

# AVONDALE SCHOOL DISTRICT GENERAL FUND 2014-15 Budget Development

|                                     | Audited<br>Actual<br>2010-11 | Audited<br>Actual<br>2011-12 | Audited<br>Actual<br>2012-13 | Final<br>2013-14<br>Amended<br>Budget | Original<br>2014-15<br>Adopted<br>Budget |
|-------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------------|--|
| <b>REVENUES:</b>                    |                              |                              |                              |                                       |  |
| <b>Local Sources</b>                |                              |                              |                              |                                       |  |
| Local Property Tax Collections      | 9,631,553                    | 7,572,962                    | 6,724,796                    | 6,679,375                             | 6,592,993                                |
| Delinquent Property Tax Collections | 1,534                        | 33,884                       | 42,361                       | 180,000                               | 35,000                                   |
| Fees:                               |                              |                              |                              |                                       |  |
| Transportation Field Trips          | 48,037                       | 58,969                       | 39,891                       | 36,000                                | 48,000                                   |
| Activity Fees                       | 107,880                      | 107,120                      | 116,545                      | 108,050                               | 105,000                                  |
| Facility Usage Fees                 | 147,783                      | 83,906                       | 150,915                      | 140,000                               | 180,000                                  |
| Athletic Events                     | 65,365                       | 69,796                       | 62,020                       | 58,200                                | 58,000                                   |
| Private Contributions               | 1,350                        | -                            | -                            | -                                     | -  |
| Investment Earnings                 | 11,460                       | 10,644                       | 7,836                        | 5,500                                 | 8,000                                    |
| Interest on Tax Collections         | 7,067                        | 4,222                        | 5,282                        | 8,500                                 | 8,000                                    |
| Misc Revenue                        | 91,887                       | 115,147                      | 105,084                      | 120,900                               | 120,000                                  |
| <b>Total Local Source Revenue</b>   | <b><u>10,113,917</u></b>     | <b><u>8,056,650</u></b>      | <b><u>7,254,730</u></b>      | <b><u>7,336,525</u></b>               | <b><u>7,154,993</u></b>                  |
| <b>State Sources</b>                |                              |                              |                              |                                       |  |
| Pupil Foundation                    | 20,557,207                   | 21,068,486                   | 22,376,353                   | 22,251,049                            | 21,932,431                               |
| State Aide Adjustment               | 691,457                      | 175,052                      | 347,088                      | -                                     | 150,000                                  |
| Categoricals:                       |                              |                              |                              |                                       |  |
| Vocational Education                | 61,714                       | 64,346                       | 48,611                       | 45,262                                | 45,000                                   |
| Best Practice                       | -                            | 372,751                      | 197,089                      | 196,380                               | 186,075                                  |
| MPSERS Offset                       | -                            | 431,513                      | 795,427                      | 1,230,031                             | 1,200,000                                |
| Renaissance Zone                    | 25,049                       | 15,850                       | 11,163                       | 8,531                                 | 8,000                                    |
| At Risk                             | 549,467                      | 592,508                      | 560,187                      | 604,028                               | 575,000                                  |
| Special Education                   | 1,708,084                    | 1,512,259                    | 1,557,814                    | 1,511,003                             | 1,557,814                                |
| School Readiness                    | 54,400                       | 53,850                       | 53,693                       | 54,400                                | 54,400                                   |
| Other Categoricals                  | 82,228                       | 81,118                       | 286,683                      | 257,907                               | 200,000                                  |
| <b>Total State Source Revenue</b>   | <b><u>23,729,606</u></b>     | <b><u>24,367,733</u></b>     | <b><u>26,234,108</u></b>     | <b><u>26,158,591</u></b>              | <b><u>25,908,720</u></b>                 |
| <b>Federal Sources</b>              |                              |                              |                              |                                       |  |
| Medicaid Reimbursements             | 183,349                      | 250,646                      | 129,638                      | 140,000                               | 135,000                                  |
| Federal Grants                      | 2,457,675                    | 1,250,609                    | 1,008,509                    | 1,317,910                             | 1,102,200                                |
| <b>Total Federal Sources</b>        | <b><u>2,641,025</u></b>      | <b><u>1,501,255</u></b>      | <b><u>1,138,147</u></b>      | <b><u>1,457,910</u></b>               | <b><u>1,237,200</u></b>                  |

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|------------------------------------|------------------------------|------------------------------|------------------------------|---------------------------------------|--|
| <b>Interdistrict Sources</b>       |                              |                              |                              |                                       |  |
| County Special Education           | 2,784,551                    | 2,383,503                    | 1,995,123                    | 1,908,420                             | 1,950,000                                |
| County Special Ed New Programs     | 270,229                      | -                            | -                            | -                                     | -  |
| County Vocational Education        | 56,317                       | 32,399                       | 65,171                       | 54,520                                | 52,000                                   |
| <b>Total Interdistrict Sources</b> | <b>3,111,097</b>             | <b>2,415,902</b>             | <b>2,060,294</b>             | <b>1,962,940</b>                      | <b>2,002,000</b>                         |
| <b>TOTAL REVENUES</b>              | <b>39,595,645</b>            | <b>36,341,540</b>            | <b>36,687,279</b>            | <b>36,915,966</b>                     | <b>36,302,913</b>                        |
| <b>EXPENDITURES:</b>               |                              |                              |                              |                                       |  |
| <b>INSTRUCTION:</b>                |                              |                              |                              |                                       |  |
| Elementary                         | 9,043,787                    | 8,577,025                    | 8,499,090                    | 8,800,140                             | 8,587,747                                |
| Middle School                      | 4,055,599                    | 4,010,668                    | 3,834,831                    | 3,995,061                             | 3,542,497                                |
| High School                        | 6,902,321                    | 6,491,053                    | 6,258,771                    | 6,244,567                             | 6,326,727                                |
| Pre-School                         | -                            | 64,459                       | 59,489                       | 61,792                                | 69,293                                   |
| Summer School                      | -                            | -                            | -                            | -                                     | -  |
| <b>Total Basic Programs</b>        | <b>20,001,707</b>            | <b>19,143,205</b>            | <b>18,652,181</b>            | <b>19,101,560</b>                     | <b>18,526,264</b>                        |
| Special Education                  | 4,033,897                    | 4,074,632                    | 3,877,394                    | 3,894,832                             | 3,880,717                                |
| Compensatory Education             | 445,009                      | 528,523                      | 420,883                      | 493,164                               | 402,053                                  |
| Career and Technical Education     | 371,335                      | 445,390                      | 371,475                      | 386,854                               | 389,443                                  |
| <b>Total Added Needs</b>           | <b>4,850,241</b>             | <b>5,048,545</b>             | <b>4,669,752</b>             | <b>4,774,850</b>                      | <b>4,672,213</b>                         |
| Adult/Continuing Education         | -                            | -                            | -                            | -                                     | -  |
| <b>TOTAL INSTRUCTION</b>           | <b>24,851,948</b>            | <b>24,191,750</b>            | <b>23,321,933</b>            | <b>23,876,410</b>                     | <b>23,198,477</b>                        |
| <b>SUPPORT SERVICES:</b>           |                              |                              |                              |                                       |  |
| Attendance Services                | 35,716                       | 51,076                       | 63,159                       | 60,931                                | 61,038                                   |
| Guidance Services                  | 917,747                      | 837,845                      | 640,964                      | 667,236                               | 674,300                                  |
| Health Services                    | 176,460                      | 188,638                      | 185,894                      | 224,881                               | 218,288                                  |
| Psychological Services             | 150,355                      | 157,514                      | 174,946                      | 205,272                               | 210,488                                  |
| Speech Pathology and Audiology     | 584,433                      | 585,089                      | 543,052                      | 579,084                               | 555,326                                  |
| Social Work Services               | 516,393                      | 410,938                      | 389,405                      | 347,886                               | 349,563                                  |
| Teacher Consultant                 | 497,298                      | 490,358                      | 467,979                      | 508,290                               | 491,791                                  |
| Other Pupil Support Services       | 195,584                      | 183,418                      | 205,938                      | 237,156                               | 202,588                                  |

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|--|------------------------------|------------------------------|------------------------------|---------------------------------------|--|
| <b>Total Pupil Support Services</b>              | <b>3,073,986</b>             | <b>2,904,876</b>             | <b>2,671,337</b>             | <b>2,830,736</b>                      | <b>2,763,382</b>                         |
| Improvement of Instruction                       | 586,408                      | 257,684                      | 249,217                      | 327,998                               | 270,849                                  |
| Educational Media Services                       | 177,816                      | 193,630                      | 195,807                      | 153,623                               | 150,672                                  |
| Technology Assisted instruction                  | -                            | -                            | -                            | -                                     | -  |
| Supervision and Direction of Instructional Staff | 224,293                      | 157,829                      | 271,258                      | 306,093                               | 475,542                                  |
| Other Instructional Staff Services               | -                            | -                            | -                            | 22,100                                | 23,000                                   |
| <b>Total Instructional Support Services</b>      | <b>988,517</b>               | <b>609,143</b>               | <b>716,282</b>               | <b>809,814</b>                        | <b>920,063</b>                           |
| Board of Education                               | 131,261                      | 194,369                      | 178,620                      | 172,385                               | 191,022                                  |
| Executive Administration                         | 382,001                      | 359,999                      | 349,671                      | 377,820                               | 358,484                                  |
| <b>Total General Administration</b>              | <b>513,262</b>               | <b>554,368</b>               | <b>528,291</b>               | <b>550,205</b>                        | <b>549,506</b>                           |
| Office of the Principal                          | 2,219,807                    | 2,022,546                    | 2,045,112                    | 2,154,548                             | 2,141,527                                |
| Other School Administration                      | 10,005                       | 10,465                       | 9,000                        | 13,000                                | 15,000                                   |
| <b>Total School Administration</b>               | <b>2,229,812</b>             | <b>2,033,011</b>             | <b>2,054,112</b>             | <b>2,167,548</b>                      | <b>2,156,527</b>                         |
| Fiscal Services                                  | 345,110                      | 420,812                      | 434,717                      | 483,923                               | 542,724                                  |
| Other Business Services                          | 676,329                      | 870,785                      | 553,732                      | 168,670                               | 424,762                                  |
| <b>Total Business Services</b>                   | <b>1,021,439</b>             | <b>1,291,597</b>             | <b>988,449</b>               | <b>652,593</b>                        | <b>967,486</b>                           |
| <b>Operations and Maintenance</b>                | <b>3,138,360</b>             | <b>2,970,598</b>             | <b>2,928,838</b>             | <b>3,060,753</b>                      | <b>3,005,253</b>                         |
| <b>Pupil Transportation</b>                      | <b>1,063,066</b>             | <b>1,024,550</b>             | <b>1,099,506</b>             | <b>1,220,268</b>                      | <b>1,188,692</b>                         |
| Pupil Accounting                                 | 86,561                       | 87,143                       | 103,504                      | 103,699                               | 102,960                                  |
| Planning, Research, Evaluation                   | 6,415                        | 6,581                        | 17,070                       | 18,153                                | 12,500                                   |
| Community Relations                              | 110,829                      | 132,042                      | 83,064                       | 112,266                               | 77,380                                   |
| Human Resources                                  | 209,900                      | 96,224                       | 171,782                      | 175,784                               | 212,017                                  |
| Management Information Services                  | 359,214                      | 360,668                      | 376,137                      | 465,668                               | 537,527                                  |
| <b>Total Central Services</b>                    | <b>772,919</b>               | <b>682,658</b>               | <b>751,557</b>               | <b>875,570</b>                        | <b>942,384</b>                           |
| <b>TOTAL SUPPORT SERVICES</b>                    | <b>12,801,361</b>            | <b>12,070,801</b>            | <b>11,738,372</b>            | <b>12,167,487</b>                     | <b>12,493,293</b>                        |
| <b>COMMUNITY SERVICES</b>                        | <b>4,780</b>                 | <b>10,823</b>                | <b>8,515</b>                 | <b>4,421</b>                          | <b>4,000</b>                             |
| <b>ATHLETICS</b>                                 | <b>549,189</b>               | <b>545,835</b>               | <b>534,624</b>               | <b>524,245</b>                        | <b>529,381</b>                           |
| <b>TOTAL EXPENDITURES</b>                        | <b>38,207,278</b>            | <b>36,819,209</b>            | <b>35,603,444</b>            | <b>36,572,563</b>                     | <b>36,225,151</b>                        |

OTHER FINANCING SOURCES (USES):

**AVONDALE SCHOOL DISTRICT  
GENERAL FUND  
2014-15 Budget Development**

|   | <b>Audited<br/>Actual<br/>2010-11</b> | <b>Audited<br/>Actual<br/>2011-12</b> | <b>Audited<br/>Actual<br/>2012-13</b> | <b>Final<br/>2013-14<br/>Amended<br/>Budget</b> | <b>Original<br/>2014-15<br/>Adopted<br/>Budget</b> |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---|--|
| Payments to Other Schools                         | -                                     | (4,005)                               | (10,972)                              | (2,315)   | (2,000)  |
| Operating Transfers from Other Funds              | 67,377                                | 94,816                                | 4,480                                 | 65,500  | 5,000  |
| Sale of Fixed Assets                              | <u>8,755</u>                          | <u>48,669</u>                         | <u>10,516</u>                         | <u>4,500</u>                                    | <u>3,000</u>                                       |
| <b>TOTAL OTHER FINANCING SOURCES (USES)</b>       | <b><u>76,132</u></b>                  | <b><u>139,480</u></b>                 | <b><u>4,024</u></b>                   | <b><u>67,685</u></b>                            | <b><u>6,000</u></b>                                |
| <br>  |                                       |                                       |                                       |   |  |
| <b>NET CHANGE IN FUND BALANCE</b>                 | 1,464,499                             | (338,189)                             | 1,087,859                             | 411,088   | 83,762   |
| <br>  |                                       |                                       |                                       |   |  |
| <b>FUND BALANCE (DEFICIT) - BEGINNING OF YEAR</b> | <u>(2,453,731)</u>                    | <u>(989,232)</u>                      | <u>(1,327,421)</u>                    | <u>(239,562)</u>                                | <u>171,526</u>                                     |
| <br>  |                                       |                                       |                                       |   |  |
| <b>FUND BALANCE (DEFICIT) - END OF YEAR</b>       | <u><u>(989,232)</u></u>               | <u><u>(1,327,421)</u></u>             | <u><u>(239,562)</u></u>               | <u><u>171,526</u></u>                           | <u><u>255,288</u></u>                              |