



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

**Amended Operating 2017-2018 & Adoption of 2018-2019
June 19, 2018**

**General Fund Budget
Resolution for Adoption by the Central Lake Public School Board of Education
GF FY18 & FY19**

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		2018-19
	Original Adopted Budget	June Final Budget	Operating Budget
REVENUES:			
Local Sources	\$ 2,714,829	\$ 2,756,763	\$ 2,801,495
State Sources	391,619	454,712	389,609
Federal Sources	104,544	123,479	109,736
Revenues from Other Sources	337,579	396,384	488,338
A Total Revenues	\$ 3,548,571	\$ 3,731,338	\$ 3,789,178
Fund Balance - Beginning			
Unassigned	98,016	117,819	244,474
B Total Beginning Fund Balance	\$ 98,016	\$ 117,819	\$ 244,474
C = A +B Funds available to appropriate:	\$ 3,646,587	\$ 3,849,157	\$ 4,033,652
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	\$ 1,566,838	\$ 1,778,635
Added Needs	275,545	364,242	345,402
Career and Technical Education	193,154	200,375	202,710
Support Services			
Support Services, Pupil	147,947	127,727	100,759
Support Services, Instructional	4,750	28,692	37,675
General Administration	255,426	286,277	276,953
School Administration	73,657	67,091	63,163
Business Services	82,115	61,262	70,440
Operation and Maintenance	355,649	417,539	385,392
Pupil Transportation	135,449	139,965	124,257
Other Central Support Services	89,050	90,632	90,632
Athletics	128,841	147,660	117,453
Community Activities, Care of Children	105,965	106,383	125,946
Other Transactions	90	-	-
D Total Expenditures:	\$ 3,416,207	\$ 3,604,683	\$ 3,719,417
C+D Ending Fund Balance - Budgeted	\$ 230,380	\$ 244,474	\$ 314,235
	7%	7%	8%

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 FY19**

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		2018-19
	Original Adopted Budget	June Final Budget	Operating Budget
REVENUES:			
Local Sources	\$ 82,026	\$ 71,928	\$ 71,928
State Sources	17,540	7,564	7,564
Federal Sources	110,745	111,978	111,978
Other Sources			
A Total Revenues	\$ 210,311	\$ 191,470	\$ 191,470
Fund Balance - Beginning			
Unspendable - Inventory	8,348	8,349	6,500
Unassigned	6,938	6,938	5,998
B Total Beginning Fund Balance	\$ 15,286	\$ 15,287	\$ 12,498
C = A +B Funds available to appropriate:	\$ 225,597	\$ 206,757	\$ 203,968
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	1,000
Operation and Maintenance	677	204	1,405
Support Services, Central	-	187	200
Food Services	208,800	192,868	188,865
Other Transactions	-	-	-
D Total Expenditures:	\$ 210,477	\$ 194,259	\$ 191,470
C+D Ending Fund Balance - Budgeted	\$ 15,120	\$ 12,498	\$ 12,498
	7%	6%	7%

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.

**Central Lake Public Schools
Budget Hearing
Talking Points**

Revenues - Major Changes

FY18 Final Budget compare to Original Budget

69,991	Property Taxes, taxable values changes from 2017 L-4028 (May 17)
9,388	Admissions
12,048	Donation Robotics
27,217	Cleo Foundation, Summer Program
3,846	State Categorical Sources
(10,994)	State Special Education Reimbursement (on Prior SE expenditures)
28,759	Athletics
29,837	Energy Project Incentives
5,979	REAP Grant
6,991	Insurance Proceeds
<u>183,062</u>	major changes (minimal changes not included)

Expenditures - Major Changes

FY18 Final Budget compare to Original Budget

24,100	Contracted Staff MSHS (Parapro)
(2,038)	Class Advisors
27,400	Election Expense, AdvancEd, Property Tax Collection, Neola, Legal
(7,513)	Central/Building Offices
(20,853)	Tax Abatements
73,574	Energy Light Project
1,151	Transportation
14,567	Indirect Cost Recovery on CTE grants
29,221	Special Education Instruction
4,709	CTE Classroom Instruction
33,900	Athletics
14,653	Cleo Summer Camp
<u>192,871</u>	major changes (minimal changes not included)

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

Revenues

Local Revenues	\$ 41,934	
	\$ 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	\$ 63,093	
	\$ 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	\$ 18,935	
	\$ 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	\$ 58,805	
	\$ (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	\$ (1,731)	
	\$ (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	\$ 88,697	
	\$ 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	\$ 7,221	
	\$ 12,312	Adjust CTE Classroom Budgets for addition funds
	\$ 7,861	Adjust CTE Health Occ Teacher to actual contract

Support Services:

Pupil Support Services	(20,220)	
	\$ (8,579)	Reimbursed Counselor, adj to actual FY19 expenditures
Instructional Support Services	23,942	
	\$ 37,729	PBIS budget to align with current
General Administration	30,851	
	\$ 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	(6,566)	
Business Services	(20,853)	
	(10,800)	Adjust Dues & Fees to actual needs
	(516)	Adjust Errors & Omissions budget to actual needs
Operation & Maintenance	61,890	
	\$ 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	4,516	
	\$ 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	18,819	
	\$ 2,500	Office Supplies, Copies
Community Activities	418	
	\$ (7,083)	Adjust caregiver labor costs to actual trend FY19
	\$ (1,269)	Adjust budget for Summer Supplies
Other Expenditures	(90)	