

Independent School District #192
Farmington Area Public Schools

2014-2015
Budget Document

Approved June 23, 2014

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INTRODUCTORY SECTION

Farmington Area Public Schools ISD#192 Proposed 2014-15 Budget

The preliminary budget of Farmington Area Public Schools is for the fiscal year beginning July 1, 2014 and ending June 30, 2015.

As prescribed by State Law, Farmington Area Public Schools maintains a separation of funds. The following funds are a part of the Farmington Area School District's budget:

General Fund – Used to account for educational activities, student support programs, expenditures for the superintendent, district administration, operations and maintenance, transportation, and other school district expenditures not specifically designated to be accounted for in any other fund.

Capital Expenditure Fund- Used to account for capital expenditures for facilities, grounds and equipment.

For state reporting purposes under the Uniform Financial Accounting and Reporting Standards (UFARS) the General, Transportation and Capital Expenditure Funds listed above are considered the General Fund .

Food Service Fund- Used to record financial activities of the school district's food service program including activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities.

Community Education Fund- Used to record all financial activities of the Community Service Programs.

Debt Service Funds – Used to account for levy revenues and for principal and interest payments for voter approved bond issues and principal and interest payments on OPEB bonds.

Irrevocable Trust Fund- Used to account for the contributions into the OPEB (other post employment benefits) Trust Fund and to record the payment of retiree benefit premiums.

GENERAL FUND

BUDGET FRAMEWORK FOR 2014-15

February 24, 2014

INTRODUCTION

The Budget Framework is used as a guiding document to build the fiscal year 2014-2015 budget. It consists of assumptions and parameters that are used to develop and guide the budget process. The Budget Framework consists of the following elements:

ASSUMPTIONS, which describe key assumptions regarding revenue and cost drivers as well as directions to principals for site budget development.

PARAMETERS, which provide thresholds or constraints on various revenue and expenditures. Changes to, and/or additional parameters may be authorized during the budget process.

ASSUMPTIONS

ENROLLMENT

1. Projected Adjusted Marginal Cost Pupil Units (AMCPU) for 2013-2014 are (7,992).
2. Projected Pupil Units (new weighting formulas) for 2014-2015 are (7,657).

FUNDING

1. Levy revenue will be as adopted in December of 2013.
2. State funding for 2014-2015 will be based on current statutes adjusted for appropriate demographic changes (i.e. enrollment, free/reduced meals, etc.).
3. Compensatory revenue by building will be planned based upon the Department of Education estimates.
4. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding.

EXPENDITURES

1. Compensatory revenue-funded budgets will be based on State Department of Education funding estimates and site-based decision-making plans reviewed and approved by the District Instruction & Finance Departments.
2. In order for staffing for grant programs to continue, budget managers must provide evidence of their continued funding. Budget managers must communicate grant renewals and/or funding carryover. The business office will not budget those programs without budget manager authorization.

3. After the budget is approved, positions eventually costing less than budgeted may not be “tapped” for other spending. The savings are needed to offset the cost of positions costing more than budgeted.
4. Employee compensation (salary/fringe benefits) will be based on collective bargaining agreements.
5. Costs associated with cash flow borrowing due to funding shifts by the State will be estimated on the most current cash flow projections based on the metered payment information from the Minnesota Department of Education.
6. Preserve programs that support District goals & strategies.
7. Principals at the elementary, middle school and high school will work collaboratively in their groups to establish staffing and budget adjustment plans that maintain program consistency between schools.

PARAMETERS

1. Attendance area boundaries in 2014-2015 will be based on changes approved on December 9, 2013.
2. Building per pupil allocations for purchased services and supplies will be set at \$60 per pupil unit for elementary and middle schools and \$75 for the high school. Pupil units will be based on February 1, 2014 enrollment projections. Purchased Services (postage, copier maintenance, communications, mileage, rentals, etc.), supplies (office supplies, instructional supplies, workbooks, etc.).
3. Co-curricular allocation for purchased services and supplies will be set at \$50 per pupil unit. Pupil units will be based on February 1, 2014 enrollment projections.
4. School non-class size staff adjustments will be allocated to schools based on the February 1, 2014 enrollment projections. Overall staffing will not increase.
5. A total of \$150,000 will be allocated to schools for the purpose of funding various soft staffing stipends/overtime (eg. testing, Kindergarten Roundup, shows, extra subs, pre-K assessments). Allocations will be based on February 1, 2014 enrollment projections.
6. Capital outlay allocations to schools will be \$15 per pupil unit and co-curricular \$5 per pupil unit. Pupil units will be based on February 1, 2014 enrollment projections.
7. New teachers will be hired at Step 1. Infrequent exceptions will require the authorization of Superintendent and Human Resource Director.

8. Classroom teacher staffing for schools will be based on the following:

Elementary Classrooms:

Elementary class sizes will be governed by the ELEMENTARY CLASS SIZE MANAGEMENT PROCESS policy following class size target ranges:

Kindergarten	20-24	If over 24 consider additional teacher, and/or other instructional resources
1 st and 2 nd Gr.	20-25	If over 25 consider additional teacher, and/or other instructional resources
3 rd and 4 th Gr.	25-28	If over 28 consider additional teacher, and/or other instructional resources
5 th Gr.	27-30	If over 30 consider additional teacher, and/or other instructional Resources

9. Secondary classroom teacher allocations will be based on both traditional ratios and innovative models following District strategic planning goals.
10. All day kindergarten will be provided with no tuition requirement.
11. Superintendent will maintain 4.0 fte certified staff to address various instructional staffing needs.

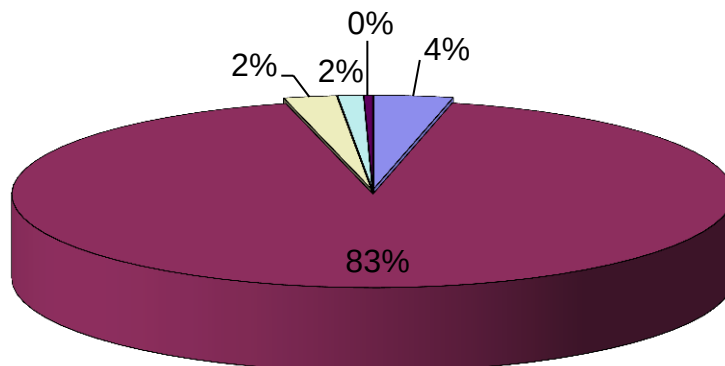
FINANCIAL SECTION

Farmington Area Public Schools
FY14 Budget
June 23, 2014

	Projected Fund Balance June 30, 2014	Revenue	Expenditures	Projected Fund Balance June 30, 2015
General Fund Operating	\$1,909,112	\$62,692,086	\$62,334,249	\$2,266,949
General Fund -Capital	\$36,059	\$2,275,898	\$2,226,526	\$85,431
Food Service Fund	\$211,273	\$3,241,732	\$3,046,097	\$406,908
Community Education Fund	\$92,888	\$4,169,900	\$4,169,900	\$92,888
Debt Service Fund	\$3,213,267	\$18,701,159	\$17,638,977	\$4,275,449
OPEB Trust Fund	\$4,312,262	\$65,000	\$755,373	\$3,621,889

GENERAL OPERATING FUND REVENUE Excluding Capital	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Property Taxes	4,645,510	2,215,954	-2,429,556	-52.30%
State Sources	51,758,900	58,041,469	6,282,569	12.14%
Federal Sources	907,000	1,476,663	569,663	62.81%
Local Tuition, Fees, Admissions	818,082	715,000	-103,082	-12.60%
Other Local Sources of Revenue	370,839	243,000	-127,839	-34.47%
TOTAL REVENUE	58,500,331	62,692,086	4,191,755	7.17%

GENERAL FUND REVENUE SOURCES (14-15)



■ Property Taxes ■ State Sources ■ Federal Sources
 ■ Local Tuition, Fees, Admissions ■ Other Local Sources of Revenue

GENERAL OPERATING FUND EXPENDITURES Program Summary	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
SALARIES AND WAGES				
Administration	2,046,744	2,151,729	104,985	5.13%
District Support Services	1,377,454	1,438,874	61,420	4.46%
Regular Instruction	21,030,089	22,390,370	1,360,281	6.47%
Vocational Instruction	361,017	477,827	116,810	32.36%
Special Education Instruction	6,969,923	7,431,310	461,387	6.62%
Instructional Support	2,493,026	2,107,348	-385,678	-15.47%
Pupil Support	1,290,859	1,369,518	78,659	6.09%
Site and Building Maintenance	1,624,676	1,721,389	96,714	5.95%
TOTAL SALARIES AND WAGES	37,193,789	39,088,366	1,894,577	5.09%
EMPLOYEE BENEFITS				
Administration	673,109	678,752	5,643	0.84%
District Support Services	440,735	455,801	15,066	3.42%
Regular Instruction	5,725,700	6,478,014	752,314	13.14%
Vocational Instruction	108,209	127,204	18,995	17.55%
Special Education Instruction	2,236,388	2,727,661	491,273	21.97%
Instructional Support	653,515	681,875	28,360	4.34%
Pupil Support	366,574	444,726	78,152	21.32%
Site and Building Maintenance	877,276	838,263	-39,013	-4.45%
TOTAL EMPLOYEE BENEFITS	11,081,506	12,432,297	1,350,791	12.19%
PURCHASED SERVICES				
Administration	70,650	71,060	410	0.58%
District Support Services	695,341	695,341	0	0.00%
Regular Instruction	1,637,444	1,895,634	258,190	15.77%
Special Education Instruction	595,864	575,665	-20,199	-3.39%
Instructional Support	-157,508	-334,074	-176,566	112.10%
Pupil Support	4,118,981	4,317,637	198,656	4.82%
Site and Building Maintenance	1,988,772	2,232,555	243,783	12.26%
Other Fiscal/Fixed Costs	205,683	208,276	2,593	1.26%
TOTAL PURCHASED SERVICES	9,155,227	9,662,094	506,867	5.54%
SUPPLIES				
Administration	43,262	53,442	10,180	23.53%
District Support Services	16,983	16,983	0	0.00%
Regular Instruction	371,134	357,601	-13,533	-3.65%
Vocational Instruction	0	0	0	0.00%
Special Education Instruction	60,826	60,826	0	0.00%
Instructional Support	142,026	142,676	650	0.46%
Pupil Support	11,647	13,647	2,000	17.17%
Site and Building Maintenance	281,584	281,584	0	0.00%
TOTAL SUPPLIES	927,462	926,759	-703	-0.08%
EQUIPMENT				
Administration	0	1,500	1,500	100.00%
District Support Services	0	500	500	100.00%
Special Education Instruction	73,494	73,493	-1	0.00%
Instructional Support	1,561	1,561	0	0.00%
TOTAL EQUIPMENT	75,055	77,054	1,999	2.66%

GENERAL OPERATING FUND EXPENDITURES Program Summary	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
OTHER EXPENDITURES				
Administration	24,506	49,400	24,894	101.58%
District Support Services	26,763	76,979	50,216	187.63%
Regular Instruction	0	9,500	9,500	100.00%
Special Education Instruction	2,119	2,000	-119	-5.62%
Instructional Support	0	5,800	5,800	100.00%
Pupil Support	0	0	0	100.00%
Site and Building Maintenance	2,750	4,000	1,250	45.45%
TOTAL OTHER EXPENDITURES	56,138	147,679	91,541	163.06%
General Fund Total	58,489,177	62,334,249	3,845,072	6.57%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
SALARIES AND WAGES				
Board of Education	22,200	24,400	2,200	9.91%
Office Of The Superintendent	257,752	411,442	153,690	59.63%
School Administration	1,766,792	1,715,887	-50,905	-2.88%
Subtotal Administration	2,046,744	2,151,729	104,985	5.13%
Community Relations	98,253	76,592	-21,661	-22.05%
Business Services	256,879	255,426	-1,453	-0.57%
Human Resources	318,394	339,516	21,122	6.63%
Data Processing	703,928	767,339	63,411	9.01%
Subtotal-District Support Services	1,377,454	1,438,874	61,420	4.46%
Education - Kindergarten	939,162	1,630,454	691,292	73.61%
Education - Elementary General	8,791,413	8,687,319	-104,094	-1.18%
Title II Teacher Training	51,792	54,132	2,340	4.52%
Title III English Language Acquisition	17,180	25,949	8,769	51.04%
Secondary General	1,877,319	1,669,969	-207,350	-11.04%
Art	599,557	663,663	64,106	10.69%
Title I A Improving the Academic Achievement	178,918	133,677	-45,241	-25.29%
Gifted Education	128,897	136,635	7,739	6.00%
ESL	272,621	369,800	97,179	35.65%
Language Arts	1,297,055	1,405,228	108,172	8.34%
Foreign Language	353,994	387,551	33,557	9.48%
Physical Education	987,242	1,141,834	154,591	15.66%
Technology	75,887	80,549	4,662	6.14%
FACS	275,867	291,429	15,562	5.64%
Mathematics	1,048,804	1,224,399	175,596	16.74%
Music-Vocal	1,035,842	1,060,449	24,607	2.38%
Science	1,109,751	1,287,702	177,952	16.04%
Social Studies	1,042,275	1,182,866	140,591	13.49%
Co-Curr Activity	285,910	240,299	-45,611	-15.95%
Boys/Girls Athletics	148,623	255,728	107,105	72.07%
Boys Athletics	291,587	263,760	-27,827	-9.54%
Girls Athletics	220,393	196,979	-23,414	-10.62%
Subtotal-Regular Instruction	21,030,089	22,390,370	1,360,281	6.47%
Agricultural Educ	66,829	70,896	4,067	6.09%
Personal Family Living Science	112,290	149,536	37,246	33.17%
Business and Office Education	74,227	145,780	71,554	96.40%
Service Occupation	107,672	111,615	3,943	3.66%
Subtotal-Vocational Instruction	361,017	477,827	116,810	32.36%
Speech/Language Impaired	675,327	682,532	7,204	1.07%
Developmental Cognitive: Mild-Moderate	796,495	874,400	77,905	9.78%
Physically Impaired	136,089	135,077	-1,012	-0.74%
Specific Learning Disability	1,419,058	1,740,165	321,107	22.63%
Autism Spectrum	1,027,385	1,081,455	54,070	5.26%
Emotional/Behavioral Disorder	956,230	964,206	7,976	0.83%
Early Childhood	674,946	647,729	-27,216	-4.03%
Special Ed - General	1,284,392	1,305,744	21,352	1.66%
Subtotal-Special Education Instruction	6,969,923	7,431,310	461,387	6.62%
General Instructional Support	668,511	692,913	24,403	3.65%
Curriculum and Development	345,441	389,245	43,804	12.68%
Educational Media	642,793	625,190	-17,603	-2.74%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Staff Development	836,281	400,000	-436,281	-52.17%
Subtotal-Instructional Support	2,493,026	2,107,348	-385,678	-15.47%
Secondary Counseling and Guidance	744,458	807,902	63,445	8.52%
Health Services	301,134	307,637	6,503	2.16%
Other Pupil support	245,268	253,979	8,711	3.55%
Subtotal-Pupil Support	1,290,859	1,369,518	78,659	6.09%
Operations and Maintenance	1,624,676	1,721,389	96,714	5.95%
Subtotal-Site Building Maintenance	1,624,676	1,721,389	96,714	5.95%
 SALARIES AND WAGES TOTAL	 37,193,789	 39,088,366	 1,894,577	 5.09%
 EMPLOYEE BENEFITS				
Board of Education	1,876	3,831	1,955	104.21%
Office Of The Superintendent	100,327	131,388	31,062	30.96%
School Administration	570,907	543,533	-27,374	-4.79%
Subtotal Administration	673,109	678,752	5,643	0.84%
Community Relations	41,585	29,633	-11,952	-28.74%
Business Services	111,555	118,685	7,130	6.39%
Human Resources	94,269	86,163	-8,106	-8.60%
Data Processing	193,325	221,320	27,994	14.48%
Subtotal-District Support Services	440,735	455,801	15,066	3.42%
Education - Kindergarten	307,541	546,922	239,381	77.84%
Education - Elementary General	2,296,198	2,480,896	184,698	8.04%
Title II Teacher Training	17,851	19,793	1,942	10.88%
Title III English Language Acquisition	10,610	15,416	4,806	45.30%
Secondary General	79,108	38,764	-40,345	-51.00%
Art	212,701	239,939	27,239	12.81%
Title I A Improving the Academic Achievement	84,466	41,117	-43,349	-51.32%
Gifted Education	28,279	34,722	6,444	22.79%
ESL	97,871	131,221	33,349	34.07%
Language Arts	420,829	456,316	35,487	8.43%
Foreign Language	136,257	141,382	5,125	3.76%
Physical Education	324,844	377,732	52,888	16.28%
Technology	20,694	35,204	14,509	70.11%
Home Economics	90,990	100,406	9,415	10.35%
Mathematics	368,152	428,338	60,186	16.35%
Music-Vocal	349,063	424,953	75,890	21.74%
Science	369,842	418,611	48,769	13.19%
Social Studies	333,329	389,526	56,197	16.86%
Co-Curr Activity	39,038	37,055	-1,983	-5.08%
Boys/Girls Athletics	75,972	53,350	-22,622	-29.78%
Boys Athletics	36,435	38,308	1,872	5.14%
Girls Athletics	25,631	28,045	2,414	9.42%
Subtotal-Regular Instruction	5,725,700	6,478,014	752,314	13.14%
Agricultural Educ	23,625	19,588	-4,036	-17.09%
Personal Family Living Science	26,615	33,756	7,141	26.83%
Business and Office Education	19,367	47,532	28,165	145.42%
Service Occupation	38,602	26,328	-12,274	-31.80%
Subtotal-Vocational Instruction	108,209	127,204	18,995	17.55%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Speech/Language Impaired	181,080	186,294	5,214	2.88%
Developmental Cognitive: Mild-Moderate	308,748	374,146	65,398	21.18%
Physically Impaired	50,043	52,336	2,293	4.58%
Specific Learning Disability	483,210	604,931	121,721	25.19%
Autism Spectrum	397,351	441,473	44,123	11.10%
Emotional/Behavioral Disorder	297,284	314,928	17,644	5.93%
Early Childhood	195,712	201,148	5,436	2.78%
Special Ed - General	322,960	552,405	229,445	71.04%
Subtotal-Special Education Instruction	2,236,388	2,727,661	491,273	21.97%
General Instructional Support	252,301	272,391	20,090	7.96%
Curriculum and Development	139,245	140,575	1,331	0.96%
Educational Media	208,949	215,889	6,940	3.32%
Staff Development	53,020	53,020	0	0.00%
Subtotal-Instructional Support	653,515	681,875	28,360	4.34%
Secondary Counseling and Guidance	212,086	257,095	45,008	21.22%
Health Services	94,098	124,567	30,469	32.38%
Other Pupil support	60,389	63,064	2,674	4.43%
Subtotal-Pupil Support	366,574	444,726	78,152	21.32%
Operations and Maintenance	877,276	838,263	-39,013	-4.45%
Subtotal-Site Building Maintenance	877,276	838,263	-39,013	-4.45%
EMPLOYEE BENEFITS TOTAL	11,081,506	12,432,297	1,350,791	12.19%
PURCHASED SERVICES				
Board of Education	16,697	16,697	0	0.00%
Office Of The Superintendent	33,803	33,803	0	0.00%
School Administration	20,150	20,560	410	2.03%
Subtotal Administration	70,650	71,060	410	0.58%
Administrative Services	22,075	22,075	0	0.00%
Community Relations	18,125	18,125	0	0.00%
Business Services	258,672	258,672	0	0.00%
Human Resources	23,409	23,409	0	0.00%
Data Processing	373,060	373,060	0	0.00%
Subtotal-District Support Services	695,341	695,341	0	0.00%
Education - Elementary General	390,232	598,118	207,886	53.27%
Title II Teacher Training	23,640	23,640	0	0.00%
Title III English Language Acquisition	1,561	1,561	0	0.00%
Title IV Drug & Drug-Free Schools	1,252	1,252	0	0.00%
Secondary General	1,022,353	1,088,058	65,705	6.43%
Title I A Improving the Academic Achievement	2,601	2,601	0	0.00%
Gifted Education	0	0	0	0.00%
ESL	0	0	0	0.00%
Music-Vocal	8,200	9,000	800	9.76%
Co-Curr Activity	43,145	23,254	-19,891	-46.10%
Boys/Girls Athletics	68,010	73,050	5,040	7.41%
Boys Athletics	42,450	41,300	-1,150	-2.71%
Girls Athletics	34,000	33,800	-200	-0.59%
Subtotal-Regular Instruction	1,637,444	1,895,634	258,190	15.77%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Speech/Language Impaired	22,164	22,164	0	0.00%
Developmental Cognitive: Mild-Moderate	842	842	0	0.00%
Physically Impaired	45,423	45,423	0	0.00%
Specific Learning Disability	3,222	3,222	0	0.00%
Emotional/Behavioral Disorder	32,612	32,612	0	0.00%
Early Childhood	50,864	50,864	0	0.00%
Special Ed - General	440,737	420,538	-20,199	-4.58%
Subtotal-Special Education Instruction	595,864	575,665	-20,199	-3.39%
General Instructional Support	-193,202	-367,118	-173,916	90.02%
Curriculum and Development	29,394	29,394	0	0.00%
Educational Media	6,300	3,650	-2,650	-42.06%
Subtotal-Instructional Support	-157,508	-334,074	-176,566	112.10%
Secondary Counseling and Guidance	375	375	0	0.00%
Health Services	1,716	1,716	0	0.00%
Student Transportation	3,745,321	3,928,354	183,033	4.89%
Other Pupil support	371,569	387,192	15,623	4.20%
Subtotal-Pupil Support	4,118,981	4,317,637	198,656	4.82%
Operations and Maintenance	1,988,772	2,232,555	243,783	12.26%
Subtotal-Site Building Maintenance	1,988,772	2,232,555	243,783	12.26%
Insurance	205,683	208,276	2,593	1.26%
Subtotal-Other Fiscal/Fixed Costs	205,683	208,276	2,593	1.26%
PURCHASED SERVICES TOTAL	9,155,227	9,662,094	506,867	5.54%
SUPPLIES AND MATERIALS				
Board of Education	1,020	1,020	0	0.00%
Office Of The Superintendent	6,242	6,242	0	0.00%
School Administration	36,000	46,180	10,180	28.28%
Subtotal Administration	43,262	53,442	10,180	23.53%
Administrative Services	1,561	1,561	0	0.00%
Community Relations	624	624	0	0.00%
Business Services	9,836	9,836	0	0.00%
Human Resources	4,162	4,162	0	0.00%
Data Processing	800	800	0	0.00%
Subtotal-District Support Services	16,983	16,983	0	0.00%
Education - Kindergarten	6,500	13,650	7,150	110.00%
Education - Elementary General	118,825	124,520	5,695	4.79%
Title II Teacher Training	14,970	14,970	0	0.00%
Title III English Language Acquisition	1,844	1,844	0	0.00%
Secondary General	60,600	36,424	-24,176	-39.89%
Art	15,025	15,025	0	0.00%
Gifted Education	0	0	0	0.00%
ESL	0	0	0	0.00%
Language Arts	4,900	5,248	348	7.10%
Foreign Language	2,020	1,720	-300	-14.85%
Physical Education	8,975	7,575	-1,400	-15.60%
Technology	2,200	1,700	-500	-22.73%
Home Economics	8,000	8,000	0	0.00%
Industrial Education	7,700	11,700	4,000	51.95%
Mathematics	5,250	4,250	-1,000	-19.05%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Music-Instrumental	12,425	12,725	300	2.41%
Science	18,000	17,500	-500	-2.78%
Social Studies	4,300	3,800	-500	-11.63%
Co-Curr Activity	11,850	10,850	-1,000	-8.44%
Boys/Girls Athletics	15,150	22,200	7,050	46.53%
Boys Athletics	32,150	30,100	-2,050	-6.38%
Girls Athletics	20,450	13,800	-6,650	-32.52%
Subtotal-Regular Instruction	371,134	357,601	-13,533	-3.65%
Agricultural Educ	0	0	0	0.00%
Personal Family Living Science	0	0	0	0.00%
Vocational General	0	0	0	0.00%
Subtotal-Vocational Instruction	0	0	0	0.00%
Speech/Language Impaired	2,522	2,522	0	0.00%
Developmental Cognitive: Mild-Moderate	9,882	9,882	0	0.00%
Physically Impaired	6,146	6,146	0	0.00%
Specific Learning Disability	6,006	6,006	0	0.00%
Emotional/Behavioral Disorder	17,424	17,424	0	0.00%
Early Childhood	10,277	10,277	0	0.00%
Special Ed - General	8,569	8,569	0	0.00%
Subtotal-Special Education Instruction	60,826	60,826	0	0.00%
General Instructional Support	34,594	34,594	0	0.00%
Curriculum and Development	71,307	71,307	0	0.00%
Educational Media	36,125	36,775	650	1.80%
Subtotal-Instructional Support	142,026	142,676	650	0.46%
Secondary Counseling and Guidance	200	2,200	2,000	1000.00%
Health Services	9,754	9,754	0	0.00%
Other Pupil support	1,693	1,693	0	0.00%
Subtotal-Pupil Support	11,647	13,647	2,000	17.17%
Operations and Maintenance	281,584	281,584	0	0.00%
Subtotal-Site Building Maintenance	281,584	281,584	0	0.00%
SUPPLIES AND MATERIALS TOTAL	927,462	926,759	-703	-0.08%

CAPITAL EXPENDITURES

School Administration	0	1,500	1,500	100.00%
Subtotal Administration	0	1,500	1,500	100.00%
Business Services	0	500	500	100.00%
Data Processing	0	0	0	0.00%
Subtotal-District Support Services	0	500	500	100.00%
Speech/Language Impaired	538	538	0	0.00%
Developmental Cognitive: Mild-Moderate	3,110	3,109	-1	-0.03%
Physically Impaired	43,526	43,526	0	0.00%
Specific Learning Disability	4,982	4,982	0	0.00%
Emotional/Behavioral Disorder	8,076	8,076	0	0.00%
Early Childhood	1,029	1,029	0	0.00%
Special Ed - General	12,233	12,233	0	0.00%

GENERAL OPERATING FUND EXPENDITURES Detail	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Subtotal-Special Education Instruction	73,494	73,493	-1	0.00%
General Instructional Support	1,561	1,561	0	0.00%
Subtotal-Instructional Support	1,561	1,561	0	0.00%
 CAPITAL EXPENDITURES TOTALS	 75,055	 77,054	 1,999	 2.66%
 OTHER EXPENDITURES				
Board of Education	20,724	36,000	15,276	73.71%
Office Of The Superintendent	1,134	5,400	4,266	376.19%
School Administration	2,648	8,000	5,352	202.11%
Subtotal Administration	24,506	49,400	24,894	101.58%
Administrative Services	1,561	500	-1,061	-67.97%
Business Services	23,202	74,979	51,777	223.16%
Human Resources	0	1,000	1,000	100.00%
Data Processing	2,000	500	-1,500	-75.00%
Subtotal-District Support Services	26,763	76,979	50,216	187.63%
Education - Elementary General	0	0	0	0.00%
Co- Curr Activity	0	0	0	0.00%
Boys/Girls Athletics	0	9,500	9,500	100.00%
Subtotal-Regular Instruction	0	9,500	9,500	100.00%
Early Childhood	503	0	-503	-100.00%
Special Ed - General	1,616	2,000	384	23.76%
Subtotal-Special Education Instruction	2,119	2,000	-119	-5.62%
General Instructional Support	0	4,800	4,800	100.00%
Curriculum and Development	0	1,000	1,000	100.00%
Subtotal-Instructional Support	0	5,800	5,800	100.00%
Secondary Counseling and Guidance	0	0	0	0.00%
Other Pupil Support	0	0	0	0.00%
Subtotal-Pupil Support	0	0	0	0.00%
Operations and Maintenance	2,750	4,000	1,250	45.45%
Subtotal-Site Building Maintenance	2,750	4,000	1,250	45.45%
 OTHER EXPENDITURES TOTALS	 56,138	 147,679	 91,541	 163.06%

CAPITAL FUND REVENUE	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Property Tax	1,013,776	947,652	-66,124	-6.52%
State Sources	1,090,035	1,328,246	238,211	21.85%
TOTAL REVENUE	<u>2,103,811</u>	<u>2,275,898</u>	<u>172,087</u>	<u>8.18%</u>

CAPITAL FUND EXPENDITURES Program Summary	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
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SALARIES AND WAGES

Site and Building Maintenance	18,479	0	-18,479	-100.00%
TOTAL SALARIES AND WAGES	<u>18,479</u>	<u>0</u>	<u>-18,479</u>	<u>-100.00%</u>

EMPLOYEE BENEFITS

Site and Building Maintenance	4,528	0	-4,528	-100.00%
TOTAL EMPLOYEE BENEFITS	<u>4,528</u>	<u>0</u>	<u>-4,528</u>	<u>-100.00%</u>

PURCHASED SERVICES

General Instructional Support	200,000	200,000	0	0.00%
Site and Building Maintenance	384,157	536,154	151,997	39.57%
TOTAL PURCHASED SERVICES	<u>584,157</u>	<u>736,154</u>	<u>151,997</u>	<u>26.02%</u>

SUPPLIES

Curriculum and Development	80,000	150,000	70,000	87.50%
Educational Media	40,000	40,000	0	0.00%
TOTAL SUPPLIES	<u>120,000</u>	<u>190,000</u>	<u>70,000</u>	<u>58.33%</u>

EQUIPMENT

District Support Services	1,191,818	1,120,372	-71,446	-5.99%
Regular Instruction	170,000	180,000	10,000	5.88%
Site and Building Maintenance/Other Fixed	0	0	0	0.00%
TOTAL EQUIPMENT	<u>1,361,818</u>	<u>1,300,372</u>	<u>-61,446</u>	<u>-4.51%</u>

Capital Fund Total	<u>2,088,982</u>	<u>2,226,526</u>	<u>137,544</u>	<u>6.58%</u>
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FOOD SERVICE FUND REVENUE

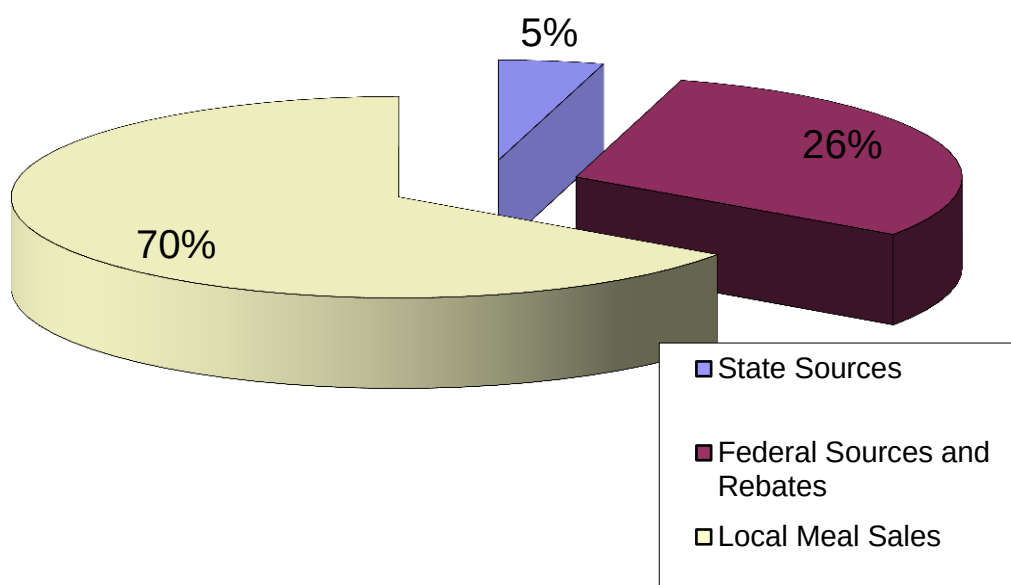
2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
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State Sources	111,454	142,417	30,963	27.78%
Federal Sources and Rebates	828,742	981,837	153,095	18.47%
Local Meal Sales	2,069,709	2,117,478	47,769	2.31%

TOTAL REVENUE

3,009,905	3,241,732	231,827	7.70%
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FOOD SERVICE FUND REVENUE SOURCES (FY15)



FOOD SERVICE FUND EXPENDITURES Program Summary	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
SALARIES AND WAGES				
Pupil Support	91,092	92,847	1,755	1.93%
TOTAL SALARIES AND WAGES	91,092	92,847	1,755	1.93%
EMPLOYEE BENEFITS				
Pupil Support	37,600	38,352	752	2.00%
TOTAL EMPLOYEE BENEFITS	37,600	38,352	752	2.00%
PURCHASED SERVICES				
Pupil Support	2,852,286	2,914,898	62,612	2.20%
TOTAL PURCHASED SERVICES	2,852,286	2,914,898	62,612	2.20%
Food Service Fund Total	2,980,978	3,046,097	65,119	2.18%

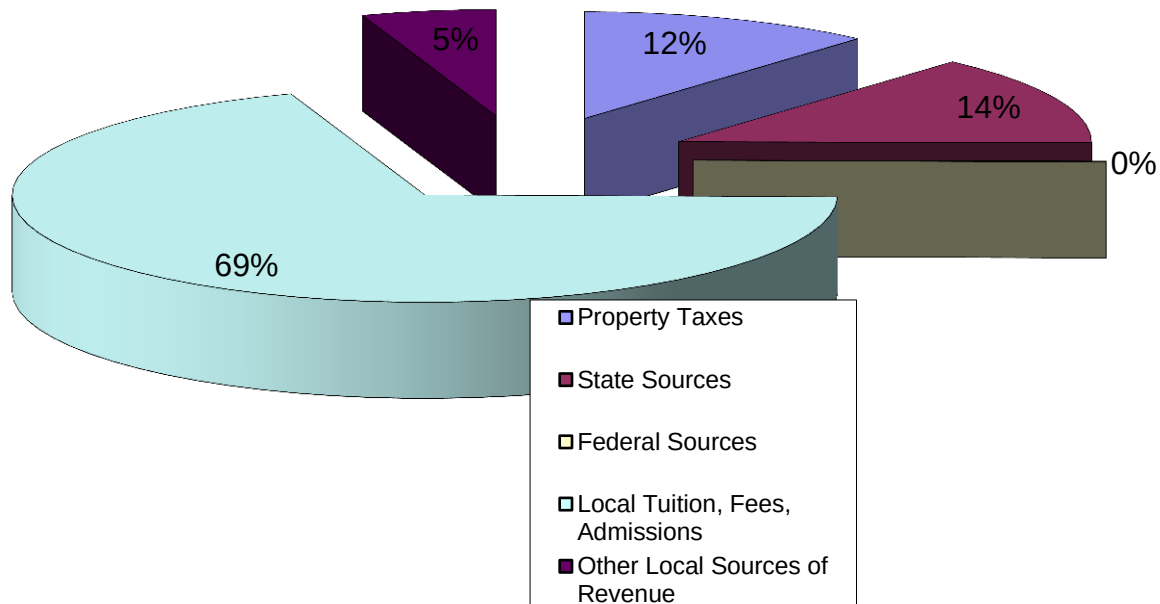
COMMUNITY EDUCATION FUND REVENUE

2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
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Property Taxes	475,365	475,873	508	0.11%
State Sources	549,742	619,864	70,122	12.76%
Federal Sources	5,380	5,000	-380	-7.06%
Local Tuition, Fees, Admissions	3,374,255	2,851,913	-522,342	-15.48%
Other Local Sources of Revenue	230,657	217,250	-13,407	-5.81%

TOTAL REVENUE	4,635,399	4,169,900	-465,499	-10.04%
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COMMUNITY EDUCATION FUND REVENUE SOURCES
(FY15)



COMMUNITY EDUCATION FUND EXPENDITURES Program Summary	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
SALARIES AND WAGES				
Community Education	2,825,042	2,462,486	-362,556	-12.83%
TOTAL SALARIES AND WAGES	<u>2,825,042</u>	<u>2,462,486</u>	<u>-362,556</u>	<u>-12.83%</u>
EMPLOYEE BENEFITS				
Community Education	866,715	793,367	-73,348	-8.46%
TOTAL EMPLOYEE BENEFITS	<u>866,715</u>	<u>793,367</u>	<u>-73,348</u>	<u>-8.46%</u>
PURCHASED SERVICES				
Community Education	768,285	739,199	-29,086	-3.79%
TOTAL PURCHASED SERVICES	<u>768,285</u>	<u>739,199</u>	<u>-29,086</u>	<u>-3.79%</u>
SUPPLIES				
Community Education	128,139	122,505	-5,634	-4.40%
TOTAL SUPPLIES	<u>128,139</u>	<u>122,505</u>	<u>-5,634</u>	<u>-4.40%</u>
EQUIPMENT				
Community Education	21,583	48,615	27,032	125.25%
TOTAL EQUIPMENT	<u>21,583</u>	<u>48,615</u>	<u>27,032</u>	<u>125.25%</u>
OTHER EXPENDITURES				
Community Education	4,361	3,728	-633	-14.52%
TOTAL OTHER EXPENDITURES	<u>4,361</u>	<u>3,728</u>	<u>-633</u>	<u>-14.52%</u>
Community Education Fund Total	<u>4,614,125</u>	<u>4,169,900</u>	<u>-444,225</u>	<u>-9.63%</u>

COMMUNITY EDUCATION FUND EXPENDITURES-(Detail)	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
SALARIES AND WAGES				
General Community Education	51,732	91,710	39,978	77.28%
Volunteer Program	30,998	0	-30,998	-100.00%
Adult Basic Continuing Education	139,310	134,782	-4,528	-3.25%
Facility Use-Rental	143,910	116,850	-27,060	-18.80%
Youth Enrichment	138,800	155,501	16,701	12.03%
Adult Enrichment	15,159	24,513	9,354	61.71%
Stepping Stones	210,241	269,224	58,983	28.05%
Gymnastics	101,300	104,088	2,788	2.75%
Kid Connection	807,285	699,133	-108,152	-13.40%
Kindergarten Journey	363,880	0	-363,880	-100.00%
Extended Day/Adult W Disab	73,430	85,443	12,013	16.36%
Early Childhood Family Education	262,452	273,763	11,311	4.31%
School Readiness	61,545	59,462	-2,083	-3.38%
Pre-School Screening	22,520	24,580	2,060	9.15%
Youth Development	21,250	22,505	1,255	5.91%
Wee Tigers	299,154	323,651	24,497	8.19%
Aquatics	82,076	77,281	-4,795	-5.84%
SALARIES AND WAGES TOTAL	2,825,042	2,462,486	-362,556	-12.83%
EMPLOYEE BENEFITS				
General Community Education	24,959	32,962	8,003	32.06%
Volunteer Program	10,790	0	-10,790	-100.00%
Adult Basic Continuing Education	29,602	31,799	2,197	7.42%
Facility Use-Rental	40,976	34,611	-6,365	-15.53%
Youth Enrichment	31,906	38,957	7,051	22.10%
Adult Enrichment	6,469	8,460	1,991	30.78%
Stepping Stones	67,569	60,488	-7,081	-10.48%
Gymnastics	17,647	18,415	768	4.35%
Kid Connection	258,459	269,776	11,317	4.38%
Kindergarten Journey	111,032	0	-111,032	-100.00%
Extended Day/ W Disab	24,609	38,771	14,162	57.55%
Early Childhood Family Education	76,067	85,803	9,736	12.80%
School Readiness	22,590	23,436	846	3.75%
Pre-School Screening	5,642	6,278	636	11.27%
Youth Development	7,278	7,231	-47	-0.64%
Wee Tigers	117,074	123,911	6,837	5.84%
Aquatics	14,046	12,469	-1,577	-11.23%
EMPLOYEE BENEFITS TOTAL	866,715	793,367	-73,348	-8.46%
PURCHASED SERVICES				
General Community Education	30,428	16,359	-14,069	-46.24%
Volunteer Program	50	0	-50	-100.00%
Adult Basic Continuing Education	10,725	8,069	-2,656	-24.76%
Facility Use-Rental	208,900	204,100	-4,800	-2.30%

COMMUNITY EDUCATION FUND EXPENDITURES-(Detail)	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Youth Enrichment	112,900	106,820	-6,080	-5.39%
Adult Enrichment	23,400	22,100	-1,300	-5.56%
Stepping Stones	12,120	18,220	6,100	50.33%
Gymnastics	21,750	25,200	3,450	15.86%
Kid Connection	177,924	200,498	22,574	12.69%
Kindergarten Journey	18,038	0	-18,038	-100.00%
Extended Day/ W Disab	1,500	8,225	6,725	448.33%
Early Childhood Family Education	65,504	60,101	-5,403	-8.25%
School Readiness	18,903	1,949	-16,954	-89.69%
Pre-School Screening	1,400	759	-641	-45.79%
Youth Development	780	2,690	1,910	244.87%
Pre-School	52,233	52,500	267	0.51%
Aquatics	11,730	11,609	-121	-1.03%
PURCHASED SERVICES TOTAL	768,285	739,199	-29,086	-3.79%
SUPPLIES				
General Community Education	8,758	6,800	-1,958	-22.36%
Volunteer Program	25	0	-25	-100.00%
Adult Basic Continuing Education	12,539	1,700	-10,839	-86.44%
Facility Use-Rental	240	50	-190	-79.17%
Youth Enrichment	3,500	3,000	-500	-14.29%
Adult Enrichment	500	600	100	20.00%
Stepping Stones	12,000	9,400	-2,600	-21.67%
Gymnastics	1,250	2,442	1,192	95.36%
Kid Connection	56,051	48,687	-7,364	-13.14%
Kindergarten Journey	1,600	0	-1,600	-100.00%
Extended Day/ W Disab	1,344	286	-1,058	-78.72%
Early Childhood Family Education	9,094	25,292	16,198	178.12%
School Readiness	500	4,000	3,500	700.00%
Pre-School Screening	763	223	-540	-70.77%
Youth Development	250	300	50	20.00%
Pre-School	12,000	12,000	0	0.00%
Aquatics	7,725	7,725	0	0.00%
SUPPLIES TOTAL	128,139	122,505	-5,634	-4.40%
EQUIPMENT				
General Community Education	4,500	15,000	10,500	233.33%
Adult Basic Continuing Education	0	1,000	1,000	0.00%
Youth Enrichment	1,000	4,000	3,000	300.00%
Stepping Stones	2,000	2,200	200	10.00%
Gymnastics	1,000	0	-1,000	-100.00%
Child Care	7,800	5,000	-2,800	-35.90%
Extended Day/ W Disab	1,200	0	-1,200	-100.00%
Early Childhood Family Education	1,683	18,000	16,317	969.52%
School Readiness	0	515	515	0.00%
Pre-School	2,400	2,900	500	20.83%
EQUIPMENT TOTAL	21,583	48,615	27,032	125.25%

COMMUNITY EDUCATION FUND EXPENDITURES-(Detail)	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
OTHER EXPENDITURES				
General Community Education	724	743	19	2.62%
Volunteer Program	149	0	-149	-100.00%
Adult Basic Continuing Education	235	350	115	48.94%
Gymnastics	450	450	0	0.00%
Facility Use-Rental	168	0	-168	-100.00%
Adult Enrichment	175	175	0	0.00%
Stepping Stones	250	0	-250	-100.00%
Child Care	1,500	600	-900	-60.00%
Early Childhood Family Education	400	500	100	25.00%
Youth Development	160	160	0	0.00%
Pre-School	0	100	100	0.00%
Aquatics	150	650	500	333.33%
OTHER EXPENDITURES TOTAL	4,361	3,728	-633	-14.52%

DEBT SERVICE FUND REVENUE	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Property Tax Revenue	12,060,137	12,581,637	521,500	4.32%
State Aid	5,148,357	5,657,922	509,565	9.90%
OPEB Fund 47-Tax Revenue	607,868	461,600	-146,268	-24.06%
TOTAL REVENUE	17,816,362	18,701,159	884,797	4.97%

DEBT SERVICE FUND EXPENDITURES	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Bond- Principal Payment	7,970,000	9,055,000	1,085,000	13.61%
Bond- Interest Payment	8,457,508	8,117,456	-340,052	-4.02%
Bond- Other Expense	5,000	5,000	0	0.00%
OPEB Fund 47-Principal/Interest	577,539	461,521	-116,018	-20.09%
TOTAL EXPENDITURE	17,010,047	17,638,977	628,930	3.70%

TRUST FUND REVENUE	2013-14	2014-15	Budget Incr/(Decr)	Budget % Incr/(Decr)
Interest	75,000	65,000	-10,000	-13.33%
TOTAL REVENUE	<u>75,000</u>	<u>65,000</u>	<u>-10,000</u>	<u>-13.33%</u>

TRUST FUND EXPENSE Program Summary	2013-14	2013-14	Budget Incr/(Decr)	Budget % Incr/(Decr)
EMPLOYEE BENEFITS				
General Fund Transfer-Eligible Employee Benefits	795,045	755,373	-39,672	-4.99%
TOTAL	<u>795,045</u>	<u>755,373</u>	<u>-39,672</u>	<u>-4.99%</u>