

**ALMONT COMMUNITY SCHOOLS  
GENERAL FUND BUDGET 2017/2018**

	<b>Original Approved</b>	<b>Original Corrected</b>	<b>Modified Changes</b>	<b>Variance Plus/(Minus)</b>
<b>REVENUES:</b>				
Local Sources	1,152,029	1,152,029	1,292,200	140,170
State Sources	11,685,951	11,685,951	12,061,408	375,457
Federal Sources	409,218	409,218	320,378	(88,840)
Transfers & Other Transactions	28,941	28,941	28,941	0
<b>TOTAL GENERAL FUND REVENUES</b>	<b>13,276,139</b>	<b>13,276,139</b>	<b>13,702,927</b>	<b>426,787</b>
<b>EXPENDITURES:</b>				
<b><u>INSTRUCTION</u></b>				
<b>BASIC PROGRAMS</b>				
Orchard Primary	2,816,939	2,816,939	2,811,040	(5,899)
Middle School	1,997,162	1,997,162	2,183,280	186,118
High School	2,221,754	2,221,754	2,236,102	14,349
Preschool (Tuition & GSRP)	156,993	156,993	163,502	6,509
<b>Total Basic Programs</b>	<b>7,192,847</b>	<b>7,192,847</b>	<b>7,393,924</b>	<b>201,076</b>
<b>ADDED NEEDS</b>				
<b>Special Education</b>				
Orchard Primary	331,766	331,766	342,869	11,103
Middle School	356,539	356,539	348,910	(7,629)
High School	366,846	366,846	387,524	20,679
Title VI	119,727	114,919	118,144	3,225
<b>Compensatory Education</b>				
Title I	162,236	144,969	81,418	(64,051)
At Risk	265,146	99,458	138,651	39,192
Title III	10,512	9,835	7,647	(2,188)
<b>Total Added Needs</b>	<b>1,612,772</b>	<b>1,424,333</b>	<b>1,430,346</b>	<b>5,513</b>
<b>TOTAL INSTRUCTION</b>	<b>8,805,619</b>	<b>8,617,179</b>	<b>8,824,270</b>	<b>206,590</b>
<b><u>SUPPORT SERVICES</u></b>				
<b>Student Services</b>				
Guidance	136,577	302,265	308,501	6,236
Special Education-TC	11,064	11,064	26,606	15,543
Other Pupil	181,646	181,646	184,499	2,853
<b>Instructional Support</b>				
Improvement of Instruction	86,839	89,244	89,501	3,107
Library	109,652	106,802	104,368	(2,434)
GSRP	2,100	-	-	-
Supervision of Instruction	-	7,178	6,833	(345)
<b>Total Student/Instructional</b>	<b>527,877</b>	<b>698,198</b>	<b>720,308</b>	<b>24,960</b>
<b>General Administration</b>				
Board of Education	48,090	48,090	61,390	13,300
Executive Administration	309,548	309,548	326,380	16,832
<b>Total General Administration</b>	<b>357,638</b>	<b>357,638</b>	<b>387,770</b>	<b>30,132</b>
<b>School Administration</b>				
Orchard Primary	227,872	227,872	233,089	5,217
Middle School	257,023	257,023	261,579	4,556
High School	270,809	270,809	276,357	5,548
<b>Total School Administration</b>	<b>755,704</b>	<b>755,704</b>	<b>771,024</b>	<b>15,321</b>
<b>Business Services</b>				
Fiscal Services	226,772	229,678	298,379	68,701
GSRP	2,686	2,686	2,686	0
Other Business Services	132,597	132,597	136,456	3,859
<b>Total Business Services</b>	<b>362,055</b>	<b>364,961</b>	<b>437,520</b>	<b>72,560</b>
<b>Operations &amp; Maintenance</b>				
District Wide	51,322	51,322	54,720	3,398
Orchard Primary	197,478	197,478	213,410	15,932
High School	349,714	349,714	382,868	33,154
Middle School	278,016	278,016	327,768	49,752
GSRP	2,586	2,586	1,361	(1,225)
Bus Garage	37,691	37,691	38,941	1,250

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<b>Total Operations &amp; Maintenance</b>	<b>916,807</b>	<b>916,807</b>	<b>1,019,068</b>	<b>102,261</b>
Transportation				
Transportation	722,618	723,294	770,533	47,238
GSRP	7,167	7,167	7,167	0
<b>Total Transportation</b>	<b>729,785</b>	<b>730,461</b>	<b>777,700</b>	<b>47,238</b>
Central Support				
Program Development	3,577	6,150	5,276	(874)
Information Mgt Services	232,270	232,270	266,536	34,266
<b>Total Central Support</b>	<b>235,847</b>	<b>238,420</b>	<b>271,812</b>	<b>33,392</b>
Athletics				
<b>Total Athletics</b>	<b>265,087</b>	<b>265,088</b>	<b>272,404</b>	<b>7,316</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>-</b>	<b>4,150,799</b>	<b>4,327,277</b>	<b>330,329</b>
<b>COMMUNITY SERVICES</b>				
Enrichment	26,248	26,248	28,971	2,723
Community Activities (Grant)	748	6,147	13,016	6,869
Latchkey	63,696	63,696	64,763	1,067
<b>TOTAL COMMUNITY SERVICES</b>	<b>90,692</b>	<b>96,091</b>	<b>106,750</b>	<b>10,659</b>
<b>OUTGOING TRANSFERS &amp; OTHER USES</b>				
Principal and Interest Payments	135,920	135,920	132,548	(3,372)
Outgoing Transfers & Transactions	37,200	37,200	37,200	0
Other Uses (Indirect Costs)	-	4,663	2,144	(2,519)
<b>TOTAL OUTGOING TRANSFERS &amp; OTHER USES</b>	<b>173,120</b>	<b>177,783</b>	<b>169,748</b>	<b>(5,891)</b>
<b>TOTAL EXPENDITURES</b>	<b>13,220,230</b>	<b>13,218,330</b>	<b>13,758,375</b>	<b>541,687</b>
<b>TOTAL REVENUES OVER EXPENDITURES</b>	<b>55,909</b>	<b>57,809</b>	<b>(55,448)</b>	<b>(113,257)</b>
<b>BEGINNING FUND BALANCE JULY 1</b>	<b>837,730</b>	<b>837,730</b>	<b>822,569</b>	<b>(15,161)</b>
<b>ENDING FUND BALANCE JUNE 30, 2018 (PROJECTED)</b>	<b>\$ 893,639</b>	<b>\$ 895,539</b>	<b>\$ 767,121</b>	<b>(128,418)</b>
<b>Fund Balance as a Percent of total GF Revenues</b>	<b>6.34%</b>	<b>6.75%</b>	<b>5.60%</b>	
<b>Fund Balance as a Percent of total GF Expenditures</b>		<b>6.77%</b>	<b>5.58%</b>	

Original Budget projection reflects an estimated beginning fund balance, which is overstated by \$15,161 dollars. This overstates the projected ending fund balance by the same amount. Current expenditures reflect approved consolidated application expenses for Title I, Title II and Title IV, and submitted application expenses for Title III, Title VI and GSRP. Current modifications include increases to teaching supply expenditures to reflect current spending to date and projected needs through the end of the school year. Other factors include an increase in expenditures for retirement costs as directed by the state.

Also reflected are the increases to benefits and H.S.A. costs, H.S.A costs are reduced by the payback for overages in FY 17. Continuing machinery and equipment repairs due to damages caused by several power surges have had an impact on operational expenses. Projected damages from power surges predicted at \$250,000, insurance recover estimated at \$75,000.