

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
MASON CONSOLIDATED SCHOOLS
2021-2022**

RESOLVED, that this resolution shall be the general appropriation of Mason Consolidated Schools for the fiscal year 2021-2022: 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 2021-2022 is as follows:

REVENUES:	<u>6/2/2021</u>	<u>3/2/2022</u>	<u>6/1/2022</u>	
Local	1,275,245	1,292,742	1,271,412	
State	9,304,591	9,730,759	9,722,440	
Federal	189,970	441,482	796,180	
Incoming Transfers and Other Transactions	432,952	465,155	476,939	
Total Revenues:	<u>11,202,758</u>	<u>11,930,138</u>	<u>12,266,971</u>	
EXPENDITURES:				
<i>Instruction:</i>				
111 Basic Programs	5,798,929	6,182,894	6,262,879	
112 Added Needs	1,482,895	1,505,445	1,513,391	
			0	
<i>Support Services:</i>				
121 Pupil	742,343	780,501	740,912	
122 Instructional Staff	102,901	85,428	51,373	
123 General Administration	317,214	355,482	404,708	
124 School Administration	697,077	717,333	715,558	
125 Business	246,404	259,168	263,382	
126 Operation & Maintenance	1,185,437	1,332,824	1,706,508	
127 Pupil Transportation	527,773	613,989	646,719	
128/129 Support Services - Central	101,035	115,128	118,779	
128/129 Support Services - Athletics	342,667	334,815	342,705	
			0	
132 Community Services:	3,058	0	0	
			0	
137 Non Public School Pupils	71,173	55,167	52,844	
Total Expenditures:	<u>11,618,906</u>	<u>12,338,174</u>	<u>12,819,758</u>	
Excess of Expenditures over Revenue:	<u>(416,148)</u>	<u>(408,036)</u>	<u>(552,787)</u>	
Fund Balance-July 1 Incl Spec Projects	1,787,159	2,516,816	2,516,816	W/ Spec Proj
Projected Fund Balance-June 30 Incl Spec Projects	1,371,011	2,108,780	1,964,029	W/ Spec Proj
* 106,148 Special Projects Fund Balance at 6/30/2022			1,857,881	W/O SP

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 2021-2022 is as follows:

REVENUES:

Local	52,763	35,142	37,527
State	43,017	44,600	44,600
Federal	343,414	532,413	598,488
Total Revenues:	<u>439,194</u>	<u>612,155</u>	<u>680,615</u>

EXPENDITURES:

Support Services - Staff/Personnel	120	120	120
Food Service	536,680	593,372	623,932
Total Expenditures:	<u>536,800</u>	<u>593,492</u>	<u>624,052</u>
Excess of Expenditures over Revenue:	<u>(97,606)</u>	<u>18,663</u>	<u>56,563</u>

Fund Balance-July 1	93,742	177,674	177,674
Projected Fund Balance-June 30	(3,864)	196,337	234,237

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 2021-2022 is as follows:

REVENUES:

Local	0	1,620	2,315
State	10,220	12,400	12,400
Payments from Other Public Schools	335,000	335,000	337,556
Total Revenues:	<u>345,220</u>	<u>349,020</u>	<u>352,271</u>

EXPENDITURES:

Instruction	136,300	94,215	133,520
Support Services - Instruction	82,162	82,170	83,688
Support Services - Central	99,502	99,687	100,361
Total Expenditures:	<u>317,964</u>	<u>276,072</u>	<u>317,569</u>
Excess of Revenues over Expenditures	<u>27,256</u>	<u>72,948</u>	<u>34,702</u>

Fund Balance-July 1	349,314	380,638	380,638
Projected Fund Balance-June 30	376,570	453,586	415,340

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 2021-2022 is as follows:

REVENUES:

Local	2,500	2,500	5,235
Total Revenues:	<u>2,500</u>	<u>2,500</u>	<u>5,235</u>

EXPENDITURES:

Business	400	400	100
Operations and Maintenance	10,000	10,000	5,000
Facilities Improvement	890,000	1,084,000	1,113,500
Total Expenditures:	<u>900,400</u>	<u>1,094,400</u>	<u>1,118,600</u>
Excess of Revenues over Expenditures	<u>(897,900)</u>	<u>(1,091,900)</u>	<u>(1,113,365)</u>

Fund Balance-July 1	1,217,223	1,390,685	1,390,685
Projected Fund Balance-June 30	319,323	298,785	277,320

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 2021-2022 is as follows:

REVENUES:

Local	140,000	140,000	110,000
Total Revenues:	140,000	140,000	110,000

EXPENDITURES:

Support Service - Other	140,000	140,000	100,000
Total Expenditures:	140,000	140,000	100,000

Excess of Expenditures over Revenue	0	0	10,000
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Fund Balance-July 1	0	171,575	171,575
Projected Fund Balance-June 30	0	171,575	181,575

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

This appropriation resolution is to take effect June 1, 2022

2021-2022 BUDGET

June 1, 2022

BUDGET ASSUMPTIONS:

GENERAL FUND REVENUES:

* **Non-homestead Property Taxes**

Based on May 2022 available taxable values - and compared to County Settlement

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

Budgeted for count based on known numbers: 1044.18 Total Membership
Known \$589 per pupil Foundation increase

$$\$8,700 \times 1044.18 = \$9,084,366$$

* **County Special Education Payment**

Updated based on known information obtained from MCISD; all funds received

* **MPSERS UAAL Rate Stabilization**

Updated based on State Aid Status Report. Revenue Equals Expenditures

* **All Grants**

Title Grants based on Consolidated Application (Title I, Title II & Title IV)

GSRP based on approved budget for FY22; Full day with 18 students

ESSER I (Formula) - St. Joe's internet Upgrade

ESSER II & III and GEER based on known expenditures as of this moment

Indian Grant budgeted based on award letter and carryover amount

All Grant Funded positions will be adjusted as to maintain expense that can be covered
by the grant funds.

Revenues are budgeted to equal expenditures

* **Voc Ed**

Updated Construction Trades for the amount awarded by the ISD/State plus the addition
of funds awarded to the new Technology program

Total Funding Amount of \$51,747 (\$13,032 for Construction Trades & \$38,715 for Technology)

* **Liability Insurance Refund**

Based on SetSeg actual return

GENERAL FUND EXPENDITURES:

* **Staffing**

Staffing levels maintained

* **Salaries and Employer's Taxes**

Salaries / hourly wages based on current contracts and agreements

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* **Employee Insurance Benefits**

The CAP that is currently in place and will continue from July - Dec, 2021 for the medical portion of the
insurance costs only will be:

Single: \$7,043.89/yr., two-person, \$14,730.96/yr., and full family \$19,210.66/yr.

Effective January, 2022, the CAP will increase 3.3%

The CAP that will be in place for Jan - Dec, 2022 for the medical portion of the insurance costs only will be:

Single: \$7,304.51/yr., two-person, \$15,276.01/yr., and full family \$19,921.45/yr.

Vision, Dental, Life and LTD budgeted to maintain current rate for July-Dec and
known rates for January - June based on actual renewal rates

Cash in Lieu is based on bargaining unit contract language.

* **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.

* **General Insurance**

Budgeted based on actual billed rates

* **Fleet Insurance**

Budgeted based on actual billed rates

* **Utilities**

Budgeted levels consistent with known costs for FY22

* **Building and Grounds**

Budgeted levels consistent with ongoing FY22 needs

Originally \$10,000 was set aside per year for roof repairs, and if unspent was carried over to the following year, carryover from FY 13-19 for a total of \$70,000 has been carried over to FY 22, the annual \$60,000 allocation for special projects has not been included in the budget for FY 22 due to the addition in FY 19 of the proceeds from the sale of the Luna Pier property

Budgeted for increase in contract with third party for custodial services; daily rate of \$1,285/day for 180 student days plus 2 teacher work days) plus summer cleaning of \$48,700.

Budgeted for Resource Officer increased to full-time for the remainder of the year

* **Transportation**

Budgeted consistent with FY22 thus far

ATHLETIC FUND:

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

* **Athletic Participation Fees**

Budgeted for pay to play fee reinstated for FY22 - \$100 for High School sports and \$75 for Middle School

* **Athletic Discretionary budget**

Budget \$1,500 per sport

* **Staffing**

Coaches are contracted with EduStaff; 17% fee

* **Other**

Athletic Trainer - Budgeted for \$20,000 consistent with 5 year contract agreed to FY20 - year 3

CAFETERIA FUND:

* Budgeted FSMC consistent with bid result from last year

* **Salaries and Employer's Taxes**

Salaries / hourly wages based on current contracts and agreements

* **Employee Insurance Benefits**

Budgeted the same as General Fund

TECHNOLOGY FUND:

* **Technology Millage**

Revenue budget consistent with known FY22 amounts

* **Salaries and Employer's Taxes**

40%/60% split of expenses in the Technology Fund; allowing for 40% to go to wages and benefits

Budgeted for increase per the Tech Director's contract / small split with General Fund for teaching time

SINKING FUND

* **Revenue:**

No Revenue for this fund - Winter 2019 was last collection

* **Expenses:**

Budgeted for the Pool Roof Project to be completed

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

Page 5 of 6

- * There will be a .10 meal price increase for FY 20. USDA issued guidance, that if a school food service operation reflected a profit in December, 2018, they did not have to increase prices this year, however the same waiver was available last year and the district waived a price increase. If the district continues in this mode they café operation will eventually have a loss that the general fund will have to cover.