

Audit shows teachers get biggest cut

By SUSAN AVERILL

Farmington School District spent \$143,869 more than their 1974-75 budget, which means they exceeded their scheduled \$20,524,680 expenditure by only .007 per cent.

Business Manager William Prisk thinks that's good planning.

"I think we've been much closer in our predictions and forecasts this

year than before. We came within seven-tenths of one per cent.

"I think the Farmington School District has done well and accounted excellently for the monies they've spent," Prisk said.

Economic conditions, however, forced the school district to close the year with very little unappropriated funds: \$14,000 or .006 per cent of a \$23 million budget.

"We're in a lot better shape than the City of Detroit. But most districts in Oakland County enjoy a considerably larger fund equity than does Farmington," Prisk said.

Understandably, the district should not collect money from the taxpayer except to fund the programs residents want, he said. However, the lack of fund equity is slim cushioning.

THE UNAPPROPRIATED funds won't go far toward expected increases in heating, gasoline and utility costs. Wages and salaries for school

district employees are also scheduled to increase, he said.

In addition, the district will face a five mill renewal election this year. The five mills equal \$2 million, or approximately 10 per cent of the district's budget, he said.

Prisk said there weren't any surprises in the recently accomplished Flante and Moran audit of the school district.

The audit showed that Farmington Public Schools last year spent 75 per cent of the money in the general fund for instruction, the bulk of it going to teachers as salary.

Another five per cent of the general fund went to fixed charges, including school insurance, employee fringe benefits and unemployment insurance, according to last year's school budget audit.

In contrast, only two per cent of the same fund was spent for administration.

Most of the general fund revenue—61 per cent—comes from local property taxes, with 25 per cent coming from state sources. The rest is received from the federal government, other school districts, revolving funds and school building rental.

This past year, general fund expenditures exceeded revenue by \$21,421. This amount was subtracted from the balance remaining after the 1973-74 school year, leaving a fund equity of \$94,669.

MORE THAN \$50,000 of this equity was reserved by the school board for noncancelable commitments, leaving \$14,500 in unappropriated funds for 1975-76.

The district received less from local and state sources than anticipated, but gained slightly on the drop by receiving \$16,000 more from federal sources and \$477,000 more from other school districts for special education and tuition.

Elementary education cost \$7,668 less during the past year than expected, for a total of \$106,706. The \$7,292,515 spent for last year's secondary education programs included an increase of \$23,647 over the budgeted amount for 1974-75. The largest chunk of the expenditures on both levels were for teachers: \$4,296,000 for elementary-instructors and \$5,195,000 for secondary teachers.

The district spent more for special education, summer school and Project Headstart than the initial budget called for, but remained \$288,460 in adult education at the close of the school year.

Title I and Title II, federally funded programs, both cost slightly more than expected.

The district budgeted somewhat high for administration, and ended by spending more than 3,000 less than expected, he said.

Media centers were built at Flanders and Kenilworth elementary last year. Building projects were continued at Warner Junior High School and equipment was purchased for Power Junior High School.

NEVERTHELESS, the district spent less than it received the past year in building and site fund revenues, leaving a balance of \$9,119. The fund equity in the account is now \$900,726.

Money allotments for transportation were unbalanced by \$12,633 worth of unexpected repairs.

Rising costs of heating fuel and utilities among others, jerked plant operation expenditures up by \$2,162, to a total of \$82,302,118. Maintenance cost \$57,000 less than anticipated, while

payments for fixed charges totaled \$1,733 more at \$1,012,461.

The district spent \$92,887 for debt retirement during 1974-75 than it received in revenues, resulting in a fund equity of \$982,766.

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