

LELAND PUBLIC SCHOOL GENERAL FUND PROJECTIONS

Budget Year	Adopted 2017-2018		Amended Nov 2017		Proposed amendment March 2018		Proposed 2018-19
Proposed SFGA inc	\$90		\$90		\$90		\$90
Est SFGA per student	8,186		8,186		8,186		8,366
Blended count (calc 90%/10%)	540		554		554		560
<b>REVENUES</b>							
State portion of SFGA	839,275		953,879		759,094		909,010
Less SOC adjustment	-128,606	SOC	-110,786	SOC	-123,181	SOC	-123,181
SFGA prior year adjustments	0		0		0		0
Current year local taxes	3,581,165		3,581,165		3,775,950		3,775,950
Special Ed categorical	35,000		59,546		58,246		50,000
MPSERS offset & UAAL	445,343		506,769	add'l offset & 1 time \$\$	516,769		425,000
State At Risk	130,000		117,667		117,449		117,449
MI Rural Schools, CEPI, bilingual	36,374		40,658		21,400	no rural schools \$	17,496
Small MI grants	3,000	Robotics, TRIG	3,000	Robotics	3,500	Robotics	0
ISD Special Ed millage	37,724		37,724		36,946		36,946
ISD Title III busing, CTC bus, Info Spec	42,000		42,000		42,000		33,000
ISD misc rev & revenue sharing	24,200		34,200	DP training	34,200	inc DP training	33,200
Fed Title I & II, Title IV, REAP	80,319	10% reduction	95,678	new Title IV	95,678		95,629
Fed Impact Aid	654,000		654,000		674,871	wrap up 2016	654,000
Local revenue (inc back taxes & int)	74,000	inc tech sales	92,500	inc tech sales	79,500		59,500
Contributions	45,000		65,000	\$20k Schlueter	53,000	\$20k Schlueter	53,000
Misc revenue	15,000		15,000		15,000		15,000
Athletic revenue	0		0		31,730		32,050
<b>Total Revenue</b>	<b>5,913,794</b>		<b>6,188,000</b>		<b>6,192,152</b>		<b>6,184,049</b>
<b>SALARY &amp; BENEFITS</b>							
Teacher Salaries	2,143,128	Freeze		S/L on all, 1% on L1-L4			
Administration salaries	289,759	New hires	2,236,715	extra step for 2012-13,+2	2,236,715		2,340,436
Support staff salaries	626,682	existing contract	289,759	existing contract	289,759		292,282
Health insurance & CIL	739,638	Freeze	608,472	new hires	737,750	add athletic wages	735,041
Retirement inc UAAL	1,162,636	inc CIL	764,524	add new hires & ACA	764,524		797,552
Social Security/medicare	234,057	38%	1,191,279	38%	1,273,047	39% inc UAAL	1,279,748
			239,823		249,713		257,634
<b>Subtotal salary &amp; benefits</b>	<b>5,195,900</b>		<b>5,330,573</b>		<b>5,551,508</b>		<b>5,702,693</b>

	Adopted 2017-2018	Amended Nov 2017	Proposed amendment March 2018	Proposed 2018-19
<b>ALL OTHER EXPENSES</b>				
Elementary School	65,015	72,715	62,240	59,740
Secondary School	63,440	68,440	60,440	50,940
St. Mary's School	18,050	19,650	17,050	10,550
Special Ed, At Risk, Title I, ELL	3,558	31,158	25,078	28,174
Guidance & Media Cntr	18,102	16,120	15,100	15,100
Alternative Programs	38,500	41,700	43,200	41,700
Pupil Support Services	15,995	16,560	23,060	23,060
Board of Education	55,008	55,008	53,358	53,358
Superintendent	20,310	20,310	20,310	20,435
Principal's Office	21,129	21,629	27,857	21,100
Business Manager	27,254	99,493	31,138	spread add'l UAAL \$ 30,588
Operation & Maint.	230,761	232,322	212,576	219,713
Transportation	84,120	88,071	84,531	86,593
Professional Dev.	23,000	23,000	15,000	20,000
District Newsletter	18,103	18,103	18,103	18,103
Central Services	20,150	20,150	20,150	20,150
Technology	66,000	65,999	61,000	61,000
Athletics	136,500	136,500	47,471	wages above 48,565
Food service subsidy	40,000	40,000	30,000	30,000
Capital Expenditures	5,000	5,000	3,500	5,000
<b>Subtotal all other expenses</b>	<b>969,995</b>	<b>1,091,928</b>	<b>871,162</b>	<b>863,869</b>
<b>Total expenses</b>	<b>6,165,895</b>	<b>6,422,501</b>	<b>6,422,670</b>	<b>6,566,562</b>
Beginning Fund Balance	890,027 estimated	1,002,104 audited bal	1,002,104	766,415
Operating Surplus (Deficit)	-252,101	-234,501	-230,518	-382,513
Prior yr tax adjustment	0	0	0	0
Due to/from other govt	-15,000	-15,000	-5,171	-10,000
Ending Fund Balance	622,926	752,603	766,415	373,902
Assigned Fund Balance	113,000 Tech sales	113,000 Tech sales	152,000 Accum tech sales	0 Accum tech sales
Unassigned Fund Balance	509,926	639,603	614,415	373,902
Minimum Fund Balance Target	-500,000	-500,000	-500,000	-500,000
Excess Fund Balance	122,926	252,603	266,415	-126,098
Fund Bal % of total spending	10%	12%	12%	6%

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