

**Portage** Public Schools  
THE FUTURE LEARNS HERE

**2015/16 Budget Amendments**

**General Fund #1  
Building & Site Sinking Fund #1**

**February 22, 2016**

To : Mark Bielang, Superintendent  
From : Karla Colestock, Director of Finance  
Date : February 3, 2016  
Subj : General Fund Budget Amendment #1 Resolution for 2015/16

**Recommendation**

That the Board of Education approve the attached budget amendment resolution to the General Appropriations Act (General Fund) for the 2015/16 year at the February 22, 2016 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 2014/15 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 June, 2015.

Typically the first budget amendment is the most extensive one completed during the year. This is certainly the case again this year. Foundation grant revenues have been adjusted to reflect the results of our fall membership count and revised February count estimates, for a new blended membership count. In addition, salaries and fringe benefits have been adjusted to actual staffing levels and reflect negotiated contracted settlements. The resolution attached that will be passed on February 22 is provided at the functional level. Also 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 both projected total fund balance and unassigned fund balance information. After the amendment, unassigned fund balance stands at 8.5%. This allows us to maintain compliance with Board Policy Executive Limitations 2.4 and 2.5 for the planning and expenditure of funds so that unassigned fund balance does not fall below 7%.

After all of the proposed changes are considered, the revised budget reflects excess revenues over expenditures of \$538,218 for the year. The largest portions of the net change of (\$80,000) can be identified as follows:

| <b>Revisions</b>  | <b>Amount</b>             |
|---|---------------------------|
| <b>Revenues:</b>  |                           |
| Overall net increase in the foundation grant and property taxes, consisting of adjusting to 13 more actual blended membership fte's than budgeted based on actual October, 2015 and February, 2015 counts | \$ 96,000                 |
| Increase in other State Aid Categoricals  | 62,000                    |
| Increase in final and carryover allocations for federal and state program grants  | 281,000                   |
| Increase in estimated Special Education state categoricals  | 363,000                   |
| Increase in estimated County Special Education funds  | 164,000                   |
| Increase in projection for Childcare, Preschool, and Community Enrichment fees  | 103,000                   |
| Increase in budget for Athletic Gate Receipts and PAF Contributions from SOAR   | 203,000                   |
| Increase in budget for financing of copiers (offset in capital outlay increase below)   | 441,000                   |
| Other miscellaneous revenue adjustments   | 110,000                   |
| <b>Expenditures:</b>  |                           |
| Net increase in estimated salaries and fringe benefits based on actual staffing and contract settlements  | (636,000)                 |
| Increase in estimated substitute and contractual staff costs  | (494,000)                 |
| Increase in teaching supply allocation from fund balance reserve transfers  | (136,000)                 |
| Increase in athletic supply and capital outlay costs due to SOAR and PAF contributions  | (203,000)                 |
| Decrease in estimated textbook expenses due to delaying high school math textbook purchases to 16/17 year   | 129,000                   |
| Increase in other capital outlay expenditures   | (431,000)                 |
| Other miscellaneous expenditure adjustments   | (132,000)                 |
| <b>Total revisions accounted for in these items</b>   | <b><u>(\$ 80,000)</u></b> |

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 10, 2016, the Governor will release the Executive budget recommendation for the State's 2016/17 fiscal year. This will provide us information as we begin preparation of the 2016/17 school year budget.

**PORTAGE PUBLIC SCHOOLS  
GENERAL FUND BUDGET RESOLUTION  
2015/16 AMENDED BUDGET**

Be it resolved that this resolution shall be the General Fund appropriations of Portage Public Schools for the fiscal year 2015/16. A resolution to make appropriations; to provide for the expenditures of 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 total revenues to be available for appropriations in the General Fund of Portage Public Schools for fiscal year 2015/16 is as follows:

|   | <b>Actual<br/>2014/15</b> | <b>Adopted<br/>Budget<br/>2015/16</b> | <b>Amended<br/>Budget<br/>2015/16</b> |
|---|---------------------------|---------------------------------------|---------------------------------------|
| Total Fund Balance, Beginning of Year, July 1 | 7,200,936                 | 7,146,210                             | 7,932,209                             |
| <b>REVENUES:</b>                              |                           |                                       |                                       |
| Local Sources*                                | 21,701,543                | 23,791,952                            | 24,524,786                            |
| State Sources                                 | 59,274,452                | 60,274,221                            | 60,851,349                            |
| Federal Sources                               | 995,223                   | 1,096,963                             | 1,159,480                             |
| Incoming Transfers and Other Transactions     | 199,245                   | 899,223                               | 1,349,428                             |
| Total Revenues and Other Transactions         | 82,170,463                | 86,062,359                            | 87,885,043                            |
| Total Available to Appropriate                | 89,371,399                | 93,208,569                            | 95,817,252                            |

\*In compliance with Section 16 of the Uniform Budgeting and Accounting Act, this includes a tax levy of 18.000 mills on Non-Homestead property.

Be it further resolved that \$87,346,825 of the total available to appropriate is hereby appropriated in the amounts and for the purposes set forth as follows:

**EXPENDITURES:**

**Instruction:**

|                   |            |            |            |
|-------------------|------------|------------|------------|
| Basic Programs    | 42,122,682 | 44,082,585 | 44,371,029 |
| Added Needs       | 6,705,724  | 6,809,494  | 7,196,211  |
| Adult Education   | 55,231     | -          | -          |
| Total Instruction | 48,883,637 | 50,892,079 | 51,567,240 |

**Supporting Services:**

|                            |            |            |            |
|----------------------------|------------|------------|------------|
| Pupil                      | 5,143,347  | 5,290,882  | 5,503,163  |
| Instructional Staff        | 4,391,117  | 4,461,360  | 4,506,335  |
| General Administration     | 586,174    | 610,789    | 652,577    |
| School Administration      | 4,575,612  | 4,711,508  | 5,101,048  |
| Business Services          | 835,750    | 860,603    | 888,462    |
| Operations and Maintenance | 7,719,611  | 8,261,549  | 7,792,706  |
| Transportation             | 2,862,223  | 3,439,647  | 3,653,516  |
| Central Services           | 2,287,620  | 2,874,039  | 3,118,840  |
| Athletics                  | 1,400,941  | 1,288,207  | 1,493,757  |
| Total Supporting Services  | 29,802,395 | 31,798,584 | 32,710,404 |

|   |
|---|
| <b>PORTAGE PUBLIC SCHOOLS<br/>GENERAL FUND BUDGET RESOLUTION<br/>2015/16 AMENDED BUDGET</b> |
|---|

|  | <u>Actual<br/>2014/15</u> | <u>Adopted<br/>Budget<br/>2015/16</u> | <u>Amended<br/>Budget<br/>2015/16</u> |
|--|---------------------------|---------------------------------------|---------------------------------------|
| <b>Community Services</b>  | 2,354,694                 | 2,361,608                             | 2,670,437                             |
| <b>Other Financing Use - Debt Service</b>  | 398,464                   | 391,474                               | 398,744                               |
| Total Expenditure Appropriation  | <u>81,439,190</u>         | <u>85,443,745</u>                     | <u>87,346,825</u>                     |
| Excess of Revenues over Expenditures   | <u>731,273</u>            | <u>618,614</u>                        | <u>538,218</u>                        |
| Total Fund Balance (Assigned and Unassigned),<br>End of Year, June 30 (Estimate) | <u>\$ 7,932,209</u>       | <u>\$ 7,764,824</u>                   | <u>\$ 8,470,427</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  
2015/16 GENERAL FUND AMENDED BUDGET  
COMPARISON BY MAJOR CATEGORIES AND FUND BALANCE INFORMATION**

|   | <u>ACTUAL<br/>SY 13/14</u> | <u>ACTUAL<br/>SY 14/15</u> | <u>PROPOSED<br/>BUDGET<br/>SY 15/16</u> | <u>AMENDED<br/>BUDGET<br/>SY 15/16</u> | <u>INCREASE<br/>(DECREASE)</u> |
|---|----------------------------|----------------------------|---|--|--------------------------------|
| <b>Revenues</b>   |                            |                            |   |  |                                |
| Not Program Related   | 68,678,627                 | 71,372,322                 | 73,466,729                              | 74,226,369                             | 759,640                        |
| Program Related   | 11,147,706                 | 10,798,141                 | 12,595,630                              | 13,658,674                             | 1,063,044                      |
| <b>Total Revenues</b>   | <b>79,826,333</b>          | <b>82,170,463</b>          | <b>86,062,359</b>                       | <b>87,885,043</b>                      | <b>1,822,684</b>               |
| <b>Expenses</b>   |                            |                            |   |  |                                |
| Salaries  | 41,829,443                 | 41,478,310                 | 42,603,903                              | 42,980,818                             | 376,915                        |
| Fringe Benefits:  |                            |                            |   |  |                                |
| FICA*   | 2,900,163                  | 2,914,193                  | 3,025,493                               | 3,059,473                              | 33,980                         |
| Retirement*   | 12,533,321                 | 14,364,007                 | 15,627,946                              | 15,752,106                             | 124,160                        |
| Health Insurance  | 5,121,618                  | 5,468,911                  | 5,989,225                               | 6,149,529                              | 160,304                        |
| Other Insurances:   |                            |                            |   |  |                                |
| Dental  | 508,919                    | 534,848                    | 528,828                                 | 561,498                                | 32,670                         |
| Vision  | 88,993                     | 95,755                     | 99,296                                  | 99,898                                 | 602                            |
| Long-Term Disability  | 129,884                    | 124,010                    | 123,428                                 | 126,016                                | 2,588                          |
| Life  | 31,975                     | 34,812                     | 35,101                                  | 34,237                                 | (864)                          |
| Other fringes   | 484,976                    | 694,517                    | 705,489                                 | 610,644                                | (94,845)                       |
| <b>Total Fringe Benefits</b>                                    | <b>21,799,849</b>          | <b>24,231,053</b>          | <b>26,134,806</b>                       | <b>26,393,401</b>                      | <b>258,595</b>                 |
| Purchased Services  | 9,701,006                  | 10,127,276                 | 10,108,046                              | 11,065,533                             | 957,487                        |
| Supplies, Materials, Other                                      | 5,120,523                  | 4,609,929                  | 5,161,514                               | 5,033,688                              | (127,826)                      |
| Capital Outlay  | 1,074,528                  | 594,157                    | 1,044,002                               | 1,474,641                              | 430,639                        |
| Debt Service  | 338,091                    | 398,465                    | 391,474                                 | 398,744                                | 7,270                          |
| <b>Total Expenses</b>   | <b>79,863,440</b>          | <b>81,439,190</b>          | <b>85,443,745</b>                       | <b>87,346,825</b>                      | <b>1,903,080</b>               |
| <b>Excess Revenues (Expenditures) Projected</b>                 | <b>(37,107)</b>            | <b>731,273</b>             | <b>618,614</b>                          | <b>538,218</b>                         | <b>(80,396)</b>                |
| <b>Total Fund Balance Information</b>                           |                            |                            |   |  |                                |
| Total Fund Balance - Beginning                                  | 7,238,043                  | 7,200,936                  | 7,146,210                               | 7,932,209                              |                                |
| Income(Deficit) - Allocated to Unreserved                       | (37,107)                   | 731,273                    | 618,614                                 | 538,218                                |                                |
| <b>Estimated Ending Total Fund Balance</b>                      | <b>7,200,936</b>           | <b>7,932,209</b>           | <b>7,764,824</b>                        | <b>8,470,427</b>                       |                                |
| <b>Non-Spendable and Assigned Fund<br/>Balance Restrictions</b> | <b>413,693</b>             | <b>1,042,693</b>           | <b>500,000</b>                          | <b>1,042,693</b>                       |                                |
| <b>Estimated Ending Unassigned Fund Balance</b>                 | <b>6,787,243</b>           | <b>6,889,516</b>           | <b>7,264,824</b>                        | <b>7,427,734</b>                       |                                |
| <b>As a Percentage of Budgeted Expenditures</b>                 | <b>8.50%</b>               | <b>8.46%</b>               | <b>8.50%</b>                            | <b>8.50%</b>                           |                                |

Notes:

\*Mandated fringe benefits

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

|  | ADOPTED<br>BUDGET<br><u>2015/16</u> | AMENDMENTS/<br><u>TRANSFERS</u> | AMENDED<br>BUDGET #1<br><u>2015/16</u> |
|--|-------------------------------------|---------------------------------|--|
| <b>REVENUES:</b>   |                                     |                                 |  |
| <i>From Local Sources:</i>                                 |                                     |                                 |  |
| Property Tax Levy, including Regional Enhancement Millage  | 15,487,946                          | 212,810                         | 15,700,756                             |
| Earnings from Investments and Deposits                     | 15,000                              | 0                               | 15,000                                 |
| Interest on Delinquent Taxes                               | 20,000                              | 0                               | 20,000                                 |
| Reimbursements from Other Funds:                           |                                     |                                 |  |
| Accounting Services and Indirect Costs                     | 180,000                             | 0                               | 180,000                                |
| Facility Rental Fees                                       | 56,000                              | (10,000)                        | 46,000                                 |
| Other Local Sources (includes bus and copier financing)    | 597,554                             | 442,335                         | 1,039,889                              |
| <i>From State Sources:</i>                                 |                                     |                                 |  |
| Foundation Grant Allowance                                 | 51,333,443                          | (76,838)                        | 51,256,605                             |
| Other State Categoricals/Foundation Adjustments            | 5,753,788                           | 191,331                         | 5,945,119                              |
| <i>From Federal Sources-</i>                               |                                     |                                 |  |
| Medicaid Administrative Outreach Program                   | 23,000                              | 0                               | 23,000                                 |
| <i>Program Related Revenues:</i>                           |                                     |                                 |  |
| Great Start Readiness Program                              | 364,560                             | (1,810)                         | 362,750                                |
| Contributions for Instructional Programs                   | 13,000                              | 15,771                          | 28,771                                 |
| Pay to Participate Fees                                    | 207,000                             | 1,000                           | 208,000                                |
| On-line Class and IB Test Fees                             | 90,500                              | 7,370                           | 97,870                                 |
| Athletic Gate Receipts and Contributions                   | 89,400                              | 229,612                         | 319,012                                |
| Community High School                                      | 3,000                               | 0                               | 3,000                                  |
| Enrichment Class and Advertising Fees                      | 330,000                             | 28,005                          | 358,005                                |
| Childcare and Preschool Fees                               | 2,286,550                           | 75,000                          | 2,361,550                              |
| Technology Services  | 315,877                             | (30,000)                        | 285,877                                |
| County Special Education, Federal Grants, and Categoricals | 5,989,681                           | 399,936                         | 6,389,617                              |
| At Risk Grant  | 987,115                             | 83,548                          | 1,070,663                              |
| Title I Grant  | 886,042                             | (69,222)                        | 816,819                                |
| Student Assisistance Program Grants                        | 0                                   | 1,798                           | 1,798                                  |
| Other Grants   | 202,921                             | 294,313                         | 497,234                                |
| Transportation Categoricals and Billings                   | 829,983                             | 27,725                          | 857,708                                |
| <b>TOTAL REVENUES</b>                                      | <b>86,062,359</b>                   | <b>1,822,684</b>                | <b>87,885,043</b>                      |

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

|  | <b>ADOPTED<br/>BUDGET<br/>2015/16</b> | <b>AMENDMENTS/<br/>TRANSFERS</b> | <b>AMENDED<br/>BUDGET #1<br/>2015/16</b> |
|--|---------------------------------------|----------------------------------|--|
| <b>EXPENDITURES</b>                                      |                                       |                                  |  |
| <b><i>Instructional Services</i></b>                     |                                       |                                  |  |
| Amberly Elementary                                       | 3,531,320                             | 59,571                           | 3,590,892                                |
| Angling Road Elementary                                  | 2,665,769                             | (165,934)                        | 2,499,835                                |
| Central Elementary                                       | 2,697,530                             | (24,777)                         | 2,672,753                                |
| Haverhill Elementary                                     | 2,629,890                             | 138,433                          | 2,768,323                                |
| Lake Center Elementary                                   | 3,577,249                             | (72,427)                         | 3,504,822                                |
| Moorsbridge Elementary                                   | 3,508,380                             | 52,596                           | 3,560,976                                |
| 12th Street Elementary                                   | 3,383,043                             | (30,814)                         | 3,352,229                                |
| Woodland Elementary                                      | 2,597,637                             | (24,892)                         | 2,572,746                                |
| Great Start Readiness Program Grant                      | 411,869                               | 30,063                           | 441,932                                  |
| Academically Gifted and Talented                         | 272,112                               | 1,710                            | 273,822                                  |
| Non-Public Schools-Shared Time Program                   | 307,208                               | (23,411)                         | 283,797                                  |
| Central Middle   | 4,133,446                             | 106,141                          | 4,239,587                                |
| North Middle   | 3,400,570                             | 90,004                           | 3,490,574                                |
| West Middle  | 4,058,225                             | 202,513                          | 4,260,738                                |
| Middle School Athletics                                  | 236,661                               | 14,454                           | 251,115                                  |
| Central High   | 8,581,332                             | 24,439                           | 8,605,772                                |
| Northern High  | 8,089,049                             | 165,014                          | 8,254,062                                |
| High School Athletics                                    | 1,146,924                             | 188,628                          | 1,335,552                                |
| Education for Employment                                 | 739,345                               | (733)                            | 738,612                                  |
| Education for the Arts                                   | 107,872                               | 13,682                           | 121,554                                  |
| Auditorium Management                                    | 114,450                               | 9,530                            | 123,980                                  |
| Community High School Program                            | 1,698,560                             | (123,373)                        | 1,575,187                                |
| Childcare and Preschool Program                          | 2,116,858                             | 258,109                          | 2,374,967                                |
| Homebound Services                                       | 15,872                                | (9)                              | 15,863                                   |
| Instructional Services Administration                    | 589,397                               | (43,077)                         | 546,320                                  |
| <b><i>Technology and Student Information Systems</i></b> |                                       |                                  |  |
| Media Services   | 159,874                               | 15,048                           | 174,922                                  |
| Technology Services                                      | 2,659,646                             | 323,188                          | 2,982,834                                |
| Library Processing                                       | 3,400                                 | 0                                | 3,400                                    |
| <b><i>Special Education Services</i></b>                 |                                       |                                  |  |
| Special Education Program                                | 7,745,270                             | 293,753                          | 8,039,023                                |
| At Risk Grant  | 987,115                               | 83,548                           | 1,070,663                                |
| Title I Grant  | 886,042                               | (69,222)                         | 816,819                                  |
| <b><i>Curriculum and Professional Development</i></b>    |                                       |                                  |  |
| Curriculum Development                                   | 773,166                               | (14,653)                         | 758,512                                  |
| Professional Development                                 | 243,389                               | 1,555                            | 244,944                                  |
| Other Grants   | 202,962                               | 294,272                          | 497,234                                  |
| <b><i>Operations</i></b>                                 |                                       |                                  |  |
| Budget and Finance                                       | 980,449                               | 70,694                           | 1,051,143                                |
| Central Services   | 95,909                                | 2,579                            | 98,487                                   |
| Maintenance & Operations                                 | 4,768,956                             | (68,358)                         | 4,700,598                                |
| Transportation   | 3,546,955                             | 208,505                          | 3,755,460                                |
| <b><i>Community Relations</i></b>                        |                                       |                                  |  |
| Communications   | 235,844                               | 14,117                           | 249,961                                  |
| Community Enrichment Program                             | 371,867                               | 30,774                           | 402,641                                  |
| Student Assistance Program                               | 0                                     | 1,798                            | 1,798                                    |
| <b><i>Human Resources</i></b>                            |                                       |                                  |  |
|  | 551,045                               | (130,746)                        | 420,299                                  |
| <b><i>Administration</i></b>                             |                                       |                                  |  |
|  | 621,289                               | 787                              | 622,076                                  |
| <b>TOTAL EXPENDITURES</b>                                | <b>85,443,745</b>                     | <b>1,903,081</b>                 | <b>87,346,825</b>                        |
| <b>EXCESS (DEFICIT) REVENUES OVER EXPENDITURES</b>       | <b>618,614</b>                        | <b>(80,396)</b>                  | <b>538,218</b>                           |



To : Mark Bielang, Superintendent  
From : Karla Colestock, Director of Finance  
Cc: Ron Herron, Asst. Superintendent of Operations  
Date : February 3, 2016  
Subj : Building and Site Sinking Fund Budget Amendment #1 Resolution for 2015/16

**RECOMMENDATION**

That the Board of Education approve the attached Amendment #1 resolution to the Building and Site Sinking Fund Appropriations Act, for the 2015/16 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, 2015. Please note that a large portion of this positive change is due to the timing of major project work occurring after June 30, 2015.
2. Adjustments to expected actuals for various revenue accounts, primarily the removal of the \$10,000 of "in lieu of" reimbursement from the State on the personal property tax legislation, which is not effective for the sinking fund until the 2016/17 year.
3. The Moorsbridge Elementary fire alarm project has been added.
4. Roofing work at Northern High School has been adjusted to reflect the actual costs incurred after July 1, 2015, as \$169,500 was completed before June 30, 2015.
5. The Northern High Connector Drive allocation was reduced to the actual costs incurred.
6. Our building project allocation was reduced by \$150,000 as we are reassessing projects now that the facility master plan has been determined.

Your approval of this recommendation would indicate that the BSSF budget would end the year with approximately \$924,000 of fund balance. This is an increase of \$302,000 from the \$622,000 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 AMENDMENT RESOLUTION 2015/16**

Be it resolved that this shall be the Building and Site Sinking Fund appropriations for Portage Public Schools for the fiscal year 2015/16. 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 2015/16 is as follows:

|   | SY 2014/15<br>Actual | SY 2015/16<br>Adopted | SY 2015/16<br>Amended |
|---|----------------------|-----------------------|-----------------------|
| <b>Beginning Fund Balance, July 1 (estimate)</b>            | <b>\$ 630,487</b>    | <b>\$ 434,427</b>     | <b>\$ 466,688</b>     |
| <b>Revenues</b>   |                      |                       |                       |
| Tax Levy at .5000 mills for all years                       | 1,115,179            | 1,150,760             | 1,150,760             |
| Payment in Lieu of Personal Property Tax from State Sources | -                    | 10,000                | -                     |
| Industrial Facilities Tax                                   | 9,313                | 9,300                 | 9,300                 |
| Interest Income   | 879                  | 1,000                 | 1,000                 |
| Interest on Delinquent Taxes                                | 1,218                | 1,300                 | 1,300                 |
| Payment in Lieu of Taxes                                    | 1,011                | 1,000                 | 1,000                 |
| Collection of Prior Year Taxes                              | 320                  | 500                   | 500                   |
| <b>Total Revenues</b>                                       | <b>1,127,920</b>     | <b>1,173,860</b>      | <b>1,163,860</b>      |
| <b>Total Available to Appropriate</b>                       | <b>1,758,407</b>     | <b>1,608,287</b>      | <b>1,630,548</b>      |

Be it further resolved, that \$706,700 of the total available to appropriate is appropriated in the amounts and for the purposes set forth below:

**Expenditures:**

**Major Projects:**

|   |                  |                |                |
|---|------------------|----------------|----------------|
| District Wide Energy Management System Installation |                  | -              | -              |
| Asphalt Projects:                                   |                  |                |                |
| NHS Parking Lot Connection                          | 3,750            | 54,000         | 36,000         |
| Moorsbridge Elementary (Receiving Area)             |                  | 40,000         | 40,000         |
| Angling Road Parking Lot Redesign                   | 562,753          | -              | -              |
| Community Education Center (North and West Lots)    |                  | -              | -              |
| Major Roofing Projects:                             |                  |                |                |
| Moorsbridge Elementary                              | 186,750          | -              | -              |
| Northern High School                                | 169,500          | 275,000        | 75,700         |
| North Middle School                                 |                  | 10,000         | 10,000         |
| NMS Gym Roof  |                  | -              | -              |
| West Middle   |                  | -              | -              |
| Central High Baseball Field Renovation              | 3,990            | -              | -              |
| Central High Vestibule                              | 4,343            | -              | -              |
| Angling Road Lobby Remodel                          | 31,495           | -              | -              |
| Central Middle School Band Room                     | 91,825           | -              | -              |
| West Middle School Pool Entry Doors and Ramp        | 52,842           | -              | -              |
| Central Elementary Entrance Canopy                  | 4,500            | -              | -              |
| Administration Building Demolition                  | 27,554           | -              | -              |
| Moorsbridge Fire Alarm Replacement                  |                  | -              | 48,250         |
| <b>Total Major Projects</b>                         | <b>1,139,302</b> | <b>379,000</b> | <b>209,950</b> |

**PORTAGE PUBLIC SCHOOLS  
BUILDING AND SITE SINKING FUND APPROPRIATIONS AMENDMENT RESOLUTION 2015/16**

|  | SY 2014/15<br>Actual | SY 2015/16<br>Adopted | SY 2015/16<br>Amended |
|--|----------------------|-----------------------|-----------------------|
| <b>On-Going Projects</b>                                     |                      |                       |                       |
| Roof Repair  | 5,866                | 31,500                | 31,500                |
| Glass  | 5,427                | 10,500                | 10,500                |
| Fencing  | -                    | 10,500                | 10,500                |
| Sidewalk Concrete Repair                                     | 201                  | 31,500                | 31,500                |
| Casework   | 4,249                | 10,500                | 10,500                |
| VAR - Asbestos Abatement                                     | 9,415                | 21,000                | 21,000                |
| Asphalt Repair   | 15,837               | 31,500                | 31,500                |
| Toilet Partition Replacement                                 | -                    | 10,500                | 10,500                |
| Carpet Replacement   | 5,434                | 15,750                | 25,000                |
| District Mechanical  | 70,151               | 73,500                | 73,500                |
| District Electrical  | 1,877                | 36,750                | 36,750                |
| <b>Total On-Going Projects</b>                               | <b>118,457</b>       | <b>283,500</b>        | <b>292,750</b>        |
| <b>Exterior Door Replacement</b>                             |                      |                       |                       |
| Various Exterior Doors At All Buildings                      | -                    | 50,000                | 50,000                |
| <b>Other Projects:</b>                                       |                      |                       |                       |
| Grounds replacement-playgrounds                              | 31,017               | -                     | 35,000                |
| Windows Amberly Elementary                                   |                      | 20,000                | 15,000                |
| Building Requested Capital Outlay:<br>Miscellaneous Projects |                      | 250,000               | 100,000               |
| <b>Total Other Projects</b>                                  | <b>31,017</b>        | <b>270,000</b>        | <b>150,000</b>        |
| <b>Tax refunds</b>   | <b>2,943</b>         | <b>4,000</b>          | <b>4,000</b>          |
| <b>Total Expenditures</b>                                    | <b>1,291,719</b>     | <b>986,500</b>        | <b>706,700</b>        |
| <b>Projected (Deficit) Revenues Over Expenditures</b>        | <b>(163,799)</b>     | <b>187,360</b>        | <b>457,160</b>        |
| <b>Ending Fund Balance, June 30</b>                          | <b>\$ 466,688</b>    | <b>\$ 621,787</b>     | <b>\$ 923,848</b>     |

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.