

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
MASON CONSOLIDATED SCHOOLS
2022-2023**

RESOLVED, that this resolution shall be the general appropriation of Mason Consolidated Schools for the fiscal year 2022-2023: 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 2022-2023 is as follows:

<u>REVENUES:</u>	<u>6/1/2022</u>	
Local	1,447,011	
State	9,892,702	
Federal	440,350	
Incoming Transfers and Other Transactions	454,925	
Total Revenues:	<u>12,234,988</u>	
<u>EXPENDITURES:</u>		
<i>Instruction:</i>		
111 Basic Programs	6,424,989	
112 Added Needs	1,507,855	
<i>Support Services:</i>		
121 Pupil	791,388	
122 Instructional Staff	87,102	
123 General Administration	381,605	
124 School Administration	729,819	
125 Business	277,167	
126 Operation & Maintenance	1,403,735	
127 Pupil Transportation	623,629	
128/129 Support Services - Central	122,850	
128/129 Support Services - Athletics	357,941	
132 Community Services:	2,965	
137 Non Public School Pupils	<u>57,651</u>	
Total Expenditures:	<u>12,768,696</u>	
Excess of Expenditures over Revenue:	<u><u>(533,708)</u></u>	
Projected Fund Balance-July 1 Incl Spec Projects	1,964,029	With Special Projects monies included
Projected Fund Balance-June 30 Incl Spec Projects	1,430,321	
* 174,624 Special Projects Fund Balance		
Projected Speical Projects Fund Balance July 1	174,624	
Projected Speical Projects Fund Balance June 30	106,148	

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 2022-2023 is as follows:

REVENUES:

Local	157,975
State	44,600
Federal	320,140
Total Revenues:	<u>522,715</u>

EXPENDITURES:

Support Services - Staff/Personnel	200
Food Service	631,136
Total Expenditures:	<u>631,336</u>

Excess of Expenditures over Revenue: (108,621)

Projected Fund Balance-July 1 234,237
Projected Fund Balance-June 30 125,616

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 2022-2023 is as follows:

REVENUES:

Local	2400
State	12,400
Payments from Other Public Schools	310,000
Total Revenues:	<u>324,800</u>

EXPENDITURES:

Instruction	118,900
Support Services - Instruction	83,756
Support Services - Central	104,986
Total Expenditures:	<u>307,642</u>

Excess of Revenues over Expenditures 17,158

Projected Fund Balance-July 1 415,340
Projected Fund Balance-June 30 432,498

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 2022-2023 is as follows:

REVENUES:

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

EXPENDITURES:

Business	100
Operations and Maintenance	10,000
Facilities Improvement	250,000
Total Expenditures:	<u>260,100</u>

Excess of Revenues over Expenditures	<u><u>(257,600)</u></u>
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Projected Fund Balance-July 1	277,320
Projected Fund Balance-June 30	19,720

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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 2022-2023 is as follows:

REVENUES:

Local	110,000
Total Revenues:	<u>110,000</u>

EXPENDITURES:

Support Service - Other	110,000
Total Expenditures:	<u>110,000</u>

Excess of Expenditures over Revenue	<u><u>0</u></u>
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Projected Fund Balance-July 1	181,575
Projected Fund Balance-June 30	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 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, 2022.

2022-2023 BUDGET

June 1, 2022

BUDGET ASSUMPTIONS:

GENERAL FUND REVENUES:

* **Non-homestead Property Taxes**

Based on May 2022 available taxable values

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

Budgeted for a 0 student decrease from FY22

Expecting a \$395.00 per pupil Foundation increase

\$9,095 x 1043.28 = \$9,488,632

* **County Special Educaiton Payment**

Maintained FY 22 Budget

* **MPSERS UAAL Rate Stabilization**

Revenue Equals Expenditures - Based on total wages and upcoming October 2022 UAAL Percentage

* **All Grants**

All grant revenue equals expenditures.

* **Voc Ed**

Based on estimated expenditures - will be adjusted as needed

Total Funding Amount of \$16,235.00

* **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

3% increase for Principals, Central Office and Business Services - all new contracts

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, 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.

Effective January, 2023, the CAP will increase 1.3%

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

Single: \$7,399.47/yr., two-person, \$15,474.60/yr., and full family \$20,180.43/yr.

Vision, Dental, Life and LTD budgeted to maintain current rate for FY23 per Kapnick renewal

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 at \$6,000 or as stated in bargaining agreement

* **Retirement**

Retirement rate budgeted for each individual employee using FY23 ORS Rates

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* **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 22, won't receive word on the funding level until early FY 23

* **General Insurance**

Budgeted levels consistent with FY 22

* **Fleet Insurance**

Budgeted levels consistent with FY 22

* **Utilities**

Budgeted levels consistent with FY 22

* **Building and Grounds**

Budgeted levels consistent with FY 22

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 \$1,328/day for 180 student days plus 2 teacher work days, plus summer cleaning of \$104,000.

Budgeted for Resource Officer using MCSO - per basic conversation with MCSO administration

* **Transportation**

Budgeted consistent with FY22

* **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 \$75 for Middle School and \$100 High School

* **Athletic Discretionary budget**

Budget \$1,500 per sport

* **Staffing**

Most coaches are contracted with EduStaff; 17% fee

* **Other**

Athletic Trainer - Budgeted for \$20,000 consistent with 5 year contract agreed to FY20 - year 4

CAFETERIA FUND:

* Budgeted with a 7.7% increase consistent with MDE's information on increases due to COVID cost increases.

* **Salaries and Employer's Taxes**

Step increases provided for based on all contract language

Retirement rate budgeted for each individual employee using FY23 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 22 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 FY23 ORS Rates

FICA/MEDICARE remains at 7.65%

Budgeted for increase as discussed for the Tech Director Contract

SINKING FUND

- * **Revenue:**
No tax Revenue for this fund - Winter 2019 was last collection
- * **Expenses:**
Budgeted for the continuation 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