

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF  
MASON CONSOLIDATED SCHOOLS  
2024-2025  
June 18, 2024**

RESOLVED, that this resolution shall be the general appropriation of Mason Consolidated Schools for the fiscal year 2024-2025: a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Mason Consolidated Schools. BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of Mason Consolidated Schools for fiscal year 2024-2025 is as follows:

**REVENUES:**

Local	1,752,779
State	11,098,591
Federal	913,785
Incoming Transfers and Other Transactions	438,754
<b>Total Revenues:</b>	<u>14,203,909</u>

**EXPENDITURES:**

<i>Instruction:</i>	
Basic Programs	6,351,876
Added Needs	1,941,800
<i>Support Services:</i>	
Pupil	981,934
Instructional Staff	74,598
General Administration	424,931
School Administration	875,933
Business	284,098
Operation & Maintenance	2,043,932
Pupil Transportation	644,830
Support Services - Central	130,080
Support Services - Athletics	418,978
<i>Community Services:</i>	23,025
<i>Non Public School Pupils</i>	57,375
<i>Outgoing Transfers &amp; Other Transactions</i>	95,612
<b>Total Expenditures:</b>	<u>14,349,001</u>
<b>Net Change in Fund Balance</b>	<u><u>(145,092)</u></u>
<b>Projected Fund Balance-July 1</b>	3,282,774
<b>Projected Fund Balance-June 30</b>	3,137,682

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of Mason Consolidated Schools for fiscal year 2024-2025 is as follows:

**REVENUES:**

Local	32,050
State	226,722
Federal	487,700
Incoming Transfer	0
<b>Total Revenues:</b>	<u>746,472</u>

**EXPENDITURES:**

Support Services - Staff/Personnel	0
Food Service	763,183
<b>Total Expenditures:</b>	<u>763,183</u>

**Net Change in Fund Balance** (16,711)

**Projected Fund Balance-July 1** 283,280  
**Projected Fund Balance-June 30** 266,569

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the TECHNOLOGY FUND of Mason Consolidated Schools for fiscal year 2024-2025 is as follows:

**REVENUES:**

Local	5000
State	16,576
Payments from Other Public Schools	365,000
<b>Total Revenues:</b>	<u>381,576</u>

**EXPENDITURES:**

Instruction	144,200
Support Services - Instruction	84,419
Support Services - Central	130,875
<b>Total Expenditures:</b>	<u>359,495</u>

**Net Change in Fund Balance** 22,081

**Projected Fund Balance-July 1** 489,747  
**Projected Fund Balance-June 30** 511,829

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the SINKING FUND of Mason Consolidated Schools for fiscal year 2024-2025 is as follows:

**REVENUES:**

Local	1,000
<b>Total Revenues:</b>	<u>1,000</u>

**EXPENDITURES:**

Business	0
Operations & Maintenance	321,485
Facilities Improvement	0
<b>Total Expenditures:</b>	<u>321,485</u>

<b>Excess of Expenditures over Revenues:</b>	<u>(320,485)</u>
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<b>Projected Fund Balance-July 1</b>	355,024
<b>Projected Fund Balance-June 30</b>	34,539

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 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 is hereby charged with general supervision of the execution of the budgets adopted by the board and shall perform his responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education.

Mason Consolidated Schools will levy 18.0000 mills of ad valorem property taxes against non-homestead and non-qualified agricultural property for operating purposes.

This appropriation resolution is to take effect July 1, 2024.

<b>2024-2025 BUDGET</b> <b>JUNE 18, 2024</b>
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**BUDGET ASSUMPTIONS:****GENERAL FUND REVENUES:****\* Non-homestead Property Taxes**

Budgeted property tax values as provided in the 2024 School Report prepared by the County Equalization Department.

Our current levy is 18.0000 mills on Non-PRE and 6.0000 mills on Commerical Personal Property. The current millage expires in 12/2028.

**\* State Aid-Proposal A/Discretionary Payment**

Budgeted blended count of 997.18 students which is about 10 FTE's less than this year.

Foundation includes \$200 per student increase which will increase the foundation from \$9,608 to \$9,808/student. That bump in foundation will give the district approximately \$103,548.16 more in revenue for the year.

$$\$9,808 \times 997.18 = \$9,780,341.44$$

**\* MPSERS UAAL Rate Stabilization (147c)**

Budgeted estimate of \$1,072,453 based on FY 24.

This categorical is a pass-through to fund the cap rate on the unfunded actuarial accrued liability of the MPSERS system. The district will receive the amount proportionately in the state aid payments. ORS will then invoice the district for the exact same amount and the district will remit that amount back to ORS within the following month. The amount distributed to each district will be based on each districts' proportion of the total covered payroll for the immediate preceding fiscal year. The school district's budget will reflect both revenues and expenditures for these funds, however the net effect on the budget will be zero.

**\* All Grants**

Budget includes estimated allocations based on FY 24 amounts

**\* CTE Funds**

Budgeted FY 24 level for CTE (Technology). We are unsure what the funding amount will be for the Construction Trades program, however we do expect to receive some funding.

**\* Liability Insurance Refund**

The Net Asset Return from Set Seg decreased to \$7,699 from \$10,193 in FY24.

**GENERAL FUND EXPENDITURES:****\* Salaries and Employer's Taxes**

Budgeted for the same level of instructional staff as FY 24.



Salary increases already discussed with the board were budgeted, despite new contracts not being finalized.

FICA/MEDICARE remains at 7.65%

\* **Employee Insurance Benefits**

Insurance CAP became effective for all groups in FY 12; the CAP is effective the first day of the new fiscal year;

Our insurance with Blue Cross Blue Shield of Michigan is based on a calendar year, therefore for the district's fiscal year, two different CAP rates are in effect.

The CAP that will be in place for July - Dec, 2024 for the medical portion of the insurance costs only will be:

Single: \$7,702.85/yr., two-person, \$16,109.06/yr., and full family \$21,007.83/yr.

The CAP that will be in place for January - June 2025 for the medical portion of the insurance costs only will be:

Single: \$7,718.26/yr., two-person, \$16,141.28/yr., and full family \$21,049.85/yr.

\* **Workers Compensation**

No budgeted increase

\* **General Insurance & Fleet Insurance**

Our renewal rate from Set Seg for FY 25 included a 12.54% rate increase after the Net Asset Return.

\* **Utilities**

Budgeted at same levels as in FY 24

\* **State Aid Note**

We do not anticipate the need to borrow in FY 25.

\* **Conferences**

Most teacher conferences (in core subject areas) would be covered by Title II A grant as well as most administrative conferences as long as they are detailed in the Title II A grant which is part of the Consolidated Application. Professional development in a non-core subject area is covered within each building's discretionary budget.

\* **Instructional Supplies**

Budget based on projected pupil count

Elementary        \$80/pupil

Middle School    \$90/pupil

High School       \$100/pupil

\* **Building and Grounds**

Budgeted for several ESSER III projects to occur in FY 25 that were not able to be completed in FY24.

Budgeted custodial and maintenance supplies at the same levels as FY 24.

Included cost for full year contract for School Resource Officer, utilizing At Risk Funds,

\* **Transportation**

Budgeted additional funds for a shared Transportation Director.

Included the buyout of the existing Special Ed Bus Lease. We have two years remaining on the General Ed Bus Leases.

**ATHLETIC FUND:**

Is included within the General Fund budget per implementation of GASB ruling effective FY 11

\* **Athletic Participation Fees**

MS - \$100 per student per year

HS - \$150 per student per year

\$300 maximum per family per year, all sport pass included for athletes after fee paid

\* **Athletic Discretionary budget**

Budget \$1,500 per sport (reduced in FY 11)

\* **Staffing**

Most coaches are contracted with EduStaff; 17.6% fee

**CAFETERIA FUND:**

\* The Budget for food and kitchen supplies was provided by The Nutrition Group with a guaranteed a profit of \$15,827.89.

\* Salary increases were budgeted despite contracts not being finalized.

\* For FY 2025, the district will be participating in the Free After School Snack Program. We qualified for this program based on our CEP status. This program will allow us to provide snacks to all after school events including athletics. The district is reimbursed for the snacks through the CACFP program at the "free" reimbursement rate.

\* **Salaries and Employer's Taxes**

Salary increases were budgeted despite contracts not being finalized.

FICA/MEDICARE remains at 7.65%

\* **Employee Insurance Benefits**

No change in benefit levels

## TECHNOLOGY FUND:

- \* **Technology Millage**

Revenue budget consistent with FY 24 levels

- \* **Salaries and Employer's Taxes**

Salary increases were budgeted despite contracts not being finalized.

FICA/MEDICARE remains at 7.65%

## SINKING FUND

- \* **Expenses:**

We have several projects planned which will utilize a significant portion of the remaining fund balance this summer.