

TWIN VALLEY SCHOOL DISTRICT

2010-2011 General Fund Budget

Budget Survey Results

How can we involve you in the budget process?	Responses
Monthly Board Topic Meetings	39
Community Information Nights	92
Coffee Klatches or Town Meetings	67
Specify your own value:	
Email	21
Web site updates	6
Article in newspapers	2
PIC Meetings	1
Scheduled on-line/phone forums/on-line voting	4
This Blog	1
Community-based committee	1

Budget Survey Results

What are your top three concerns about the school budget?

Spiraling Costs/Keeping Costs Down	19
Tax Increases	53
Increased spending/wasteful spending	50
Maintain quality of education/cutting programs	58
Salaries/Administrators and/or Teachers	18
Busing	3

Budget Survey Results

What suggestions do you have about the budget?

Cutting costs/stop spending	29
Look at possible staff cuts/reduce salaries	9
Better fiscal management/stop wasting money	13
Re-evaluate current tax rates; lower taxes	6
Do not cut funding for music/arts programs	7
Put information on-line/parents provide supplies	8
Enlist help of volunteers/PTO/to counteract budget freeze	4
User fee for extracurricular activities/fundraisers	11
Keep community informed; show us where the money is going	8

Budget Survey Results

How would you like budget information communicated?

Twin Valley Web Site	115
Local media	44
Newsletter dedicated to budget information	84
Specify your own value:	
Email	28
Webpage within website with monthly accounting of budget	2
Bi-monthly Town Meetings	1
School Connect system	1
PIC Meetings	1
Teach school budget to students	1
Public forums	1

Budget Survey Results

What other questions do you have about the budget?

Have you involved outside groups in the budget process?	1
Have you involved taxpayers in the process?	3
Explanation of budget details and increases?	5
How did it get this bad?	3
Where can I view the budget and financial statements?	3
What's most at risk as we have to cut costs? What are the greatest expense areas?	3
How can we support our school?	2
Are residents that live on cul de sacs rated at a lower tax rate sine we are not offered door to door service?	1
What options is the school board considering?	2
Who gets to vote on the school budgets? How do parents move to add or remove budget items?	5
Why are private schools able to provide a learning environment for less money than public schools?	1
What specifically is the school district doing to cut costs?	3
What amount is going to fund cyber schools?	2
Can we look into other ways of generating more income towards budget besides raising taxes?	2
How much of our tax money is going to teachers' salaries?	1
Why are there twice as many administrators in the high school as the middle school but the same number of students?	1
Can the district save money by returning the Middle School to a single start and stop time?	1
Long term effects on recovering from shortfall?	2
How is a budget that out paces both inflation and the average community member's annual raise make any economic sense?	1
Has legalized gambling made a significant contribution to the budget's funding?	1
How much is being spent on special education? How much on gifted program?	1
Why are my taxes always going up?	6
Potential impact on programs?	2
Bus transportation being impacted?	2

Twin Valley Budget Guide

Has legalized gambling made a significant contribution to the budget's funding?

No. None of the money realized through legalized gambling benefits the district. We are merely a "pass-thru" to those taxpayers who have received Homestead/Farmstead approval for lowering their annual tax bill by approximately \$180.00.

Twin Valley Budget Guide

How much of my tax money goes towards teacher's salaries?

Including nurses, librarians and guidance counselors who are also considered professional staff – 34%.

2008-09 Budget Revenue

TWIN VALLEY SCHOOL DISTRICT
2008-2009 BUDGET

8000 FEDERAL REVENUE

FUNCTION	DESCRIPTION	ACTUAL	BUDGET	APPROVED
		2006/2007	2007/2008	2008/2009
8514	TITLE I	342,858	435,925	459,440
8515	TITLE II	129,883	145,000	137,000
8518	TITLE V	3,094	10,000	-
8521	Vocational Ed. Grant	15,167	20,000	17,000
8560	Federal Block Grant	-	-	-
8670	Drug Free Schools	-	-	-
8690	Other Federal Grants	16,709	50,000	50,000
8810	Medical Assistance	177,687	175,000	200,000

8000 TOTAL 685,398 835,925 863,440

9000 OTHER FINANCING SOURCES

9330 Capital Projects Fund Transfers - 713,000 900,549

9000 TOTAL - 713,000 900,549

TOTAL REVENUE: 39,932,544 44,976,686 49,975,999

UNRESERVED FUND BALANCE: - 1,369,300 **685,006**

TOTAL BUDGET: 39,932,544 46,345,986 50,661,005

2008-09 Special Education Costs

1200 SPECIAL PROGRAMS (continued)					BUDGET VS				COMMENTS
					ACTUAL	BUDGET	ACTUAL	YEAR END	
object	source	level	unit	description	2007-08	2008-09	2008-09	2009-10	
320	0	0	14	CONTRACTED CLASSES	\$ 1,120,499	\$ 902,000	\$1,179,728	\$ (277,728)	BCIU, CCIU & other placements
322	0	10	14	EARLY INTERVENTION SERVICES	\$ 4,738	\$ 5,000	\$ 27,984	\$ (22,984)	
323	0	10	14	EXTENDED SCHOOL YEAR	\$ 86,797	\$ 100,000	\$ 118,060	\$ (18,060)	
330	0	0	14	PROFESSIONAL SERVICES	\$ 231,548	\$ 179,000	\$ 276,485	\$ (97,485)	Contracted auxiliary services
562	0	0	14	TUITION - CHARTER SCHOOLS	\$ 489,562	\$ 55,000	\$ 90,766	\$ (35,766)	
563	0	0	14	TUITION - PRIVATE SCHOOLS	\$ 862,433	\$ 814,000	\$ 989,173	\$ (175,173)	
1490 OTHER INSTRUCTIONAL PROGRAMS									
320	0	0	14	CONTRACTED SERVICES	\$ 44,598	\$ 100,000	\$ 30,598	\$ 69,402	Alternative Ed. Placements
562	0	0	14	TUITION CHARTER SCHOOLS	\$ 523,260	\$ 410,000	\$ 617,057	\$ (207,057)	Cost of students at Charter Schools
569	0	0	14	TUITION OTHER SCHOOLS	\$ -	\$ -	\$ 74,756	\$ (74,756)	Cost of students at Other Schools
					\$ 3,363,435	\$ 2,565,000	\$ 3,404,607	\$ (839,607)	

2008-09 Local Revenue

6000 LOCAL REVENUE		ACTUAL 2007/2008	BUDGET 2008/2009	ACTUAL 2008-09	BUDGET VS YEAR END
FUNCTION	DESCRIPTION				
6111	Real Estate Taxes (Current)	\$ 25,079,708	\$ 26,938,806	\$ 26,506,254	\$ (432,552)
6112	Real Estate Taxes (Interim)	\$ 573,879	\$ 700,000	\$ 378,542	\$ (321,458)
6113	Public Utility Realty Tax	\$ 39,270	\$ 39,270	\$ 37,429	\$ (1,841)
6114	Payments in Lieu of Taxes	\$ 235	\$ 235	\$ 232	\$ (3)
6150	Wage & Income (Act 511)	\$ 2,567,248	\$ 2,700,000	\$ 2,645,230	\$ (54,770)
6153	Real Estate Transfer	\$ 588,769	\$ 710,000	\$ 404,306	\$ (305,694)
6400	Delinquent Taxes	\$ 755,412	\$ 850,000	\$ 692,352	\$ (157,648)
6510	Earnings from Temporary Deposits	\$ 610,476	\$ 480,000	\$ 325,487	\$ (154,513)
6710	Activity Admissions	\$ 40,048	\$ 35,000	\$ 27,761	\$ (7,239)
6830	Revenue from IU - Federal Funds	\$ 457,616	\$ 475,000	\$ 487,866	\$ 12,866
6910	School Rentals	\$ 26,670	\$ 25,000	\$ 19,471	\$ (5,529)
6920	Contributions and Donations	\$ 54,796	\$ 60,000	\$ 37,834	\$ (22,166)
6949	Tuition from Patrons	\$ -	\$ 12,500	\$ 16,216	\$ 3,716
6991	Refunds of Prior Years Expenditures	\$ 53,159	\$ -	\$ 59,683	\$ 59,683
6999	Miscellaneous Revenue	\$ 23,018	\$ 30,000	\$ 24,532	\$ (5,468)
###	TOTAL:	\$ 30,870,304	\$ 33,055,811	\$ 31,663,195	\$ (1,392,616)

Budget Recap

	ACTUAL	ACTUAL	BUDGET	BUDGET	%
EXPENDITURE	2007-08	2008-09	2008-09	2009-10	CHANGE
1100 - Regular Programs	\$17,319,025	\$17,910,084	\$17,904,020	\$17,511,494	-2%
1190-Other Instructional Programs	\$500,952	\$540,288	\$456,245	\$516,797	13%
1200 - Special Programs	\$5,719,714	\$6,408,717	\$5,249,170	\$5,733,875	9%
1300 - Vocational Programs	\$1,089,980	\$1,034,119	\$1,208,695	\$1,109,286	-8%
1400 -Other Instructional Programs	\$1,535,587	\$1,311,342	\$3,165,500	\$3,492,040	10%

	ACTUAL	ACTUAL	BUDGET	BUDGET	%
EXPENDITURE	2007-08	2008-09	2008-09	2009-10	CHANGE
2110 – Sup. of Pupil Personnel Services	\$296,966	\$264,500	\$317,685	\$215,540	-32%
2120 - Guidance	\$882,768	\$970,418	\$1,046,972	\$1,077,872	3%
2130 - Attendance	\$35,096	\$59,008	\$37,655	\$39,160	4%
2140 - Psychological Services	\$139,594	\$207,548	\$213,001	\$220,646	4%
2240 - Comp. Asst. Instruction Services	\$670,235	\$722,254	\$1,105,170	\$936,185	-15%
2250 - Library Services	\$578,957	\$580,981	\$619,840	\$636,245	3%
2260 – Instruct./Curriculum Dev.	\$208,988	\$269,734	\$301,420	\$275,595	-9%
2270 - Instructional Staff Development	\$304,757	\$201,322	\$175,600	\$148,165	-16%
2310 - Board Services	\$77,288	\$60,436	\$76,350	\$64,200	-16%
2330 - Tax Assessment & Collection	\$129,891	\$120,783	\$128,355	\$116,315	-9%

	ACTUAL	ACTUAL	BUDGET	BUDGET	%
EXPENDITURE	2007-08	2008-09	2008-09	2009-10	CHANGE
2350 - Legal Services	\$49,536	\$107,764	\$53,750	\$56,000	4%
2360 -Office of the Superintendent	\$576,833	\$282,734	\$305,824	\$322,915	6%
2370 – Comm. Relations Services	\$147,905	\$128,792	\$146,371	\$128,651	-12%
2380 - Office of the Principal	\$1,552,818	\$1,544,985	\$1,677,685	\$1,655,115	-1%
2400 - Pupil Health	\$366,404	\$408,801	\$373,434	\$401,370	7%
2500 - Business Office	\$404,724	\$408,318	\$428,645	\$429,538	0%
2540 - Printing Services	\$94,043	\$107,942	\$109,865	\$108,814	-1%
2600 - Plant Operation & Maint.	\$2,954,189	\$3,040,450	\$3,216,091	\$3,210,394	0%
2700 - Pupil Transportation	\$2,675,125	\$2,925,513	\$2,743,394	\$2,894,711	6%
2830 - Staff Services	\$187,462	\$191,199	\$182,000	\$163,441	-10%

	ACTUAL	ACTUAL	BUDGET	BUDGET	%
EXPENDITURE	2007-08	2008-09	2008-09	2009-10	CHANGE
2850 - State & Federal Agency Liaison Services	\$71,625	\$65,654	\$119,475	\$91,015	-24%
2900 - Other Support	\$42,455	\$50,924	\$48,990	\$50,924	4%
3200 - Student Activities	\$933,371	\$958,054	\$1,031,299	\$1,002,265	-3%
3300 - Community Services	\$5,214	\$5,845	\$4,095	\$4,015	-2%
4000- Construction Services	\$37,699	\$27,334	\$25,915	\$13,500	-48%
5100 - Debt Service	\$6,479,652	\$7,123,709	\$7,113,726	\$7,006,141	-2%
5900 - Budgetary Reserve	\$0		\$1,074,768	\$980,024	-9%
TOTAL EXPENDITURES:	\$46,068,853	\$48,039,552	\$50,661,005	\$50,612,248	0%

REVENUE	ACTUAL	ACTUAL	BUDGET	BUDGET	%
	2007-08	2008-09	2008-09	2009-10	CHANGE
600 0 – Local	\$31,812,812	\$32,915,688	\$35,665,321	\$36,598,688	3%
7000 – State	\$10,620,844	\$11,733,988	\$12,546,689	\$12,318,061	-2%
8000 - Federal	\$709,701	\$757,277	\$863,440	\$1,003,731	16%
Capital Project Fund Transfers	\$714,916	\$809,524	\$900,549	\$691,768	-23%
Unreserved Fund Balance	\$0	\$0	\$685,006	\$0	-100%
TOTAL REVENUES:	\$43,858,273	\$46,216,477	\$50,661,005	\$50,612,248	0%

2009-10 Budget Challenges

Interim, Wage and Income, Transfer & Delinquent Taxes are behind last year's collections by	\$	(110,720.00)
Basic Instructional Subsidy Governor's Budget vs State Budget	\$	(123,028.00)
Alternative Education Eliminated from state Budget	\$	(20,000.00)
Capital Project Transfers Unavailable	\$	(376,100.00)
Projected Special Education Costs vs 2009-10 Budget	\$	(141,390.00)
	\$	<u>(771,238.00)</u>

Budget Outlook

- Meeting with administrators on current and future budget needs:

2009-2010 budget was frozen in October

Technology costs

Transportation savings

Conference and travel expenses cut

Energy costs reduced

Evaluating all positions