

Resolution For Budget Amendment by the Board of Education of Chippewa Hills School District

Resolved that this resolution shall be the general appropriations of CHIPPEWA HILLS SCHOOL DISTRICT for the 2024-25 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 CHIPPEWA HILLS SCHOOL DISTRICT.

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 2024-25 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:

	2023-2024 Original Budget	2023-2024 Final Budget	2024-2025 Original Budget	02/10/25 Amendment	04/14/25 Amendment	Change	Revenue Assumptions
Revenues:							Increases:
Local Sources	\$ 7,059,598	\$ 7,752,153	\$ 7,956,043	\$ 8,295,234	\$ 8,296,783	\$ 1,549	* 147a(2), 147e, 147g MPSEF Funding
State Sources	\$ 14,672,165	\$ 15,306,281	\$ 16,804,283	\$ 15,274,532	\$ 15,571,239	\$ 296,707	* 31n Funding
Federal Sources	\$ 2,896,323	\$ 5,874,487	\$ 2,512,447	\$ 2,470,399	\$ 2,470,399	\$ -	
Incoming Transfers & Other Sources	\$ 864,693	\$ 850,262	\$ 847,185	\$ 1,034,581	\$ 1,346,797	\$ 312,216	Decreases:
Total Revenue	\$ 25,492,779	\$ 29,783,183	\$ 28,119,958	\$ 27,074,746	\$ 27,685,218	\$ 610,472	
Estimated Fund Balance Total - June 30, 2025	\$ 2,649,170	\$ 2,649,170	\$ 6,831,281	\$ 6,831,281	\$ 6,831,281		
Total Funds Available to Appropriate	\$ 28,141,949	\$ 32,432,353	\$ 34,951,239	\$ 33,906,027	\$ 34,516,499		

Be it further resolved that \$26,610,195.00 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

							Expense Assumptions
Expenditures:							Increases:
Instruction							
Basic Programs	\$ 10,984,457	\$ 10,707,636	\$ 11,997,364	\$ 11,688,122	\$ 11,468,177	\$ (219,945)	*147c(1) and 147c(2) Expense Distribution
Added Needs	\$ 4,284,291	\$ 4,142,021	\$ 4,369,648	\$ 3,960,548	\$ 3,835,522	\$ (125,026)	*Workers Comp Allocation Corrected
Support Services							
Pupil (21x)	\$ 964,670	\$ 886,271	\$ 1,352,940	\$ 1,182,674	\$ 1,166,228	\$ (16,446)	
Instructional (22X)	\$ 162,902	\$ 155,231	\$ 1,006,131	\$ 1,040,526	\$ 1,038,643	\$ (1,883)	
General Administration (23x)	\$ 504,362	\$ 880,666	\$ 689,295	\$ 603,272	\$ 617,455	\$ 14,183	
School Administration (24x)	\$ 1,663,231	\$ 1,868,013	\$ 2,105,079	\$ 1,956,233	\$ 1,875,642	\$ (80,591)	Decreases:
Business (25x)	\$ 667,852	\$ 631,962	\$ 662,655	\$ 677,018	\$ 671,967	\$ (5,051)	* Workers Comp Rates Estimated Higher
Custodial/Maintenance (26x)	\$ 2,274,450	\$ 2,474,774	\$ 2,842,697	\$ 2,401,464	\$ 2,361,859	\$ (39,605)	than actual
Transportation (27x)	\$ 1,768,962	\$ 1,681,221	\$ 1,692,374	\$ 1,743,410	\$ 1,831,909	\$ 88,499	*Actual 147c(1) and 147c(2) expenses were
Technology (28x)	\$ 560,794	\$ 626,606	\$ 641,224	\$ 840,848	\$ 865,658	\$ 24,810	allocated to expense accounts which were
Athletics (29x)	\$ 527,115	\$ 533,674	\$ 533,369	\$ 543,471	\$ 576,796	\$ 33,325	much lower than the estimated amount.
Community Support (3xx)	\$ 12,558	\$ 16,666	\$ 18,011	\$ 21,002	\$ 22,124	\$ 1,122	
Other Transactions (4xx-6xx)	\$ 178,214	\$ 996,331	\$ 278,215	\$ 278,215	\$ 278,215	\$ -	
Total Expenses	\$ 24,553,858	\$ 25,601,072	\$ 28,189,002	\$ 26,936,803	\$ 26,610,195	\$ (326,609)	

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **CHILD CARE FUND** of the Chippewa Hills School District for the fiscal year 2024-2025 is as follows:

	2023-2024	2023-2024	2024-2025	04/14/25	
	Original	Final Budget	Original	Amendment	Change
	Budget		Budget		
Revenues:					
Local Sources	\$ 144,200	\$ 183,814	\$ 144,200	\$ 191,165	\$ 46,965
State Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Sources	\$ -	\$ 30,930	\$ -	\$ -	\$ -
Other Sources Financing Sources	\$ 25,000	\$ 25,000	\$ 125,000	\$ 125,000	\$ -
Total Revenue	\$ 169,200	\$ 239,744	\$ 269,200	\$ 316,165	\$ 46,965
Estimated Fund Balance Total - June 30, 2025	\$ 107,621	\$ 107,621	\$ 25,166	\$ 25,166	
Total Funds Available to Appropriate	\$ 276,821	\$ 347,365	\$ 294,366	\$ 341,331	

Be it further resolved that \$311,529.00 of the total available to appropriate in the **Childcare Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:					
Salaries	\$ 182,500	\$ 185,941	\$ 201,928	\$ 220,406	\$ 18,478
Benefits	\$ 66,347	\$ 67,624	\$ 75,648	\$ 84,756	\$ 9,108
Other Expenditures	\$ 2,808	\$ 2,264	\$ 2,808	\$ 6,367	\$ 3,559
Ongoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 251,655	\$ 255,829	\$ 280,384	\$ 311,529	\$ 31,145

Revenue Assumptions
Increases:
* Actual was higher than origianal budgeted amount
*Trend for July to Aug of 2024-2025 revenue has been higher
Decreases:
*Less bank account interest earned
*No state or federal funding

Expense Assumptions
Increases:
*Increase in Wage and Benefit Costs
*Under budgeted in supplies and dues and fees
Decreases:

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **DEBT SERVICE FUND** of the Chippewa Hills School District for the fiscal year 2024-2025 is as follows:

	2023-2024 Original Budget	2023-2024 Final Budget	2024-2025 Original Budget	04/14/25 Amendment	Change
Revenues:					
Property Taxes	\$ 2,503,163	\$ 2,498,221	\$ 2,577,849	\$ 2,620,576	\$ 42,727
Interest and Other Income	\$ 75,850	\$ 142,771	\$ 75,850	\$ 130,971	\$ 55,121
Incoming Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 2,579,013	\$ 2,640,992	\$ 2,653,699	\$ 2,751,547	\$ 97,848
Estimated Fund Balance Total - June 30, 2025	\$ 1,306,436	\$ 1,306,436	\$ 2,019,009	\$ 2,019,009	
Total Funds Available to Appropriate	\$ 3,885,449	\$ 3,947,428	\$ 4,672,708	\$ 4,770,556	

Be it further resolved that \$2,222,190 of the total available to appropriate in the **Debt Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:					
Redemption of Principal	\$ 1,310,000	\$ 1,310,000	\$ 1,310,000	\$ 1,695,000	\$ 385,000
Interest on Bonded Debt	\$ 554,075	\$ 554,075	\$ 524,825	\$ 524,825	\$ -
Paying Agent Fees and Other	\$ 2,365	\$ 2,361	\$ 2,365	\$ 2,365	\$ -
Total Expenses	\$ 1,866,440	\$ 1,866,436	\$ 1,837,190	\$ 2,222,190	\$ 385,000

Revenue Assumptions
Increases:
* More Tax Revenue
* More Interest Earned
Decreases:

Expense Assumptions
Increases:
* \$385,000 Payment to Escrow-Bond Sale
Decreases:

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **CAPITAL PROJECTS FUND** of the Chippewa Hills School District for the fiscal year 2024-2025 is as follows:

	2023-2024	2023-2024	2024-2025	04/14/25	
	Original	Final Budget	Original	Amendment	Change
	Budget		Budget		
Revenues:					
Interest Income	\$ 178,000	\$ 184,893	\$ 178,000	\$ 178,000	\$ -
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 178,000	\$ 184,893	\$ 178,000	\$ 178,000	\$ -
Estimated Fund Balance Total - June 30, 2025	\$ 4,219,050	\$ 4,219,050	\$ 4,337,050	\$ 4,337,050	
Total Funds Available to Appropriate	\$ 4,397,050	\$ 4,403,943	\$ 4,515,050	\$ 4,515,050	

Revenue Assumptions
Increases:
Decreases:

Be it further resolved that \$482,880.00 of the total available to appropriate in the **CAPITAL PROJECTS FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:					
School Bus Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
New Building	\$ 60,000	\$ 56,868	\$ 60,000	\$ 60,000	\$ -
Energy Savings Project - Mecosta	\$ -	\$ -	\$ -	\$ 5,448	\$ 5,448
Energy Savings Project - Barryton	\$ -	\$ -	\$ -	\$ 10,352	\$ 10,352
Energy Savings Project - Weidman	\$ -	\$ -	\$ -	\$ 5,448	\$ 5,448
Energy Savings Project - Intermediate	\$ -	\$ -	\$ -	\$ 195,942	\$ 195,942
Energy Savings Project - High School	\$ -	\$ -	\$ -	\$ 182,917	\$ 182,917
Addition - Weidman Elementary	\$ -	\$ -	\$ -	\$ -	\$ -
Athletic Field Improvements - HS	\$ -	\$ -	\$ -	\$ -	\$ -
HS Façade Renovation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Fees/Continencies/Other	\$ -	\$ -	\$ -	\$ 22,773	\$ 22,773
Total Expenses	\$ 60,000	\$ 56,868	\$ 60,000	\$ 482,880	\$ 422,880

Expense Assumptions
Increases:
* Energy Saving Project
Decreases:

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **SINKING FUND** of the Chippewa Hills School District for the fiscal year 2024-2025 is as follows:

	2023-2024 Original Budget	2023-2024 Final Budget	2024-2025 Original Budget	04/14/25 Amendment	Change
Revenues:					
Taxes	\$ 1,522,045	\$ 1,519,364	\$ 1,567,482	\$ 1,581,676	\$ 14,194
Interest Income	\$ 45,000	\$ 59,860	\$ 45,000	\$ 105,000	\$ 60,000
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,567,045	\$ 1,579,224	\$ 1,612,482	\$ 1,686,676	\$ 74,194
Estimated Fund Balance Total - June 30, 2025	\$ 1,056,213	\$ 1,056,213	\$ 1,745,658	\$ 1,745,658	
Total Funds Available to Appropriate	\$ 2,623,258	\$ 2,635,437	\$ 3,358,140	\$ 3,432,334	

Be it further resolved that \$1,505,552 of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:					
Preliminary Work - Weidman Parking Lot	\$ -	\$ -	\$ -	\$ -	\$ -
HS/IS Roof Replacement	\$ 700,000	\$ 366,026	\$ 700,000	\$ 700,000	\$ -
HS/IS Flooring Improvements	\$ -	\$ -	\$ -	\$ -	\$ -
Cement Replacement - Weidman	\$ -	\$ -	\$ -	\$ 12,660	\$ 12,660
Cement Replacement - High School	\$ -	\$ -	\$ -	\$ 26,000	\$ 26,000
High School Sound System Improvement	\$ -	\$ -	\$ -	\$ 9,073	\$ 9,073
High School Out Building Improvement	\$ -	\$ -	\$ -	\$ 18,000	\$ 18,000
Mecosta Secure Vestibule	\$ -	\$ -	\$ -	\$ -	\$ -
Parking Lot Improvements - Mecosta	\$ -	\$ -	\$ -	\$ 5,125	\$ 5,125
Elementary Locker Replacement - Mecosta	\$ 85,000	\$ 82,774	\$ 85,000	\$ 85,000	\$ -
Parking Lot Improvements - Weidman	\$ -	\$ -	\$ -	\$ 110	\$ 110
Student Bathroom Improvements - Weidman	\$ -	\$ -	\$ -	\$ -	\$ -
Elementary Locker Replacement - Weidman	\$ 90,000	\$ 85,799	\$ 90,000	\$ 90,000	\$ -
Middle School Secured Entrance	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
Middle School Paging System	\$ -	\$ -	\$ -	\$ 7,097	\$ 7,097
Parking Lot Improvements - Middle School	\$ -	\$ -	\$ -	\$ 12,500	\$ 12,500
Energy Saving Project - Middle School	\$ -	\$ -	\$ -	\$ 16,612	\$ 16,612
Parking Lot Improvements - Barryton	\$ -	\$ -	\$ -	\$ 8,975	\$ 8,975
Parking Lot Improvements - High School	\$ -	\$ -	\$ -	\$ 11,250	\$ 11,250
Fees/Contingencies/Other	\$ 2,600	\$ 84	\$ 2,600	\$ 3,150	\$ 550
Total Expenses	\$ 877,600	\$ 534,683	\$ 877,600	\$ 1,505,552	\$ 627,952

Revenue Assumptions

Increases:

- * Increase in Tax Revenue
- * Increased Interest Earnings on Accounts

Decreases:

Expense Assumptions

Increases:

- * Approved Projects Not Included in Budget

Decreases:

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 Education 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 Superintendent of Schools 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 Education and in keeping with budgetary policy statement hitherto adopted by the Board.

This Appropriation Resolution is to take effect on April 15, 2025.