



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

**Amended Operating 2018-2019
February 11, 2019**

General Fund Budget
Resolution for Adoption by the Central Lake Public School Board of Education
GF - Feb 11, 2019

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:

		2018-2019	
		Original Adopted Budget	February Amended Budget
REVENUES:			
Local Sources	\$	2,801,495	\$ 2,793,461
State Sources		389,609	411,761
Federal Sources		109,736	116,472
Revenues from Other Districts		488,338	466,398
A Total Revenues	\$	3,789,178	\$ 3,788,092
Fund Balance - Beginning			
Unspendable - Inventory & PrePaid Exp		-	2,820
Unassigned		244,474	324,057
B Total Beginning Fund Balance	\$	244,474	\$ 326,877
C = A +B Funds available to appropriate:	\$	4,033,652	\$ 4,114,969
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	\$	1,778,635	\$ 1,689,202
Added Needs		345,402	360,878
Career and Technical Education		202,710	162,572
Support Services			
Support Services, Pupil		100,759	101,929
Support Services, Instructional		37,675	84,911
General Administration		276,953	284,488
School Administration		63,163	91,491
Business Services		70,440	71,751
Operation and Maintenance		385,392	416,829
Pupil Transportation		124,257	153,164
Other Central Support Services		90,632	84,518
Athletics		117,453	133,404
Community Activities, Care of Children		125,946	119,560
Other Transactions		-	-
D Total Expenditures:	\$	3,719,417	\$ 3,754,697
C+D Ending Fund Balance - Budgeted	\$	314,235	\$ 360,272
		8.45%	9.60%

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 - Feb 11, 2019**

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:

		2018-2019	
		Original Adopted Budget	February Amended Budget
REVENUES:			
Local Sources		\$ 71,928	\$ 65,794
State Sources		7,564	9,243
Federal Sources		111,978	100,292
A Total Revenues		\$ 191,470	\$ 175,329
Fund Balance - Beginning			
Unspendable - Inventory		6,500	4,713
Unassigned		5,998	13,648
B Total Beginning Fund Balance		\$ 12,498	\$ 18,361
C = A +B Funds available to appropriate:		\$ 203,968	\$ 193,690
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	1,200
Operation and Maintenance		1,405	-
Support Services, Central		200	200
Food Services		188,865	173,703
Other Transactions		-	
D Total Expenditures:		\$ 191,470	\$ 175,103
C+D Ending Fund Balance - Budgeted		\$ 12,498	\$ 18,587
		7%	10.61%

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	\$ (8,034)	
	\$ (50,000)	Anticipated property tax collections
	\$ 10,437	Delinquent tax collections
	\$ 4,500	Donations, K-12 supplies & accelerated reader program
	\$ 14,500	Library Technology Donation
	\$ 9,000	Daycare fees
	\$ 2,308	Sporting Event Admissions
State Revenues	\$ 22,152	
	\$ 3,930	Local Community Stabilization Authority Payment
	\$ 1,356	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
	\$ 1,570	Sec 22d4 Isolated Districts, actual award
	\$ 18,655	Sec 61a CTE Added Cost thru ISD
	\$ (2,126)	Sec 31a At-Risk, actual award
	\$ (5,301)	Sec 51c Special Education, adjust based on actual prior yr SE exp
Federal Revenues	\$ 6,736	
	\$ 1,885	REAP, actual award
	\$ 4,814	Title I, Title II, adjust to actual award
Received from Other Districts	\$ (21,940)	
	\$ 1,132	Special Education Millage, adjust based on actual prior yr SE exp
	\$ (24,400)	CTE Millage, Health Occupations

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

Expenditures

Instruction:

Basic Programs	\$ (89,433)	
	\$ (89,221)	Adjust budget for employee insurance elections
Added Needs Programs	\$ 15,476	
	\$ 7,000	Added Teacher Aid Help
	\$ 10,353	Adjust Title Elementary Teacher to Added cost to align with grant funds
	\$ (4,000)	Adjust budget for employee insurance elections
Career and Technical Education	\$ (40,138)	
	\$ (19,516)	Remove CTE Health Occ Teacher
	\$ (23,835)	Adjust CTE Classroom Budgets for losing Health Occ funds

Support Services:

Pupil Support Services	1,170	
	\$ 2,715	Counselor, extra duties
	\$ (1,400)	Adjust budget for employee insurance elections
Instructional Support Services	47,236	
	\$ 26,110	Curriculum coordinator, regional enhancement
	\$ 5,700	Professional development, regional enhancement
	\$ 2,000	Curriculum coordinator, supplies
	\$ 12,582	Library technology, paid for with local library tech donation
General Administration	7,535	
	\$ 1,650	Election Expenses, CTE Millage, Mid-term ballots
	\$ 1,745	Property Tax summer collection fees
	\$ 7,322	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
	\$ (1,530)	Adjust budget for Superintendent contract changes
School Administration	28,328	
	\$ 9,360	Adjust budget for Principal contract changes
	\$ 21,000	Added full-time secretary to the Elementary
	\$ (6,517)	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
Business Services	1,311	
	147	Adjust Dues & Fees to actual needs
	1,164	Adjust Errors & Omissions budget to actual needs
Operation & Maintenance	31,437	

Notes on Major Budget Changes		
Increase (Decrease) from Adopted Budget		
	\$ 95,770	Adjust contract amount with 3rd-party custodial & other repairs and maintenance
	\$ 4,770	Adjust student summer custodial help
	\$ 5,000	Adjust overtime allotment
	\$ 11,200	Adjust utilities, supplies to actual trend FY19
	\$ (88,000)	Remove custodian labor costs
Transportation	28,907	
	\$ 8,000	Adjust vehicle repairs allotment
	\$ 14,945	Last bus lease payment
	\$ 6,000	Adjust contracted bus drivers budget to trend
Central Support Services	(6,114)	
	\$ 1,600	Adjust contracted tech services
	\$ (2,148)	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
	\$ (7,000)	Adjust technology supplies covered by library tech grant
Athletic Activities	15,951	
	\$ 4,296	Adjust officials cost
	\$ 4,000	Adjust contracted coaches contracts
	\$ 4,400	Football expenditure transfer from activity fund
	\$ 1,500	Adjust track medals & awards
Community Activities	(6,386)	
	\$ (11,688)	Adjust caregiver labor costs to actual trend FY19
	\$ 3,060	Adjust budget for Summer Supplies
Other Expenditures	-	