



Board Report
Resolution for Operating Budgets
to Amend 2018-2019 and Adopt 2019-2020

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF ALANSON PUBLIC SCHOOLS

Wednesday, June 26, 2019

General Fund Budget
Resolution for Adoption by the Board of Education
GF FY19FY20

RESOLVED, that this resolution shall be the **General Education Fund Budget**.

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

	2018-2019		2019-2020
	Original Adopted Budget	June Amended Budget	Operating Budget

REVENUES

Local Sources	\$ 1,362,835	\$ 1,438,702	\$ 1,447,828
State Sources	931,777	854,992	689,105
Federal Sources	100,950	146,775	148,686
Revenues from Other Districts	423,509	344,680	413,385

A	Total revenues	\$ 2,819,071	\$ 2,785,149	\$ 2,699,004
----------	-----------------------	---------------------	---------------------	---------------------

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the General Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES

Instruction:

Basic Programs	\$ 1,203,271	\$ 1,114,413	\$ 1,109,191
Added Needs	362,490	425,296	473,681
Career and Technical Education	119,594	92,877	120,468

Support Services:

Pupil Support Services	93,377	119,704	104,235
Instructional Support Services	51,758	42,707	35,964
General Administration	22,600	16,750	17,000
School Administration	220,566	219,321	215,177
Business Services	66,950	65,932	67,100
Operation & Maintenance	256,908	252,722	251,563
Pupil Transportation	108,168	92,935	95,270
Other Central Support Services	132,661	137,698	121,946
Athletic Activities	76,827	76,615	72,944
Community Activities	71,022	70,685	73,995
Other Transactions	14,500	19,762	9,600

B	Total expenditures	\$ 2,800,693	\$ 2,747,417	\$ 2,768,134
----------	---------------------------	---------------------	---------------------	---------------------

C = (A - B) REVENUES OVER (UNDER) EXPENDITURES	\$ 18,378	\$ 37,732	\$ (69,130)
---	------------------	------------------	--------------------

FUND BALANCE

Nonspendable, Prepaids	-	2,255	1,083
Assigned, Aviation	-	9,255	9,255
Unassigned	170,335	214,383	253,287

D	Total Fund Balance	\$ 170,335	\$ 225,893	\$ 263,625
----------	---------------------------	-------------------	-------------------	-------------------

C + D	Total fund balances - Ending	\$ 188,713	\$ 263,625	\$ 194,495
--------------	-------------------------------------	-------------------	-------------------	-------------------

6.74%	9.60%	7.03%
-------	-------	-------

This appropriation resolution is to take effect upon adoption by the Board of Education.

This budget is based on an estimated **18.0000** General Fund mills to be levied on all taxable valuation within the district.

Food Service Fund Budget
Resolution for Adoption by the Board of Education
FS FY19FY20

RESOLVED, that this resolution shall be the **Food Service Fund Budget**.

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

	2018-2019			2019-2020
	Original Budget	February Amended	June Amended Budget	Operating Budget

REVENUES

Local Revenues	\$ 16,000	\$ 17,028	\$ 19,186	\$ -
State Revenues	4,500	5,050	6,928	-
Federal Revenues	86,000	82,137	87,945	-
Transfers in from General Fund	11,000	13,150	11,000	-
A	Total revenues	\$ 117,500	\$ 117,366	\$ 125,059
				\$ -

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the Food Service Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES

Food Service	117,500	117,330	124,427	-
Transfers to Other Funds	-	-	-	-
B	Total expenditures	\$ 117,500	\$ 117,330	\$ 124,427
				\$ -

C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 35	\$ 632	\$ -
--------------------	---	-------------	--------------	---------------	-------------

FUND BALANCE

Unassigned	387	283	283	0
D	Total Fund Balance	\$ 387	\$ 283	\$ 283
				\$ -

C + D	Total fund balances - Ending	\$ 387	\$ 318	\$ 915	\$ -
--------------	-------------------------------------	---------------	---------------	---------------	-------------

	0.33%	0.27%	0.74%	0.00%
--	-------	-------	-------	-------

This appropriation resolution is to take effect upon adoption by the Board of Education.

Alanson Public Schools
Budget Resolutions Additional Explanation

Category	Description of Major Changes		Change Amount
Revenues			
<i>Local Sources</i>			\$ 7,889
Increases	5,103	Insurance Proceeds, from Set Seg - Not initially budgeted/ Dependent upon number of claims submitted through calendar year	
Decreases		No items of significance	
<i>State Sources</i>			\$ (22,210)
Increases	10,859	Sec 147a(2) 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	
	68,628	Sec 31a At-Risk - Allocated from the State	
	15,548	Sec 51 Special Ed. Headlee Obligation - Allocated from the State	
	5,130	Sec 61a CTE Added Costs Agriscience - Allocated from the State	
Decreases	(86,478)	Sec 22 Membership & Incentives	
	(8,145)	Sec 147a(1) 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	
	(31,339)	Sec 147 MPSERS UAAL Rt Stab - 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	
<i>Federal Sources</i>			\$ 89,832
Increases	61,604	Title I - Majority is salaries and benefits (Math Instructional Coach - Brown)	
	10,198	Title I, Pt A Carryover - Prior Year	
	7,301	Title II, Pt A Carryover - Prior Year	
	5,400	Title IV A SSAE Grant - Majority is for supplies (Sensory, T-Shirts, PBIS supplies)	
	6,434	Title IV A SSAE Carryover - Prior Year	
Decreases		No significant changes	
<i>Revenues from Other Districts</i>			\$ (14,901)
Increases	24,400	Voc. Ed. Agriscience - Allocated from ISD as pass-thru	
Decreases	(9,938)	Special Ed. Reimbursement - Allocated from ISD as pass thru	
	(24,400)	Voc Ed. Millage, Aviation - Allocated from ISD as pass thru	
Expenditures			
<i>Basic Programs</i>			\$ (98,162)

Alanson Public Schools
Budget Resolutions Additional Explanation

Category	Change Amount	Description of Major Changes
Increases	7,180	Sick Leave Incentive - Payment to Melissa McAuliff
	5,280	In-Lieu of Insurance - Initially budgeted one teacher (Kwiatkowski, Stempky and small portion of Wolter)
	9,600	Teacher, Summer School - Not initially budgeted/ Tied to MEGS+
Decreases	(30,529)	Teacher, Elementary (McAuliff replaced by Comerford/ Step difference)
	(9,525)	Health Insurance ES - McAuliff was CIL; whereas Comerford subscribes to insurance
	(14,410)	Retirement ES - Correlation with wages dropping
	(9,693)	Retirement UAAL ES - 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
	(9,800)	In-Lieu of Insurance ES - Initially budgeted for McAuliff / Paid off remaining contract in July and August
	(5,000)	Supplies, Elementary - 6 teachers at \$1,500 each
	(9,243)	Retirement UAAL HS - 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
	(16,000)	Student Tuition HS - Fewer College Classes expected and fewer students at Alternative Ed.
	(7,500)	Supplies HS - 7 teachers at \$1,500 each
	(6,500)	Trf to District, Online Tuition - Less online courses purchased through Genesee ISD through this time in the PY
Added Needs Programs		50,887
Increases	9,298	Teacher, Special Ed. - Due to the addition of Louisa Ross
	24,735	Teacher, At-Risk - Addition of Christopher Brown
	6,282	Retirement, At-Risk - Addition of Chrtopher Brown
	10,382	Contracted Instruction, Title I - Average of monthly payments made to Edustaff and multiplied by the remaining school calendar (multiple EduStaff employees)
Decreases	(8,600)	Supplies, Title I - No budget in MEGS+ once amended
Career and Technical Education		1,200
Increases		No significant changes
Decreases		No significant changes
Pupil Support Services		8,569
Increases	7,500	Supplies, Student Awards - Mainly attributable for Robotics Registration of \$5,000 and additional student clubs
Decreases		No significant changes

Alanson Public Schools
Budget Resolutions Additional Explanation

Category	Description of Major Changes		Change Amount
Improvement of Instruction			59,662
Increases	29,917	Teacher, Title I - Math Tutor / Christopher Brown per MEGS+	
	6,628	Retirement, Title I - Math Tutor / Christopher Brown	
Decreases		No significant changes	
General Administration			(4,850)
Increases		No significant changes	
Decreases		No significant changes	
School Administration			(8,217)
Increases		No significant changes	
Decreases		No significant changes	
Business Services			(1,650)
Increases		No significant changes	
Decreases		No significant changes	
Operation & Maintenance			(21,003)
Increases		No significant changes	
Decreases	(7,000)	Telephone - Mr. Dean was reimbursed double for cell phone then what Mrs. Cook is reimbursed	
	(7,000)	Natural Gas - PY spent \$29,000 and we are more in line with that amount than what was first budgeted	
	(8,500)	Supplies, Custodial - PY spent \$15,000 and we are more in line with that amount than what was first budgeted	
Transportation			(7,987)
Increases		No significant changes	
Decreases		No significant changes	
Central Support Services			(321)
Increases		No significant changes	
Decreases		No significant changes	
Athletic Activities			(4,675)
Increases	10,000	Coaches - Addition includes payment for Spring Sports	

Alanson Public Schools
Budget Resolutions Additional Explanation

Category	Description of Major Changes		Change Amount
Decreases	10,000	Management Services - District Payroll for Anna Rigby in PY, EduStaff with Glen Pemberton	
	(15,000)	Officials - PY spent \$22,000 and we are more in line with that amount than what was first budgeted	
Community Activities			8,098
Increases	6,028	Aides, Stretch - No initial budget (Lisa Jo Hallenbeck)	
Decreases		No significant changes	
Other Transactions			4,522
Increases		No significant changes	
Decreases		No significant changes	