

Resolution for General Appropriation Adoption
By the Melvindale-Northern Allen Park Public Schools Board of Education
Budget Amendment Number One for the 2019-2020 School Year

Resolved, that this resolution shall be Amendment Number One to the general appropriations of Melvindale-Northern Allen Park Public Schools for the 2019-20 fiscal year; a resolution to make appropriations to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Melvindale-Northern Allen Park Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2019-20 which includes 17.9046 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:

1xx-2xx Local Revenue	\$5,492,104
3xx State Revenue	\$25,990,958
4xx Federal Revenue	\$1,989,050
5xx Incoming Transfers & Other Trans.	\$1,191,670
6xx Fund Modifications (Other Operating Transfers In)	\$120,000

Total Revenue:	\$34,783,782
Estimated Total Fund Balance, July 1, 2019 Available to Appropriate	\$11,559,236
Total Available to Appropriate	\$46,343,018

Be it further resolved that \$36,515,716 of the total available to appropriate in the general fund are hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

1xx-Instruction

11x - Basic Programs	\$15,935,367
12x - Added Needs	\$5,418,896

2xx-Support Services

21x - Pupil Support	\$2,099,281
22x - Instructional Staff	\$1,715,336
23x - General Administration	\$518,761
24x - School Administration	\$2,176,432
25x - Business Services	\$713,686
26x - Operations and Maintenance	\$3,107,130
27x - Pupil Transportation Services	\$1,750,073
28x - Support Services - Central	\$894,466
29x - Support Service - Other	\$458,629

3xx-Community Services \$94,450

4xx-Facilities/Construction and Payments to Other \$874,800

Governmental

5xx-Other Financing Uses \$745,000

6xx-Other Financing Uses \$13,409

Total Appropriated: **\$36,515,716**

Projected Ending Fund Balance June 30, 2020: **\$9,827,302**

Further resolved, that no Board of Education 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 Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

MELVINDALE-NORTHERN ALLEN PARK PUBLIC SCHOOLS
AMENDMENT #1
2019 - 2020 GENERAL FUND REVENUE BY FUNCTION

FUNCTION AREAS	TOTAL
LOCAL REVENUE - (Primarily Property Taxes)	\$5,492,104
STATE REVENUE - (State Aid Payments)	\$25,990,958
FEDERAL REVENUE - (Grants Awarded)	\$1,989,050
OTHER FINANCING SOURCES - (Café Indirect)	\$1,311,670
TOTAL	\$34,783,782

MELVINDALE-NORTHERN ALLEN PARK PUBLIC SCHOOLS
2019-2020 BUDGET COMPARISON - GENERAL FUND REVENUE

FUNCTION AREAS	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amendment #1	VARIANCE
LOCAL REVENUE - (Primarily Property Taxes)	\$4,963,643	\$4,752,732	\$5,492,104	\$739,372 *
STATE REVENUE - (State Aid Payments)	\$26,070,558	\$26,193,295	\$25,990,958	(\$202,337) **
FEDERAL REVENUE - (Grants Awarded)	\$1,919,390	\$1,837,837	\$1,989,050	\$151,213 ***
OTHER FINANCING SOURCES - (Enhancement Millage, RESA & Indirect)	\$1,709,302	\$1,221,000	\$1,311,670	\$90,670 ****
TOTAL	\$34,662,893	\$34,004,864	\$34,783,782	\$778,918

*Increase - property tax values/collections, refund of flex spending deposits

**Decrease - lower student count, less categoricals

***Increase - Federal grant allocations

****Increase - delinquent enhancement millage collections, independence parapro reimbursement (RESA) and estimated higher café indirect

2019-2020 BUDGET DETAIL - GENERAL FUND REVENUE				
FUNCTION AREAS	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amendment #1	VARIANCE
LOCAL REVENUE	\$4,963,643	\$4,752,732	\$5,492,104	\$739,372
Delinquent Tax Interest	2,069	1,000	1,124	\$124
Delinquent Taxes	19,692	5,000	13,900	\$8,900
E-Rate	34,945	35,000	114,350	\$79,350
Gate Receipts	9,792	10,000	11,900	\$1,900
Interest Income	86,009	26,000	70,000	\$44,000
Medicaid Fee for Service	148,837	25,000	25,000	\$0
Miscellaneous	10,853	2,000	66,000	\$64,000
Sale of fixed assets	0	0	300	\$300
PBIS	3,331	3,330	3,330	\$0
Property Tax Levy	4,648,115	4,645,252	5,186,200	\$540,948
Square One	0	150	0	(\$150)
STATE REVENUE	\$26,070,558	\$26,193,295	\$25,990,958	(\$202,337)
At Risk Grant	1,851,982	1,900,000	1,947,981	\$47,981
CTE 61a.1 Voc Ed	72,910	72,548	61,399	(\$11,149)
Computer Adaptive Assess	20,222	10,000	0	(\$10,000)
Dual Enrollment	3,210	0	3,000	\$3,000
Early Literacy Targeted Inst	20,656	39,000	39,000	\$0
Financial Analytical Tools	3,789	3,700	0	(\$3,700)
First Robotics	9,400	9,400	9,400	\$0
Foundation Allowance	20,077,183	20,077,182	19,353,725	(\$723,457)
Headlee Data Collection	79,611	79,600	79,798	\$198
Marshall Plan 297a	0	199,800	199,800	\$0
MPERS Cost Offset Sec 147(a)	220,759	220,759	235,664	\$14,905
MPERS Cost Offset Sec 147(a)(2)	174,542	174,541	363,283	\$188,742
MPERS Section 147©	2,044,785	2,044,000	2,176,501	\$132,501
MPERS Section 147€	37,434	29,163	9,255	(\$19,908)
Prior Year State Aid	68,278	10,000	10,000	\$0
Section 20f Hold Harmless	22,096	22,095	22,105	\$10
Section 41 Bilingual	147,478	122,162	179,488	\$57,326
Section 22n HS Pupil Supports	24,628	24,000	0	(\$24,000)
Section 61b CTE EMC	8,352	8,352	0	(\$8,352)
Section 61c Secondary CTE equip	6,093	6,093	0	(\$6,093)
Section 61d Per Pupil Incentive	20,900	20,900	23,253	\$2,353
Special Ed Foundation Allowance	1,156,250	1,120,000	1,237,022	\$117,022
Special Ed 51f	0	0	40,284	\$40,284
FEDERAL REVENUE	\$1,919,390	\$1,837,837	\$1,989,050	\$151,213
Carl D Perkins	77,236	18,523	79,497	\$60,974
IDEA Flow Through	568,433	575,170	661,114	\$85,944
Medicaid Federal Reimbursement	4,411	4,400	4,400	\$0
Title I Grant	846,864	879,890	832,055	(\$47,835)
Title II Part A & D Grants (Prof Dev)	169,164	131,885	161,765	\$29,880
Title III Grant (LEP)	156,266	108,875	167,061	\$58,186
Title III Immigrant	43,692	62,020	27,118	(\$34,902)
Title IV	53,324	57,074	56,040	(\$1,034)
OTHER FINANCING SOURCES	\$1,709,302	\$1,221,000	\$1,311,670	\$90,670
Cafeteria Indirect	122,000	100,000	120,000	\$20,000
Enhancement Millage/Delinquent	1,331,242	1,001,000	1,061,670	\$60,670
Other Gov't - Trans Payment/RESA	174,000	80,000	80,000	\$0
Special Education/Act 18	82,060	40,000	50,000	\$10,000
TOTAL	\$34,662,893	\$34,004,864	\$34,783,782	\$778,918

MELVINDALE-NORTHERN ALLEN PARK PUBLIC SCHOOLS
2019-2020 BUDGET COMPARISON - GENERAL FUND

FUNCTION AREAS	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amendment #1	Variance
BASIC PROGRAMS	\$15,370,879	\$15,978,412	\$15,935,367	(\$43,045) a
ADDED NEEDS	\$4,690,962	\$4,874,127	\$5,418,896	\$544,769 b
PUPIL SERVICES	\$1,863,777	\$2,034,585	\$2,099,281	\$64,696 c
INSTRUCTIONAL SERVICES	\$1,696,824	\$1,730,413	\$1,715,336	(\$15,077) d
GENERAL ADMINISTRATION	\$466,909	\$496,129	\$518,761	\$22,632 e
SCHOOL ADMINISTRATION	\$2,082,305	\$2,167,689	\$2,176,432	\$8,743 f
FISCAL SERVICES	\$757,856	\$714,035	\$713,686	(\$349) g
MAINTENANCE/GROUNDS	\$3,015,270	\$3,078,518	\$3,107,130	\$28,612 h
TRANSPORTATION SERVICES	\$1,775,376	\$1,700,928	\$1,750,073	\$49,145 i
CENTRAL SERVICES	\$780,481	\$897,633	\$894,466	(\$3,167) j
ATHLETICS	\$407,818	\$453,199	\$458,629	\$5,430 k
COMMUNITY SERVICES	\$73,640	\$100,769	\$94,450	(\$6,319) l
FACILITIES/CONST AND PAYMENTS TO OTHER GOVT	\$3,246,202	\$599,800	\$874,800	\$275,000 m
OTHER FINANCING USES	\$720,001	\$759,357	\$758,409	(\$948) n
TOTAL	\$36,948,300	\$35,585,594	\$36,515,716	\$930,122

a. Decrease - staff adjustments

b. Increase-staff charged to grants, higher allocations since carryover is known

c. Increase-staff charged to IDEA and Title II

d. Decrease-Title II stipend account, adjustments to grants

e. Increase-public relations

f. Increase-graduation expense, insurances

g. Decrease-slight decrease, salary and fringes

h. Increase-supplies, utilities, insurance

i. Increase-bus leases, fuel

j. Decrease-slight decrease, supplies charged to grant

k. Increase-increase in supplies (i.e., soccer extended season with playoffs, volleyball extra expense)

l. Decrease, less parental outreach charged to grant

m. Increase-Allendale roof repair, earnest money deposit for Baker College to be reimbursed from bond proceeds if bond passes

n. Decrease-indirect

**MELVINDALE-NORTHERN ALLEN PARK PUBLIC SCHOOLS
2019 - 2020 GENERAL FUND BUDGET BY FUNCTION**

FUNCTION AREAS	SALARY & FRINGES	PURCHASED SERVICES	SUPPLIES/ MATERIAL	OTHER	CAPITAL OUTLAY	TOTAL	
BASIC PROGRAMS	\$14,863,338	\$671,062	\$397,717	\$3,250	\$0	\$15,935,367	43.63%
ADDED NEEDS	\$4,238,939	\$514,289	\$330,833	\$334,835	\$0	\$5,418,896	14.84%
PUPIL SERVICES	\$1,831,731	\$255,550	\$12,000	\$0	\$0	\$2,099,281	5.75%
INSTRUCTIONAL SVS	\$1,352,254	\$247,423	\$114,959	\$700	\$0	\$1,715,336	4.70%
GENERAL ADMIN	\$355,461	\$105,300	\$28,000	\$30,000	\$0	\$518,761	1.42%
SCHOOL ADMIN	\$2,131,632	\$11,200	\$19,800	\$13,800	\$0	\$2,176,432	5.96%
FISCAL SERVICES	\$383,298	\$51,500	\$10,000	\$268,888	\$0	\$713,686	1.95%
MAINTENANCE/GROUNDS	\$1,889,630	\$778,800	\$437,700	\$1,000	\$0	\$3,107,130	8.51%
TRANSPORTATION SVS	\$1,285,427	\$327,896	\$136,000	\$750	\$0	\$1,750,073	4.79%
CENTRAL SERVICES	\$415,969	\$251,754	\$226,243	\$500	\$0	\$894,466	2.45%
ATHLETICS	\$164,519	\$204,700	\$82,610	\$6,800	\$0	\$458,629	1.26%
COMMUNITY SERVICES	\$8,138	\$35,028	\$16,300	\$0	\$0	\$59,466	0.16%
NON-PUBLIC SCHOOL SERVICES	\$28,812	\$6,172	\$0	\$0	\$0	\$34,984	0.10%
FACILITIES/CONST AND PAYMENTS TO OTHER GOVT	\$0	\$50,000	\$0	\$0	\$824,800	\$874,800	2.40%
OTHER FINANCING USES	\$0	\$0	\$0	\$758,409	\$0	\$758,409	2.08%
TOTAL	\$28,949,148	\$3,510,674	\$1,812,162	\$1,418,932	\$824,800	\$36,515,716	
	79.28%	9.61%	4.96%	3.89%	2.26%		

Expenses directly impacting students: 76.14%

**RESOLUTION FOR ADOPTION BY THE MELVINDALE-
NORTHERN ALLEN PARK PUBLIC SCHOOLS BOARD OF EDUCATION
BUDGET AMENDMENT NUMBER ONE FOR THE 2019-2020 SCHOOL YEAR**

RESOLVED, that this resolution shall be Amendment Number One to the general appropriations of Melvindale-Northern Allen Park Public Schools for the 2019-2020 fiscal year; a resolution to make appropriations to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Melvindale-Northern Allen Park Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the cafeteria fund of the school district for fiscal year 2019-2020 to be used is as follows:

REVENUE:	
Local	\$23,000
State	\$63,867
Federal	<u>\$1,680,000</u>
 TOTAL REVENUE	 <u>\$1,766,867</u>
Total Fund Balance, July 1 Available to Appropriate	<u>\$730,518</u>
Total Available to Appropriate	<u><u>\$2,497,385</u></u>

BE IT FURTHER RESOLVED, that \$1,856,000 of the total available to appropriate in the cafeteria fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Cafeteria Fund:	\$1,736,000
Other Financing Sources/Uses	<u>\$120,000</u>
TOTAL APPROPRIATED	<u><u>\$1,856,000</u></u>
 Projected June 30, 2020 Fund Balance	 <u><u>\$641,385</u></u>

FURTHER RESOLVED, that no board of education 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 Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

2019 - 2020 BUDGET AMENDMENT NUMBER ONE - CAFETERIA FUND

REVENUES:

FUNCTION AREAS	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amendment #1	Variance
LOCAL REVENUE	\$30,457	\$23,000	\$23,000	\$0
STATE REVENUE	\$71,755	\$67,000	\$63,867	(\$3,133)
FEDERAL REVENUE	\$1,838,041	\$1,680,000	\$1,680,000	\$0
TOTAL	\$1,940,253	\$1,770,000	\$1,766,867	(\$3,133)

EXPENDITURES:

FUNCTION AREAS	2018-2019 Actual	2019-2020 Original Budget	2019-2020 Amendment #1	Variance
SALARY AND FRINGES	\$770,196	\$760,000	\$760,000	\$0
PURCHASED SERVICES	\$44,993	\$46,000	\$46,000	\$0
SUPPLIES/MATERIALS	\$907,000	\$895,000	\$895,000	\$0
OTHER	\$121,999	\$114,000	\$120,000	\$6,000
CAPITAL OUTLAY	\$25,569	\$35,000	\$35,000	\$0
TOTAL	\$1,869,757	\$1,850,000	\$1,856,000	\$6,000

**RESOLUTION FOR ADOPTION BY THE MELVINDALE-
NORTHERN ALLEN PARK PUBLIC SCHOOLS BOARD OF EDUCATION
BUDGET AMENDMENT NUMBER ONE FOR THE 2019-2020 SCHOOL YEAR**

RESOLVED, that this resolution shall be Amendment Number One to the general appropriations of Melvindale-Northern Allen Park Public Schools for the 2019-2020 fiscal year; a resolution to make appropriations to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Melvindale-Northern Allen Park Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the student/school activity fund of the school district for fiscal year 2019-2020 to be used is as follows:

REVENUE:	
Local	<u>\$250,000</u>
TOTAL REVENUE	<u>\$250,000</u>
Total Fund Balance, July 1 Available to Appropriate	<u>\$0</u>
Total Available to Appropriate	<u><u>\$250,000</u></u>

BE IT FURTHER RESOLVED, that \$250,000 of the total available to appropriate in the student activity fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Student Activities:	<u>\$250,000</u>
Other Financing Uses	<u>\$0</u>
TOTAL APPROPRIATED	<u><u>\$250,000</u></u>
Projected June 30, 2020 Fund Balance	<u><u>\$0</u></u>

FURTHER RESOLVED, that no board of education 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 Education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

This constitutes the original General Appropriations Act that was adopted for the fiscal year ending June 30, 2020, and which took effect July 1, 2019.

Adoption of resolution by Melvindale-Northern Allen Park Public Schools Board of Education:

Present: Members: _____

Absent: Members: _____

The following preamble and resolution were offered by Member _____

and supported by Member _____

Motion carried unanimously to adopt Budget Amendment Number One for the 19-20 school year,

Mathew Rader, Secretary
Melvindale-Northern Allen Park Public Schools Board of Education