MARLETTE COMMUNITY SCHOOLS

GENERAL APPROPRIATIONS BUDGET AMENDMENT (2)

For Fiscal Year

2024-2025

June 16, 2025

Submitted By:

Brandi Bishop- Business Manager

James Marshall- Superintendent

MARLETTE COMMUNITY SCHOOLS

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

Moved By: Woods Supported By: Hager

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: Ayes: Thomas, Forbes, Woods, Hager, Hunter
Nays: None

Resolution Adopted

Scott Forbes, Secretary
Board of Education

June 16, 2025

Budget Narrative 2024-2025 Amendment (2)

The Board adopted the budget for fiscal year 2024-2025 on June 24, 2024. As you are aware when developing the budget, we must make assumptions regarding anticipated revenues and expenses. Changes have occurred since the amendment in March making it necessary to do a second amendment. The most significant changes are highlighted below.

Revenues

- Local revenues increased due to county settlement tax checks, raider care fees due to more students, preschool tuition, interest and misc revenue
- State sources decreased due to a prior year adjustment for special ed and carryover funds for some grants to 25-26
- Federal revenues increased slightly due to the GYO program and additional IDEA funds from the ISD

Net change in revenue is an increase of $117,732

Expenses

- There was a decrease in the retirement rate
- Additional para support at the elementary
- GYO Program as employees take classes, offset by revenue
- Summer school costs covered by the 23g grant
- Slightly increased costs for marketing/newspaper ads
- Increased costs due to maintenance at both buildings on heating and cooling and boiler issues
- Cement project at the elementary school
- $100,000 deposit into the capital projects/improvements account

Net change in expenses is an increase of $55,647

This amendment estimates a decrease in the fund balance by $263,578 which will end the year with a fund balance of 23.9%

The Food Service budget is also being amended, we anticipate an increase in revenue due to the state at-risk reimbursement and miscellaneous income. Expenses are also higher due to the bonus to staff, higher wages and cost of food and supplies. We received our new walk-in freezer just this week and elementary furniture last fall so those purchases will help spend down the excess fund balance. We estimate decreasing the fund balance by $115,350.

The Special Revenue budget is also being amended, we estimate $65,000 more in revenue and expenses.

GENERAL FUND BUDGET DETAIL

	ACTUAL Jun-24 2023-2024	BUDGET Jun-24 2024-2025	AMEND #1 Mar-25 2024-2025	AMEND #2 Jun-25 2024-2025
REVENUES:				
LOCAL SOURCES	$1,404,497	$1,302,269	$1,399,069	$1,489,069
ATHLETIC SOURCES	$45,245	$46,000	$54,500	$56,700
STATE SOURCES	$8,382,875	$7,573,058	$8,197,751	$8,169,750
FEDERAL SOURCES	$1,292,923	$366,776	$503,582	$553,315
TOTAL REVENUES	$11,125,540	$9,288,103	$10,154,902	$10,268,834
INCOMING TRANSFERS & OTHER TRANSACTIONS	$83,776	$35,000	$38,700	$42,500
TOTAL REVENUE SOURCES	**$11,209,316**	**$9,323,103**	**$10,193,602**	**$10,311,334**
EXPENDITURES:				
INSTRUCTION EXPENSE	**$5,564,830**	**$5,543,958**	**$5,785,718**	**$5,729,426**
BASIC PROGRAM (111-113)	$4,304,066	$4,182,434	$4,292,337	$4,205,908
ADDED NEEDS (118-125)(225)	$1,260,764	$1,361,524	$1,493,381	$1,523,518
SUPPORT SERVICES	**$4,712,878**	**$4,180,995**	**$4,717,258**	**$4,829,198**
PUPIL (212-226)(249)	$974,627	$934,518	$1,076,521	$1,046,369
GENERAL ADMINISTRATION (231-232)	$367,973	$361,476	$358,315	$357,024
SCHOOL ADMINISTRATION (241)(283)	$461,914	$447,482	$471,330	$461,541
BUSINESS SERVICES (252-259)	$264,273	$246,207	$272,036	$265,672
OPERATIONS & MAINTENANCE (261)	$1,243,036	$915,871	$1,157,228	$1,312,936
TRANSPORTATION (271)	$530,867	$626,200	$659,080	$636,985
CENTRAL SERVICES (284)	$396,195	$231,753	$243,306	$248,999
ATHLETICS (293)	$317,862	$273,980	$300,732	$309,884
COMMUNITY SERVICES (331-371)	$156,131	$143,509	$178,709	$189,789
TOTAL EXPENDITURES	$10,277,708	$9,724,953	$10,502,976	$10,558,624
OUTGOING TRANSFERS & TRANSACTIONS	$17,374	$13,742	$16,288	$16,288
TOTAL EXPENDITURES	**$10,295,082**	**$9,738,695**	**$10,519,264**	**$10,574,912**
	$914,234			
EXCESS REVENUE (APPROPRIATIONS)	**$868,993**	**($415,592)**	**($325,662)**	**($263,578)**
FUND BALANCE JULY 1	**$1,918,693**	**$2,787,686**	**$2,787,686**	**$2,787,686**
FUND BALANCE JUNE 30	**$2,787,686**	**$2,372,094**	**$2,462,024**	**$2,524,108**
Percent of Expenditures	**27.1%**	**24.4%**	**23.4%**	**23.9%**

SCHOOL LUNCH FUND
BUDGET DETAIL

	ACTUAL BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	AMENDED BUDGET 2024-2025
REVENUES:			
INTEREST EARNINGS	172	50	50
INCOME STUDENT LUNCHES	0	500	500
INCOME ADULT LUNCHES	3,001	4,000	3,000
INCOME ALA-CARTE	24,462	22,000	21,000
PREPAID SALES	3,207	4,000	4,000
INCOME PRESCHOOL	20,982	20,000	14,000
MISCELLANEOUS INCOME	15,131	10,000	20,000
STATE AT RISK REIMBURSEMENT	14,868	15,000	25,000
MICHIGAN MEALS BREAKFAST	10,143	10,000	10,600
MICHIGAN MEALS LUNCH	28,339	30,000	31,500
FEDERAL REIMBURSEMENT BREAKFAST	88,839	85,000	83,000
FEDERAL REIMBURSEMENT LUNCH	335,011	320,000	320,000
COMMODITIES ENTITLEMENT	39,211	40,000	40,000
PRIOR YEAR ADJUSTMENT	2,937	0	0
SUPPLY CHAIN ASSISTANCE GRANT	32,105	0	0
TOTAL REVENUES:	**618,408**	**560,550**	**572,650**
EXPENSES:			
CONTRACT LABOR & FRINGE	166,559	160,000	192,000
CONTRACT MANAGER SALARY & FRINGE	40,458	41,000	43,000
ADMINISTRATIVE FEES	40,139	37,000	41,500
MAINTENANCE/REPAIR EQUIPMENT	6,627	4,000	5,000
DUPLICATING COSTS	168	500	500
FOOD COST	168,618	180,000	215,000
FOOD COST/SUPPLY CHAIN ASSISTANCE	32,106	0	0
USDA COMMODITIES	39,211	40,000	40,000
OFFICE SUPPLIES/POSTAGE	621	600	600
PAPER/MISC. SUPPLIES	22,566	20,000	29,800
EQUIPMENT	17,264	128,000	98,000
WORKSHOP/DUES	1,052	500	600
MISCELLANEOUS EXPENSE	15,402	15,000	14,000
INDIRECT COSTS	7,696	8,000	8,000
TOTAL EXPENSES:	**558,487**	**634,600**	**688,000**
REVENUES OVER EXPENSES:	**59,921**	**(74,050)**	**(115,350)**
FUND BALANCE JULY 1ST	**272,704**	**332,626**	**332,626**
FUND BALANCE JUNE 30TH	**332,626**	**258,576**	**217,276**

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

	BUDGET AMEND 2024-2025
REVENUES:	
PROCEEDS	290,000
TOTAL REVENUE & INCOMING TRANSFERS	**290,000**
EXPENDITURES:	
MISC EXPENDITURES	290,000
TOTAL APPROPRIATED	**290,000**
EXCESS REVENUE (APPROPRIATIONS)	**0**