



2013/14 Budget Amendments

General Fund #1 Building & Site Sinking Fund #1

February 24, 2014

For Insertion in your Budget Binder

To : Mark Bielang, Superintendent
From : Karla Colestock, Director of Finance
Date : February 6, 2014
Subj : General Fund Budget Amendment #1 for 2013/14

Recommendation

That the Board of Education approve the attached budget amendment resolution to the General Appropriations Act (General Fund) for the 2013/14 year at the February 24, 2014 Board meeting.

Background Information

This amendment to the District's operating fund represents the first of two planned revisions during this school year. Typically, the budget is amended each year in February and June. The extensive amendment process demonstrates our commitment to a continuous budget cycle that updates the Board and community as new and improved information becomes available.

The modifications incorporated in this document are the result of a number of factors that we have previously discussed:

1. Estimate changes due to information available from our 2012/13 audit. These revisions come from a detailed account analysis of budget to actual during the last school year.
2. Changes in budgets necessitated by actual enrollments, actual staffing, and program adjustments.
3. Information received after the budget was adopted in early June, 2013.

Typically the first budget amendment is the most extensive one completed during the year primarily because all salaries and fringe benefits are adjusted to actual staffing levels and reflect negotiated contracted settlements. This is certainly the case again this year. Attached is the Comparison by Major Categories and Fund Balance Schedule, which is a format familiar to you from the budget adoption process in that it compares major categories and gives you projected fund balance information, which after the amendment stands at 8.59%. A Functional Level Summary is also provided for you. The resolution that will be passed on February 24 will be identical to this summary.

After all of the proposed changes are considered, the revised budget reflects excess expenditures over revenues of (\$342,159) for the year. The largest portions of the net change of (\$193,000) can be identified as follows:

Revisions	Amount
Revenues:	
Overall net decrease in the foundation grant and property taxes, consisting of adjusting to 9 less actual membership fte's than budgeted based on February, 2014 count estimates	(93,000)
Increase in other State Aid Categoricals	195,000
Decrease in final allocations and carryover funds for federal and state program grants	(83,000)
Increase in Special Education reimbursement from K/resa and state categoricals	125,000
Increase in projection for Childcare and Preschool fees	78,000
Increase in budget for Athletic Gate Receipts and PAF Contributions from SOAR	205,000
Other miscellaneous fee and grant adjustments	98,000
Expenditures:	
Increase in estimated salaries and fringe benefits based on actual staffing and contract settlements	(417,000)
Decrease in healthcare costs for hourly employees due to the delay in the Affordable Care Act implementation	325,000
Increase in teaching supply allocation from fund balance reserve transfers	(128,000)
Increase in athletic supply and capital outlay costs due to SOAR and PAF contributions	(205,000)
Decrease in estimated textbook expenses due to shift of middle school math textbook purchase to 14/15 year	276,000
Increase in debt service for 2013 installment purchase agreements	(95,000)
Increase in other capital outlay expenditures	(200,000)
Increase in technology contracted services and Skyward software implementation costs	(101,000)
Other miscellaneous expenditure adjustments	(173,000)
Total revisions accounted for in these items	<u>(\$193,000)</u>

Please note that this amendment is being completed at a very complex time related to the economy and the State's funding of their obligations. On February 5, 2014, the Governor released his budget recommendation for the State's 2014/15 fiscal year. This will provide us information as we begin preparation of the 2014/15 school year budget.

I would be happy to answer any questions that you or the Board may have on this material.

**PORTAGE PUBLIC SCHOOLS
GENERAL FUND APPROPRIATIONS RESOLUTION
AMENDMENT #1 2013/14**

Be it resolved that this resolution shall be the general appropriations of Portage Public Schools for the fiscal year 2013/14. A resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of all revenue received by Portage Public Schools.

Be it further resolved, that the total unappropriated fund balance and revenues to be available for appropriations in the General Fund of Portage Public Schools for the fiscal year 2013/14 is as follows:

Beginning Unappropriated Fund Balance	\$ 7,238,043
---------------------------------------	---------------------

REVENUES -

Local Sources	\$21,186,642
State Sources	56,699,743
Federal Sources	1,676,596
Incoming Transfers and Other Financing Sources	<u>409,988</u>

Total Revenues	<u>79,972,969</u>
----------------	--------------------------

Total Available to Appropriate	<u>\$87,211,012</u>
--------------------------------	----------------------------

Be it further resolved, that \$80,315,128 of the total available to appropriate is hereby appropriated in the amounts and for the purposes set forth as follows:

EXPENDITURES –

Instruction:

Basic Programs	40,930,818
Added Needs	6,861,647
Adult Education	109,369

Support Services:

Pupil	5,416,558
Instructional Staff	4,247,374
General Administration	599,221
School Administration	4,385,052
Business Services	765,128
Operations and Maintenance	7,516,363
Transportation	2,889,772
Central Services	<u>2,572,022</u>

Athletics	1,380,793
Community Services	2,303,294
Other Financing Use-Debt Service	<u>337,717</u>

Total Expenditure Appropriation	<u>\$80,315,128</u>
---------------------------------	----------------------------

Be it further resolved that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement previously adopted. Changes in the amount appropriated shall require approval by the Board of Education.

Be it further resolved that the superintendent is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education and shall hold the directors and department heads responsible for performance of their responsibilities within the amounts appropriated.

**PORTAGE PUBLIC SCHOOLS
2013/14 GENERAL FUND BUDGET
FUNCTIONAL LEVEL SUMMARY
COMPLIANCE STATEMENT
SECTION 14 OF THE UNIFORM BUDGETING AND ACCOUNTING ACT**

	Actual 2011/12	Actual 2012/13	Adopted Budget 2013/14	Amended Budget #1 2013/14
REVENUES:				
Local	21,923,454	21,277,186	20,455,217	21,186,642
State	51,170,920	54,312,935	56,742,405	56,699,743
Federal	1,799,313	1,593,337	1,842,855	1,676,596
Incoming Transfers and Other Transactions	999,386	1,296,778	407,391	409,988
Total Revenues and Other Transactions	<u>75,893,073</u>	<u>78,480,236</u>	<u>79,447,868</u>	<u>79,972,969</u>
EXPENDITURES:				
Instruction:				
Basic Programs	37,680,214	40,278,329	41,360,050	40,930,818
Added Needs	6,683,418	6,756,386	7,368,817	6,861,647
Adult and Continuing Education	117,932	116,884	109,784	109,369
Total Instruction	<u>44,481,564</u>	<u>47,151,599</u>	<u>48,838,651</u>	<u>47,901,834</u>
Supporting Services:				
Pupil	4,850,899	4,763,971	4,992,312	5,416,558
Instructional Staff	4,113,828	4,263,708	4,048,988	4,247,374
General Administration	595,778	610,131	519,348	599,221
School Administration	4,294,863	4,221,496	4,144,639	4,385,052
Business	806,049	747,274	753,842	765,128
Operations and Maintenance	7,319,462	7,440,174	7,560,812	7,516,363
Transportation	3,605,852	3,368,681	2,710,888	2,889,772
Central Support	2,469,977	2,117,114	2,381,295	2,572,022
Total Supporting Services	<u>28,056,708</u>	<u>27,532,549</u>	<u>27,112,124</u>	<u>28,391,490</u>
Athletics	<u>1,330,979</u>	<u>1,365,382</u>	<u>1,175,033</u>	<u>1,380,793</u>
Community Services	<u>2,347,677</u>	<u>2,285,926</u>	<u>2,226,548</u>	<u>2,303,294</u>
Debt Service	<u>172,818</u>	<u>171,056</u>	<u>245,372</u>	<u>337,717</u>
Outgoing Transfer to Debt Retirement Fund	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Transactions	<u>76,449,746</u>	<u>78,506,512</u>	<u>79,597,728</u>	<u>80,315,128</u>
Excess (Deficiency) of Revenues over Expenditures	(556,673)	(26,276)	(149,860)	(342,159)
Total Fund Balance (Assigned and Unassigned), beginning of year	7,858,258	7,301,585	6,817,598	7,238,043
Prior Period Adjustment	<u>-</u>	<u>(37,266)</u>	<u>-</u>	<u>-</u>
Total Fund Balance (Assigned and Unassigned), end of year	<u>7,301,585</u>	<u>7,238,043</u>	<u>6,667,738</u>	<u>6,895,884</u>

**PORTAGE PUBLIC SCHOOLS
2013/14 AMENDED GENERAL FUND BUDGET
COMPARISON BY MAJOR CATEGORIES AND FUND BALANCE INFORMATION**

	<u>ACTUAL SY 11/12</u>	<u>ACTUAL SY 12/13</u>	<u>ADOPTED BUDGET SY 13/14</u>	<u>AMENDED BUDGET #1 SY 13/14</u>	<u>INCREASE (DECREASE)</u>
Revenues					
Not Program Related	65,146,266	67,237,369	68,584,169	68,176,058	(408,111)
Program Related	10,798,480	11,182,909	10,863,700	11,796,911	933,211
Incoming Transfer from Debt Retirement Fund	-	60,000	-	-	-
Total Revenues	75,944,746	78,480,278	79,447,869	79,972,969	525,100
Expenses					
Salaries	40,654,357	41,488,797	41,734,317	42,018,689	284,372
Fringe Benefits:					
FICA*	2,954,046	2,988,653	2,995,634	2,923,082	(72,552)
Retirement*	9,729,233	11,027,118	12,409,969	12,519,014	109,045
Health Insurance	5,155,113	5,099,172	5,428,253	5,138,458	(289,795)
Other Insurances:					
Dental	482,920	484,791	495,532	534,890	39,358
Vision	87,555	81,370	84,302	90,788	6,486
Long-Term Disability	136,523	138,414	143,843	136,926	(6,917)
Life	40,588	32,816	37,137	32,729	(4,408)
Other fringes	1,942,226	1,326,135	444,676	471,463	26,787
Total Fringe Benefits	20,528,204	21,178,469	22,039,346	21,847,350	(191,996)
Purchased Services	9,437,540	9,948,558	9,659,907	10,140,705	480,798
Supplies, Materials, Other	4,660,838	4,644,070	5,543,937	5,317,794	(226,143)
Capital Outlay	987,661	1,075,604	374,850	649,973	275,123
Debt Service	172,819	171,056	245,372	340,617	95,245
Outgoing Transfer to Other Funds	60,000	-	-	-	-
Total Expenses	76,501,419	78,506,554	79,597,729	80,315,128	717,399
Income (Deficit) Projected	(556,673)	(26,276)	(149,860)	(342,159)	(192,299)
Total Fund Balance Information					
Total Fund Balance - Beginning	7,858,258	7,301,585	6,817,598	7,238,043	
Prior Period Adjustment required by MDE related to indirect cost calculations	-	(37,266)	-	-	
Income(Deficit) - Allocated to Unreserved	(556,673)	(26,276)	(149,860)	(342,159)	
Total Fund Balance - Ending	7,301,585	7,238,043	6,667,738	6,895,884	
As Percentage of Budgeted Expenditures	9.54%	9.22%	8.38%	8.59%	

Notes:

*Mandated fringe benefits

**PORTAGE PUBLIC SCHOOLS
GENERAL FUND AMENDMENT #1
PROGRAM LEVEL SUPPORTING DETAIL**

	<u>ADOPTED BUDGET 2013/14</u>	<u>AMENDMENTS/ TRANSFERS</u>	<u>AMENDED BUDGET #1 2013/14</u>
REVENUES:			
<i>From Local Sources:</i>			
Property Tax Levy, including Regional Enhancement Millage	14,705,626	263,766	14,969,392
Earnings from Investments and Deposits	9,000	1,000	10,000
Interest on Delinquent Taxes	30,000	(5,000)	25,000
Reimbursements from Other Funds:			
Accounting Services and Indirect Costs	144,000	0	144,000
Facility Rental Fees	65,000	10,000	75,000
Other Local Sources (includes bus financing)	84,000	17,500	101,500
<i>From State Sources:</i>			
Foundation Grant Allowance	50,090,363	(630,805)	49,459,558
Other State Categoricals/Foundation Adjustments	3,434,180	(64,571)	3,369,609
<i>From Federal Sources-</i>			
Medicaid Administrative Outreach Program	22,000	0	22,000
<i>Program Related Revenues:</i>			
Great Start Readiness Program	240,600	86,472	327,072
Pay to Participate Fees	207,000	0	207,000
On-line Class and IB Test Fees	105,000	(1,000)	104,000
Athletic Gate Receipts and Contributions	89,400	204,840	294,240
Education for Employment	2,538	(2,538)	0
Community High School	2,000	0	2,000
Non-Public School Foundation Allowance	237,366	313,262	550,628
Enrichment Class and Advertising Fees	382,000	(1,400)	380,600
Childcare and Preschool Fees	2,192,000	77,500	2,269,500
Adult Education Categoricals	90,006	(1,129)	88,877
English as a Second Language Grant	22,500	(500)	22,000
Technology Services	393,477	110	393,587
County Special Education, Federal Grants, and Categoricals	3,774,184	239,252	4,013,436
At Risk Grant	1,100,501	11,771	1,112,272
Title I Grant	1,074,507	(180,927)	893,580
Student Assistance Program Grants	0	7,525	7,525
Curriculum Development	2,400	(2,400)	0
Other Grants	261,051	85,717	346,768
Transportation Categoricals and Billings	687,169	96,657	783,826
TOTAL REVENUES	79,447,869	525,100	79,972,969

PORTAGE PUBLIC SCHOOLS GENERAL FUND AMENDMENT #1 PROGRAM LEVEL SUPPORTING DETAIL

	ADOPTED BUDGET <u>2012/13</u>	AMENDMENTS/ <u>TRANSFERS</u>	AMENDED BUDGET #1 <u>2012/13</u>
EXPENDITURES			
<i>Instructional Services</i>			
Amberly Elementary	3,440,066	(83,321)	3,356,745
Angling Road Elementary	2,342,125	30,724	2,372,850
Central Elementary	2,565,325	(121,206)	2,444,119
Haverhill Elementary	2,375,207	(7,116)	2,368,091
Lake Center Elementary	3,461,986	(69,679)	3,392,308
Moorsbridge Elementary	3,140,535	22,156	3,162,690
12th Street Elementary	3,206,339	(138,131)	3,068,208
Woodland Elementary	2,431,708	41,495	2,473,203
Great Start Readiness Program Grant	289,469	54,427	343,896
Academically Gifted and Talented	255,378	(2,575)	252,804
Central Middle	3,969,115	(13,262)	3,955,853
North Middle	3,382,727	69,590	3,452,317
West Middle	3,747,254	62,332	3,809,586
Middle School Athletics	220,561	3,337	223,898
Central High	8,176,045	(102,203)	8,073,842
Northern High	7,721,294	16,569	7,737,864
High School Athletics	1,047,472	202,422	1,249,894
Non-Public and Charter Schools	76,624	170,975	247,600
Education for Employment	811,291	(38,977)	772,315
Education for the Arts	119,638	3,249	122,887
Community High School Program	1,406,136	25,803	1,431,938
Community Enrichment Program	362,540	(4,507)	358,033
Childcare and Preschool Program	1,970,761	92,389	2,063,150
Adult Education	91,285	1,084	92,369
English as a Second Language	22,500	(500)	22,000
Instructional Services Administration	420,959	(15,673)	405,286
<i>Technology and Student Information Systems</i>			
Media Services	114,537	23,372	137,909
Technology Services	2,372,473	93,005	2,465,479
Library Processing	6,600	0	6,600
<i>Special Education Services</i>			
Special Education Program	7,599,281	67,068	7,666,350
At Risk Grant	1,100,501	11,771	1,112,272
Title I Grants	1,074,507	(180,927)	893,580
Other Special Education Costs	20,648	(35)	20,613
Student Assistance Program	0	23,525	23,525
<i>Curriculum and Professional Development</i>			
Curriculum Development	649,987	29,600	679,586
Professional Development	170,066	59,161	229,227
Other Grants	261,051	85,717	346,768
<i>Operations</i>			
Budget and Finance	805,608	33,559	839,167
Central Services	90,009	9,266	99,275
Maintenance & Operations	4,540,077	(126,157)	4,413,920
Transportation	2,673,792	290,997	2,964,789
<i>Community Relations</i>	246,529	6,467	252,996
<i>Human Resources</i>	318,875	21,283	340,158
<i>Administration</i>	498,848	70,323	569,171
TOTAL EXPENDITURES	79,597,729	717,399	80,315,128
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	(149,860)	(192,299)	(342,159)

To : Mark Bielang, Superintendent
From : Karla Colestock, Director of Finance
Cc: Ron Herron, Asst. Superintendent of Operations
Date : February 6, 2014
Subj : Building and Site Sinking Fund Budget Amendment #1

RECOMMENDATION

That the Board of Education approve the attached Amendment #1 resolution to the Building and Site Sinking Fund Appropriations Act, for the 2013/14 fiscal year.

BACKGROUND INFORMATION

This recommendation represents the first amendment to the Building and Site Sinking Fund during the current fiscal year. The most significant adjustments are summarized as follows:

1. Beginning fund balance was adjusted to the audited fund balance at June 30, 2013. Please note that a large portion of this positive change is due to some major project work occurring after June 30, 2013, and unspent funds on ongoing projects.
2. Adjustments to expected actuals for various revenue accounts, including the ~.5 additional mills levied by Texas Township this year that were not levied during the 12/13 year.
3. The Community Education Center parking lot project has been adjusted to reflect the actual costs to be incurred.
4. Roofing work at Northern High School was budgeted for completion in the 13/14 year but was started in June, 2013. The actual costs incurred were recorded in June, and the balance of the project budget is adjusted in the 13/14 year for the work that was completed after July 1, 2013.
5. McCamley Field repair work was budgeted for completion in the 12/13 year, but most of the work was completed after July 1, so the budget has been adjusted to reflect that cost.
6. The West Middle roof replacement project (2nd half) adjusted to actual project cost.
7. An allocation was added for the repurposing of Central Middle Classrooms for Band for \$50,000.
8. An allocation for security vestibule upgrades to several buildings was adjusted to ~\$570,000 due to the timing of the completion of the work and additional changes that were incorporated.

Your approval of this recommendation would indicate that the BSSF budget would end the year with approximately \$172,000 of fund balance. This is a decrease of \$54,000 from the \$226,000 adopted amount.

I would be happy to answer any questions that you or Board members may have on this recommendation.

**PORTAGE PUBLIC SCHOOLS
BUILDING AND SITE SINKING FUND APPROPRIATIONS RESOLUTION
AMENDMENT #1 2013/14**

Be it resolved that this shall be the Building and Site Sinking Fund appropriations for Portage Public Schools for the fiscal year 2013/14. A resolution to make appropriations; to provide for the expenditure of appropriations; and to provide for the disposition of all revenues received by Portage Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Building and Site Sinking Fund of Portage Public Schools for fiscal year 2013/14 is as follows:

Beginning Unappropriated Fund Balance (actual)	\$1,343,612
--	-------------

Revenues:

Local Property Taxes	\$1,197,016	
Industrial Facility Taxes	9,000	
Interest Income	4,000	
Interest on Delinquent Taxes	4,000	
Payment in Lieu of Taxes	1,000	
Collection of Prior Year Taxes	500	
Total Revenues		1,215,516
Total Available to Appropriate		\$2,559,128

Be it further resolved, that \$2,386,747 of the total available to appropriate is appropriated in the amounts and for the purposes set forth below:

Expenditures:

Major Roofing Projects	\$303,464	
Major Asphalt Projects	596,158	
Central Middle School Band Room	50,000	
Administration Building Demolition	330,000	
Security Upgrades to Building Entrances	569,549	
McCamley Stadium Repairs	75,695	
Grounds replacement at playgrounds	30,000	
Administration Building landscaping	8,403	
Building level capital outlay projects	71,700	
Roof Repair	10,000	
Glass, Fencing, Concrete & Casework Repair	31,000	
Various-Asbestos Abatement	5,000	
Asphalt Repair	26,000	
Toilet Partition Replacement	10,000	
Carpet Replacement	131,778	
District Mechanical	70,000	
District Electrical	35,000	
Exterior Door Replacement	30,000	
Tax Refunds and Other Miscellaneous Costs	3,000	
Total Expenditure Appropriation		\$2,386,747

Be it further resolved that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement previously adopted. Changes in the amount appropriated shall require approval by the Board of Education.

Be it further resolved that the Superintendent is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education and shall hold the directors and department heads responsible for the performance of their responsibilities within the amounts appropriated.

2013/14 BSSF BUDGET AMENDMENT- RECAP

	SY 2012/13 Actual	SY 2013/14 Adopted	SY 2013/14 Amend#1
Unappropriated Fund Balance - Beginning (Est)	\$ 2,185,206	\$ 1,165,568	\$ 1,343,612
Revenues			
Tax Levy at .50 mills for all years	1,004,143	1,087,016	1,197,016
Industrial Facilities tax	8,597	9,000	9,000
Interest Income	4,392	4,000	4,000
Interest on Delinquent Taxes	1,767	4,000	4,000
Payment in Lieu of Taxes	948	1,000	1,000
Collection of Prior Year Taxes	499	500	500
Total Revenues	1,020,346	1,105,516	1,215,516
Expenses			
Specific Major Projects	1,587,759	1,506,964	1,924,866
On-going Projects	141,076	250,000	202,000
Doors	30,659	60,000	30,000
Other Projects	99,828	225,000	226,881
Tax refund and other misc non-construction costs	2,618	3,000	3,000
Total Expenses	1,861,940	2,044,964	2,386,747
Projected (Deficit) Revenues Over Expenses	(841,594)	(939,448)	(1,171,231)
Unappropriated Fund Balance - Ending (Est)	\$ 1,343,612	\$ 226,120	\$ 172,381

BSSF Actual, Proposed, and Amended Budget

	SY 2012/13 Actual	SY 2013/14 Proposed	SY 2013/14 Amend #1
Major Projects			
Technology and Training Center Renovation	433,430		
District Wide: Energy Management System Installation	8,020		
Moorsbridge Carpet Replacement			
Asphalt Projects:			
NMS, HAV	343,372		
WMS	46,638		
CMS	11,869		
ANG Redesign	4,910		
CEL		22,000	-
CEC (North and West Lots pending Facilities Plan)	15,375	275,000	596,158
Major Roofing Projects			
Central Elementary	-	55,000	-
North Middle	-	19,800	19,800
NHS	88,832	191,787	74,111
NMS Gym Roof		123,200	123,200
WMS (Remaining)	447,060	110,077	86,353
CMS Band Room			50,000
McCamley Stadium Repairs	23,838		75,695
Administration Building Demolition	-	300,000	330,000
Security upgrades for Entrances at Elementary Buildings	164,415	410,100	569,549
Total Major Projects	1,587,759	1,506,964	1,924,866
On-Going Projects			
Roof Repair	7,730	20,000	10,000
Glass	5,720	10,000	10,000
Fencing	2,200	10,000	5,000
Sidewalk Concrete Repair	0	20,000	6,000
Casework	2,431	10,000	10,000
VAR - Asbestos Abatement	50,879	20,000	5,000
Asphalt Repair	5,555	30,000	26,000
Toilet Partition Replacement	5,179	10,000	10,000
Carpet Replacement	4,080	15,000	15,000
District Mechanical	26,540	70,000	70,000
District Electrical	30,762	35,000	35,000
Total On-Going Projects	141,076	250,000	202,000
Exterior Door Replacement			
Various Exterior Doors At All Buildings	30,659	60,000	30,000
Total Doors	30,659	60,000	30,000

BSSF Actual, Proposed, and Amended Budget

	SY 2012/13 Actual	SY 2013/14 Proposed	SY 2013/14 Amend #1
Other Projects			
Kindergarten room renovations	9,159		
Outdoor equipment storage facility at Zylman	445		
12th St. Lacrosse field upgrades (well, electrical, fencing)	32,704		
Grounds replacement-playgrounds	27,598		30,000
Administration building landscaping			8,403
Woodland stage	2,290		
Windows CEL	1,170	-	-
Building Requested Capital Outlay			
Carpeting	23,162		116,778
Casework/Repair	3,300		
Misc. Capital Outlay (not including Windows)		225,000	71,700
Total Other Projects	99,828	225,000	226,881
Tax Refund and other misc. non-construction costs	2,618	3,000	3,000
Total BSSF Projects	1,861,940	2,044,964	2,386,747
Projected (Deficit) Revenues Over Expenses	(\$841,594)	-\$939,448	-\$1,171,231
Unappropriated Fund Balance (Ending - Est)	\$1,343,612	\$226,120	\$172,381