

**FRENSHIP INDEPENDENT SCHOOL DISTRICT
2013-2014 BUDGET
GENERAL FUND, FOOD SERVICE FUND, AND DEBT SERVICE FUND**

DESCRIPTION	2012-13	2013-14	Increase / (Decrease)		% of Total	Per Student (ADA)	
	Amended Budget	Approved Budget	over Last Year	%		12-13	13-14
			\$				
Student Enrollment (ADA)	7,600	7,830	230	3.0			
GENERAL FUND							
REVENUES							
Local	\$ 28,166,335	\$ 29,585,900	\$ 1,419,565	5.0	52.3	3,706	3,779
State	24,292,065	26,410,700	2,118,635	8.7	46.6	3,196	3,373
Federal	850,000	620,000	(230,000)	(27.1)	1.1	112	79
TOTAL REVENUE	\$53,308,400	\$56,616,600	\$3,308,200	6.2	100.0	7,014	7,231
EXPENDITURES							
INSTRUCTION							
11 Instruction	\$ 29,834,013	\$ 30,956,550	\$ 1,122,537	3.8	54.3	3,926	3,954
12 Instruction Resources & Media Services	828,738	816,974	(11,764)	(1.4)	1.4	109	104
13 Curriculum Development & Staff Development	606,874	637,987	31,113	5.1	1.1	80	81
TOTAL	31,269,625	32,411,511	1,141,886	3.7	56.8	4,114	4,139
INSTRUCTIONAL SUPPORT							
21 Instructional Leadership	1,322,037	1,405,473	83,436	6.3	2.5	174	179
23 School Leadership	3,448,504	3,539,695	91,191	2.6	6.2	454	452
31 Guidance and Counseling	1,531,478	1,331,061	(200,417)	(13.1)	2.3	202	170
33 Health Services	615,441	635,047	19,606	3.2	1.1	81	81
36 Co-curricular / Extra-curricular Activities	2,617,180	2,765,446	148,266	5.7	4.8	344	353
TOTAL	9,534,640	9,676,722	142,082	1.5	17.0	1,255	1,236
GENERAL ADMINISTRATION							
41 General Administration	2,031,909	2,096,450	64,541	3.2	3.7	267	268
DISTRICT OPERATIONS							
34 Pupil Transportation	1,726,200	1,821,325	95,125	5.5	3.2	227	233
51 Plant Maintenance & Operations	7,436,077	7,784,670	348,593	4.7	13.7	978	994
52 Security & Monitoring Services	441,492	482,091	40,599	9.2	0.8	58	62
53 Data Processing Services	1,051,703	2,334,231	1,282,528	121.9	4.1	138	298
TOTAL	10,655,472	12,422,317	1,766,845	16.6	21.8	1,402	1,587
OTHER							
61 Community Services	26,270	25,500	(770)	(2.9)	0.0	3	3
81 Facilities Acquisition & Construction	400	-	(400)	n/a	0.0	0	0
95 Payments to JJAEP	20,000	10,000	(10,000)	(50.0)	0.0	3	1
99 Other Governmental Charges	374,600	387,500	12,900	3.4	0.7	49	49
TOTAL	421,270	423,000	1,730	0.4	0.7	55	54
TOTAL EXPENDITURES	\$ 53,912,916	\$ 57,030,000	\$ 3,117,084	5.8	100.0	7,094	7,284
EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES	\$ (604,516)	\$ (413,400)					
FOOD SERVICE FUND							
35 Expenditures	3,465,000	3,010,000	(455,000)	(13.1)	n/a	456	384
DEBT SERVICE FUND							
71 Expenditures	12,005,000	12,977,000	972,000	8.1	n/a	1,580	1,657

**FRENSHIP INDEPENDENT SCHOOL DISTRICT
FOOD SERVICE (Fund 701)**

2013-2014 BUDGET SUMMARY

	2012-13 Amended Budget	2013-14 Approved Budget	Increase / (Decrease) over Last Year		Percent of Total
			\$	%	
<u>LOCAL REVENUE</u>					
Food Service Activity	\$ 1,446,731	\$ 1,497,000	50,269	3.5	46.5
Earning from Investments	10,000	5,000	(5,000)	(50.0)	0.2
Other Revenues	-	-	n/a	n/a	n/a
Total Local	\$ 1,456,731	\$ 1,502,000	45,269	3.1	46.6
<u>STATE REVENUE</u>					
State Matching	\$ 19,800	\$ 18,000	(1,800)	(9.1)	0.6
Other State Revenues	-	-	n/a	n/a	n/a
Total State	\$ 19,800	\$ 18,000	(1,800)	(9.1)	0.6
<u>FEDERAL REVENUES</u>					
NSLP Breakfast Reimbursements	\$ 355,000	\$ 360,000	5,000	1.4	11.2
NSLP Lunch Reimbursements	1,145,000	1,180,000	35,000	3.1	36.6
USDA Donated Commodities	160,000	160,000	0	0.0	5.0
Total Federal	\$ 1,660,000	\$ 1,700,000	40,000	2.4	52.8
TOTAL REVENUE	\$ 3,136,531	\$ 3,220,000	83,469	2.7	100.0
<u>FUNCTION 35 - FOOD SERVICE</u>					
6200 Purchased & Contracted Services	2,800,000	2,800,000	0	0.0	93.0
6300 Supplies & Materials	175,000	170,000	(5,000)	(2.9)	5.6
6400 Other Operating Expenses	40,000	40,000	0	0.0	1.3
6600 Capital Outlay	450,000	-	(450,000)	n/a	0.0
Total Expenditures	\$ 3,465,000	\$ 3,010,000	(455,000)	(13.1)	100.0
EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES	\$ (328,469)	\$ 210,000			
FUND BALANCE - SEPTEMBER 1	\$ 1,056,075	\$ 727,606			
FUND BALANCE - AUGUST 31	\$ 727,606	\$ 937,606			

**FRENSHIP INDEPENDENT SCHOOL DISTRICT
DEBT SERVICE (Fund 511)**

2013-2014 BUDGET SUMMARY

	2012-13 Amended Budget	2013-14 Approved Budgeted	Increase / (Decrease) over Last Year		Percent of Total
			\$	%	
<u>LOCAL REVENUE</u>					
Property Taxes	\$ 12,240,000	\$ 12,791,339	\$ 551,339	4.5	96.2
Investment Income	25,000	20,000	(5,000)	(20.0)	0.2
Total Local	\$ 12,265,000	\$ 12,811,339	\$ 546,339	4.5	96.3
<u>STATE REVENUE</u>					
EDA and IFA Allotments	660,000	490,000	(170,000)	(25.8)	3.7
Total Revenue	\$ 12,925,000	\$ 13,301,339	\$ 376,339	2.9	100.0
<u>FUNCTION 71 - DEBT SERVICE</u>					
6500 Debt Service					
Principal	\$ 3,500,000	\$ 4,431,182	\$ 931,182	26.6	34.1
Interest	8,325,000	8,320,818	(4,182)	(0.1)	64.1
Fees	180,000	225,000	45,000	25.0	1.7
Total Expenditures	\$ 12,005,000	\$ 12,977,000	\$ 972,000	8.1	100.0
EXCESS (DEFICIENCY) OF REVENUE TO EXPENDITURES	\$ 920,000	\$ 324,339			
FUND BALANCE - SEPTEMBER 1	\$ 5,239,954	\$ 6,159,954			
FUND BALANCE - AUGUST 31	\$ 6,159,954	\$ 6,484,293			