

PAW PAW PUBLIC SCHOOLS

2023-2024 Amended Budget #1



General Fund

Board of Education

Paw Paw Public Schools

The following pages contain the Amended Budget #1 information and resolution to the 2023-2024 fiscal year (FY 24) General Fund. This budget was prepared in accordance with all applicable regulations.

Overview

The original 2023-2024 budgets were adopted in June 2023. At the time of the initial FY 24 budget adoptions, many unknown factors of the school year ahead created a multitude of budget assumptions. As FY 24 progressed, an amended budget was deemed necessary to reflect foundation and grant revenue updates, salary and fringe benefit updates to current staffing levels, and changes to program expenditures. The amended budget presented displays the most updated revenues and expenditures as the school year is passing the half-way mark. The final audited general fund budget of FY 23 is presented for reference. We will be presenting a final amendment in June for FY 24 when we also present an initial budget for FY 25.

SIGNIFICANT Revenue Revisions from Original to Amended Budget #1

Type	Description	Revenue Increase / (Decrease) Change
Local	Earnings on Investments	\$ 55,275
State	FTE decrease 35 / New Foundation Allowance \$9,608	\$ (271,675)
State	29(7) Enrollment Stabilization Payment	\$ 126,904
State	147c(1) MPSERS UAAL Rate Stabilization (in and out, District had to represent equal amount of expenditures in retirement expense accounts)	\$ 1,260,095
State	Other MPSERS offsets	\$ (46,831)
State	31AA Mental Health & Safety Supports (estimated)	\$ 143,395
State	51c SPED Headlee Obligation increased 287k	\$ (269,096)
State	22I District Transport Costs	\$ 290,275.29
State	27L Educator Compensation Program	\$ 98,879
State	35a(5) Early Literacy Additional Time	\$ (25,462)
State	31a At Risk	\$ 46,281
Federal	Title Funds	\$ (96,086)
Gvmt / Intergvmt	VBISD Millage	\$ (32,151)

SIGNIFICANT Expenditure Revisions from Original to Amended Budget #1

Type	Description	Revenue Increase / (Decrease)
Supporting Services	Maintenance Director Consolidation (approximate savings)	\$ (69,000)
Community Services	Shared Services Teachers Salaries + Benefits (generated 20.5 FTE between St Marys and Trinity)	\$ 126,000
Instructional	Elimination of Online Director Position	\$ (41,400)
Supporting Services	Eliminated order of Transportation bus with chair lift	\$ (137,000)
All	UAAL Distributed retirement expense	\$ 1,260,095

Summary

As it is necessary to amend budgets due to significant changes in revenue and/or expenditures from when the budget was initially passed, the following General Fund Amended Budget #1 presents the most updated financial information with greater accuracy as the 2023-2024 school year has progressed.

Kara Corniel, M.S., Ed
Business Manager

**PAW PAW PUBLIC SCHOOLS
GENERAL FUND BUDGET APPROPRIATIONS RESOLUTION
2023-2024 AMENDED BUDGET #1**

RESOLVED, that this resolution shall be the general appropriations of Paw Paw Public Schools for the 2023-2024 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 Paw Paw 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 2023-2024 which includes 18 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:

	2022-223 Audited	2023-2024 Initial Budget Jun-23	2023-2024 Amended Budget #1 Feb-24	Function Code Reference
Total Fund Balance, Beginning of Year, July 1	8,055,853	7,041,306	7,041,306	
REVENUES:				
Local & Other Sources	3,142,813	3,265,623	3,324,836	1xx, 54x
State sources	23,381,490	23,002,512	24,356,112	3xx
Federal sources	1,648,617	2,068,272	1,973,235	4xx
Governmental - Intergovernmental	587,539	595,800	603,502	51x
Total Revenues	\$ 28,760,459	\$ 28,932,207	\$ 30,257,685	
Incoming Transfer / Other Sources	13,277	20,000	12,024	
Total Available to Appropriate	36,829,589	35,993,513	37,311,015	

BE IT FURTHER RESOLVED, that \$30,757,006 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	14,927,034	14,237,259	14,270,390	11X
Added Needs	3,799,557	4,321,405	4,194,071	12X
Adult/Continuing Education	139,066	126,654	106,700	13X
Total Instruction	18,865,657	18,685,318	18,571,161	

Supporting Services

Pupil	989,792	1,086,661	1,163,193	21X
Instructional staff	424,908	486,883	696,058	22X
General Administration	490,952	468,920	547,480	23X
School Administration	2,101,488	2,018,377	2,171,596	24X
Business Services	506,093	609,715	674,790	25X
Operation/Maintenance	2,848,762	2,844,034	2,969,906	26X
Pupil Transportation	1,220,950	1,341,742	1,210,089	27X
Central Services	1,219,010	1,192,262	1,283,444	28X
Other Supporting Services - Ath / Aud	967,581	914,980	1,088,882	29X
Total Supporting Services	10,769,536	10,963,574	11,805,437	
Community Services	35,250	12,203	146,469	3XX
Other Financing Uses	41,840		\$233,939.00	4XX-6XX

Total Expenditures	\$ 29,712,283	\$ 29,661,095	\$ 30,757,006	
Outgoing Transfer(s)	76,000	380,000	200,000	
Total Appropriated	29,788,283	30,041,095	30,957,006	

EXCESS (DEFICIENCY) OF REVENUES

OVER (UNDER) EXPENDITURES	(1,014,547)	(1,088,649)	(687,297)	
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NET CHANGE IN FUND BALANCE

Beginning of year, July 1	8,055,853	7,041,306	7,041,306	
End of year, June 30	7,041,306	5,952,657	6,354,009	

BE IT 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.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education.

This appropriation resolution is effective February 12, 2024.

CERTIFICATE

The undersigned does hereby state that he/she was the Secretary of the Board of Education of Paw Paw Public Schools, Van Buren County, Paw Paw, Michigan and that the foregoing is a true and exact copy of the general appropriation Act Resolution adopted by the Board of the School District at a Regular Meeting of the Board duly called and held on Monday, February 12, 2024.



Secretary

Paw Paw Board of Education

Glossary of Budget Terms

Michigan Public School Accounting Manual

Instruction (100) - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

Basic Program (100) - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-School, Elementary, Middle School, and High School, which are defined below.

Elementary (111) - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

Middle School (112) - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

High School (113)- Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years

Pre-Kindergarten (118) – Learning Experiences designed for ages preceding kindergarten.

Summer School (119) – Any basic program activity offered in summer.

Added Needs (120) - Instructional classroom activities designed for pupils added needs that are defined below. Include both regular and summer programs.

Special Education (122) - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodations. The special education programs area includes Preprimary, Elementary, Middle/Junior High and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities.

Compensatory Education (125) - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.

Career and Technical Education (127) - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the student for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes.

Supporting Services (200) - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.

Support Services Pupil (210) - Consist of those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process.

Truancy/Absenteeism Services (211) - Consist of those activities which have as their purpose the improvement of the pupil attendance.

Guidance Services (212) - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

Health Services (213) - Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.

Psychological Services (214) - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.

Speech Pathology and Audiology Services (215) - Consists of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

Social Work Services (216) - Consists of those activities which have as their purpose the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.

Visual Aid Services (217) - Consists of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.

Teacher Consultant (218) - Consists of those activities for special education programs and services. See MDE Administrative Rule R340.1749.

Other Pupil Support Services (219) – This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards.

Support Services - Instructional Staff (220) - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Improvement of Instruction (221) - Consist of those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.

Educational Media Services (222) - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media.

Supervision and Direction of Instructional Staff (226) - Directing and managing improvement of instructional services. Includes the activities of program coordination and compliance monitoring.

Academic Student Assessment (227) – Services rendered for the academic assessment of pupils.

Other Instructional Staff Services (229) – Consist of activities other than those defined above to assist instructional staff.

Support Services - General Administration (230) - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

Board of Education (231) - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

Executive Administration (232) - Those activities associated with district wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels.

Support Services - School Administration (240) - Consists of those activities concerned with overall administrative responsibility for a single school.

Office of the Principal (241) - Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

Other School Administration (249) – Other activities of school administration not defined above such as graduation.

Support Services Business (250) - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

Fiscal Services (252) - Activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Internal Services (257) - Activities concerned with the storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.

Other Business Services (259) - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples are short term interest on notes, judgments, taxes abated and written off.

Operations and Maintenance (260)

Operating Buildings Services (261) - Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are property and liability insurance, janitorial and ground maintenance costs.

Security Services (266) – Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Include traffic control, building alarm systems and security guards.

Pupil Transportation Services (271) - Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

Support Services - Central (280) - Activities other than general administration which support each of the other instructional and supporting service programs.

Communication Services (282) – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media or personal contact.

Staff/Personnel Services (283) - Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations.

Non-Instructional Technology Services (284) - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Pupil Accounting (285) – Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.

Athletics Activities (293) – Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Community Services (300) - Community Services consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Community Services Direction (311) - Activities concerned with directing and managing community services activities.

Community Recreation (321) - Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

Community Activities (331) – Consist of those activities concerned with providing services to civic affair organizations.

Custody and Care of Children (351) - Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.

Non-Public School Pupils (371) – Services to pupils attending a school established by an agency other than the state or federal government which is usually supported primarily by other than public funds.

Other Community Services (391) – Services provided the community that cannot be classified under the preceding areas of responsibility.

Facilities Acquisition – Site Improvement Services (452) – Activities concerned with improving sites, and with maintaining existing site improvements.

Prior Period Adjustments (492) – Adjustments to Prior Period Accounts.