

**GENERAL FUND
2018/2019 AMENDED BUDGET**

General Appropriations Resolution

RESOLUTION FOR ADOPTION BY THE
WILL CARLETON ACADEMY
BOARD OF DIRECTORS

RESOLVED, that this resolution shall be the general appropriations of Will Carleton Academy for the fiscal year 2018/2019; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Will Carleton Academy.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of Will Carleton Academy for fiscal year 2018/2019 is as follows:

REVENUE	
Local	28,155
State	2,057,751
Federal	85,799
Other Financing Sources	0
Total Revenue	2,171,705
Fund Balance, July 1	789,561
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	789,561
Total Available to Appropriate	2,961,266

BE IT FURTHER RESOLVED, that \$ 2,961,266 of 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	1,038,987
Added Needs	253,147
Support Services	
Pupil	2,616
Instructional Staff	30,050
General Administration	163,750
School Administration	240,100
Business	8,000
Operations and Maintenance	244,503
Transportation	3,000
Central	77,000
Athletics	52,000
Fund Modifications	214,500
TOTAL EXPENDITURES	2,327,653

**GENERAL FUND
2018/2019 AMENDED BUDGET**

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

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

Note: The chief administrative officer is responsible for the control of expenditures under the budget. The appointed official shall be designated by the Board to act as the Chief Administrative Officer to administer the appropriation.

This appropriation is to take effect on November 13, 2018.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Will Carleton Academy Board of Directors at a properly noticed open meeting held on the 13th day of November 2018, at which a quorum was present.

By:


Board Secretary
President

**Will Carleton Academy
Budget Assumptions (Summary)
2018/2019**

Fund: General Fund	For Comparative Purposes		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Revenues				
Total Local Sources	\$ 24,156	\$ 13,035	\$ 28,155	\$ 15,120
Total State Sources	2,036,403	2,022,932	2,057,751	34,819
Total Federal Sources	66,259	77,866	85,799	7,933
Total Incoming Transfers and Other Transactions	-	-	-	-
Total Revenues	\$ 2,126,818	\$ 2,113,833	\$ 2,171,705	\$ 57,872
Expenditures				
Total Basic Programs	\$ 1,049,852	\$ 974,043	\$ 1,038,987	\$ 64,944
Total Added Needs	104,054	116,171	253,147	136,976
Total Support Services - Pupil	2,616	3,000	2,616	(384)
Total Support Services - Instructional Staff	13,948	18,139	30,050	11,911
Total Support Services - General Administration	164,106	154,939	163,750	8,811
Total Support Services - School Administration	307,205	320,468	240,100	(80,368)
Total Support Services - Business	12,739	13,000	8,000	(5,000)
Total Operation and Maintenance/Security	281,054	204,023	244,503	40,480
Total Support Services - Pupil Transportation Services	-	-	3,000	3,000
Total Support Services - Central	67,076	69,000	77,000	8,000
Total Athletic Activities	28,224	29,301	52,000	22,699
Total Fund Modifications	211,342	211,500	214,500	3,000
Total Expenditures	\$ 2,242,216	\$ 2,113,584	\$ 2,327,653	\$ 214,069
Change in Fund Equity	\$ (115,398)	\$ 249	\$ (155,948)	\$ (156,197)
Beginning Fund Equity	\$ 904,959	\$ 700,099	\$ 789,561	
Ending Fund Equity	\$ 789,561	\$ 700,348	\$ 633,613	
<i>Fund Balance as % of Total Revenues</i>	37%	33%	29%	

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	For Comparative Purposes		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Local Sources				
Interest	\$ 41	\$ 35	\$ 40	\$ 5
Competitive School Safety Grant Program	-	-	8,115	8,115
Miscellaneous Other	24,115	13,000	20,000	7,000
Total Local Sources	\$ 24,156	\$ 13,035	\$ 28,155	\$ 15,120
State Sources				
Foundation Allowance \$7,871 - 251 (Fall) & 261.68 (Spring)	\$ 1,997,414	\$ 1,985,357	\$ 1,984,043	\$ (1,314)
31A At-Risk	26,777	26,790	48,148	21,358
High School Pupil Supports	1,277	-	-	-
Special Ed	4,285	4,285	4,285	-
Headlee Obligation for Data Collect	6,650	6,500	6,275	(225)
Early Literacy Grant - Hillsdale ISD	-	-	15,000	15,000
Total State Sources	\$ 2,036,403	\$ 2,022,932	\$ 2,057,751	\$ 34,819
Federal Sources				
Title I Grant	\$ 20,807	\$ 21,407	\$ 29,677	\$ 8,270
Title IIA Grant	4,574	5,578	8,304	2,726
Title IV Grant	-	10,000	10,000	-
REAP Grant	37,881	37,881	34,818	(3,063)
Special Milk Program	2,997	3,000	3,000	-
Total Federal Sources	\$ 66,259	\$ 77,866	\$ 85,799	\$ 7,933
Incoming Transfers and Other Transactions				
	\$ -	\$ -	\$ -	\$ -
Total Incoming Transfers and Other Transactions	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,126,818	\$ 2,113,833	\$ 2,171,705	\$ 57,872

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	For Comparative Purposes		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Instruction				
Basic Programs				
Elementary/Middle School				
Teacher Salaries (includes P.E., Art and Music)	\$ 457,281	\$ 425,000	\$ 432,500	\$ 7,500
Teacher Assistants Salaries	97,259	60,000	56,500	(3,500)
Substitute Salaries	39,590	20,000	20,000	-
Benefits (related to teachers, assistants and substitutes)	129,128	134,258	175,000	40,742
Teaching Supplies	58,889	40,000	40,000	-
Textbooks	1,190	1,500	-	(1,500)
Miscellaneous Other	13,961	10,000	10,000	-
Total Elementary	\$ 797,298	\$ 690,758	\$ 734,000	\$ 43,242
High School				
Teacher Salaries	\$ 177,907	\$ 190,000	\$ 190,000	\$ -
Teacher Benefits	35,294	57,285	70,000	12,715
Tuition (Dual Enrollment Fees)	17,371	17,500	17,500	-
HS Teaching Supplies	5,595	6,000	7,500	1,500
HS Textbooks	4,430	1,000	3,000	2,000
Miscellaneous Other	11,957	11,500	11,500	-
Total High School	\$ 252,554	\$ 283,285	\$ 299,500	\$ 16,215
Summer School				
Teacher Salaries	\$ -	\$ -	\$ 4,800	\$ 4,800
Teacher Benefits	-	-	687	687
Total Summer School	\$ -	\$ -	\$ 5,487	\$ 5,487
Total Basic Programs	\$ 1,049,852	\$ 974,043	\$ 1,038,987	\$ 64,944

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	<u>For Comparative Purposes</u>		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Added Needs				
Teacher Salary - Special Ed	\$ 10,000	\$ 10,000	\$ 15,000	\$ 5,000
Teacher Benefits - Special Ed	4,015	4,515	6,000	1,485
Assistant Salaries - Special Ed	-	-	18,500	18,500
Assistant Benefits - Special Ed	-	-	12,500	12,500
CI Classroom	-	-	70,000	70,000
Assistant Salaries - 31a	21,052	19,500	38,648	19,148
Assistant Benefits - 31a	5,725	7,290	9,500	2,210
Teacher Salary - REAP	23,858	23,483	18,000	(5,483)
Assistant Salaries - REAP	6,750	7,000	7,000	-
Teacher Benefits - REAP	7,273	7,398	9,818	2,420
Teacher Salary - Title I	19,641	19,641	27,000	7,359
Teacher Benefits - Title I	5,740	6,744	10,881	4,137
Title I Supplies	-	600	300	(300)
Title IV Supplies	-	10,000	10,000	-
Total Added Needs	<u>\$ 104,054</u>	<u>\$ 116,171</u>	<u>\$ 253,147</u>	<u>\$ 136,976</u>
Total Instruction	\$ 1,153,906	\$ 1,090,214	\$ 1,292,134	\$ 201,920
Support Services - Pupil				
Attendance Office - Hillsdale ISD	\$ 2,616	\$ 3,000	\$ 2,616	\$ (384)
Total Support Services - Pupil	<u>\$ 2,616</u>	<u>\$ 3,000</u>	<u>\$ 2,616</u>	<u>\$ (384)</u>
Support Services - Instructional Staff				
Prof Development	\$ 2,878	\$ 5,000	\$ 15,000	\$ 10,000
Library Salaries	7,895	9,000	9,250	250
Library Benefits	975	1,139	1,300	161
Library Supplies	2,200	3,000	2,000	(1,000)
Special Ed Supervision	-	-	2,500	2,500
Total Support Services - Instructional Staff	<u>\$ 13,948</u>	<u>\$ 18,139</u>	<u>\$ 30,050</u>	<u>\$ 11,911</u>

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	For Comparative Purposes		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Support Services - General Administration				
Legal Services	\$ 428	\$ 1,000	\$ 2,000	\$ 1,000
Audit Services	8,850	8,850	8,850	-
Policy Manual Updates	-	-	1,900	1,900
Management Services Fee	91,700	81,900	87,850	5,950
Oversight Services Fee - Hillsdale ISD	60,051	59,689	59,650	(39)
Dues & Fees	3,077	3,500	3,500	-
Total Support Services - General Administration	\$ 164,106	\$ 154,939	\$ 163,750	\$ 8,811
Support Services - School Administration				
Principal Salaries	\$ 155,858	\$ 155,000	\$ 90,000	\$ (65,000)
Secretary Salaries	55,620	56,500	60,000	3,500
Principal/Secretary Benefits	58,453	64,968	53,000	(11,968)
Postage	2,189	3,000	2,000	(1,000)
Equipment Lease	20,090	20,000	20,000	-
Office Supplies	10,019	12,500	10,000	(2,500)
Dues and Fees	-	-	100	100
Miscellaneous Other	4,976	8,500	5,000	(3,500)
Total Support Services - School Administration	\$ 307,205	\$ 320,468	\$ 240,100	\$ (80,368)
Support Services - Business				
Insurance	\$ 12,283	\$ 12,500	\$ -	\$ (12,500)
Bank Fees	456	500	500	-
Dues and Fees	-	-	7,500	7,500
Total Support Services - Business	\$ 12,739	\$ 13,000	\$ 8,000	\$ (5,000)

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	<u>For Comparative Purposes</u>		Amended 2018/19	\$ Change
	Audited 2017/18	Current 2018/19		
Operation and Maintenance of Plant				
Janitor Salaries	\$ 86,642	\$ 65,000	\$ 84,000	\$ 19,000
Janitor Benefits	7,737	6,223	16,500	10,277
Telephone and Internet	4,723	5,200	6,500	1,300
Water and Sewer	2,901	3,500	3,000	(500)
Waste and Trash Disposal	5,080	5,100	7,000	1,900
Property and Liability Insurance	17,862	21,500	18,000	(3,500)
Building Maintenance	22,691	25,000	27,000	2,000
Lawn Care/Snow Removal	6,050	7,500	6,000	(1,500)
Gas	16,514	15,000	16,500	1,500
Electricity	37,225	35,000	35,000	-
Janitor Supplies	19,609	15,000	20,000	5,000
Capital Outlay	54,020	-	5,003	5,003
Total Operation and Maintenance of Plant	<u>\$ 281,054</u>	<u>\$ 204,023</u>	<u>\$ 244,503</u>	<u>\$ 40,480</u>
Support Services - Pupil Transportation Services				
Pupil Transportation by Contract Carrier - Dial a Ride	\$ -	\$ -	\$ 3,000	\$ 3,000
Total Support Services - Pupil Transportation Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Support Services - Central				
Marketing	\$ 21,869	\$ 25,000	\$ 25,000	\$ -
Prof Development	-	-	5,000	5,000
Personnel Recruitment	-	-	2,500	2,500
Fingerprinting	-	-	500	500
Technology Services	45,207	44,000	44,000	-
Total Support Services - Central	<u>\$ 67,076</u>	<u>\$ 69,000</u>	<u>\$ 77,000</u>	<u>\$ 8,000</u>

**Will Carleton Academy
Budget Assumptions (Detail)
2018/2019**

Fund: General Fund	<u>For Comparative Purposes</u>		Amended 2018/19	\$ Change
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Athletic Activities				
Athletic Director Salary	\$ -	\$ -	\$ 12,000	\$ 12,000
Coaches Salaries	16,800	17,000	20,000	3,000
Benefits - Athletic Director / Coaches	1,859	2,301	3,500	1,199
Athletic Referees	-	-	5,000	5,000
Athletic Supplies	8,255	7,500	10,000	2,500
Athletic Dues and Fees	1,310	2,500	1,500	(1,000)
Total Athletic Activities	<u>\$ 28,224</u>	<u>\$ 29,301</u>	<u>\$ 52,000</u>	<u>\$ 22,699</u>
Total Supporting Services	<u>\$ 876,968</u>	<u>\$ 811,870</u>	<u>\$ 821,019</u>	<u>\$ 9,149</u>
Fund Modifications				
Equipment Loan - Principal	\$ 4,376	\$ 4,500	\$ -	\$ (4,500)
Transfer to Debt Service	206,966	207,000	214,500	7,500
Total Fund Modifications	<u>\$ 211,342</u>	<u>\$ 211,500</u>	<u>\$ 214,500</u>	<u>\$ 3,000</u>
Total Expenditures	<u>\$ 2,242,216</u>	<u>\$ 2,113,584</u>	<u>\$ 2,327,653</u>	<u>\$ 214,069</u>
Change in Fund Equity	<u>\$ (115,398)</u>	<u>\$ 249</u>	<u>\$ (155,948)</u>	<u>\$ (156,197)</u>
Beginning Fund Equity	\$ 904,959	\$ 700,099	\$ 789,561	
Ending Fund Equity	<u>\$ 789,561</u>	<u>\$ 700,348</u>	<u>\$ 633,613</u>	
<i>Fund Balance as % of Total Revenue</i>	37%	33%	29%	

**Will Carleton Academy
Staffing Summary
2018/2019**

Employee	Staff FTE	Total Salary	Total Benefits	Total Compensation	Employer FICA 7.65%	Unemployment Compensation	Worker's Compensation	Group Health Insurance
111 ES Teacher	12.25	428,781	144,640	573,421	32,801	12,000	4,289	95,550
111 ES Assistant	2.50	53,134	19,096	72,230	4,064	4,000	532	10,500
113 HS Teacher	5.00	188,291	70,517	258,808	14,405	5,000	1,884	49,228
125 31A Aides - ES	2.00	36,972	10,964	47,936	2,828	1,000	370	6,766
122 Special Ed Teacher	0.25	15,000	3,603	18,603	1,148	-	150	2,305
122 Special Ed Aide	1.00	18,486	12,316	30,802	1,414	1,000	185	9,717
122 CI Classroom - CONTRACTED	1.67	70,000	-	70,000	-	-	-	-
125 Title I / Reap Teacher	0.75	45,000	11,558	56,558	3,443	750	450	6,915
125 REAP Aide	0.50	7,000	1,036	8,036	536	500	-	-
222 Library	0.50	9,243	1,299	10,542	707	500	92	-
241 Principal	1.00	90,000	23,737	113,737	6,885	1,000	900	14,952
241 Secretary	2.00	56,283	27,689	83,972	4,306	2,000	563	20,820
261 Custodian	2.00	83,718	16,241	99,959	6,404	2,000	837	7,000
293 Athletic - AD	1.00	12,000	2,038	14,038	918	1,000	120	3,500
	32.42	1,113,908.00	344,734.00	1,458,642.00	79,859.00	30,750.00	10,372.00	227,253.00