



**Central Lake Public Schools
Resolution for Adoption of General Fund Operating
Budgets**

**Amended Operating 2017-2018
February 12, 2018**

**General Fund Budget
Resolution for Adoption by the Central Lake Public School Board of Education
GF FY18 Amend**

BE IT RESOLVED, that this resolution shall be the general appropriation for the General Fund of the Central Lake Public School.

A resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Central Lake Public School.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** are as follows:

	2017-2018	
	Original Adopted Budget	February Amended Budget
REVENUES:		
Local Sources	\$ 2,714,829	\$ 2,750,765
State Sources	391,619	449,629
Federal Sources	104,544	132,322
Revenues from Other Districts	337,579	320,510
A Total Revenues	\$ 3,548,571	\$ 3,653,226
Fund Balance - Beginning		
Unspendable - Inventory & PrePaid Exp	-	-
Unassigned	98,016	117,819
B Total Beginning Fund Balance	\$ 98,016	\$ 117,819
C = A +B Funds available to appropriate:	\$ 3,646,587	\$ 3,771,045
BE IT FURTHER RESOLVED, the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:		
EXPENDITURES		
Instruction		
Basic Programs	\$ 1,568,569	\$ 1,573,769
Added Needs	275,545	361,570
Career and Technical Education	193,154	213,327
Support Services		
Support Services, Pupil	147,947	139,118
Support Services, Instructional	4,750	42,479
General Administration	255,426	279,863
School Administration	73,657	73,375
Business Services	82,115	70,224
Operation and Maintenance	355,649	392,678
Pupil Transportation	135,449	147,232
Other Central Support Services	89,050	90,632
Athletics	128,841	131,681
Community Activities, Care of Children	105,965	97,384
Other Transactions	90	-
D Total Expenditures:	\$ 3,416,207	\$ 3,613,332
C+D Ending Fund Balance - Budgeted	\$ 230,380	\$ 157,713
	7%	4.36%

This Budget is based on **17.8866** mills for operation to be levied by the Central Lake Public School on all taxable valuation except homestead and qualified agricultural.

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the Board shall require approval by the board.

**Food Service Budget
Resolution for Adoption by the Central Lake Public School Board of Education
FS FY18 Amend**

BE IT RESOLVED, that this resolution shall be the general appropriation for the Food Service Fund of the Central Lake Public School.

A resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Central Lake Public School.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Food Service Fund** are as follows:

		2017-2018	
		Original Adopted Budget	February Amended Budget
REVENUES:			
Local Sources		\$ 82,026	\$ 71,386
State Sources		17,540	10,597
Federal Sources		110,745	85,031
A Total Revenues		\$ 210,311	\$ 167,014
Fund Balance - Beginning			
Unspendable - Inventory		8,348	8,348
Unassigned		6,938	6,938
B Total Beginning Fund Balance		\$ 15,286	\$ 15,286
C = A +B Funds available to appropriate:		\$ 225,597	\$ 182,300
BE IT FURTHER RESOLVED, the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:			
EXPENDITURES			
Support Services			
School Administration		1,000	1,000
Operation and Maintenance		677	2,402
Food Services		208,800	178,898
Other Transactions		-	-
D Total Expenditures:		\$ 210,477	\$ 182,300
C+D Ending Fund Balance - Budgeted		\$ 15,120	\$ -
		7%	0.00%

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the Board shall require approval by the board.

Notes on Major Budget Changes
Increase (Decrease) from Adopted Budget

Revenues

Local Revenues	\$ 35,936	
	\$ 13,182	CLEO funds for Summer/School-Year Aftercare program
	\$ 8,400	Donations, Teaching Supplies, robotics
	\$ 9,782	Donations, Football playoffs
	\$ 6,838	SET SEG Workers Comp Pool Refund
State Revenues	\$ 58,010	
	\$ 18,382	Sec 147 MPSERS Cost offset, these funds come into the district & then are paid directly to Office of Retirement (ORS); The increase in revenue corresponds with increase in expenditures. Expenditures are allocated by function code based on prior year payroll totals
	\$ 2,037	Sec 22n HS Pupil Support - NEW Category
	\$ 3,441	Sec 35 Early Literacy - New Funds
	\$ 31,000	Sec 54b MIBLSI thru ISD, estimated funds
	\$ 12,312	Sec 61a CTE Added Cost thru ISD
	\$ (1,000)	Sec 99h First Robotics, actual award
	\$ (5,302)	Sec 51c Special Education, adjust based on actual prior yr SE exp
Federal Revenues	\$ 27,778	
	\$ 5,979	REAP, actual award
	\$ 10,000	Title IV, NEW Grant
	\$ 12,170	Title I, Title II, adjust to actual award
Received from Other Districts	\$ (17,069)	
	\$ (8,490)	Special Education Millage, adjust based on actual prior yr SE exp
	\$ (8,579)	Reimbursed Counselor, adj to actual FY19 expenditures

Notes on Major Budget Changes
Increase (Decrease) from Adopted Budget

Expenditures

Instruction:

Basic Programs	\$ 5,200	
	\$ (22,639)	Adjust Title Elementary Teacher to Added cost to align with grant funds
	\$ (26,441)	Adjust At-Risk Elementary Aide costs to align with grant funds
	\$ 17,245	Classroom Supplies, books
	\$ 2,700	Student tuition
	\$ 18,382	Sec 147 MPSERS Cost offset, these funds come into the district & then are paid directly to Office of Retirement (ORS); The increase in revenue corresponds with increase in expenditures. Expenditures are allocated by function code based on prior year payroll totals
	\$ 5,900	Summer School
	\$ 10,053	Adjust budget for employee insurance elections
Added Needs Programs	\$ 86,025	
	\$ 8,512	Budget adjustment for employee insurance elections
	\$ 22,639	Adjust Title Elementary Teacher to Added cost to align with grant funds
	\$ 26,441	Adjust At-Risk Elementary Aide costs to align with grant funds
	\$ 22,413	Spec Ed Aide
	\$ 6,020	Adjust budget for employee insurance elections
Career and Technical Education	\$ 20,173	
	\$ 12,312	Adjust CTE Classroom Budgets for addition funds
	\$ 7,861	Adjust CTE Health Occ Teacher to actual contract

Support Services:

Pupil Support Services	(8,829)	
	\$ (8,579)	Reimbursed Counselor, adj to actual FY19 expenditures
Instructional Support Services	37,729	
	\$ 37,729	PBIS budget to align with current
General Administration	24,437	
	\$ 5,167	Election Expenses Bus Bond, Sinking Fund
	\$ 8,423	Property Tax summer collection fees
	\$ 5,933	Adjust budget to contract changes for additional duties
	\$ 5,204	Sec 147 MPSERS Cost offset, these funds come into the district & then are paid directly to Office of Retirement (ORS); The increase in revenue corresponds with increase in expenditures. Expenditures are allocated by function code based on prior year payroll totals

Notes on Major Budget Changes		
Increase (Decrease) from Adopted Budget		
School Administration	(282)	
Business Services	(11,891)	
	(10,800)	Adjust Dues & Fees to actual needs
	(516)	Adjust Errors & Omissions budget to actual needs
Operation & Maintenance	37,029	
	\$ 28,800	Adjust custodian labor costs to actual trend FY19
	\$ 2,821	Sec 147 MPSERS Cost offset, these funds come into the district & then are paid directly to Office of Retirement (ORS); The increase in revenue corresponds with increase in expenditures. Expenditures are allocated by function code based on prior year payroll totals
	\$ 5,408	Adjust utilities, supplies to actual trend FY19
Transportation	11,783	
	\$ 11,546	Adjust bus driver labor costs to actual trend FY19
Central Support Services	1,582	
	\$ 1,582	Sec 147 MPSERS Cost offset, these funds come into the district & then are paid directly to Office of Retirement (ORS); The increase in revenue corresponds with increase in expenditures. Expenditures are allocated by function code based on prior year payroll totals
Athletic Activities	2,840	
	\$ 2,500	Office Supplies, Copies
Community Activities	(8,581)	
	\$ (7,083)	Adjust caregiver labor costs to actual trend FY19
	\$ (1,269)	Adjust budget for Summer Supplies
Other Expenditures	(90)	