

	2017/2018 Final Modified	2018-2019 Original Proposed With \$240 Increase	2019-2020 Projected with no Increase
REVENUES:			
Local Sources	1,297,213	1,204,610	1,218,646
State Sources	12,122,912	12,379,497	12,410,605
Federal Sources	313,330	270,846	230,219
Transfers & Other Transactions	56,142	20,000	25,000
TOTAL GENERAL FUND REVENUES	13,789,597	13,874,953	13,884,470
EXPENDITURES:			
<u>INSTRUCTION</u>			
BASIC PROGRAMS			
Orchard Primary	2,802,074	2,716,760	2,761,690
Middle School	2,206,716	2,071,452	2,141,162
High School	2,216,239	2,252,074	2,284,557
Preschool (Tuition & GSRP)	158,933	156,597	172,257
Summer School (Credit Recovery)	1,326	1,355	1,491
Total Basic Programs	7,385,288	7,198,238	7,361,157
ADDED NEEDS			
Special Education			
Orchard Primary	370,216	338,640	343,773
Middle School	335,054	295,062	354,930
High School	367,864	329,659	333,232
Title VI	116,357	120,441	130,406
Compensatory Education			
Title I	12,911	2,974	3,271
Title I	83,597	68,862	78,974
At Risk	131,466	123,954	144,325
Title III	7,740	2,228	2,005
Total Added Needs	1,425,205	1,281,820	1,390,916
TOTAL INSTRUCTION	8,810,895	8,480,058	8,752,073
<u>SUPPORT SERVICES</u>			
Student Services			
Guidance	307,863	315,747	323,641
Special Education-TC	26,091	17,520	17,851
Other Pupil	198,390	191,912	192,403
Instructional Support			
Improvement of Instruction	94,240	53,740	56,240
Library	114,850	106,185	108,269
Supervision of Instruction	6,837	38,393	37,250
Total Student/Instructional	748,271	723,496	735,654
General Administration			
Board of Education	52,935	82,250	83,750
Executive Administration	311,163	316,162	325,094
Total General Administration	364,098	398,412	408,844
School Administration			
Orchard Primary	235,073	249,628	256,662
Middle School	270,879	353,714	362,285
High School	305,507	322,034	327,075
Total School Administration	811,459	925,377	946,022
Business Services			
Fiscal Services	290,767	250,165	265,391
GSRP	3,242	-	-
Other Business Services	72,252	116,875	122,563
Total Business Services	366,261	367,040	387,954
Operations & Maintenance			
District Wide	55,594	133,098	136,506
Orchard Primary	208,508	236,809	241,545
High School	368,038	231,120	235,742
Middle School	316,967	226,809	231,345
GSRP	1,361	-	-
Bus Garage	37,784	73,572	75,043
Total Operations & Maintenance	988,252	901,410	920,182
Transportation			
Transportation	858,595	896,294	899,952
GSRP	7,167	-	-
Total Transportation	865,762	896,294	899,952

Central Support			
Program Development	5,499	3,800	4,000
Information Mgt Services	272,111	343,440	348,650
Total Central Support	277,610	347,240	352,650
Athletics			
Total Athletics	278,670	317,163	320,334.85
TOTAL SUPPORT SERVICES	-	4,700,383	4,876,431
COMMUNITY SERVICES			
Enrichment	16,112	-	-
Community Activities (Grant)	13,018	8,000	8,000
Latchkey	66,468	57,587	59,740
TOTAL COMMUNITY SERVICES	95,598	65,587	67,740
OUTGOING TRANSFERS & OTHER USES			
Principal and Interest Payments	136,320	133,400	133,900
Outgoing Transfers & Transactions	58,015	84,000	86,500
Other Uses (Indirect Costs)	2,144	-	-
TOTAL OUTGOING TRANSFERS & OTHER USES	196,479	217,400	220,400
261 TOTAL EXPENDITURES	13,803,354	13,639,476	14,011,806
TOTAL REVENUES OVER EXPENDITURES	(13,757)	235,477	(127,335)
BEGINNING FUND BALANCE JULY 1	822,569	808,812	1,044,289
ENDING FUND BALANCE JUNE 30, 2018 (PROJECTED)	\$ 808,812	\$ 1,044,289	\$ 916,953
Fund Balance as a Percent of total GF Expenditures	5.86%	7.66%	6.54%

FY 2019 Finance Notes on Original Proposed Budget

Changes since the last time we talked about budgets include:

1. A re-evaluation of the 2018 budget to project a new ending 2018/beginning 2019 fund balance
 - a. ORS Changes
 - b. Corrections in job allocations
2. Updates to salary costs (unknown components to the new Administrator of Finance) for stipends/bonuses/ extra payouts

As Previously Discussed:

- State Revenues to offset retirement costs (UAAL) are a function of payroll, as payroll decreases so does the UAAL payment, and vice versa
- We are targeting an 8% ending fund balance for FY 2019 and at least a 7% fund balance for 2020
- Projects a fiscal year 2020 budget with a zero increase in per pupil funding from the State, and a 15% reduction in federal funding
- Reflects a re allocation of expenditures to more fairly represent the cost of operations for each section of the budget
 - o For example, technology/equipment repairs are not a cost of basic instruction
- Reflects all contractual and proposed salary increases
- Includes the following staffing changes:
 - o Part time Dean of Students (DOS) for AHS
 - o Full time DOS for AMS
 - o Part time Maintenance Secretary
 - o Part Time Dispatcher
 - o Two Part Time Technology Technicians
 - o Two Part Time Maintenance Workers
- Reflects no reductions for Local Property Tax, as the millage is up for renewal
 - o Amount expected to be received at 100% based (we are currently receiving .9864 due to the Headlee Amendment
 - o 2020 property values have been increased by 1%
 - o We are seeking a Headlee Hedge for both the millage renewal and on the sinking fund. The language guarantees that even if the Headlee Amendment reduces the rate, that the district will receive the mills that were passed by election (18 for local taxes, 1 for the sinking fund).
 - o Increases in property tax revenues are offset by decreases in 22B payments
- Further staff reductions may be necessary in order to meet the goals of the board.