MARLETTE COMMUNITY SCHOOLS

GENERAL APPROPRIATIONS BUDGET

For Fiscal Year

2024-2025

June 24, 2024

Submitted By:

Brandi Bishop- Business Manager

James Marshall- Superintendent

MARLETTE COMMUNITY SCHOOLS

A RESOLUTION TO ADOPT THE GENERAL APPROPRIATIONS BUDGET FOR FISCAL YEAR 2024-2025

Moved By: _____ Supported By: _____

Be it resolved, that this resolution shall approve the amended general appropriations budget of the Marlette Community Schools for fiscal year 2024-2025 to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Marlette Community Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the Marlette Community Schools for the 2024-2025 are attached.

Be it further resolved, that in accordance with the truth in budgeting act, the Board of Education will levy 18 mills of ad valorem property tax on non-homestead property for the purpose of funding general fund operations.

Be it further resolved, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of funds except pursuant to the appropriations made by the Board of Education. Any changes in the amount appropriated by the Board shall require approval of the Board.

Be it further resolved, that the Superintendent of Schools is hereby charged with the supervision and execution of the budget adopted by the Board.

Roll Call Vote:

Resolution Adopted

June 24, 2024

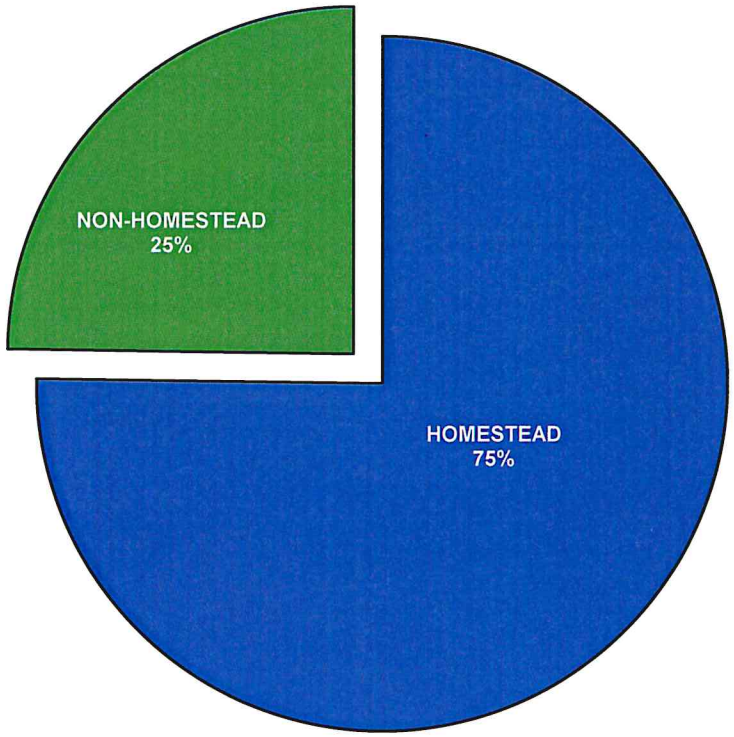
_____

Scott Forbes, Secretary
Board of Education

MARLETTE COMMUNITY SCHOOLS
2024 TAXABLE VALUES

TOWNSHIP	HOMESTEAD	NON-HOMESTEAD	TAXABLE VALUE
ELMER	$9,852,266	$521,524	10,373,790
FLYNN	$11,295,377	$1,237,648	12,533,025
LAMOTTE	$31,972,445	$6,385,707	38,358,152
MARLETTE	$62,622,280	$14,210,162	76,832,442
MOORE	$77,952	$0	77,952
CITY OF MARLETTE	$19,667,040	$25,912,985	45,580,025
TUSCOLA COUNTY	$20,280,165	$4,213,379	24,493,544
LAPEER COUNTY	$28,425,344	$8,169,672	36,595,016
TOTALS	**184,192,869**	**60,651,077**	**244,843,946**

Taxable Values

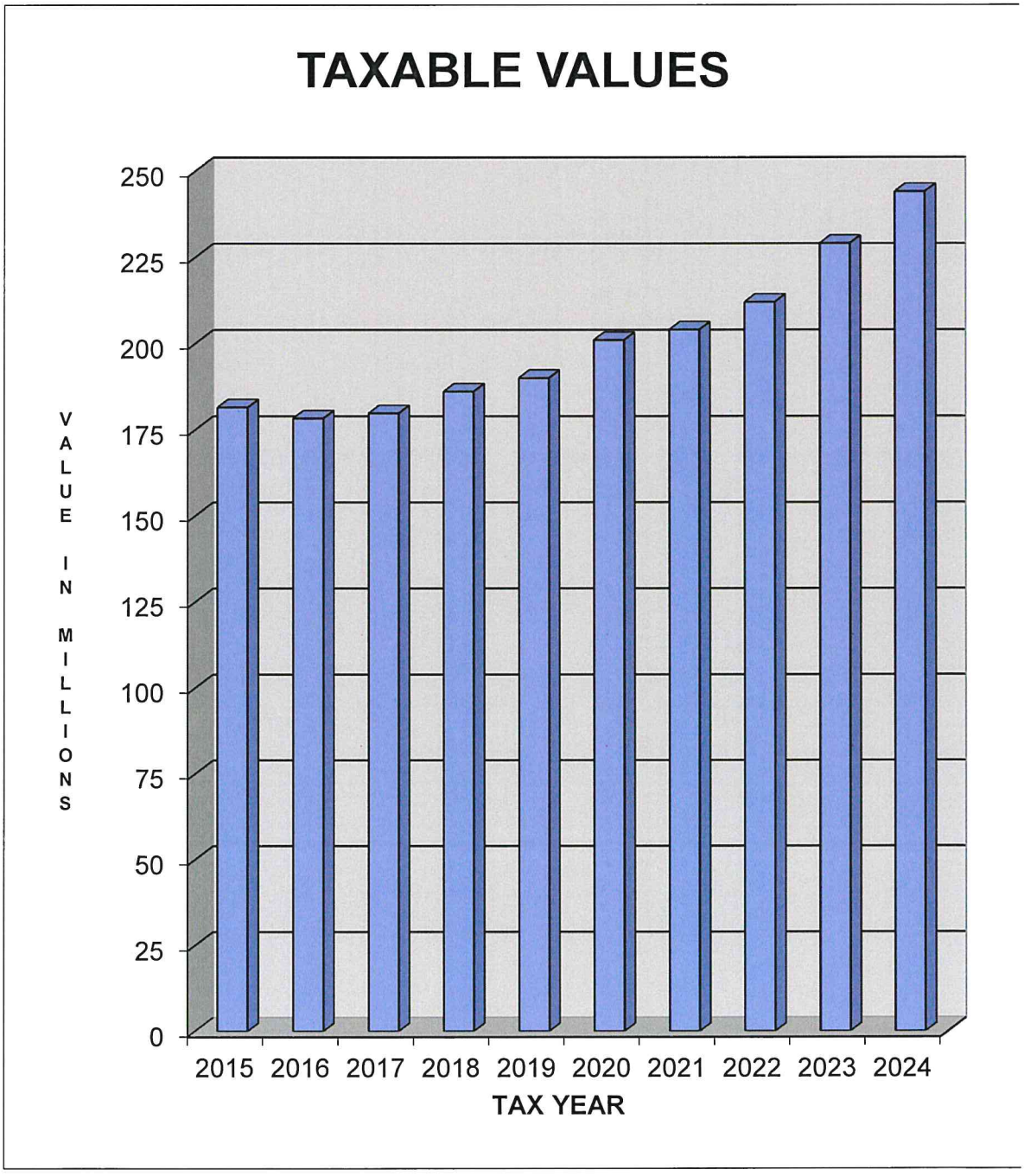


LOSSES & ADDITIONS
In Taxable Value

TOWNSHIP	2023 T.V.	T.V. LOSSES	T.V. ADDITIONS	2024 T.V.
SANILAC COUNTY	170,334,291	1,657,120	7,018,763	183,755,386
TUSCOLA COUNTY	22,710,444	34,334	324,062	24,493,544
LAPEER COUNTY	34,343,653	72,968	598,300	36,595,016
TOTALS	**227,388,388**	**1,764,422**	**7,941,125**	**244,843,946**

TOWNSHIP	HOMESTEAD LOSSES	NON-HOME LOSSES	HOMESTEAD ADDITIONS	NON-HOME ADDITIONS
SANILAC COUNTY	1,505,361	151,759	2,910,662	2,455,758
TUSCOLA COUNTY	8,555	25,779	279,000	45,062
LAPEER COUNTY	1,568	71,400	256,000	342,300
TOTALS	**1,515,484**	**248,938**	**3,445,662**	**2,843,120**

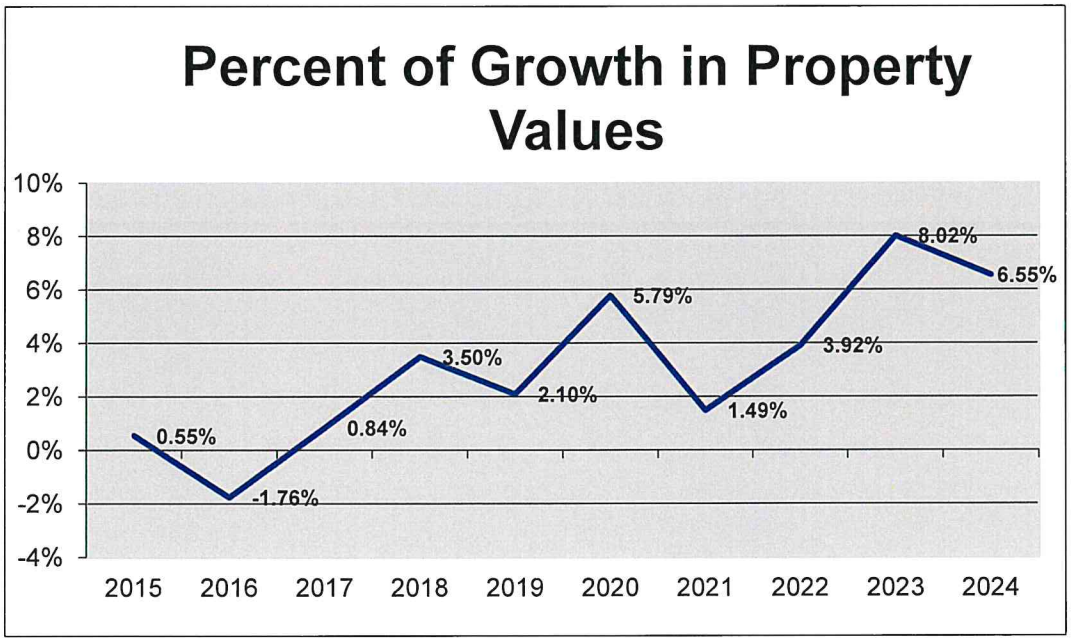
TEN YEAR HISTORY OF GROWTH/DECLINE IN DISTRICT PROPERTY VALUES



Proposal A changed how property value would be determined for tax purposes. The change limits property taxable value increases to the cost of living or 5% whichever is less. In 2024 the inflation rate is 1.05%

HISTORY OF PROPERTY VALUE
PERCENTAGE OF CHANGE

TAX YEAR	PROPERTY VALUE IN MILLIONS	PERCENT INCREASE
2015	181.5	0.55%
2016	178.3	-1.76%
2017	179.8	0.84%
2018	186.1	3.50%
2019	190	2.10%
2020	201	5.79%
2021	204	1.49%
2022	212	3.92%
2023	229	8.02%
2024	244	6.55%
TEN YEAR GROWTH	**62.5**	**34.44%**



COMPUTATIONS ON M.R.F. AND B.T.R.F. FOR 2024

2023 Taxable Value on Non-Homestead Properties:	$55,330,716
2024 Taxable Value on Non-Homestead Properties:	$60,651,077
2024 Losses:	$248,938
2024 Additions:	$2,843,120
Inflation Rate:	1.050%

Operating Tax is only levied against the Taxable Value (T.V.) of Property with the classification of Non-Homestead or Non-Qualifying Agricultural.

MILLAGE REDUCTION FRACTION (MRF)
HEADLEE MCL211.34d

$$\frac{\text{(2023 Non-Home) \$55,330,716 - (2024 Losses) \$248,938 x 1.05}}{\text{(2024 Non-Home) \$60,651,077 - (2024 Additions) \$2,843,120}} = \frac{\$57,835,867}{\$57,807,957} = \mathbf{1.0005}$$

BASE TAX RATE FACTOR (BTRF)
TRUTH IN TAXATION

$$\frac{\text{(2023 Non-Home) \$55,330,716 - (2024 Losses) \$248,938}}{\text{(2024 Non-Home) \$60,651,077 - (2024 Additions) \$2,843,120}} = \frac{\$55,081,778}{\$57,807,957} = \mathbf{0.9528}$$

HEADLEE (MCL211.34d)

TAX ROLLBACK UNDER HEADLEE

2023 Allowable Millage	18.0246		
		x	
2024 Millage Reduction Fraction	1.0000		
Millage Permanently Reduced			**18.0246**

Total Allowable Millage to Assess on Non-Homestead Properties	**18.0000**

* March 10, 2020 voters approved the renewal of the operational tax levy 18.2890; the maximum the district may levy is 18 mills.

* 2020 millage levy was reduced under Headlee(18.2030) but due to the additional voted millage the district is able to levy the full 18 mills.

* November 8, 2022 voters approved 1 mill for headlee restoration only

* 2024 no rollback was required.

"TRUTH IN TAXATION" (MCL 211.24e)

Tax Override

2023 AUTHORIZED OPERATIONAL MILLAGE RATE: **18**

2024 BASE TAX RATE (BTR)

(2023 Operational Tax Levy) 18 Mills x (2024 BTRF) .9528 = 17.1500 Mills

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PROPOSED INCREASE

2043 Allowable Millage Levy		18.0000
less	-	
Base Tax Rate (BTR)		17.15
Proposed Increase		**0.85**

PERCENT INCREASE IN OPERATING TAX REVENUE

$$\frac{(\text{Increase} \times 100)\ .85 \times 100}{(\text{BTR})\ 18.000} = 4.73\%$$

REVENUE LOSS TO DISTRICT WITHOUT FULL ALLOWABLE LEVY

$60,651,077	x	18	1,091,719
$60,651,077	x	17.15	1,040,166
			$51,553

Projected Student Enrollment 2024-2025

Projected Fall Enrollment (Oct 2024)

General Education Students	662
Special Education Students	14
Total ***Projected*** Student Count Fall	676

Actual Winter Enrollment (Feb 2024)

General Education Students	683
Special Education Students	15
Total Actual Student Count Winter	698

Blended Membership Formula

Projected Fall Enrollment @ 90%

General Education Students	662	x	90%	=	596
Special Education Students	14	x	90%	=	13

Actual Winter Enrollment @ 10%

General Education Students	683	x	10%	=	68
Special Education Students	15	x	10%	=	1

Total Projected Blended Enrollment 2024-2025	**678**

General Education Students	
Fall	596
Winter	68
Total General Education Blended Enrollment	664
Special Education Students	
Fall	13
Winter	1
Total Special Education Blended Enrollment	14

CENTRAL ADMINISTRATION
REVENUE PROJECTIONS FOR 2024-2025 FISCAL YEAR

DISTRICT TAXABLE VALUE:

PRINCIPAL RESIDENCE EXEMPTION (PRE)	$184,192,869
NON-PRE	$60,651,077
DISTRICT TOTAL	$244,843,946

LOCAL TAX REVENUE:

NON-PRE	$60,651,077
VOTED OPERATING MILLS (18)	0.018000
	$1,091,719
TOTAL LOCAL REVENUE	$1,091,719

ENROLLMENT:

664 GENERAL EDUCATION STUDENTS
BLENDED COUNT = (OCT 24) 662 X 90% PLUS (FEB 24) 683 X 10%

14 SPECIAL EDUCATION STUDENTS
BLENDED COUNT = (OCT 24) 14 X 90% PLUS (FEB 24) 15 X 10%

ASSUMED LOCAL REVENUE PER GENERAL EDUCATION PUPIL:

Computed on 18 mills 60,651,077 x .018 = $1,091,719

PER GENERAL EDUCATION PUPIL ***$1,091,719 / 678 = $1,610***

STATE FOUNDATION ALLOWANCE FORMULA (MEMBERSHIP):

STATE FOUNDATION PER GENERAL EDUCATION PUPIL		$9,708
	LOCAL	$1,610
	STATE	$8,098
	TOTAL	$9,708
STATE FOUNDATION PER SPECIAL EDUCATION PUPIL		$9,708
	LOCAL	$0
	STATE	$9,708
	TOTAL	$9,708

STATE MILLAGE: ALL PROPERTY 6 MILLS

STATE AID

SECTIONS

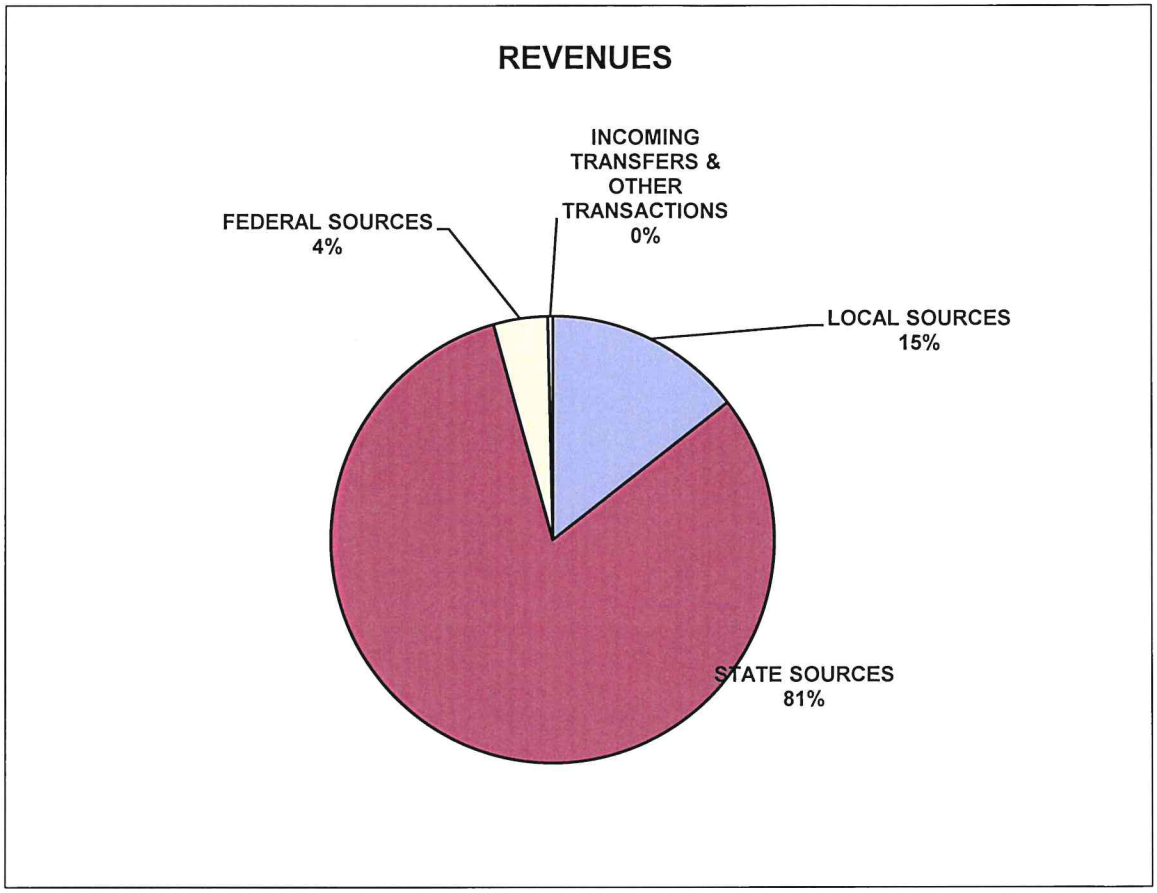
22	MEMBERSHIP GENERAL EDUCATION	$5,377,072
152	HEADLEE OBLIGATION FOR DATA COLLECTION	$20,198
147	MPSERS OFFSET & STABILIZATION	$900,000
31	AT RISK	$525,000
52	SPECIAL EDUCATION MEMBERSHIP	$195,912
	GREAT START READINESS PRESCHOOL GRANT	$130,816
	MEDICAID (ISD)	$3,000
	31N (ISD)	$121,983
	SPECIAL EDUCATION (ISD)	$34,109
	31aa MENTAL HEALTH GRANT	$88,968
	97 SCHOOL SAFETY GRANT	$0
	22l DISTRICT TRANSPORTATION COSTS	$140,000
	ENROLLMENT STABILIZATION	$36,000
	TOTAL STATE AID	**$7,573,058**

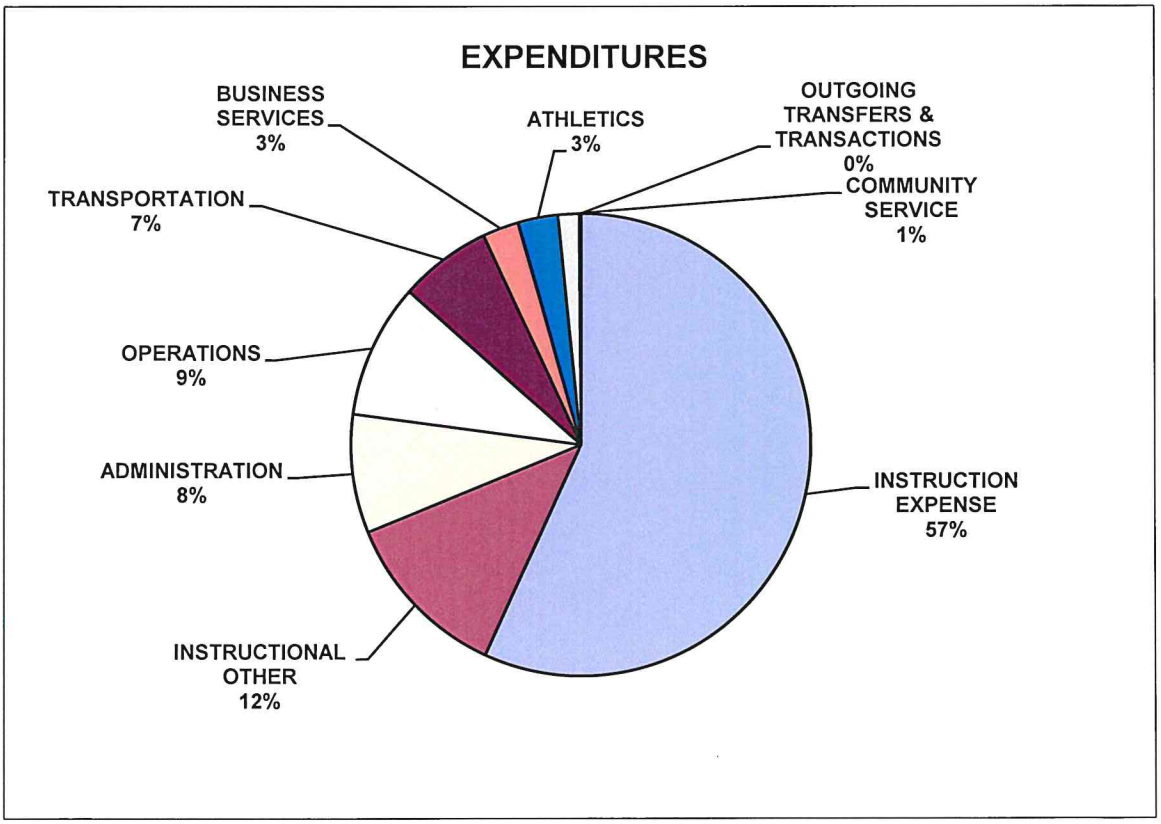
REVENUE ALL SOURCES

0100 LOCAL SOURCES	
PROPERTY TAXES	$1,093,719
FEES	$128,100
INTEREST INCOME	$30,000
HEADSTART	$25,450
MISCELLANEOUS REVENUES	$25,000
TOTAL LOCAL REVENUE	$1,302,269
0200 ATHLETIC SOURCES	
GATE RECEIPTS	$32,000
SEASON PASSES	$3,000
DONATIONS	$3,000
REGISTRATION FEES	$4,000
TOURNAMENT FEES	$4,000
TOTAL ATHLETIC REVENUE	$46,000
0300 STATE SOURCES	
STATE FOUNDATION ALLOWANCE	$5,377,072
HEADLEE OBLIGATION - REPORTING	$20,198
MPSERS OFFSET	$900,000
AT RISK	$525,000
SPECIAL EDUCATION	$195,912
31N (ISD)	$121,983
GR START READINESS	$130,816
SPECIAL EDU (ISD)	$34,109
MEDICAID	$3,000
MENTAL HEALTH GRANT	$88,968
TRANSPORTATION	$140,000
ENROLLMENT STABILIATION	$36,000
TOTAL STATE REVENUE	$7,573,058
0400 FEDERAL SOURCES	
TITLE I	$266,933
TITLE II	$35,396
TITLE IV	$18,447
ESSER(CARES ACT FUNDS)	$0
CHILD CARE STABILIATION GRANT	$0
IDEA ISD FLOW THROUGH	$46,000
TOTAL FEDERAL REVENUE	$366,776
0500 TRANSFERS & OTHER REVENUE	
ISD FUNDING	$25,000
SALE OF SCHOOL PROPERTY	$2,000
FOOD SERVICE INDIRECT COSTS	$8,000
TOTAL INCOMING TRANSFERS	$35,000
GRAND TOTAL ALL REVENUE:	**$9,323,103**

GENERAL FUND BUDGET DETAIL

	ACTUAL Jun-23 2022-2023	AMENDED Jun-23 2023-2024	BUDGET Jun-24 2024-2025
REVENUES:			
LOCAL SOURCES	$1,161,550	$1,364,050	$1,302,269
ATHLETIC SOURCES	$43,400	$46,375	$46,000
STATE SOURCES	$7,881,323	$8,395,609	$7,573,058
FEDERAL SOURCES	$2,059,988	$1,296,576	$366,776
TOTAL REVENUES	$11,146,261	$11,102,610	$9,288,103
INCOMING TRANSFERS & OTHER TRANSACTIONS	$50,000	$83,080	$35,000
TOTAL REVENUE SOURCES	**$11,196,261**	**$11,185,690**	**$9,323,103**
EXPENDITURES:			
INSTRUCTION EXPENSE	**$5,616,034**	**$5,615,617**	**$5,537,501**
BASIC PROGRAM (111-113)	$4,278,443	$4,321,390	$4,182,435
ADDED NEEDS (118-125)(225)	$1,337,591	$1,294,227	$1,355,066
SUPPORT SERVICES	**$5,432,547**	**$4,769,596**	**$4,185,227**
PUPIL (212-226)	$874,744	$978,662	$934,517
GENERAL ADMINISTRATION (231-232)	$455,160	$376,480	$361,476
SCHOOL ADMINISTRATION (241)(283)	$507,403	$464,731	$447,481
BUSINESS SERVICES (252-259)	$205,203	$248,604	$246,207
OPERATIONS & MAINTENANCE (261)	$1,225,920	$1,314,649	$915,871
TRANSPORTATION (271)	$720,914	$520,092	$630,433
CENTRAL SERVICES (284)	$961,353	$387,930	$231,753
ATHLETICS (293)	$335,850	$313,207	$273,980
COMMUNITY SERVICES (331-371)	$146,000	$165,241	$143,509
TOTAL EXPENDITURES	$11,048,581	$10,385,212	$9,722,728
OUTGOING TRANSFERS & TRANSACTIONS	$13,742	$13,742	$13,742
TOTAL EXPENDITURES	**$11,062,323**	**$10,414,183**	**$9,736,470**
EXCESS REVENUE (APPROPRIATIONS)	**$14,469**	**$771,507**	**($413,367)**
FUND BALANCE JULY 1	**$1,904,224**	**$1,918,693**	**$2,690,200**
FUND BALANCE JUNE 30	**$1,918,693**	**$2,690,200**	**$2,276,833**
Percent of Expenditures	**17.3%**	**25.8%**	**23.4%**

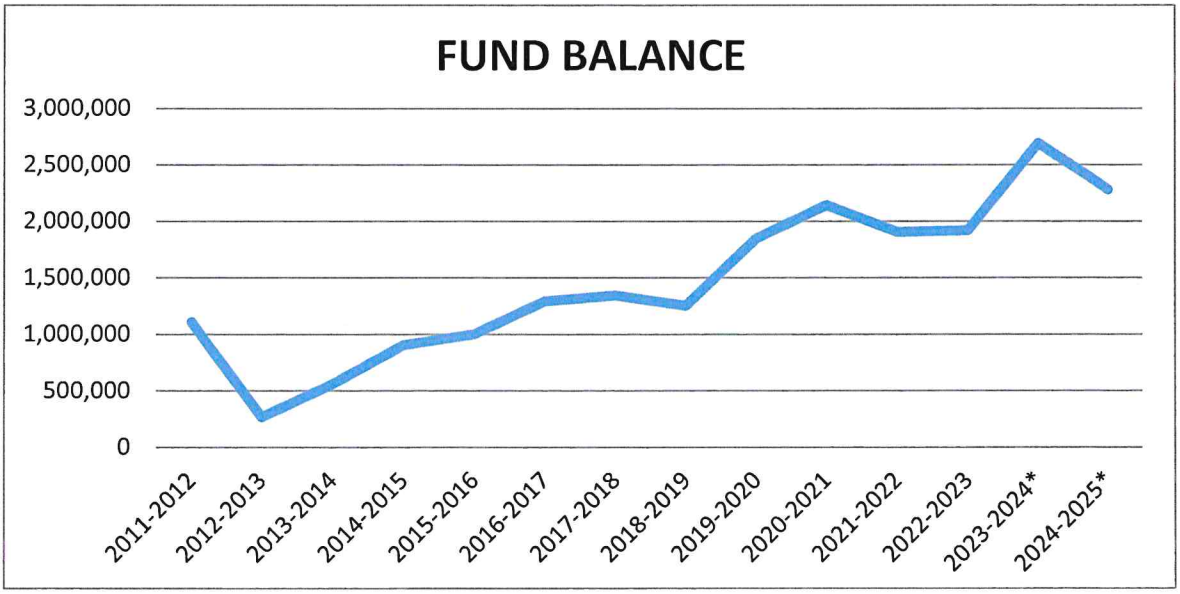

REVENUES
INCOMING TRANSFERS & OTHER TRANSACTIONS 0%
FEDERAL SOURCES 4%
LOCAL SOURCES 15%
STATE SOURCES 81%


EXPENDITURES
BUSINESS SERVICES 3%
ATHLETICS 3%
OUTGOING TRANSFERS & TRANSACTIONS 0%
COMMUNITY SERVICE 1%
TRANSPORTATION 7%
OPERATIONS 9%
ADMINISTRATION 8%
INSTRUCTION EXPENSE 57%
INSTRUCTIONAL OTHER 12%

District Fund Balance

	Change in Equity	Ending Fund Balance
Fiscal Year End 2011-2012	($725,131)	$1,105,730
2012-2013	($838,558)	$267,172
2013-2014	$289,834	$557,006
2014-2015	$346,394	$903,400
2015-2016	$297,780	$1,201,180
2016-2017	$89,610	$1,290,790
2017-2018	$51,175	$1,341,965
2018-2019	($90,560)	$1,251,406
2019-2020	$596,495	$1,847,901
2020-2021	$294,547	$2,142,448
2021-2022	($238,224)	$1,904,224
2022-2023	$14,469	$1,918,693
2023-2024*	$771,507	$2,690,200
2024-2025*	($413,367)	$2,276,833

*Budgeted

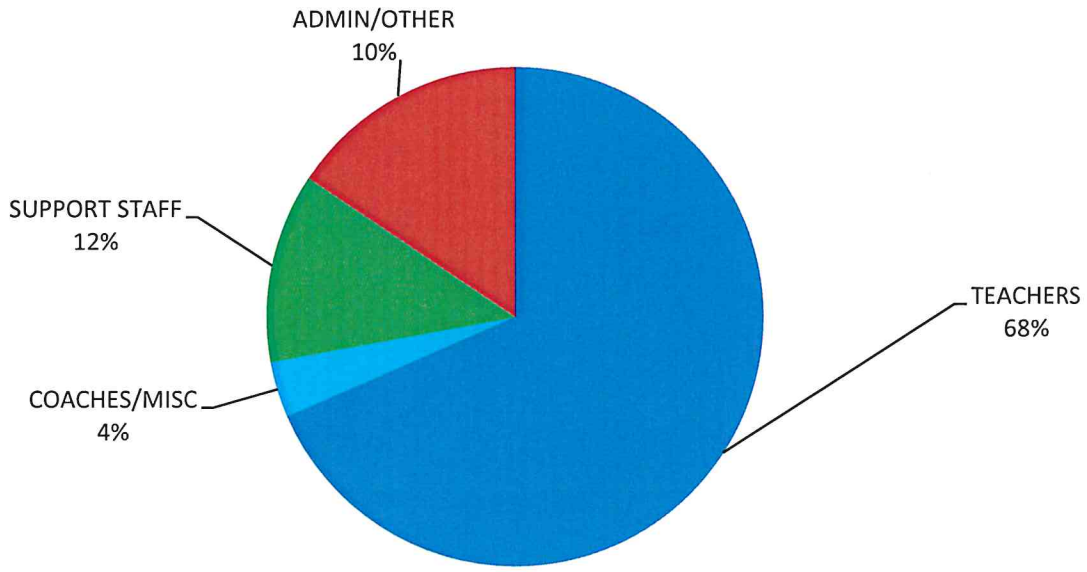


WAGE DETAIL

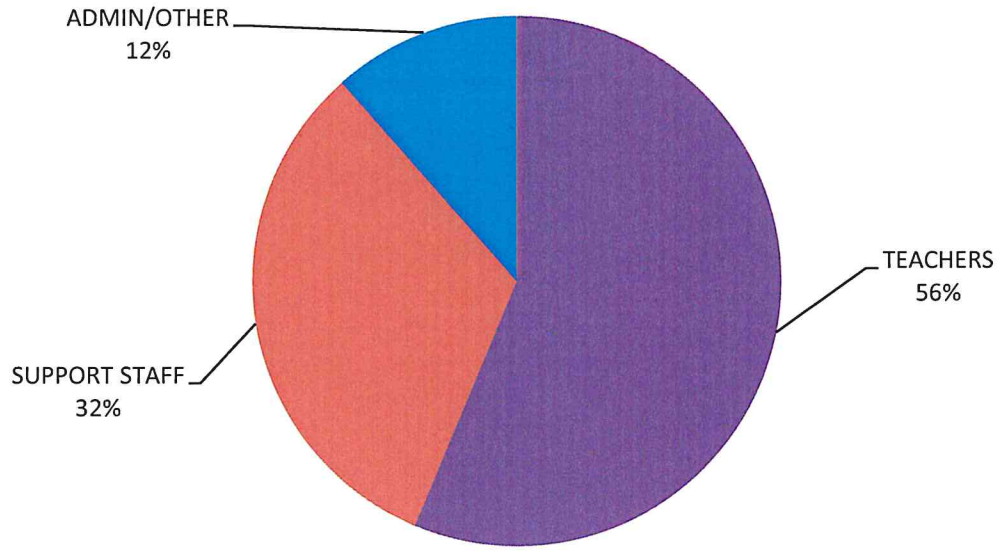
WAGES:	
TEACHERS	$2,744,469
COACHES/SPONSORS/SUBS	$178,680
SUPPORT STAFF	$499,149
ADMINISTRATION	$632,515
TOTAL WAGES	**$4,054,814**
BENEFITS/TAXES/RETIREMENT:	
TEACHERS	$2,075,813
COACHES/SPONSORS/SUBS	$79,698
SUPPORT STAFF	$363,911
ADMINISTRATION	$467,280
TOTAL BENEFITS/TAXES/RETIREMENT	**$2,986,702**
TOTAL EMPLOYEE COMPENSATION	**$7,041,515**
OTHER GENERAL FUND EXPENDITURES	**$2,694,955**
TOTAL GENERAL FUND EXPENDITURES	**$9,736,470**

WAGES	**42%**
BENEFITS	**31%**
TOTAL COMPENSATION	**72%**
OTHER	**28%**
	100%

COMPENSATION BREAKDOWN



STAFF BREAKDOWN



2024-2025 STAFF BREAKDOWN

DEPARTMENT	F.T.E.	HEADCOUNT
ADMINISTRATION:		
ATHLETIC DIRECTOR	0.50	0
FINANCE DIRECTOR	1.00	1
DEAN OF STUDENTS	1.00	1
PRINCIPAL	2.00	2
SUPERINTENDENT	1.00	1
	5.50	5
TEACHERS:		
COMPENSATORY EDUCATION	3.13	2
GSRP/PRESCHOOL	2.00	2
ELEMENTARY	17.21	17
GUIDANCE	1.00	1
HIGH SCHOOL	17.66	19
SOCIAL WORKER	3.00	3
SPECIAL EDUCATION	5.00	5
	49.00	49
SUPPORT STAFF:		
BUS DRIVER	7.00	7
CUSTODIAN	6.00	6
PARAPROFESSIONAL	5.00	5
GSRP ASSISTANT/PRESCHOOL	2.50	3
SECRETARY	3.00	3
	23.50	24
OTHER:		
ACCOUNTING	2.00	2
MAINTENANCE	1.00	1
MECHANIC	0.60	1
	3.60	4
TOTAL STAFF	**81.60**	**82**

TEACHERS PER BUILDING			
Elementary:			
	Basic Program	17.21	
	Special Education	2.00	
	Social Worker	1.50	
	GSRP/Preschool	2.00	
	Compensatory	1.95	24.66
JR/SR High School			
	Basic Program	17.66	
	Special Education	3.00	
	Social Worker	1.50	
	Guidance	1.00	
	Compensatory	1.18	24.34
DISTRICT TOTAL		49.00	49.00

2024 DEBT RETIREMENT FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2025

TAXABLE VALUE: 2024 DEBT MILLAGE LEVY: 1.4 MILLS	ACTUAL 2022-2023	BUDGET 2023-2024	BUDGET 2024-2025
REVENUES:			
PROPERTY TAX LEVY	338,001	321,082	342,782
DELINQUENT TAXES	2,068	100	100
OTHER LOCAL SOURCES	1,108	500	500
TOTAL REVENUE	341,177	321,682	343,382
INCOMING TRANSFERS	0	0	0
TOTAL REVENUE & INCOMING TRANSFERS	**341,177**	**321,682**	**343,382**
EXPENDITURES:			
REDEMPTION OF PRINCIPAL	235,000	225,000	225,000
INTEREST ON DEBT	76,700	120,113	69,750
MISCELLANEOUS	500	500	500
TOTAL EXPENDITURES	312,200	345,613	295,250
OUTGOING TRANSFERS/TRANSACTIONS	0	0	0
TOTAL APPROPRIATED	**312,200**	**345,613**	**295,250**
EXCESS REVENUE (APPROPRIATIONS)	**28,977**	**(23,931)**	**48,132**
FUND BALANCE JULY 1ST	**89,553**	**118,530**	**111,311**
FUND BALANCE JUNE 30TH	**118,530**	**94,599**	**159,443**

VOTED 3-30-2022
PAY OFF DATE 11-1-2037

SCHOOL LUNCH FUND
BUDGET DETAIL

	AMENDED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025
REVENUES:		
INTEREST EARNINGS	140	50
INCOME STUDENT LUNCHES	0	500
INCOME ADULT LUNCHES	3,000	4,000
INCOME ALA-CARTE	24,500	22,000
PREPAID SALES	5,400	4,000
INCOME PRESCHOOL	19,000	20,000
MISCELLANEOUS INCOME	13,000	10,000
STATE AT RISK REIMBURSEMENT	15,400	15,000
MICHIGAN MEALS BREAKFAST	10,000	10,000
MICHIGAN MEALS LUNCH	30,000	30,000
FEDERAL REIMBURSEMENT BREAKFAST	91,000	85,000
FEDERAL REIMBURSEMENT LUNCH	335,000	320,000
COMMODITIES ENTITLEMENT	45,000	40,000
SUMMER FOOD PROGRAM	0	0
SUPPLY CHAIN ASSISTANCE GRANT	32,100	0
TOTAL REVENUES:	**623,540**	**560,550**
EXPENSES:		
CONTRACT LABOR & FRINGE	164,000	160,000
CONTRACT MANAGER SALARY & FRINGE	40,000	41,000
ADMINISTRATIVE FEES	36,000	37,000
MAINTENANCE/REPAIR EQUIPMENT	3,500	4,000
DUPLICATING COSTS	300	500
FOOD COST	175,000	180,000
FOOD COST/SUPPLY CHAIN ASSISTANCE	32,100	0
USDA COMMODITIES	45,000	40,000
OFFICE SUPPLIES/POSTAGE	700	600
PAPER/MISC. SUPPLIES	22,000	20,000
EQUIPMENT	18,000	128,000
WORKSHOP/DUES	1,000	500
MISCELLANEOUS EXPENSE	13,000	15,000
INDIRECT COSTS	8,500	8,000
TOTAL EXPENSES:	**559,100**	**634,600**
REVENUES OVER EXPENSES:	**64,440**	**(74,050)**
FUND BALANCE JULY 1ST	**272,704**	**337,144**
FUND BALANCE JUNE 30TH	**337,144**	**263,094**

SPECIAL REVENUE FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2025

	BUDGET AMEND 2024-2025
REVENUES:	
PROCEEDS	225,000
TOTAL REVENUE & INCOMING TRANSFERS	**225,000**
EXPENDITURES:	
MISC EXPENDITURES	225,000
TOTAL APPROPRIATED	**225,000**
EXCESS REVENUE (APPROPRIATIONS)	**0**