

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
MASON CONSOLIDATED SCHOOLS
2019-2020**

RESOLVED, that this resolution shall be the general appropriation of Mason Consolidated Schools for the fiscal year 2019-2020: 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 2019-2020 is as follows:

| REVENUES: | <u>6/24/2019</u> | <u>11/18/2019</u> | <u>4/20/2020</u> | <u>6/15/2020</u> | Change Increase / (decrease) |
|---|-------------------|-------------------|-------------------|-------------------|---|
| Local | 1,159,496 | 2,195,289 | 2,197,444 | 1,209,511 | (987,933) |
| State | 8,551,045 | 8,354,205 | 8,273,833 | 9,286,513 | 1,012,680 |
| Federal | 158,625 | 191,134 | 208,453 | 167,056 | (41,397) |
| Incoming Transfers and Other Transactions | 337,212 | 337,212 | 454,399 | 454,399 | 0 |
| Total Revenues: | <u>10,206,378</u> | <u>11,077,840</u> | <u>11,134,129</u> | <u>11,117,479</u> | <u>(16,650)</u> |
| EXPENDITURES: | | | | | |
| <i>Instruction:</i> | | | | | |
| 111 Basic Programs | 5,521,574 | 5,596,772 | 5,760,084 | 5,772,740 | 12,656 |
| 112 Added Needs | 1,382,578 | 1,399,058 | 1,433,527 | 1,426,436 | (7,091) |
| <i>Support Services:</i> | | | | | |
| 121 Pupil | 638,692 | 652,686 | 691,428 | 672,603 | (18,825) |
| 122 Instructional Staff | 76,439 | 77,366 | 89,440 | 88,310 | (1,130) |
| 123 General Administration | 268,344 | 281,342 | 286,865 | 286,700 | (165) |
| 124 School Administration | 699,976 | 695,195 | 688,672 | 688,862 | 190 |
| 125 Business | 249,111 | 249,284 | 249,645 | 251,146 | 1,501 |
| 126 Operation & Maintenance | 1,103,508 | 1,171,433 | 1,221,132 | 1,149,003 | (72,129) |
| 127 Pupil Transportation | 448,116 | 455,020 | 510,348 | 508,267 | (2,081) |
| 128 Support Services - Central | 85,447 | 96,036 | 86,941 | 95,990 | 9,049 |
| 128/129 Support Services - Athletics | 313,963 | 307,677 | 281,905 | 286,620 | 4,715 |
| 132 Community Services: | 2,143 | 2,143 | 2,192 | 2,092 | (100) |
| 137 Non Public School Pupils | 30,283 | 33,782 | 45,040 | 44,588 | (452) |
| Total Expenditures: | <u>10,820,174</u> | <u>11,017,794</u> | <u>11,347,219</u> | <u>11,273,357</u> | <u>(73,862)</u> |
| Excess of Expenditures over Revenue: | <u>(613,796)</u> | <u>60,046</u> | <u>(213,090)</u> | <u>(155,878)</u> | |
| Projected Fund Balance-July 1 | 1,342,593 | 1,342,593 | 1,342,593 | 1,342,593 | |
| Projected Fund Balance-June 30 | 728,797 | 1,402,639 | 1,129,503 | 1,186,715 | |

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 2019-2020 is as follows:

| REVENUES: | 6/24/2019 | 11/18/2019 | 4/20/2020 | 6/15/2020 | Change Increase / (decrease) |
|---|-----------------|-----------------|-----------------|-----------------|------------------------------------|
| Local | 169,578 | 169,578 | 104,642 | 104,158 | (484) |
| State | 37,001 | 37,001 | 36,573 | 36,753 | 180 |
| Federal | 317,762 | 317,762 | 423,147 | 421,998 | (1,149) |
| Total Revenues: | 524,341 | 524,341 | 564,362 | 562,909 | (1,453) |
| EXPENDITURES: | | | | | |
| Support Services - Staff/Personnel | 100 | 100 | 120 | 180 | 60 |
| Food Service | 565,257 | 565,257 | 578,835 | 579,548 | 713 |
| Total Expenditures: | 565,357 | 565,357 | 578,955 | 579,728 | 773 |
| Excess of Expenditures over Revenue: | (41,016) | (41,016) | (14,593) | (16,819) | (680) |
| Projected Fund Balance-July 1 | 99,751 | 99,751 | 99,751 | 99,751 | |
| Projected Fund Balance-June 30 | 68,132 | 68,132 | 85,158 | 82,932 | |

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 2019-2020 is as follows:

| REVENUES: | 6/24/2019 | 11/18/2019 | 4/20/2020 | 6/15/2020 | Change Increase / (decrease) |
|---|----------------|----------------|----------------|-----------------|------------------------------------|
| Local | 0 | 0 | 0 | 28,785 | 28,785 |
| State | 6,271 | 6,271 | 6,271 | 6,271 | 0 |
| Payments from Other Public Schools | 325,000 | 325,000 | 325,000 | 325,000 | 0 |
| Total Revenues: | 331,271 | 331,271 | 331,271 | 360,056 | 28,785 |
| EXPENDITURES: | | | | | |
| Instruction | 155,232 | 98,006 | 100,984 | 217,157 | 116,173 |
| Support Services - Instruction | 56,934 | 87,413 | 78,980 | 68,590 | (10,390) |
| Support Services - Central | 58,969 | 109,165 | 146,314 | 151,753 | 5,439 |
| Total Expenditures: | 271,135 | 294,584 | 326,278 | 437,500 | 111,222 |
| Excess of Revenues over Expenditures | 60,136 | 36,687 | 4,993 | (77,444) | 82,437 |
| Projected Fund Balance-July 1 | 331,724 | 331,724 | 331,724 | 331,724 | |
| Projected Fund Balance-June 30 | 417,639 | 394,190 | 336,717 | 254,280 | |

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 2019-2020 is as follows:

| | 6/24/2019 | 11/18/2019 | 4/20/2020 | 6/15/2020 | Change Increase / (decrease) |
|---|-----------------|---------------|----------------|----------------|------------------------------------|
| REVENUES: | | | | | |
| Local | 477,794 | 600,387 | 605,927 | 507,883 | (98,044) |
| Total Revenues: | 477,794 | 600,387 | 605,927 | 507,883 | (98,044) |
| EXPENDITURES: | | | | | |
| Business | 400 | 400 | 400 | 200 | (200) |
| Operations and Maintenance | | | 6,773 | 56,773 | 50,000 |
| Facilities Improvement | 500,000 | 500,000 | 493,227 | 54,500 | (438,727) |
| Total Expenditures: | 500,400 | 500,400 | 500,400 | 111,473 | (388,927) |
| Excess of Revenues over Expenditures | (22,606) | 99,987 | 105,527 | 396,410 | 290,883 |
| Projected Fund Balance-July 1 | 1,050,550 | 1,050,550 | 1,050,550 | 1,050,550 | |
| Projected Fund Balance-June 30 | 1,027,944 | 1,150,537 | 1,156,077 | 1,446,960 | |

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 2019-2020 is as follows:

| | 6/24/2019 | 11/18/2019 | 4/20/2020 | Change Increase / (decrease) | |
|--|-----------|------------|-----------|------------------------------------|----------|
| REVENUES: | | | | | |
| Local | 140,000 | 140,000 | 140,000 | 110,000 | (30,000) |
| Total Revenues: | 140,000 | 140,000 | 140,000 | 110,000 | (30,000) |
| EXPENDITURES: | | | | | |
| Support Service - Other | 140,000 | 140,000 | 140,000 | 95,000 | (45,000) |
| Total Expenditures: | 140,000 | 140,000 | 140,000 | 95,000 | (45,000) |
| Excess of Expenditures over Revenue | 0 | 0 | 0 | 15,000 | |
| Projected Fund Balance-July 1 | 0 | 0 | 0 | 0 | |
| Projected Fund Balance-June 30 | 0 | 0 | 0 | 15,000 | |

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 with general supervision of the execution of the budgets adopted by the board and shall perform his/her responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by 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 June 15, 2020