

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
MASON CONSOLIDATED SCHOOLS
2020-2021**

RESOLVED, that this resolution shall be the general appropriation of Mason Consolidated Schools for the fiscal year 2020-2021: 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 2020-2021 is as follows:

REVENUES:	Original 6/3/2020	Revision #1 4/14/2021	
Local	2,197,683	1,227,735.00	
State	7,645,877	9,297,799.00	
Federal	297,658	680,181.00	
Incoming Transfers and Other Transactions	337,437	494,356.00	
Total Revenues:	<u>10,478,655</u>	<u>11,700,071</u>	
 EXPENDITURES:			
<i>Instruction:</i>			
111 Basic Programs	5,566,815	5,849,874	
112 Added Needs	1,335,243	1,456,947	
 <i>Support Services:</i>			
121 Pupil	724,336	708,050	
122 Instructional Staff	64,228	104,738	
123 General Administration	330,036	328,238	
124 School Administration	676,651	722,393	
125 Business	238,155	244,734	
126 Operation & Maintenance	1,081,028	1,194,562	
127 Pupil Transportation	488,479	534,051	
128 Support Services - Central	78,224	104,113	
128/129 Support Services - Athletics	321,960	340,641	
 132 Community Services:	 3,058	 3,058	
 137 Non Public School Pupils	 47,147	 78,992	
Total Expenditures:	<u>10,955,360</u>	<u>11,670,391</u>	
 Excess of Expenditures over Revenue:	 <u>(476,706)</u>	 <u>29,680</u>	
 Projected Fund Balance-July 1	 1,106,092	 1,714,737	
Projected Fund Balance-June 30	629,386	1,744,417	With Special Projects
* \$297,844 Special Projects Fund Balance		1,446,573	Without Special Projects

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 2020-2021 is as follows:

REVENUES:

Local	166,568	17,050
State	40,942	43,018
Federal	398,703	419,894
Total Revenues:	<u>606,213</u>	<u>479,962</u>

EXPENDITURES:

Support Services - Staff/Personnel	120	120
Food Service	619,750	505,100
Total Expenditures:	<u>619,870</u>	<u>505,220</u>
Excess of Expenditures over Revenue:	<u>(13,657)</u>	<u>(25,258)</u>
Projected Fund Balance-July 1	94,555	131,884
Projected Fund Balance-June 30	80,898	106,626

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 2020-2021 is as follows:

REVENUES:

State	13,429	14,570.00
Payments from Other Public Schools	325,000	365,357
Total Revenues:	<u>338,429</u>	<u>379,927</u>

EXPENDITURES:

Instruction	175,288	287,327
Support Services - Instruction	65,523	68,893
Support Services - Central	101,823	92,869
Total Expenditures:	<u>342,633</u>	<u>449,089</u>
Excess of Revenues over Expenditures	<u>(4,204)</u>	<u>(69,162)</u>
Projected Fund Balance-July 1	362,496	394,607
Projected Fund Balance-June 30	358,292	325,445

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 2020-2021 is as follows:

REVENUES:

Local	0	23,144.00
Total Revenues:	0	23,144.00

EXPENDITURES:

Business	400	400
Operations and Maintenance	0	10,000
Facilities Improvement	500,000	490,000
Total Expenditures:	500,400	500,400
 Excess of Revenues over Expenditures	 (500,400)	 (477,256)
 Projected Fund Balance-July 1	 1,148,516	 1,484,679
Projected Fund Balance-June 30	648,116	1,007,423

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY FUND** of Mason Consolidated Schools for fiscal year 2020-2021 is as follows:

REVENUES:

Local	140,000
Total Revenues:	140,000

EXPENDITURES:

Support Service - Other	140,000
Total Expenditures:	140,000
 Excess of Expenditures over Revenue	 0
 Projected Fund Balance-July 1	 0
Projected Fund Balance-June 30	0

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 mills of ad valorem property taxes against non-homestead and non-qualified agricultural property for operating purposes.

This appropriation resolution is to take effect April 14, 2021.

2020-2021 BUDGET

April 14, 2021

BUDGET ASSUMPTIONS:

GENERAL FUND REVENUES:

- * **Non-homestead Property Taxes**
Adjusted for updated tax information regarding FY21 taxes
- * **State Aid-Proposal A/Discretionary Payment**
Adjusted for current student count super blend that is being used for FY21 and increased Foundation Allowance to \$8,111

$$\$8,111 \times 1063.38 = \$8,625,075.18$$
- * **County Special Education Payment**
Adjusted based on information provided by the ISD for FY21
- * **Voc Ed**
Adjusted to match what is expected to be spent by Mr. Lawn in FY21.
- * **Liability Insurance Refund**
Adjusted to match what is known at this time for refund on insurance

GENERAL FUND EXPENDITURES:

- * **Staffing**
Adjusted to match the current staffing levels and expectations for the remainder of this fiscal year.
- * **Salaries and Employer's Taxes**
Salary increases and steps adjusted to include where scheduled
- * **Career Technical Ed**
The program receives some funding from the state to reimburse on an added cost basis those costs that exceed the cost to fund a non-career tech class. The allocation of added costs funds are based on the type of vocational-technical programs provided, the number of pupils enrolled, and the length of the training period provided, and shall not exceed 75% of the added cost of any program.

Budget adjusted per Mr. Lawn's expected spending for FY21
- * **Building and Grounds**

Budgeted to show addition of Operations Director

Added cost for needed supplies in Custodial and Maintenance Supplies as well as furniture.
- * **Transportation**
Budget reviewed, no material changes

ATHLETIC FUND:

Budget reviewed, no material changes

CAFETERIA FUND:

Budget reviewed, no material changes

TECHNOLOGY FUND:

* **Technology Millage**

Added purchase of additional devices

SINKING FUND

* **Revenue:**

Revenue adjusted to show interest and In Lieu of Taxes received

* **Expenses:**

No projects designated, allocated a small amount in the event a project should start

SPECIAL REVENUE FUND/STUDENT ACTIVITIES

- * With the implementation of GASB 84, student activities are now accounted for in a special revenue fund, all transactions in the fund must follow the Uniform Budgeting and Accounting Act and meet Michigan School Code parameters as they relate to allowable expenditures