

GENERAL FUND
2019/2020 ORIGINAL 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 2019/2020; 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 2019/2020 is as follows:

REVENUE

Local	118,045
State	2,269,687
Federal	75,811
Incoming Transfers and Other Transactions	0
Total Revenue	2,463,543
Fund Balance, July 1	623,306
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	623,306
Total Available to Appropriate	3,086,849

BE IT FURTHER RESOLVED, that \$ 2,462,452 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	1,091,487
Added Needs	241,811
Support Services	
Pupil	2,500
Instructional Staff	15,500
General Administration	314,054
School Administration	229,100
Business	8,000
Operations and Maintenance	212,500
Transportation	2,000
Central	63,500
Athletics	58,000
Community Service	11,000
Fund Modifications	213,000
TOTAL EXPENDITURES	2,462,452

**GENERAL FUND
2019/2020 ORIGINAL 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 July 1, 2019.

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 11th day of June 2019, at which a quorum was present.

By:



Board Secretary

**Will Carleton Academy
Budget Assumptions (Summary)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Revenues				
Total Local Sources	\$ 24,156	\$ 32,045	\$ 118,045	\$ 86,000
Total State Sources	2,036,403	2,056,133	2,269,687	213,554
Total Federal Sources	66,259	95,403	75,811	(19,592)
Total Incoming Transfers and Other Transactions	-	-	-	-
Total Revenues	\$ 2,126,818	\$ 2,183,581	\$ 2,463,543	\$ 279,962
Expenditures				
Total Basic Programs	\$ 1,049,852	\$ 1,057,837	\$ 1,091,487	\$ 33,650
Total Added Needs	104,054	249,792	241,811	(7,981)
Total Support Services - Pupil	2,616	2,500	2,500	-
Total Support Services - Instructional Staff	13,948	26,500	15,500	(11,000)
Total Support Services - General Administration	164,106	171,092	314,054	142,962
Total Support Services - School Administration	307,205	252,000	229,100	(22,900)
Total Support Services - Business	12,739	8,000	8,000	-
Total Operation and Maintenance/Security	281,054	235,115	212,500	(22,615)
Total Support Services - Pupil Transportation Services	-	2,000	2,000	-
Total Support Services - Central	67,076	71,000	63,500	(7,500)
Total Athletic Activities	28,224	54,500	58,000	3,500
Total Community Services	-	6,500	11,000	4,500
Total Fund Modifications	211,342	213,000	213,000	-
Total Expenditures	\$ 2,242,216	\$ 2,349,836	\$ 2,462,452	\$ 112,616
Change in Fund Equity	\$ (115,398)	\$ (166,255)	\$ 1,091	\$ 167,346
Beginning Fund Equity	\$ 904,959	\$ 789,561	\$ 623,306	
Ending Fund Equity	\$ 789,561	\$ 623,306	\$ 624,397	
<i>Fund Balance as % of Total Revenues</i>	37%	29%	25%	

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	<u>For Comparative Purposes</u>		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Local Sources				
Interest	\$ 41	\$ 45	\$ 45	\$ -
Child Care	-	1,500	11,000	9,500
Preschool	-	-	76,500	76,500
Miscellaneous Other	24,115	30,500	30,500	-
Total Local Sources	<u>\$ 24,156</u>	<u>\$ 32,045</u>	<u>\$ 118,045</u>	<u>\$ 86,000</u>
State Sources				
Foundation Allowance \$8,051 - 276 (Fall) & 252 (Spring)	\$ 1,997,414	\$ 1,973,178	\$ 2,171,142	\$ 197,964
31A At-Risk	26,777	48,289	50,000	1,711
Special Ed	4,285	4,376	30,645	26,269
Headlee Obligation for Data Collect	6,650	6,438	6,900	462
Early Literacy Grant	-	2,317	-	(2,317)
CTE Per Pupil Incentive	-	550	-	(550)
Financial Analytic Tools	-	441	-	(441)
High School Pupil Supports	1,277	1,429	-	(1,429)
Competitive School Safety Grant Program	-	8,115	-	(8,115)
Early Literacy Grant - Hillsdale ISD	-	11,000	11,000	-
Total State Sources	<u>\$ 2,036,403</u>	<u>\$ 2,056,133</u>	<u>\$ 2,269,687</u>	<u>\$ 213,554</u>
Federal Sources				
Title I Grant	\$ 20,807	\$ 30,277	\$ 25,225	\$ (5,052)
Title IIA Grant	4,574	9,308	5,086	(4,222)
Title IV Grant	-	20,000	10,000	(10,000)
REAP Grant	37,881	34,818	34,000	(818)
Special Milk Program	2,997	1,000	1,500	500
Total Federal Sources	<u>\$ 66,259</u>	<u>\$ 95,403</u>	<u>\$ 75,811</u>	<u>\$ (19,592)</u>
Total Revenues	<u>\$ 2,126,818</u>	<u>\$ 2,183,581</u>	<u>\$ 2,463,543</u>	<u>\$ 279,962</u>

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Instruction				
Basic Programs				
Elementary/Middle School				
Teacher Salaries (includes P.E., Art and Music)	\$ 457,281	\$ 440,000	\$ 467,000	\$ 27,000
Teacher Assistants Salaries	97,259	45,000	7,000	(38,000)
Substitute Salaries	39,590	18,000	10,000	(8,000)
Benefits (related to teachers, assistants and substitutes)	129,128	175,000	176,000	1,000
Teaching Supplies	58,889	35,000	30,000	(5,000)
Textbooks	1,190	-	-	-
Technology - Non Depreciable	-	12,000	-	(12,000)
Furniture and Equipment - Non Depreciable	-	1,350	-	(1,350)
Field Trips and Events	-	4,000	-	(4,000)
Miscellaneous Other	13,961	6,000	7,500	1,500
Total Elementary	\$ 797,298	\$ 736,350	\$ 697,500	\$ (38,850)
High School				
Teacher Salaries	\$ 177,907	\$ 195,000	\$ 198,000	\$ 3,000
Teacher Benefits	35,294	70,000	75,000	5,000
Tuition (Dual Enrollment Fees)	17,371	25,000	15,000	(10,000)
HS Teaching Supplies	5,595	11,000	11,000	-
HS Textbooks	4,430	3,000	3,000	-
Miscellaneous Other	11,957	12,000	10,000	(2,000)
Total High School	\$ 252,554	\$ 316,000	\$ 312,000	\$ (4,000)
Preschool				
Teacher Salaries	\$ -	\$ -	\$ 26,000	\$ 26,000
Teacher Assistants Salaries	-	-	18,500	18,500
Benefits (related to teachers and assistants)	-	-	21,500	21,500
Preschool Supplies	-	-	8,500	8,500
Miscellaneous Other	-	-	2,000	2,000
Total Preschool	\$ -	\$ -	\$ 76,500	\$ 76,500

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
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	\$ 1,057,837	\$ 1,091,487	\$ 33,650
Added Needs				
Teacher Salary - Special Ed	\$ 10,000	\$ 15,100	\$ 24,000	\$ 8,900
Teacher Benefits - Special Ed	4,015	6,000	9,500	3,500
Assistant Salaries - Special Ed	-	21,000	18,500	(2,500)
Assistant Benefits - Special Ed	-	10,000	10,500	500
CI Classroom	-	55,000	55,000	-
Assistant Salaries - 31a	21,052	39,000	-	(39,000)
Assistant Benefits - 31a	5,725	9,289	-	(9,289)
Teacher Salary - 31a	-	-	36,000	36,000
Teacher Benefits - 31a	-	-	14,000	14,000
Teacher Salary - REAP	23,858	18,125	-	(18,125)
Assistant Salaries - REAP	6,750	9,000	26,500	17,500
Benefits - REAP	7,273	7,693	7,500	(193)
Teacher Salary - Title I	19,641	27,200	-	(27,200)
Teacher Benefits - Title I	5,740	11,785	-	(11,785)
Assistant Salaries - Title I	-	-	19,000	19,000
Assistant Benefits - Title I	-	-	10,711	10,711
Title I Supplies	-	600	600	-
Title IV Supplies	-	20,000	10,000	(10,000)
Total Added Needs	\$ 104,054	\$ 249,792	\$ 241,811	\$ (7,981)
Total Instruction	\$ 1,153,906	\$ 1,307,629	\$ 1,333,298	\$ 25,669

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Support Services - Pupil				
Attendance Office - Hillsdale ISD	\$ 2,616	\$ 2,500	\$ 2,500	\$ -
Total Support Services - Pupil	\$ 2,616	\$ 2,500	\$ 2,500	\$ -
Support Services - Instructional Staff				
Prof Development	\$ 2,878	\$ 15,000	\$ 15,000	\$ -
Library Salaries	7,895	8,000	-	(8,000)
Library Benefits	975	1,000	-	(1,000)
Library Supplies	2,200	2,000	-	(2,000)
Special Ed Supervision	-	500	500	-
Total Support Services - Instructional Staff	\$ 13,948	\$ 26,500	\$ 15,500	\$ (11,000)
Support Services - General Administration				
Legal Services	\$ 428	\$ 4,000	\$ 1,000	\$ (3,000)
Audit Services	8,850	8,950	8,950	-
Other Professional and Technical Services - Architect	-	7,815	-	(7,815)
Management Services Fee	91,700	87,500	234,550	147,050
Oversight Services Fee - Hillsdale ISD	60,051	59,327	66,054	6,727
Dues & Fees	3,077	3,500	3,500	-
Total Support Services - General Administration	\$ 164,106	\$ 171,092	\$ 314,054	\$ 142,962
Support Services - School Administration				
Principal Salaries	\$ 155,858	\$ 90,400	\$ 90,000	\$ (400)
Secretary Salaries	55,620	70,000	52,000	(18,000)
Principal/Secretary Benefits	58,453	53,000	49,500	(3,500)
Postage	2,189	2,500	2,500	-
Equipment Lease	20,090	20,000	20,000	-
Office Supplies	10,019	10,000	10,000	-
Dues and Fees	-	100	100	-
Miscellaneous Other	4,976	6,000	5,000	(1,000)
Total Support Services - School Administration	\$ 307,205	\$ 252,000	\$ 229,100	\$ (22,900)

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Support Services - Business				
Insurance	\$ 12,283	\$ -	\$ -	\$ -
Bank Fees	456	500	500	-
Dues and Fees	-	7,500	7,500	-
Total Support Services - Business	\$ 12,739	\$ 8,000	\$ 8,000	\$ -
Operation and Maintenance of Plant				
Janitor Salaries	\$ 86,642	\$ 84,000	\$ 70,000	\$ (14,000)
Janitor Benefits	7,737	14,000	14,000	-
Telephone and Internet	4,723	6,500	6,500	-
Water and Sewer	2,901	3,500	3,500	-
Waste and Trash Disposal	5,080	5,000	4,000	(1,000)
Property and Liability Insurance	17,862	20,500	20,500	-
Building Maintenance	22,691	25,000	20,000	(5,000)
Lawn Care/Snow Removal	6,050	7,500	7,500	-
Gas	16,514	15,500	16,500	1,000
Electricity	37,225	30,500	35,000	4,500
Janitor Supplies	19,609	15,000	15,000	-
Supplies - Competitive School Safety Grant Program	-	8,115	-	(8,115)
Capital Outlay	54,020	-	-	-
Total Operation and Maintenance of Plant	\$ 281,054	\$ 235,115	\$ 212,500	\$ (22,615)
Support Services - Pupil Transportation Services				
Pupil Transportation by Contract Carrier - Dial a Ride	\$ -	\$ 2,000	\$ 2,000	\$ -
Total Support Services - Pupil Transportation Services	\$ -	\$ 2,000	\$ 2,000	\$ -
Support Services - Central				
Marketing	\$ 21,869	\$ 25,000	\$ 20,000	\$ (5,000)
Prof Development	-	2,500	5,000	2,500
Personnel Recruitment	-	2,500	2,500	-
Fingerprinting	-	1,000	1,000	-
Technology Services	45,207	40,000	35,000	(5,000)
Total Support Services - Central	\$ 67,076	\$ 71,000	\$ 63,500	\$ (7,500)

**Will Carleton Academy
Budget Assumptions (Detail)
2019/2020**

Fund: General Fund	For Comparative Purposes		Proposed 2019/20	\$ Change
	Audited 2017/18	Estimated 2018/19		
Athletic Activities				
Athletic Director Salary	\$ -	\$ 8,500	\$ 12,000	\$ 3,500
Coaches Salaries	16,800	19,000	20,000	1,000
Benefits - Athletic Director / Coaches	1,859	3,500	3,500	-
Athletic Referees	-	7,000	7,000	-
Athletic Supplies	8,255	13,000	12,000	(1,000)
Athletic Dues and Fees	1,310	3,500	3,500	-
Total Athletic Activities	\$ 28,224	\$ 54,500	\$ 58,000	\$ 3,500
Total Supporting Services	\$ 876,968	\$ 822,707	\$ 905,154	\$ 82,447
Community Services				
Latchkey Salaries	\$ -	\$ 5,000	\$ 8,000	\$ 3,000
Latchkey Benefits	-	1,000	2,000	1,000
Latchkey Supplies	-	500	1,000	500
Total Community Services	\$ -	\$ 6,500	\$ 11,000	\$ 4,500
Fund Modifications				
Equipment Loan - Principal	\$ 4,376	\$ -	\$ -	\$ -
Transfer to Debt Service	206,966	213,000	213,000	-
Total Fund Modifications	\$ 211,342	\$ 213,000	\$ 213,000	\$ -
Total Expenditures	\$ 2,242,216	\$ 2,349,836	\$ 2,462,452	\$ 112,616
Change in Fund Equity	\$ (115,398)	\$ (166,255)	\$ 1,091	\$ 167,346
Beginning Fund Equity	\$ 904,959	\$ 789,561	\$ 623,306	
Ending Fund Equity	\$ 789,561	\$ 623,306	\$ 624,397	
<i>Fund Balance as % of Total Revenue</i>	37%	29%	25%	

**Will Carleton Academy
Staffing Summary
2019/2020**

Employee	Staff FTE	Total Salary	Total Benefits	Total Compensation	Contributions Retirement	Employer FICA 7.65%	Unemployment Compensation	Worker's Compensation	Group Health Insurance
111 ES Teacher (PE,Music,Art)	13.25	466,281	174,143	640,424	16,234	35,670	10,500	4,639	107,100
111 ES Assistant	0.25	6,630	1,655	8,285	332	507	750	66	-
113 HS Teacher	5.00	197,291	74,322	271,613	6,904	15,094	3,750	1,974	46,600
118 Preschool Teacher	1.00	26,000	11,299	37,299	1,300	1,989	750	260	7,000
118 Preschool Assistant	1.00	18,486	10,273	28,759	924	1,414	750	185	7,000
122 Special Ed Teacher	0.40	24,000	9,251	33,251	1,200	1,836	375	240	5,600
122 Special Ed Aide - CI	1.00	18,486	10,473	28,959	924	1,414	750	185	7,200
122 CI Classroom - CONTRACTED	1.50	55,000	-	55,000	-	-	-	-	-
125 REAP Assistants - ES	1.25	26,411	7,418	33,829	332	2,020	1,500	66	3,500
125 31a Teacher	0.60	36,000	13,689	49,689	1,800	2,754	375	360	8,400
125 Title I Assistant - ES	1.00	18,486	10,273	28,759	924	1,414	750	185	7,000
241 Principal	1.00	90,000	27,435	117,435	4,500	6,885	750	900	14,400
241 Secretary	2.00	51,780	21,769	73,549	2,589	3,962	1,500	518	13,200
261 Custodian	1.50	69,579	14,087	80,666	3,329	5,093	1,500	665	3,500
293 Athletic - AD	0.50	12,000	1,788	13,788	-	918	750	120	-
	31.25	1,116,430.00	387,875.00	1,501,305.00	41,292.00	80,970.00	24,750.00	10,363.00	230,500.00