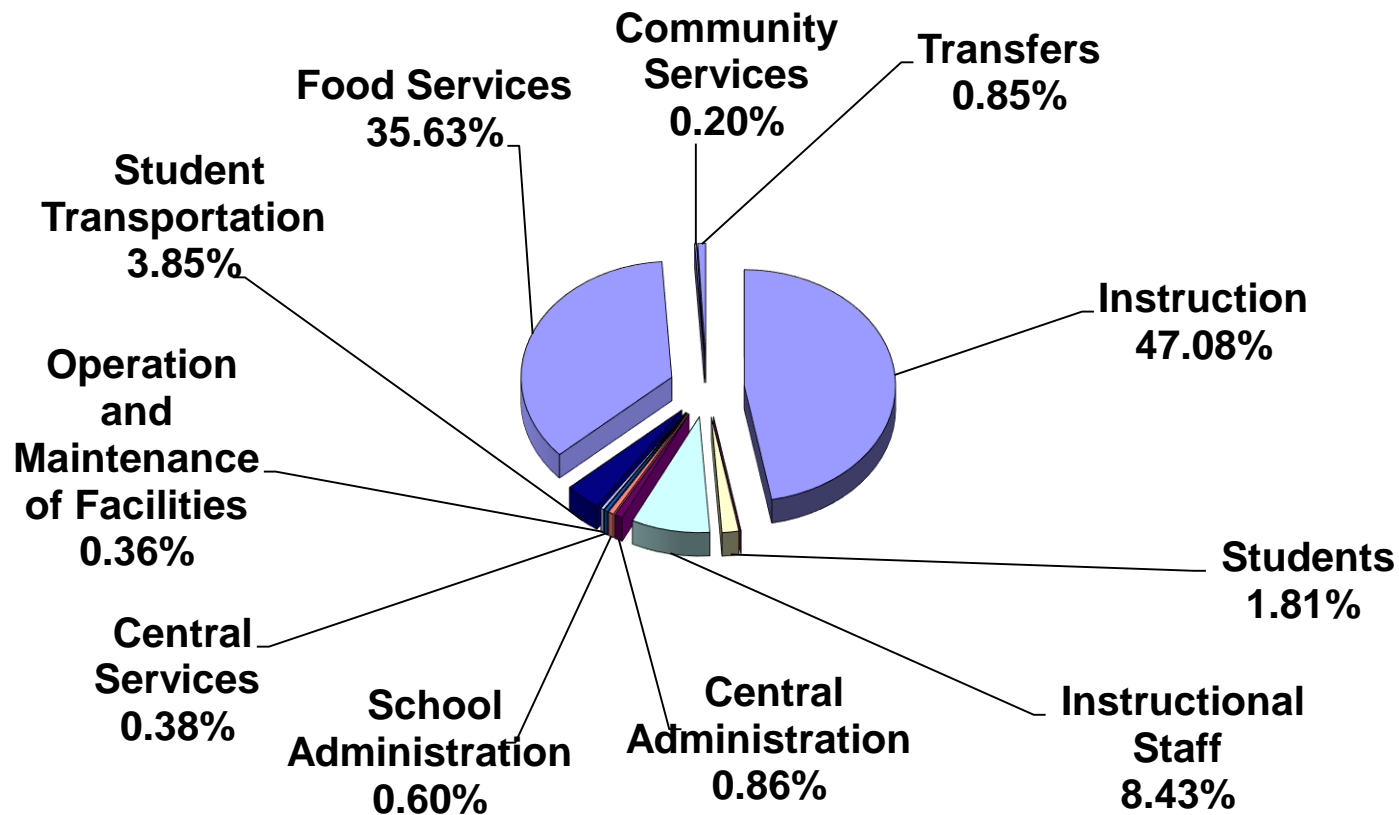
PROPOSED EXPENDITURES SPECIAL REVENUE FUND

SPECIAL REVENUE FUND

<u>CATEGORY</u>	% OF BUDGET	
	<u>EXPENDITURES</u>	<u>BUDGET</u>
Instruction	9,450,160	47.08%
Supporting Services:		
Students	363,670	1.81%
Instructional Staff	1,692,650	8.43%
Central Administration	172,480	0.86%
School Administration	121,260	0.60%
Central Services	76,200	0.38%
Operation and Maintenance of Facilities	71,720	0.36%
Student Transportation	773,700	3.85%
Food Services	7,142,490	35.58%
Community Services	39,800	0.20%
Transfers	170,220	0.85%
Totals	20,074,350	100.00%

PROPOSED EXPENDITURES SPECIAL REVENUE FUND

Proposed Expenditures



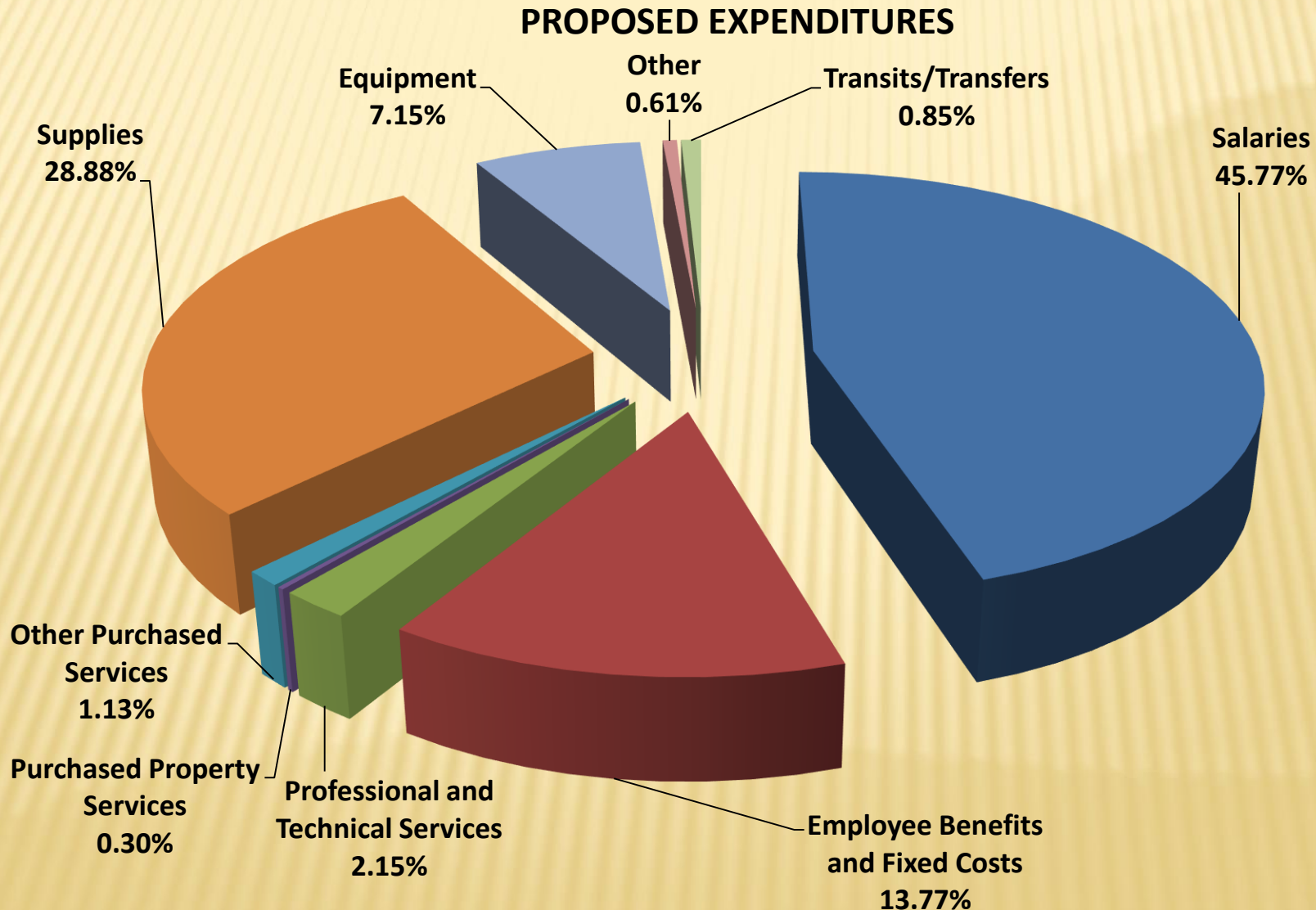
PROPOSED EXPENDITURES SPECIAL REVENUE FUND

SPECIAL REVENUE FUND

OBJECT

	PROPOSED EXPENDITURES	% of BUDGET
Salaries	9,084,520	45.24%
Employee Benefits and Fixed Costs	2,765,200	13.77%
Professional and Technical Services	432,400	2.15%
Purchased Property Services	40,470	0.19%
Other Purchased Services	227,230	1.13%
Supplies	5,796,680	28.88%
Equipment	1,435,950	7.15%
Other	121,680	0.61%
Transits/Transfers	170,220	0.85%
Total	20,074,350	100.00%

PROPOSED EXPENDITURES SPECIAL REVENUE FUND



DEBT SERVICE FUND

FUNDS MAINTAINED BY MONONGALIA COUNTY BOARD OF EDUCATION

- ✖ **Debt Service Fund (21):** The debt service fund is used to account for the accumulation of resources for the payment of principal, interest and related costs of general, long-term debt.

DEBT SERVICE FUND PROPOSED REVENUES

DEBT SERVICE FUND

ACCOUNT TITLE

PROPOSED REVENUE TOTAL

TAXES

3,201,530

Real / Personal Property

3,201,530

LOCAL SOURCES

98,000

Pilot

98,000

BEGINNING BALANCE

100,000

Estimated Beginning Balance

100,000

TOTAL REVENUE

3,399,530

DEBT SERVICE FUND

PROPOSED EXPENDITURES

DEBT SERVICE FUND

ACCOUNT TITLE

PROPOSED EXPENDITURES TOTAL

DEBT SERVICE

3,399,530

Bond Redemption

1,510,000

Interest on Bonds

1,889,530

TOTAL EXPENDITURES

3,399,530

BOND CONSTRUCTION FUND

***FUNDS MAINTAINED BY
MONONGALIA COUNTY BOARD OF EDUCATION***

Bond Construction Fund (31):

Accounts for the financial resources used to acquire or construct major capital facilities financed as a result of issuing bonds.

BOND CONSTRUCTION FUND

PROPOSED REVENUES

BOND CONSTRUCTION FUND

ACCOUNT TITLE

**PROPOSED
REVENUE
TOTAL**

ESTIMATED REVENUES

Estimated Beginning Balance

13,440

13,440

TOTAL REVENUE AND BEGINNING BALANCE

13,440

BOND CONSTRUCTION FUND PROPOSED EXPENDITURES

BOND CONSTRUCTION FUND

ACCOUNT TITLE

PROPOSED EXPENDITURES TOTAL

ESTIMATED EXPENDITURES

Capital Projects

13,440

13,440

TOTAL EXPENDITURES

13,440

***PERMANENT
IMPROVEMENT
FUND***

FUNDS MAINTAINED BY MONONGALIA COUNTY BOARD OF EDUCATION

- ✖ Permanent improvement Fund (41): A permanent improvement fund is to be used to account for the revenues and expenditures of building and permanent improvement projects.

PERMANENT IMPROVEMENT FUND PROPOSED REVENUES

PERMANENT IMPROVEMENT FUND

ACCOUNT TITLE

PROPOSED REVENUE TOTAL

ESTIMATED REVENUES

Estimated Beginning Balance

8,600,000

Transfer from General Current Expense Fund

671,500

TOTAL REVENUE AND BEGINNING BALANCE

9,271,500

9,271,500

PERMANENT IMPROVEMENT FUND PROPOSED EXPENDITURES

PERMANENT IMPROVEMENT FUND

ACCOUNT TITLE

**PROPOSED
EXPENDITURES
TOTAL**

ESTIMATED EXPENDITURES

9,271,500

Capital Projects

9,271,500

TOTAL EXPENDITURES

9,271,500

CRITICAL SUCCESS FACTORS

- **Minimize staffing over the state funding limits.**
- **Minimize unfunded mandates.**
- **Minimize spending growth.**
- **Think global, not provincial.**
- **Minimize deficit line item spending.**
- **Minimize dependence on end of year carryover.**



***THE
END***

