

**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>
Local	1,275,245
State	9,304,591
Federal	189,970
Incoming Transfers and Other Transactions	432,952
<b>Total Revenues:</b>	<b>11,202,758</b>

**EXPENDITURES:**

<i>Instruction:</i>	
111 Basic Programs	5,798,929
112 Added Needs	1,482,895
 <i>Support Services:</i>	
121 Pupil	742,343
122 Instructional Staff	102,901
123 General Administration	317,214
124 School Administration	697,077
125 Business	246,404
126 Operation & Maintenance	1,185,437
127 Pupil Transportation	527,773
128 Support Services - Central	101,035
128/129 Support Services - Athletics	342,667
 132 Community Services:	 3,058
 137 Non Public School Pupils	 71,173
<b>Total Expenditures:</b>	<b>11,618,906</b>
 <b>Excess of Expenditures over Revenue:</b>	 <b>(416,148)</b>

<b>Projected Fund Balance-July 1 Incl Spec Projects</b>	1,787,159	With Special Projects monies included
<b>Projected Fund Balance-June 30 Incl Spec Projects</b>	1,371,011	
* 174,624 Special Projects Fund Balance		
Projected Speical Projects Fund Balance July 1	174,624	
Projected Speical Projects Fund Balance June 30	104,624	

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
State	43,017
Federal	343,414
<b>Total Revenues:</b>	<u>439,194</u>

**EXPENDITURES:**

Support Services - Staff/Personnel	120
Food Service	536,680
<b>Total Expenditures:</b>	<u>536,800</u>
<b>Excess of Expenditures over Revenue:</b>	<u>(97,606)</u>
<b>Projected Fund Balance-July 1</b>	93,742
<b>Projected Fund Balance-June 30</b>	(3,864)

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:**

State	10,220
Payments from Other Public Schools	335,000
<b>Total Revenues:</b>	<u>345,220</u>

**EXPENDITURES:**

Instruction	136,300
Support Services - Instruction	82,162
Support Services - Central	99,502
<b>Total Expenditures:</b>	<u>317,964</u>
<b>Excess of Revenues over Expenditures</b>	<u>27,256</u>
<b>Projected Fund Balance-July 1</b>	349,314
<b>Projected Fund Balance-June 30</b>	376,570

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
<b>Total Revenues:</b>	<u>2,500</u>

**EXPENDITURES:**

Business	400
Operations and Maintenance	10,000
Facilities Improvement	890,000
<b>Total Expenditures:</b>	<u>900,400</u>

**Excess of Revenues over Expenditures** (897,900)

<b>Projected Fund Balance-July 1</b>	1,217,223
<b>Projected Fund Balance-June 30</b>	319,323

+

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
<b>Total Revenues:</b>	<u>140,000</u>

**EXPENDITURES:**

Support Service - Other	140,000
<b>Total Expenditures:</b>	<u>140,000</u>

**Excess of Expenditures over Revenue** 0

<b>Projected Fund Balance-July 1</b>	0
<b>Projected Fund Balance-June 30</b>	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 July 1, 2021.

# 2021-2022 BUDGET

June 2, 2021

## BUDGET ASSUMPTIONS:

### GENERAL FUND REVENUES:

\* **Non-homestead Property Taxes**

Based on July 2020 available taxable values

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

Budgeted for a 20 student decrease from FY21

Expecting a \$164.00 per pupil Foundation increase

$$\$8,275 \times 1043.1 = \$8,631,652.50$$

\* **County Special Educaiton Payment**

Maintained FY 21 Budget

\* **High School Pupil Supports**

Maintained FY 21 Budget

\* **MPSERS UAAL Rate Stabilization**

Calculated based on upcoming October 2021 percentage, and FY 21 total Wages. Revenue Equals Expenditures

\* **All Grants**

Title Grant amount maintained from FY21

Maintaining GSRP amount for FY22; expecting Full day with 18 students

\* **Voc Ed**

Maintained Original FY 21 Budget

Total Funding Amount of \$43,850.00

\* **Liability Insurance Refund**

Based on SetSeg Estimated FY22 return

### GENERAL FUND EXPENDITURES:

\* **Staffing**

Staffing levels maintained - Retirements will be filled as needed

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

Step increases provided for based on all contract language / expectation of contract language

FICA/MEDICARE remains at 7.65%

\* **Employee Insurance Benefits**

Insurance CAP became effective for all groups in FY 13; the CAP is effective the first day of the new plan year;

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 then for a 10% increase effective 1/1/2022

Any current insurance plans where the premium is less than the CAP, the difference is either being refunded to the employee, or in the case of an HSA, the difference is contributed to the employees HSA account

Cash in Lieu has been set to be the same for all participants taking this option. The Cash In Lieu amount will be the single subscriber Hard CAP. Remainder of 2021 \$7,043.89 or \$586.99/month; 2022 \$7,304.51 or \$608.71.

\* **Retirement**

Retirement rate budgeted for each individual employee using FY22 ORS Rates

\* **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.

Budgeted same level for Voc Ed funds as FY 21, won't receive word on the funding level until early FY 22

\* **General Insurance**

Budgeted levels consistent with FY 21

\* **Fleet Insurance**

Budgeted levels consistent with FY 21

\* **Utilities**

Budgeted levels consistent with FY 21 for utilities

\* **Building and Grounds**

Budgeted levels consistent with FY 21

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 \$1,050/day for 180 student days plus 2 teacher work days) plus summer cleaning of \$31,870.

Budgeted for Resource Officer consistent with FY21

\* **Transportation**

Budgeted consistent with FY21

\* **Other:**

**ATHLETIC FUND:**

Is 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

\* **Athletic Discretionary budget**

Budget \$1,500 per sport

\* **Staffing**

Most coaches are contracted with EduStaff; 17% fee

\* **Other**

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**

Step increases provided for based on all contract language / expectation of contract language

Retirement rate budgeted for each individual employee using FY22 ORS Rates

FICA/MEDICARE remains at 7.65%

- \* **Employee Insurance Benefits**  
Budgeted the same as General Fund

#### **TECHNOLOGY FUND:**

- \* **Technology Millage**  
Revenue budget consistent with FY 21 levels; district needs to remember that there are funds that need to be held back from spending due to possible tax recapture due to DTE revaluation

- \* **Salaries and Employer's Taxes**  
40%/60% split of expenses in the Technology Fund; allowing for 40% to go to wages and benefits

Retirement rate budgeted for each individual employee using FY21 ORS Rates

FICA/MEDICARE remains at 7.65%

Budgeted for increase as discussed for the Tech Director

#### **SINKING FUND**

- \* **Revenue:**  
No Revenue for this fund - Winter 2019 was last collection

- \* **Expenses:**  
Budgeted for the Pool Roof Project

#### **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