

INTERMEDIATE DISTRICT 287 REVISED BUDGET 2009-2010

	1 BEGINNING FUND BALANCE 7/1/2009	2 3 4 FY10 PROJECTED REVENUES			5 6 7 FY10 PROJECTED EXPENDITURES			8 9 10 FY10 PROJECTED FUND BALANCE			11 Sep & Sev FY 10 Budgeted Transfer	12 FY 10 PROJECTED Adjusted FUND BALANCE	Percent Fund Bal to Total Exp
		ORIGINAL BUDGET	FEB. 2010 REVISED BUDGET	NET CHG. REVENUES BEG vs. REV	ORIGINAL BUDGET	FEB. 2010 REVISED BUDGET	NET CHG. EXPEND. BEG vs REV	FUND BALANCE 6/30/2010	FEB. 2010 FUND BAL 6/30/2010	FEB. 2010 FD BAL CHNG BEG vs REV			
GENERAL FUND UNRESERVED - UNDESIGNATED													
DISTRICTWIDE ADMIN / OPS	\$ (452,589)	\$ 16,594,442	\$ 16,982,198	\$ 387,756	\$ 16,827,666	\$ 16,769,971	\$ (57,695)	\$ (685,813)	\$ (240,362)	\$ 212,227	\$ (136,884)	\$ (377,246)	
ALC / ACADEMIC EDUCATION	\$ (324,835)	\$ 6,594,462	\$ 7,429,221	\$ 834,759	\$ 6,384,932	\$ 7,273,505	\$ 888,573	\$ (115,305)	\$ (169,119)	\$ 155,716	\$ (163,130)	\$ (332,249)	
CAREER AND TECH	\$ 333,286	\$ 2,096,042	\$ 2,256,631	\$ 160,589	\$ 1,790,533	\$ 2,038,263	\$ 247,730	\$ 638,795	\$ 551,654	\$ 218,368	\$ (40,811)	\$ 510,843	
SPECIAL EDUCATION	\$ 5,135,513	\$ 41,480,492	\$ 45,243,754	\$ 3,763,262	\$ 40,702,849	\$ 44,610,546	\$ 3,907,697	\$ 5,913,156	\$ 5,768,721	\$ 633,208	\$ (1,019,624)	\$ 4,749,097	
TOTAL UNRESERVED - UNDESIGNATED	\$ 4,691,375	\$ 66,765,438	\$ 71,911,804	\$ 5,146,366	\$ 65,705,980	\$ 70,692,285	\$ 4,986,305	\$ 5,750,833	\$ 5,910,894	\$ 1,219,519	\$ (1,360,449)	\$ 4,550,445	6.4%
GENERAL FUND UNRESERVED - DESIGNATED													
Property Account	\$ 814,266	\$ -	\$ -	\$ -	\$ -	\$ 30,560	\$ 30,560	\$ 814,266	\$ 783,706	\$ (30,560)	\$ -	\$ 783,706	
Separation / Severance	\$ 2,123,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,123,524	\$ 2,123,524	\$ -	\$ 1,360,449	\$ 3,483,973	
Student Clubs	\$ 43,911	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 28,800	\$ -	\$ 43,911	\$ 43,911	\$ -	\$ -	\$ 43,911	
TOTAL UNRESERVED - DESIGNATED	\$ 2,981,701	\$ 28,800	\$ 28,800	\$ -	\$ 28,800	\$ 59,360	\$ 30,560	\$ 2,981,701	\$ 2,951,141	\$ (30,560)	\$ 1,360,449	\$ 4,311,590	
GENERAL FUND RESERVED-													
for HEALTH & SAFETY	\$ 1,243	\$ 60,800	\$ 92,725	\$ 31,925	\$ 60,800	\$ 92,725	\$ 31,925	\$ 1,243	\$ 1,243	\$ -	\$ -	\$ 1,243	
for SAFE SCHOOLS	\$ 115,044	\$ 1,200,124	\$ 1,192,683	\$ (7,441)	\$ 1,200,124	\$ 1,307,324	\$ 107,200	\$ 115,044	\$ 403	\$ (114,641)	\$ -	\$ 403	
TOTAL RESERVED	\$ 116,287	\$ 1,260,924	\$ 1,285,408	\$ 24,484	\$ 1,260,924	\$ 1,400,049	\$ 139,125	\$ 116,287	\$ 1,646	\$ (114,641)	\$ -	\$ 1,646	
TOTAL GENERAL FUND	\$ 7,789,363	\$ 68,055,162	\$ 73,226,012	\$ 5,170,850	\$ 66,995,704	\$ 72,151,694	\$ 5,155,990	\$ 8,848,821	\$ 8,863,681	\$ 1,074,318	\$ -	\$ 8,863,681	
NONMAJOR FUNDS													
Food Service	\$ -	\$ 292,083	\$ 330,873	\$ 38,790	\$ 292,083	\$ 330,873	\$ 38,790	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Services	\$ (20,067)	\$ 298,238	\$ 261,802	\$ (36,436)	\$ 306,254	\$ 335,050	\$ 28,796	\$ (28,083)	\$ (93,315)	\$ (73,248)	\$ -	\$ (93,315)	
TOTAL NONMAJOR FUNDS	\$ (20,067)	\$ 590,321	\$ 592,675	\$ 2,354	\$ 598,337	\$ 665,923	\$ 67,586	\$ (28,083)	\$ (93,315)	\$ (73,248)	\$ -	\$ (93,315)	
TOTAL GOVERNMENTAL FUNDS	\$ 7,769,296	\$ 68,645,483	\$ 73,818,687	\$ 5,173,204	\$ 67,594,041	\$ 72,817,617	\$ 5,223,576	\$ 8,820,738	\$ 8,770,366	\$ 1,001,070	\$ -	\$ 8,770,366	

3 - 2

6 - 5

1 + 2 - 5

1 + 3 - 6

9 - 1

9 + 11 (Revised)

12 ÷ 6 (Rvsd)

ORIGINAL BUDGET	DATES	>INCORPORATES THE BOARD'S BUDGET ASSUMPTIONS AS ADOPTED IN JANUARY, 2009 AS WELL AS THE
RECOMMEND BOARD APPROVAL	6/25/09	THE BUDGET REDUCTIONS OF \$2.9 MILLION APPROVED BY THE BOARD AT THE MARCH 26, 2009 MEETING.
APPROVED BY SCHOOL BOARD	6/25/09	>THE TOTAL BUDGET HAS DECREASED. \$1.4 MILLION IS FROM A DECREASE IN ONE YEAR GRANT MONEY.
		THE BALANCE IS FROM THE REDUCTIONS AND EFFICIENCIES.
		> THE DISTRICT CONTINUES TO FUND POST RETIREMENT OBLIGATIONS. IN DOING SO WITH THIS BUDGET THE
		PERCENT OF GENERAL FUND UNRESERVED-UNDESIGNATED FUND BALANCE IS PROJECTED TO DECLINE SLIGHTLY.

REVISED BUDGET	DATES	>THE REVISED BUDGET SHOWS AN INCREASE OVER THE ORIGINAL BUDGET OF OVER \$5,000,000. THE PRIMARY CAUSE
RECOMMEND BOARD APPROVAL	2/25/10	IS THAT WE ARE SERVING APPROXIMATELY 50 ADMS MORE IN SPECIAL EDUCATION PROGRAMS THAN WERE
APPROVED BY SCHOOL BOARD	2/25/10	ORIGINALLY PLANNED.
		>WE HAVE BETTER FY09 YEAR END DATA AND HAVE INCREASED REVENUE ESTIMATES IN SOME CATEGORIES IN THE
		DISTRICTWIDE, T&L AND SPECIAL EDUCATION DIVISIONS. IN SOME AREAS THIS INCLUDES GRANT DOLLARS WITH
		OFFSETTING INCREASED EXPENDITURES.
		>WE HAVE ASSUMED THAT REVENUE FROM MDE SPECIAL EDUCATION UNIFORM TUITION BILLING WILL COVER THE SAME
		REPORTED COSTS AS IN FY09 FOLLOWING A SIMILAR APPEAL PROCESS.