

REGIONAL SCHOOL UNIT #24
REVENUE AND APPROPRIATIONS SUMMARY
2016-17

I. PROPOSED EXPENDITURES				
	APPROVED 2015-16	PROPOSED 2016-17	CHANGE	% CHANGE
PROPOSED BUDGET	\$15,211,180.31	\$15,607,744.57	\$396,564.26	2.61%
NEW STATE RETIREMENT MANDATE (ED 269 P. 3)	\$206,292.24	\$208,663.00	\$2,370.76	1.15%
TOTAL BUDGET	\$ 15,417,472.55	\$ 15,816,407.57	\$ 398,935.02	2.59%

II. PROPOSED REVENUE				
	APPROVED 2015-16	PROPOSED 2016-17	CHANGE	% CHANGE
BALANCE FORWARD *	\$972,499.00	\$1,027,805.00	\$55,306.00	5.69%
STATE GENERAL PURPOSE AID **	\$2,181,395.09	\$2,194,816.16	\$13,421.07	0.62%
SECONDARY TUITION REVENUE	\$117,050.00	\$162,096.00	\$45,046.00	38.48%
ELEMENTARY TUITION REVENUE	\$14,180.00	\$8,910.00	(\$5,270.00)	-37.17%
ODP EXCESS TUITION REIMBURSEMENTS	\$2,925.00	\$3,222.00	\$297.00	10.15%
SAC/ SPEC. ED. REVENUE	\$78,500.00	\$15,000.00	(\$63,500.00)	-80.89%
INTEREST INCOME	\$15,945.00	\$9,440.00	(\$6,505.00)	-40.80%
MISC. INCOME	\$12,455.00	\$14,240.00	\$1,785.00	14.33%
TRANSFER FROM RESERVE			\$0.00	
TOTAL REVENUE (Non-Taxation)	\$3,394,949.09	\$3,435,529.16	\$40,580.07	1.20%
LOCAL APPROPRIATION	\$ 12,022,523.46	\$ 12,380,878.41	\$ 358,354.95	2.98%
TOTAL REVENUE	\$ 15,417,472.55	\$ 15,816,407.57	\$ 398,935.02	2.59%

III. LOCAL EPS APPROPRIATION (MILL RATE EXPECTATION) (ED 279 Section 5. F.)					
	2015-16	2016-17	CHANGE	% CHANGE	
Mills	Max Rate 8.48 Mills	Max Rate 8.30 Mills			
EASTBROOK	7.22	\$582,481.82	\$547,443.98	(\$35,037.84)	-6.02%
FRANKLIN	8.30	\$1,391,426.66	\$1,399,933.33	\$8,506.67	0.61%
GOULDSBORO	4.74	\$1,933,532.89	\$1,867,107.01	(\$66,425.88)	-3.44%
MARIAVILLE	8.30	\$606,178.66	\$584,181.67	(\$21,996.99)	-3.63%
SORRENTO	2.16	\$280,117.12	\$229,321.45	(\$50,795.67)	-18.13%
STEUBEN	8.30	\$1,543,172.31	\$1,510,876.67	(\$32,295.64)	-2.09%
SULLIVAN	8.30	\$1,459,973.34	\$1,464,673.33	\$4,699.99	0.32%
WALTHAM	8.30	\$246,202.66	\$241,391.67	(\$4,810.99)	-1.95%
WINTER HARBOR	3.26	\$719,265.94	\$678,635.94	(\$40,630.00)	-5.65%
TOTAL LOCAL EPS APPROPRIATION		\$ 8,762,351.40	\$ 8,523,565.05	\$ (238,786.35)	-2.73%

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* FY 15 Undesignated Fund Balance (\$2,154,478.32) minus FY 16 Balance Forward (\$972,499) = \$1,181,979.32
 minus Escrow of 1% F Y 16 Approved Budget (\$154,174.73) = \$1,027,804.59

** DOE - ED 279 Dated 3/17/2016 vs. FY 16 Budgeted Subsidy (not enacted subsidy).

IV. RESIDENT STUDENTS AND VALUATION - (ED 279, SECTION 4)

	ED 279 Section 4 A) Subsidable Pupils	Percentage Total Pupils	ED 279 Section 4 B). Average Valuation	Percentage Total Valuation
EASTBROOK	55.0	5.61%	\$75,850,000	5.38%
FRANKLIN	203.0	20.70%	\$168,666,667	11.96%
GOULDSBORO	186.5	19.02%	\$393,550,000	27.90%
MARIAVILLE	62.5	6.37%	\$70,383,333	4.99%
SORRENTO	23.0	2.35%	\$106,333,333	7.54%
STEUBEN	154.0	15.71%	\$182,033,333	12.90%
SULLIVAN	184.0	18.77%	\$176,466,667	12.51%
WALTHAM	46.5	4.74%	\$29,083,333	2.06%
WINTER HARBOR	66.0	6.73%	\$208,416,667	14.77%
TOTAL STUDENTS & VALUATION	980.5	100.00%	\$ 1,410,783,333.00	100.00%

V. ADDITIONAL LOCAL SHARE PER COST SHARING FORMULA

	60% Resident Students	40% Valuation	Total Assessment	Percent of Total Additional Local
EASTBROOK	129,822.89	82,954.54	\$212,777.43	5.52%
FRANKLIN	479,164.47	184,464.95	\$663,629.42	17.20%
GOULDSBORO	440,217.61	430,412.14	\$870,629.75	22.57%
MARIAVILLE	147,526.01	76,975.84	\$224,501.85	5.82%
SORRENTO	54,289.57	116,293.12	\$170,582.69	4.42%
STEUBEN	363,504.08	199,083.61	\$562,587.70	14.58%
SULLIVAN	434,316.57	192,995.54	\$627,312.11	16.26%
WALTHAM	109,759.35	31,807.44	\$141,566.79	3.67%
WINTER HARBOR	155,787.46	227,938.16	\$383,725.63	9.95%
TOTAL STUDENT & VALUATION ASSESSMENTS	\$ 2,314,388.02	\$ 1,542,925.34	\$ 3,857,313.36	\$ 3,857,313.36

VI. ADDITIONAL LOCAL APPROPRIATION COMPARISON

	APPROVED 2015-16	PROPOSED 2016-17	CHANGE	% CHANGE
EASTBROOK	\$180,041.73	\$212,777.43	\$32,735.70	18.18%
FRANKLIN	\$538,127.48	\$663,629.42	\$125,501.94	23.32%
GOULDSBORO	\$741,331.08	\$870,629.75	\$129,298.67	17.44%
MARIAVILLE	\$191,050.65	\$224,501.85	\$33,451.20	17.51%
SORRENTO	\$152,283.75	\$170,582.69	\$18,298.94	12.02%
STEUBEN	\$469,693.37	\$562,587.70	\$92,894.33	19.78%
SULLIVAN	\$528,434.84	\$627,312.11	\$98,877.27	18.71%
WALTHAM	\$117,030.50	\$141,566.79	\$24,536.29	20.97%
WINTER HARBOR	\$342,178.65	\$383,725.63	\$41,546.98	12.14%
TOTAL ADDITIONAL APPROPRIATION	\$ 3,260,172.05	\$3,857,313.36	\$ 597,141.31	18.32%

VII. TOTAL LOCAL ASSESSMENTS

	APPROVED 2015-16	PROPOSED 2016-17	CHANGE	% CHANGE
EASTBROOK	\$762,523.55	\$760,221.41	(\$2,302.14)	-0.30%
FRANKLIN	\$1,929,554.14	\$2,063,562.75	\$134,008.61	6.95%
GOULDSBORO	\$2,674,863.97	\$2,737,736.76	\$62,872.79	2.35%
MARIAVILLE	\$797,229.31	\$808,683.52	\$11,454.21	1.44%
SORRENTO	\$432,400.87	\$399,904.14	(\$32,496.73)	-7.52%
STEUBEN	\$2,012,865.68	\$2,073,464.37	\$60,598.69	3.01%
SULLIVAN	\$1,988,408.18	\$2,091,985.44	\$103,577.26	5.21%
WALTHAM	\$363,233.16	\$382,958.46	\$19,725.30	5.43%
WINTER HARBOR	\$1,061,444.59	\$1,062,361.57	\$916.98	0.09%
TOTAL LOCAL ASSESSMENTS	\$ 12,022,523.45	\$ 12,380,878.41	\$ 358,354.96	2.98%

VIII. ESTIMATED MILL IMPACT OF PROPOSED LOCAL APPROPRIATION INCREASE

	PROPOSED INCREASE	ED 279 AVG. VALUATION		MILL INCREASE(DECREASE)
EASTBROOK	(\$2,302.14)	\$75,850,000	\$	(0.03) Mills
FRANKLIN	\$134,008.61	\$168,666,667	\$	0.79 Mills
GOULDSBORO	\$62,872.79	\$393,550,000	\$	0.16 Mills
MARIAVILLE	\$11,454.21	\$70,383,333	\$	0.16 Mills
SORRENTO	(\$32,496.73)	\$106,333,333	\$	(0.31) Mills
STEBEN	\$60,598.69	\$182,033,333	\$	0.33 Mills
SULLIVAN	\$103,577.26	\$176,466,667	\$	0.59 Mills
WALTHAM	\$19,725.30	\$29,083,333	\$	0.68 Mills
WINTER HARBOR	\$916.98	\$208,416,667	\$	0.00 Mills
TOTAL LOCAL ASSESSMENTS	\$ 358,354.96	\$ 1,410,783,333.00		0.25 Mills

REGIONAL SCHOOL UNIT #24
BUDGET COMPARISON BY COST CENTER - FY 16 vs. FY 17

<u>COST CENTERS/ACCOUNTS</u>	<u>2015-16</u>	<u>PROPOSED 2016-17</u>	<u>\$ CHANGE</u>	<u>PERCENT CHANGE</u>
REGULAR INSTRUCTION	\$ 5,760,418.63	\$ 5,681,845.51	\$ (78,573.12)	-1.4%
ELEMENTARY INSTRUCTION	\$ 2,624,685.24	\$ 2,596,162.62	\$ (28,522.62)	-1.1%
ELEMENTARY FIELD TRIP TRANS.	\$ 6,318.00	\$ 7,744.00	\$ 1,426.00	22.6%
PRE-K THROUGH GRADE 2 TARGETED INSTRUCTION	\$ 885,504.44	\$ 861,794.14	\$ (23,710.30)	-2.7%
PRE-K THROUGH GRADE 2 FIELD TRIP TRANS.	\$ -	\$ -	\$ -	-
PRE-KINDERGARTEN PROGRAM	\$ 88,797.97	\$ 115,342.02	\$ 26,544.05	29.9%
SECONDARY INSTRUCTION	\$ 2,014,436.71	\$ 1,957,309.69	\$ (57,127.02)	-2.8%
SECONDARY FIELD TRIP TRANS.	\$ 2,970.00	\$ 6,379.00	\$ 3,409.00	114.8%
ENGLISH AS A SECOND LANGUAGE	\$ 62,702.47	\$ 61,818.62	\$ (883.85)	-1.4%
GIFTED & TALENTED PROGRAMS	\$ 75,003.80	\$ 75,295.42	\$ 291.62	0.4%
SPECIAL EDUCATION	\$ 2,249,422.33	\$ 2,155,903.66	\$ (93,518.67)	-4.2%
SPECIAL EDUCATION INSTRUCTION	\$ 284,653.91	\$ 193,253.18	\$ (91,400.73)	-32.1%
SPEC. ED. FIELD TRIP TRANS.	\$ -	\$ -	\$ -	-
RESOURCE ROOM	\$ 622,633.54	\$ 633,414.56	\$ 10,781.02	1.7%
SELF-CONTAINED	\$ 493,464.33	\$ 437,279.51	\$ (56,184.82)	-11.4%
SELF-CONTAINED FIELD TRIP TRANS.	\$ 220.00	\$ 1,354.00	\$ 1,134.00	515.5%
HOMEBOUND/HOSPITAL	\$ 13,257.00	\$ 11,600.00	\$ (1,657.00)	-12.5%
SPECIAL EDUCATION ADMINISTRATION	\$ 373,319.87	\$ 366,051.27	\$ (7,268.60)	-1.9%
SOCIAL WORK	\$ 65,401.28	\$ 62,031.08	\$ (3,370.20)	-5.2%
COUNSELING	\$ -	\$ -	\$ -	-
PSYCHOLOGICAL SERVICES	\$ 45,331.62	\$ 83,363.21	\$ 38,031.59	83.9%
SPEECH THERAPY	\$ 140,138.76	\$ 140,804.68	\$ 665.92	0.5%
OCCUPATIONAL THERAPY	\$ 132,602.31	\$ 161,372.07	\$ 28,769.76	21.7%
AUDIOLOGY SERVICES	\$ -	\$ -	\$ -	-
PHYSICAL THERAPY	\$ 51,531.71	\$ 41,880.10	\$ (9,651.61)	-18.7%
SPECIAL ED. SUMMER SCHOOL	\$ 26,868.00	\$ 23,500.00	\$ (3,368.00)	-12.5%
CAREER AND TECHNICAL EDUCATION	\$ 150,113.72	\$ 203,088.20	\$ 52,974.48	35.3%
CTE TUITION	\$ 136,593.29	\$ 184,061.76	\$ 47,468.47	34.8%
CTE STUDENT TRANSPORTATION	\$ 13,520.43	\$ 19,026.44	\$ 5,506.01	40.7%
OTHER INSTRUCTION	\$ 282,684.56	\$ 311,834.01	\$ 29,149.45	10.3%
SUMMER SCHOOL PROGRAMS'	\$ -	\$ -	\$ -	-
AFTER-SCHOOL PROGRAMS	\$ 1,000.00	\$ -	\$ (1,000.00)	-100.0%
AFTER-SCHOOL PROGRAMS TRANS.	\$ 20,680.00	\$ 28,799.00	\$ 8,119.00	39.3%
ELEMENTARY CO-CURRICULAR	\$ 14,815.36	\$ 16,343.00	\$ 1,527.64	10.3%
ELEMENTARY CO-CURRICULAR TRANS.	\$ 1,881.00	\$ 3,553.00	\$ 1,672.00	88.9%
ELEMENTARY ATHLETICS	\$ 57,562.01	\$ 62,228.62	\$ 4,666.61	8.1%
ELEMENTARY ATHLETIC TRANS.	\$ 6,798.00	\$ 8,336.00	\$ 1,538.00	22.6%
SECONDARY CO-CURRICULAR	\$ 31,817.77	\$ 37,200.99	\$ 5,383.22	16.9%
SECONDARY CO-CURRICULAR TRANS.	\$ 1,672.00	\$ 1,606.00	\$ (66.00)	-3.9%
SECONDARY ATHLETICS	\$ 134,471.42	\$ 142,030.40	\$ 7,558.98	5.6%
SECONDARY ATHLETIC TRANS.	\$ 11,987.00	\$ 11,737.00	\$ (250.00)	-2.1%
STUDENT AND STAFF SUPPORT	\$ 1,486,476.24	\$ 1,604,306.64	\$ 117,830.40	7.9%
GUIDANCE PROGRAM	\$ 326,166.94	\$ 321,364.32	\$ (4,802.62)	-1.5%
HEALTH SERVICES	\$ 151,366.91	\$ 153,895.93	\$ 2,529.02	1.7%
CURRICULUM DEVELOPMENT	\$ 109,330.98	\$ 121,819.24	\$ 12,488.26	11.4%
INSTRUCTIONAL STAFF TRAINING	\$ 81,125.80	\$ 149,412.30	\$ 68,286.50	84.2%
LIBRARY SERVICES	\$ 109,667.07	\$ 128,803.81	\$ 19,136.74	17.4%
INSTRUCTIONAL TECHNOLOGY	\$ 625,981.93	\$ 636,036.26	\$ 10,054.33	1.6%
STUDENT ACADEMIC ASSESSMENT	\$ 82,836.61	\$ 92,974.78	\$ 10,138.17	12.2%
SYSTEM ADMINISTRATION	\$ 586,131.97	\$ 555,547.51	\$ (30,584.46)	-5.2%
SCHOOL BOARD	\$ 88,949.00	\$ 77,503.00	\$ (11,446.00)	-12.9%
ELECTION SERVICES	\$ 4,470.00	\$ 4,190.00	\$ (280.00)	-6.3%
SUPERINTENDENT'S OFFICE	\$ 186,946.41	\$ 197,086.24	\$ 10,139.83	5.4%
BUSINESS SERVICES	\$ 305,766.56	\$ 276,768.27	\$ (28,998.29)	-9.5%
SCHOOL ADMINISTRATION	\$ 894,253.89	\$ 973,625.97	\$ 79,372.08	8.9%
PRINCIPAL'S OFFICE	\$ 894,253.89	\$ 973,625.97	\$ 79,372.08	8.9%
TRANSPORTATION AND BUSES	\$ 1,208,726.88	\$ 1,263,458.93	\$ 54,732.05	4.5%
STUDENT TRANSPORTATION	\$ 1,160,001.88	\$ 1,222,074.93	\$ 62,073.05	5.4%
OUT-OF-DISTRICT TRANSPORTATION	\$ 48,725.00	\$ 41,384.00	\$ (7,341.00)	-15.1%
FACILITIES MAINTENANCE	\$ 1,761,727.41	\$ 1,900,117.35	\$ 138,389.94	7.9%
OPERATION & MAINTENANCE OF FACILITIES	\$ 1,144,966.53	\$ 1,180,496.78	\$ 35,530.25	3.1%
SYSTEM-WIDE MAINTENANCE	\$ 212,377.44	\$ 216,949.71	\$ 4,572.27	2.2%
NON-INSTRUCTIONAL SPACE MAINTENANCE	\$ 139,919.00	\$ 127,051.00	\$ (12,868.00)	-9.2%
CAPITAL RENEWAL & RENOVATION	\$ 264,464.44	\$ 375,619.86	\$ 111,155.42	42.0%
DEBT SERVICE AND OTHER COMMITMENTS	\$ 837,516.92	\$ 966,679.79	\$ 129,162.87	15.4%
INTEREST AND PRINCIPAL ON DEBT	\$ 837,516.92	\$ 966,679.79	\$ 129,162.87	15.4%
OTHER EXPENDITURES	\$ 200,000.00	\$ 200,000.00	\$ -	-
SCHOOL NUTRITION PROGRAM FUND TRANSFERS	\$ 200,000.00	\$ 200,000.00	\$ -	-
TOTAL	\$ 15,417,472.55	\$ 15,816,407.57	\$ 398,935.02	2.6%