

GARFIELD HEIGHTS CITY SCHOOLS



ESTIMATED REVENUES PERMANENT APPROPRIATION BUDGET MEASURE

Fiscal Year 2016

***ESTIMATED REVENUE/
PERMANENT APPROPRIATION (BUDGET) MEASURE
FY 2016***

The Fiscal Year 2016 Estimated Revenue/Permanent Appropriation Measure contains **Estimated Revenue/Resources** and requested/proposed **Permanent Appropriations /Budget Expenditures** for all funds of Garfield Heights City Schools.

Per the Ohio Revised Code, a permanent appropriation measure must be Board approved by September 30 of each fiscal year. Ohio law also prohibits an appropriation amount to be in excess of total available resources (beginning unencumbered balance + estimated revenues).

The permanent appropriation amounts requested for the General Fund are shown at the function level which is the second level of reporting in the Uniform School Accounting System (USAS). This category includes the following:

Instruction (1000) – Regular, Special, Vocational, Other

Support Services (2000) – Pupils, Staff, Board, Administration, Fiscal, Business,
Operation and Maintenance of Plant, Transportation,
Central

Community Services (3000)

Extracurricular Activities (4000)

Facilities Acquisition (5000)

Debt Service (6000)

Transfers, Advances, Refunds of Prior Year Receipts (7000)

Also shown are the General Fund budget totals for the third level of reporting which is at the object level:

Personal Services (100)

Employee Retirement and Insurance (200)

Purchased Services (400)

Materials/ Supplies (500)

Capital Outlay (600/ 700)

Debt Service (800)

Other Expenditures (800)

Other Financing Sources (900)

All other fund requested appropriations/ budgets are at the fund level which is the first level of reporting as stipulated under Ohio law.

GENERAL FUND

General Fund (001): This is the general operating fund of the district.

Estimated Revenues/Resources

At the end of FY15, the General Fund had a carryover unencumbered/unreserved balance of **\$842,835**. This is not to be confused with the ending cash balance. The unencumbered balance is used for budgetary purposes. Revenue for Fiscal Year 2016 is currently estimated to be **\$40,812,249**. Combined with the unencumbered balance, total estimated resources available to appropriate for the General Fund are estimated to be **\$41,655,084**.

Total Local Revenues includes the following:

Property Taxes (General and Public Utility Tangible Property): These amounts are based on latest financial forecast projections. However, the final valuation amounts will not be known until December 2015.

Other Tax is the amount of property taxes the district receives from City View TIF. This amount is based on the amount received in the prior fiscal year which was drastically reduced due to the City View valuation decrease.

Other Local Revenues (Interest income, Pay to Participate Fees, Tuition, Rental, and Miscellaneous): These sources are estimated to remain relatively the same as the prior fiscal year.

Total State Revenues are:

State Basic Aid amount is based on the funding model as approved in the latest biennial budget by the State Legislature. This includes both our Core and Economic Disadvantage formula amounts. Pupil transportation and special education state reimbursements are also included in this Foundation revenue amount.

Homestead/Rollback is based on a percentage of the real property taxes for qualified residential homeowners only.

Total Other Financing Sources is the return of advances made in the prior year.

Total Revenues are estimated to increase by only 3.4% from Fiscal Year 2015 actual amount received due to the increase in State Foundation funding and a projected decrease in the collection of delinquent taxes.

In breaking down our revenue sources: 39.2% comes from local sources with the majority being property taxes and 60% comes from the State of Ohio. The remaining .8% is from Other Financing Sources.

Permanent Appropriations/Budget

The proposed appropriations for the General Fund are built on a combination of requested amounts, expected costs in the various areas and anticipated budget needs for the various service areas and buildings.

Salaries and Wages/100 - \$22,384,200 (54.0%) The salary and wage amount shown reflects projected wages. This amount is based on the estimated salaries that will be earned by all employees who currently have contracts for the school year. In addition, the salary/wage amount includes projected estimates for incentives, substitutes, overtime, and any supplemental contracts. Lastly, all termination benefit (severance) payments are reflected here. The requested appropriated Salary and Wages amount is a .9% **increase** from FY15 actual.

Employee Retirement and Insurance/200 - \$8,219,450 (19.8%) Included here are the Board's incurred costs for retirement (14% of wages earned) and for Medicare on new employees hired after 1986 (1.45% of wages earned). Health insurance costs are also considered a fringe benefit. Health insurance premiums for medical, prescription, vision and life insurance are estimated to increase minimally in the aggregate for family coverage and single coverage. Workers' Compensation, which is based on a percentage of the payroll, is included as a fringe benefit. The Employee Retirement and Insurance requested appropriation amount is a 6.2% **increase** from FY15 actual.

Purchased Services/400 - \$7,613,745 (18.4%) The purchased service areas are costs incurred by the district for services provided by outside agencies, vendors, sources, etc. Areas where there is expected to be a significant increase are the Special Education Instruction (1200), Other Education (1900), Support Services-Instructional Staff (2200), and Support Services-Operation/Maintenance of Plant (2700). Grant funding has decreased for special education needs. Therefore, the General Fund will need to pick up the difference. The requested Purchased Service appropriation is a 8.3% **increase** from FY15 actual expenditures.

Supplies and Materials/500 - \$1,253,795 (3.0%) The administrative team has determined the material and supply needs for their buildings/departments. In addition, the district is still looking at purchasing new textbooks, however, we needed to scale this back thus causing the requested appropriated amount for Supplies and Materials to **decrease** 8.6% than was actually expended in FY15. However, this amount is still significantly higher than the May 2015 forecast amount.

Capital Outlay/600 - \$368,500 (0.9%) This is mainly for technology equipment that needs to be replaced due to outdated operating systems and testing requirements. While a substantial portion of this amount will be ERATED, we will not see this until the next fiscal year. While the requested appropriation amount for Capital Outlay is a 15.3% **decrease** from what was actually expended in FY15, it is significantly higher than the May 2015 forecast amount.

Facilities Acquisition/Debt Service/Lease Purchase - \$385,195 (.9%) This amount represents debt service payments for our two QZABs and the equipment lease purchase approved last year. Therefore, the requested appropriation amount reflects the obligation due this fiscal year.

Other Objects/800 - \$661,205 (1.6%) This amount represents dues and fees for professional organizations, state audit fees, county auditor/treasurer fees, contingencies, and liability insurance. Fiscal year 14 county fiscal officer fees saw a significant increase due to delinquent collections. These fees are estimated to decrease this fiscal year. All other areas, including state audit fees, are expected to decrease or remain the same. The requested appropriation amount for Other Objects is a 3% **increase** from FY15 actual.

Other Financing Uses/900 - \$550,000 (1.3%) includes transfers, advances, and refunds of prior year receipts. Transfers are expected to be needed for various grant funds to supplement their programming and to the athletic fund (300-926A). Any advance-out amount will be offset in the following fiscal year with an advance-in.

The total requested appropriation amount for the General Fund is \$41,436,090. This is a **2.8% increase** over prior year actual expenditures.

Note: The appropriated/budget amount does not mean that the whole amount will be needed. Events do take place during the school year that will not be anticipated. Therefore, revisions/amendments to the appropriated amounts may be necessary. The Board will be fully apprised when that situation occurs.

While revenues are anticipated to increase slightly and program expenditures are projected to increase slightly, the district **will** need to utilize its carryover cash balance from fiscal year 2015. This appropriation measure leaves the district with a minimal year-end balance.

Ohio law mandates that a district cannot appropriate more than total available resources. Total available resources are calculated by adding the beginning unencumbered balance and total estimated revenues.

BOND RETIREMENT FUND

Bond Retirement (002): A fund provided for the retirement of serial bonds and short term loans. All revenue derived from general or special levies, either within or exceeding the ten-mill limitation, which is levied for debt charges on bonds or loans, shall be paid into this fund.

The estimated revenue is the approved bond levy being assessed on the same valuations used for the General Fund. The principal and interest payment amounts appropriated are the amount of debt obligation being incurred by the district this fiscal year. An amortization schedule of annual debt service requirements has been established. The district has four debt issues that are paid from this fund: 2002 Bond Issue, 2006 Refunded Issue, 2012 Refunded Issue, 2015 Refunded Issue and the Energy Conservation Bond Issue.

PERMANENT IMPROVEMENT FUND

Permanent Improvement Fund (003): The Permanent Improvement fund accounts for those monies generated through a separate property tax levy. Proceeds of the fund may be used to acquire, construct, or improve any property or asset with a useful life of five years or more (Chapter 5705.01(E), R.C.).

The appropriation amounts for the Permanent Improvement (PI) funds are limited by the revenue generated from the PI levy. This amount is also estimated using the same property valuations for the General Fund. The PI fund shows requested appropriated amounts for building maintenance and improvement projects and technology equipment to be purchased for this school year. Also included here are lease-purchase payments for equipment in the Center for Performing Arts that mature in 2018.

BUILDING FUND

Building Fund (004): Used to record financial transactions related to the construction and/or renovation projects.

The appropriation amount being requested is for the unused remaining funds in case they are needed for a project where funding is needed.

FOOD SERVICE FUND

Food Services Fund (006): Used to record financial transactions related to the food service operation.

The Food Service Fund's requested appropriation is based on estimated wages, retirement and health benefit costs for cafeteria personnel in addition to the estimated food costs for the coming fiscal year. The food costs are based on prior history and projected needs. Estimated revenues are based on prior year food sales with no increase in prices.

EXPENDABLE TRUST

Expendable Trust (007): A fund used to account for assets held by a school system in a trustee capacity or as an agent for individuals, private organizations, and other governmental and/or other funds.

The requested appropriation for these funds are based on each fund's scholarship amounts granted as detailed in the trust agreements. The district is estimated to award the same number of scholarships as in fiscal year 2015.

NONEXPENDABLE TRUST FUNDS

Blaugrund Scholarship Nonexpendable Trust Fund (008): Used for annual scholarship awarded by the district. Nonexpendable infers that only interest can be used and not the principal.

The requested appropriation for this fund is limited to the interest revenue projected to be generated.

UNIFORM SCHOOL SUPPLIES FUND

Uniform School Supplies Fund (009): Accounts for the purchase and resale of school supplies.

Appropriations for these funds are limited to the total estimated/available resources from collection of schools fees for various instructional supply items such as workbooks, art, technology, and any other applicable instructional supply item. The requested appropriation amount is building based. The only building that collects fees is the High School. Due to the high volume of waived fees, this fund will not break even and will need a transfer of funds to avoid a year-end deficit.

CLASSROOM FACILITIES

Classroom Facilities Fund (010): A fund provided to account for monies received and expended in connection with contracts entered into by the school district and the Ohio Department of Education for the building and equipping of classroom facilities.

The requested appropriation for this fund is based on the projected construction cost to finish the projects performed in conjunction with the Ohio Schools Facilities Commission.

ROTARY FUND

Internal Services Rotary (014): A fund provided to account for operations that provide goods or services to other governmental units on a cost-reimbursement basis. The use of the fund may be applied to situations where the district acts as fiscal agent for a multi-district program.

The requested appropriation is based on estimated amounts that will be collected and disbursed for purposes (i.e. field trips).

PUBLIC SCHOOL SUPPORT

Public School Support Fund (018): Accounts for specific revenue sources (profit from vending machines, picture sales, etc) that are restricted to expenditures for specific purposes that could be curricular and extra-curricular related as approved by the Board.

The requested appropriation amounts for these funds are limited to their projected total estimated /available resources.

OTHER LOCAL GRANTS

Other Grant Fund (019): Accounts for specific revenue sources except for state and federal grants that are legally restricted to expenditures for specific purposes.

The requested appropriation amounts are based on estimated intermediate grant amounts projected to be received this fiscal year. The two main grant are the Closing the Achievement Gap and Head Start Preschool Program. Both of these grants are coming from Cuyahoga County.

DISTRICT ROTARY

District Rotary Fund (022): Used to account for those assets held by a school district as an agent for individuals, private organization, other governmental units, and/or other funds. This fund is used to keep track of State Athletic Tournaments held in the district and turned over to the Ohio High School Athletic Association.

The requested appropriation amounts are based on estimated tournament fees to be generated.

EMPLOYEE BENEFITS SELF INSURANCE FUND

Employee Benefits Self-Insurance Fund (024): A fund provided to account for monies received from other funds as payment for providing medical, hospitalization, life, dental, vision, or any other similar employee benefits. The Employee Benefits Self-Insurance Fund may make payments for services provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage or for any other reinsurance or other similar purposes.

The requested appropriation amount is based on the projected/estimated cost of health insurance to be incurred and paid this fiscal year.

CLASSROOM FACILITIES MAINTENANCE FUND

Classroom Facilities Maintenance Fund (034): A fund used to account for the proceeds of a levy for the maintenance of facilities.

As a requirement from the Ohio School Facility Commission, the district is required to set-a-side a half mill for classroom facilities maintenance. This half mill comes from the Permanent Improvement continuing levy. The appropriation amount is based on the projected/estimated revenue generated from this half mill and anticipated maintenance needs.

STUDENT MANAGED ACTIVITY

Student Managed Activity Funds (200): Accounts for student activity programs that have student participation in the activity and have students involved in management of the program.

The requested appropriation amounts are limited to their total estimated/available resources from donations and fund raisers as outlined in each club's policy and purpose statements/estimated financial activity. The appropriation amounts are based on past history and projected needs as determined by the advisor. Student Managed activity funds included here are: Honor Society-HS/MS, Art Club, Spanish Club, Community Service and the various Senior Classes.

DISTRICT MANAGED ACTIVITY FUNDS

District Managed Fund (300): Accounts for those student activity programs which have student participation in the activity but do not have students involved in management of the program.

The requested appropriation amounts are limited to their projected total estimated/available resources from their extracurricular activity area. The appropriation amounts are based on past history and projected needs as determined by the coordinator of each of these student activity areas. District Managed activity funds included here are: Youth Drama, Garfield Mirror, Music Express, Vocal Music-HS/MS, Band-HS/MS, Drama-HS/MS, Library, Band-Maple Leaf, Yearbook, Athletics-HS/MS, Track-HS/MS, Dance Line, Cheerleaders-HS/MS, Academic Team, Band Uniforms, GHTV, Volleyball and DAWG Pound Store.

State Grant Funds (400)

AUXILIARY SERVICES

Auxiliary Services Fund (401): Funds used to account for monies which provide services and materials to pupils attending non-public schools within the school district.

The requested appropriations for these funds are limited to the amount of state grant money each non-public school (Trinity, John Paul II Academy, St. Benedict (St. Monica) is estimated to receive this fiscal year. This allocation is based on the number of students enrolled in each of these schools.

EARLY CHILDHOOD EDUCATION

Early Childhood Education Fund (439): A fund to assist school districts in paying the cost of preschool programs for three and four year old students.

The budget/appropriation for this fund is limited to the amount of state grant money to be allocated to the district this fiscal year.

ONENET CONNECTIVITY

Data Communications Fund (451): Provided to account for money used for the installation and ongoing support of the data communication links connecting the school buildings to the Ohio Educational Computer Network and to the Internet.

The budget/appropriation for this fund is limited to the amount of state grant money estimated to be allocated to the district this fiscal year along with any unused funds carried over from the previous fiscal year(s).

ALTERNATIVE SCHOOLS EDUCATION

Alternative Schools Education Fund (463): A fund used to account for alternative educational programs for existing and new at-risk and delinquent youth. Programs shall be focused on youth in one or more of the following categories: those who have been expelled or suspended, those who have dropped out of school or who are at risk of dropping out of school, those who are habitually truant or disruptive, or those on probation or on parole from a Department of Youth Service facility.

The budget/appropriation for this fund is limited to the amount of state grant money to be allocated to the district this fiscal year.

MISCELLANEOUS STATE GRANT FUNDS

Miscellaneous State Grants (499): A fund used to account for various monies received from state agencies which are not classified elsewhere. A separate special cost center must be used for each grant and be approved by the Auditor of State.

The budgets/appropriations for these funds are limited to the amount of any unused funds carried over from the previous fiscal year(s). We do not anticipate receiving any miscellaneous state grants.

Federal Grant Funds (500)

IDEA TITLE VI-B

IDEA, Part B, Special Education, Education of Handicapped Children (516): Grants to assist states in providing an appropriate public education to all children with disabilities.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP and federal stimulus allocation.

TITLE I

Title I, Disadvantaged Children/Targeted Assistance (572): To provide financial assistance to State and Local educational agencies to meet the special needs of educationally deprived children. Included are the Even Start and Comprehensive School Reform programs.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP and federal stimulus allocation.

EARLY CHILDHOOD SPECIAL EDUCATION

IDEA Preschool Grant for the Handicapped (587): To address the improvement and expansion of services for handicapped children ages three (3) through five (5) years.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP.

TITLE II-A

Title II-A Improving Teacher Quality (590): A fund used to account for monies to hire additional classroom teachers in grades 1 through 3, so that the number of students per teacher will be reduced.

The appropriation for this fund is limited to the amount of federal grant money we have requested and been allocated through the state's CCIP.

**GENERAL FUND
(001)**

GENERAL FUND 001	ACTUAL FY15	EST REV/ BUDGET FY16	Percent of Total
BEGINNING BALANCE	2,056,009	\$ 842,835	
REVENUES			
TOTAL LOCAL REVENUES	16,178,108	15,990,099	39.2%
TOTAL INTERMEDIATTE REVENUES	0	0	0.0%
TOTAL STATE REVENUES	23,056,682	24,499,655	60.0%
TOTAL OTHER FINANCING SOURCES	238,584	322,495	0.8%
TOTAL REVENUES	39,473,374	40,812,249	100%
TOTAL AVAILABLE RESOURCES	41,529,383	41,655,084	
EXPENDITURES			
1100 REGULAR INSTRUCTION	16,618,986	16,977,070	41.0%
1200 SPECIAL INSTRUCTION	2,956,663	1,811,700	4.4%
1900 OTHER INSTRUCTION	4,971,730	6,605,700	15.9%
2100 SUPPORT SERVICES - PUPILS	2,675,558	2,835,555	6.8%
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF	1,953,129	1,899,275	4.6%
2300 SUPPORT SERVICES - BOARD OF EDUCATION	52,934	70,200	0.2%
2400 SUPPORT SERVICES - ADMINISTRATION	3,815,040	3,989,395	9.6%
2500 SUPPORT SERVICES - FISCAL	1,012,640	1,063,350	2.6%
2600 SUPPORT SERVICES - BUSINESS	367,116	474,850	1.1%
2700 SUPPORT SERVICES - OPERATION/MAINTENANCE PLAN	3,234,337	3,190,500	7.7%
2800 SUPPORT SERVICES - PUPIL TRANSPORTATION	931,049	807,700	1.9%
2900 SUPPORT SERVICES - CENTRAL	427,160	414,900	1.0%
3000 COMMUNITY SERVICES	163	0	0.0%
4000 EXTRACURRICULAR ACTIVITIES	382,706	360,700	0.9%
5000 FACILITIES ACQUISITION/CONSTRUCTION	111,528	0	0.0%
6100 DEBT SERVICE	282,814	385,195	0.9%
7200 TRANSFERS OUT	196,518	250,000	0.6%
7400 ADVANCES OUT	322,495	300,000	0.9%
7500 REFUND OF PRIOR YEAR RECEIPTS	0	0	0.0%
7900 CONTINGENCY	0	0	
TOTAL EXPENDITURES	40,313,040	41,436,090	100.00%
Personal Services	22,182,411	22,384,200	54.0%
Employee Retirement and Insurance	7,738,549	8,219,450	19.8%
Purchased Services	7,030,274	7,613,745	18.4%
Supplies and Materials	1,371,217	1,253,795	3.0%
Capital Outlay	434,996	368,500	0.9%
Debt Service/Lease Purchase	394,342	385,195	0.9%
Other Objects	642,238	661,205	1.6%
Other Financing Uses	519,013	550,000	1.3%
	40,313,040	41,436,090	100%
ENDING BALANCE	1,216,343	\$ 218,994	
LESS ENCUMBRANCES	373,508		
UNENCUMBERED BALANCE	\$ 842,835		

**BOND RETIREMENT
(002)**

BOND RETIREMENT FUND 002	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 1,566,347	\$ 2,122,945
TOTAL REVENUES:	4,512,312	4,252,000
AVAILABLE RESOURCES	<u>6,078,659</u>	<u>6,374,945</u>
TOTAL EXPENDITURES	<u>3,955,714</u>	<u>3,766,859</u>
ENDING BALANCE	2,122,945	<u><u>\$ 2,608,086</u></u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u><u>\$ 2,122,945</u></u>	

**PERMANENT IMPROVEMENT
(003)**

PERMANENT IMPROVEMENT FUND 003	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 256	\$ (369,472)
TOTAL REVENUES	275,143	540,385
AVAILABLE RESOURCES	<u>275,399</u>	<u>170,913</u>
TOTAL EXPENDITURES	<u>246,272</u>	<u>170,411</u>
ENDING BALANCE	29,127	<u>\$ 502</u>
LESS ENCUMBRANCES	<u>398,599</u>	
UNENCUMBERED BALANCE	<u><u>\$ (369,472)</u></u>	

**BUILDING FUND
(004)**

BUILDING FUND 004	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 238,935	\$ 55,540
TOTAL REVENUES	18,000	18,000
AVAILABLE RESOURCES	<u>256,935</u>	<u>73,540</u>
TOTAL EXPENDITURES	<u>84,833</u>	<u>24,000</u>
ENDING BALANCE	172,102	<u>\$ 49,540</u>
LESS ENCUMBRANCES	116,562	
UNENCUMBERED BALANCE	<u><u>\$ 55,540</u></u>	

**FOOD SERVICE
(006)**

FOOD SERVICE 006	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 943,977	\$ 1,094,895
TOTAL REVENUES	1,568,736	1,561,300
AVAILABLE RESOURCES	<u>2,512,713</u>	<u>2,656,195</u>
TOTAL EXPENDITURES	<u>1,414,887</u>	<u>1,488,000</u>
ENDING BALANCE	1,097,826	<u><u>\$ 1,168,195</u></u>
LESS ENCUMBRANCES	2,931	
UNENCUMBERED BALANCE	<u><u>\$ 1,094,895</u></u>	

**EXPENDABLE TRUST FUND
(007)**

EXPENDABLE TRUST FUND 007	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 39,446	\$ 17,697
TOTAL REVENUES:	2,300	5,000
AVAILABLE RESOURCES	<u>41,746</u>	<u>22,697</u>
TOTAL EXPENDITURES	<u>9,449</u>	<u>10,100</u>
ENDING BALANCE	32,297	<u>\$ 12,597</u>
LESS ENCUMBRANCES	<u>14,600</u>	
UNENCUMBERED BALANCE	<u>\$ 17,697</u>	

**NON EXPENDABLE TRUST
(008)**

NON EXPENDABLE TRUST 008	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 102,099	\$ 100,222
TOTAL REVENUES	123	600
AVAILABLE RESOURCES	<u>102,222</u>	100,822
TOTAL EXPENDITURES	1,000	800
ENDING BALANCE	101,222	<u>\$ 100,022</u>
LESS ENCUMBRANCES	1,000	
UNENCUMBERED BALANCE	<u>\$ 100,222</u>	

UNIFORM SCHOOL SUPPLIES
(009)

UNIFORM SCHOOL SUPPLIES FUND 009	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 14	\$ (3,829)
TOTAL REVENUES	64,707	38,000
AVAILABLE RESOURCES	<u>64,721</u>	<u>34,171</u>
TOTAL EXPENDITURES	<u>64,623</u>	<u>34,000</u>
ENDING BALANCE	98	<u>\$ 171</u>
LESS ENCUMBRANCES	3,927	
UNENCUMBERED BALANCE	<u><u>\$ (3,829)</u></u>	

CLASSROOM FACILITIES
(010)

CLASSROOM FACILITIES 010	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 1,038,731	\$ 931,281
TOTAL REVENUES	825	1,000
AVAILABLE RESOURCES	<u>1,039,556</u>	<u>932,281</u>
TOTAL EXPENDITURES	<u>108,275</u>	<u>35,000</u>
ENDING BALANCE	931,281	<u>897,281</u>
LESS ENCUMBRANCES	-	
UNENCUMBERED BALANCE	<u><u>931,281</u></u>	

**ROTARY
(014)**

ROTARY 014	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 56,882	\$ 52,933
TOTAL REVENUES	87,875	90,000
AVAILABLE RESOURCES	<u>144,757</u>	<u>142,933</u>
TOTAL EXPENDITURES	<u>91,710</u>	<u>100,000</u>
ENDING BALANCE	53,047	<u>\$ 42,933</u>
LESS ENCUMBRANCES	114	
UNENCUMBERED BALANCE	<u>\$ 52,933</u>	

**PUBLIC SCHOOL SUPPORT
(018)**

PUBLIC SCHOOL SUPPORT 018	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 27,411	\$ 25,803
TOTAL REVENUES	44,117	39,900
AVAILABLE RESOURCES	<u>67,192</u>	<u>61,367</u>
TOTAL EXPENDITURES	<u>44,011</u>	<u>64,568</u>
ENDING BALANCE	27,517	<u>\$ 1,135</u>
LESS ENCUMBRANCES	<u>1,714</u>	
UNENCUMBERED BALANCE	<u><u>\$ 25,803</u></u>	

**OTHER GRANTS
(019)**

OTHER GRANT FUNDS 019	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 22,708	\$ (42,493)
TOTAL REVENUES	63,424	276,637
AVAILABLE RESOURCES	<u>86,132</u>	<u>234,144</u>
TOTAL EXPENDITURES	<u>128,601</u>	<u>226,289</u>
ENDING BALANCE	(42,469)	<u>\$ 7,855</u>
LESS ENCUMBRANCES	24	
UNENCUMBERED BALANCE	<u>\$ (42,493)</u>	

**DISTRICT AGENCY
(022)**

DISTRICT AGENCY FUND 022	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 1,702	\$ 9,889
TOTAL REVENUES	22,446	20,000
AVAILABLE RESOURCES	<u>24,148</u>	<u>29,889</u>
TOTAL EXPENDITURES	<u>13,965</u>	<u>29,800</u>
ENDING BALANCE	10,183	<u>\$ 89</u>
LESS ENCUMBRANCES	294	
UNENCUMBERED BALANCE	<u><u>\$ 9,889</u></u>	

**BENEFIT SELF INSURANCE
(024)**

BENEFIT SELF INSURANCE FUND 024	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 231,961	\$ 141,033
TOTAL REVENUES	0	400,000
AVAILABLE RESOURCES	<u>231,961</u>	<u>541,033</u>
TOTAL EXPENDITURES	<u>86,463</u>	<u>400,000</u>
ENDING BALANCE	145,498	<u>\$ 141,033</u>
LESS ENCUMBRANCES	<u>4,465</u>	
UNENCUMBERED BALANCE	<u><u>\$ 141,033</u></u>	

**CLASSROOM FACILITIES MAINTENANCE
(034)**

CLASSROOM FACILITIES MAINTENANCE FUND 034	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 307,407	\$ 354,476
TOTAL REVENUES	287,420.00	291,000
AVAILABLE RESOURCES	<u>594,827.00</u>	<u>645,476</u>
TOTAL EXPENDITURES	<u>37,045</u>	<u>550,000</u>
ENDING BALANCE	557,782	<u>\$ 95,476</u>
LESS ENCUMBRANCES	<u>203,306</u>	
UNENCUMBERED BALANCE	<u><u>\$ 354,476</u></u>	

STUDENT MANAGED ACTIVITY
(200)

STUDENT MANAGED ACTIVITY 200	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 18,893	\$ 17,868
TOTAL REVENUES	74,928	54,300
AVAILABLE RESOURCES	<u>93,821</u>	<u>72,168</u>
TOTAL EXPENDITURES	<u>74,679</u>	<u>69,120</u>
ENDING BALANCE	19,142	<u><u>\$ 3,048</u></u>
LESS ENCUMBRANCES	1,274	
UNENCUMBERED BALANCE	<u><u>\$ 17,868</u></u>	

DISTRICT MANAGED ACTIVITY
(300)

DISTRICT MANAGED ACTIVITY 300	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 73,697	\$ 65,463
TOTAL REVENUES	252,275	254,000
AVAILABLE RESOURCES	<u>325,972</u>	<u>319,463</u>
TOTAL EXPENDITURES	<u>251,829</u>	<u>309,500</u>
ENDING BALANCE	74,143	<u>\$ 9,963</u>
LESS ENCUMBRANCES	<u>8,680</u>	
UNENCUMBERED BALANCE	<u><u>\$ 65,463</u></u>	

AUXILIARY SERVICES
(401)

AUXILIARY SERVICES FUND 401	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 102,465	(\$96,679)
TOTAL REVENUES	675,569	704,267
AVAILABLE RESOURCES	<u>778,034</u>	<u>607,588</u>
TOTAL EXPENDITURES	<u>713,191</u>	<u>601,100</u>
ENDING BALANCE	64,843	<u>\$ 6,488</u>
LESS ENCUMBRANCES	<u>161,522</u>	
UNENCUMBERED BALANCE	<u><u>(96,679)</u></u>	

**EARLY CHILDHOOD EDUCATION CHALLENGE
(439)**

EARLY CHILDHOOD EDUCATION 439	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 20	\$ 5,415
AVAILABLE RESOURCES	<u>98,631</u>	<u>100,415</u>
TOTAL EXPENDITURES	<u>93,216</u>	<u>100,415</u>
ENDING BALANCE	5,415	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 5,415</u></u>	

ONENET CONNECTIVITY
(451)

ONENET CONNECTIVITY 451	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 5,213	\$ 4,082
AVAILABLE RESOURCES	<u>14,213</u>	<u>13,082</u>
TOTAL EXPENDITURES	<u>10,131</u>	<u>13,082</u>
ENDING BALANCE	4,082	\$ -
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u>\$ 4,082</u>	

**HIGH SCHOOLS THAT WORK
(461)**

HIGH SCHOOLS THAT WORK 461

	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 3,199	\$ 3,199
TOTAL REVENUES	0	0
AVAILABLE RESOURCES : TOTAL REVENUES	<u>3,199</u>	<u>3,199</u>
TOTAL EXPENDITURES	<u>0</u>	<u>3,199</u>
ENDING BALANCE	3,199	<u>\$ -</u>
LESS ENCUMBRANCES	0	
UNENCUMBERED BALANCE	<u>\$ 3,199</u>	

**ALTERNATIVE EDUCATION CHALLENGE
(463)**

ALTERNATIVE EDUCATIONCHALLENGE 463	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 55	\$ -
TOTAL REVENUES	51,078	58,000
AVAILABLE RESOURCES	<u>51,133</u>	<u>58,000</u>
TOTAL EXPENDITURES	<u>51,133</u>	<u>58,000</u>
ENDING BALANCE	0	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ -</u></u>	

**MISCELLANEOUS STATE GRANTS
(499)**

MISCELLANEOUS STATE GRANT FUNDS 499	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 23,942	\$ 23,942
TOTAL REVENUES	0	0
AVAILABLE RESOURCES	<u>23,942</u>	<u>23,942</u>
TOTAL EXPENDITURES	<u>0</u>	<u>20,800</u>
ENDING BALANCE	23,942	<u>\$ 3,142</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ 23,942</u></u>	

**IDEA TITLE VI-B
(516)**

TITLE VI-B FUND 516	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 41	\$ (57,130)
TOTAL REVENUES	1,025,169	966,678
AVAILABLE RESOURCES	<u>1,025,210</u>	909,548
TOTAL EXPENDITURES	<u>1,025,229</u>	909,548
ENDING BALANCE	(19)	\$ -
LESS ENCUMBRANCES	<u>57,111</u>	
UNENCUMBERED BALANCE	<u><u>\$ (57,130)</u></u>	

TITLE I
SUB PART A
(536)

TITLE I SUB A 536	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 86	\$ (2,559)
TOTAL REVENUES	71,334	189,560
AVAILABLE RESOURCES	<u>71,420</u>	<u>187,001</u>
TOTAL EXPENDITURES	<u>72,588</u>	<u>187,001</u>
ENDING BALANCE	(1,168)	\$ -
LESS ENCUMBRANCES	1,204	
UNENCUMBERED BALANCE	<u>\$ (2,559)</u>	

TITLE I
(572)

TITLE I FUND 572	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 118,495	\$ 118,495
TOTAL REVENUES	1,343,313	1,533,437
AVAILABLE RESOURCES	<u>1,461,808</u>	1,651,932
TOTAL EXPENDITURES	<u>1,349,541</u>	1,651,932
ENDING BALANCE	112,267	<u>\$ -</u>
LESS ENCUMBRANCES	7,236	
UNENCUMBERED BALANCE	<u><u>\$ 105,031</u></u>	

**EARLY CHILDHOOD SPECIAL EDUCATION
(587)**

EARLY CHILDHOOD SPECIAL EDUCATION FUND 587	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 30	\$ -
TOTAL REVENUES	24,659	14,134
AVAILABLE RESOURCES	<u>24,689</u>	<u>14,134</u>
TOTAL EXPENDITURES	<u>24,689</u>	<u>14,134</u>
ENDING BALANCE	0	<u>\$ -</u>
LESS ENCUMBRANCES	<u>0</u>	
UNENCUMBERED BALANCE	<u><u>\$ -</u></u>	

**TITLE II-A
(590)**

TITLE II-A FUND 590	ACTUAL FY15	EST REV/ BUDGET FY16
BEGINNING BALANCE	\$ 2,509	\$ 1,057
TOTAL REVENUES	106,690	97,058
AVAILABLE RESOURCES : TOTAL REVENUES	<u>109,199</u>	<u>98,115</u>
TOTAL EXPENDITURES	<u>104,709</u>	<u>98,115</u>
ENDING BALANCE	4,490	\$ -
LESS ENCUMBRANCES	<u>3,433</u>	
UNENCUMBERED BALANCE	<u><u>\$ 1,057</u></u>	