

ARMADA AREA SCHOOLS - GENERAL FUND APPROPRIATIONS RESOLUTION

WHEREAS, A PUBLIC HEARING WAS HELD ON THE PROPOSED 2022/23 GENERAL FUND BUDGET, PURSUANT TO NOTICE DULY GIVEN.

NOW THEREFORE, BE IT RESOLVED THIS RESOLUTION SHALL BE THE GENERAL APPROPRIATION OF ARMADA AREA SCHOOLS FOR THE FISCAL YEAR 2022/23; A RESOLUTION TO MAKE APPROPRIATIONS, TO PROVIDE FOR THE EXPENDITURES OF THE APPROPRIATIONS AND TO PROVIDE FOR THE DISPOSITION OF ALL INCOME RECEIVED BY THE ARMADA AREA SCHOOLS. (AS ORIGINALLY APPROVED JUNE 21, 2022 AND AMENDED MARCH 21, 2023).

BE IT FURTHER RESOLVED THAT THE TOTAL REVENUE AND UNAPPROPRIATED FUND BALANCE ESTIMATED TO BE AVAILABLE FOR APPROPRIATIONS IN THE GENERAL FUND OF ARMADA AREA SCHOOLS FOR THE FISCAL YEAR 2022/23 IS AS FOLLOWS:

REVENUE:	<u>\$000'S</u>
LOCAL	\$ 5,633
STATE	18,090
FEDERAL	1,470
INTERDISTRICT	-
 TOTAL	 \$ 25,193

BE IT FURTHER RESOLVED THAT \$25,657,494 IS BEING APPROPRIATED FOR THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSED SET FORTH BELOW.

EXPENDITURES:	<u>\$000'S</u>
BASIC	\$ 9,595
ADDED NEEDS	3,023
SUPPORT SERVICES	344
INSTRUCTIONAL	95
SCHOOL ADMINISTRATION	2,192
EXECUTIVE ADMIN. SERVICES	662
FISCAL SERVICES	1,218
OPERATIONS	772
MAINTENANCE	1,457
TRANSPORTATION	935

EXPENDITURES: (CONTINUED)	<u>\$000'S</u>
CAPITAL OUTLAY	162
ADULT & CONT. ED	-
COMMUNITY EDUCATION	556
GRANTS	1,523
STAFF DEVELOPMENT	-
DISTRICT SPORTS & CLUBS	538
FEDERAL PROJECTS	1,470
ACADEMY OF ARTS & SCIENCE	1,115
 TOTAL EXPENDITURES	 \$ 25,657
 22/23 BUDGET FUND BALANCE	 (464)
6/30/22 ACTUAL FUND BALANCE	<u>2,326</u>
 6/30/23 BUDGETED FUND BALANCE	 <u>\$ 1,862</u>

MOTION BY: M. Meerschaert SUPPORTED BY: S. Nieman

AYES: C. Murray, S. Wylín, S. Nieman, M. Meerschaert, S. Hill, S. Wolak

NAYS: None

MILLAGE TO BE LEVIED IN 2022

	<u>JULY</u>	<u>DEC</u>	<u>TOTAL</u>
ARMADA AREA SCHOOLS:			
NON-HOMESTEAD	9.0000	9.0000	18.0000
SINKING FUND (ALL PROPERTY)	0.4183	0.4184	0.8367
DEBT (ALL PROPERTY)	3.5000	3.5000	7.0000
STATE (ALL PROPERTY)	6.0000	0.0000	6.0000

**ARMADA AREA SCHOOLS
PROPOSED 06/23 BA VS. CURRENT 03/23 BA**

\$000'S	Approved 2022/23 B.A. <u>3/21/2023</u>	Proposed 2022/23 B.A. <u>6/20/2023</u>	Proposed O/(U) <u>Approved</u>	Original 2022/23 <u>6/21/2022</u>
REVENUE:				
Local	\$ 5,537	\$ 5,633	\$ 96	\$ 4,876
State	16,774	18,090	1,316	16,441
Federal	1,324	1,470	146	481
Interdistrict	-	-	-	-
Total Revenue	<u>\$ 23,635</u>	<u>\$ 25,193</u>	<u>\$ 1,558</u>	<u>\$ 21,798</u>
EXPENDITURES:				
BASIC	\$ 8,895	\$ 9,595	\$ 700	\$ 8,875
ADDED NEEDS	2,853	3,023	170	2,629
SUPPORT SERVICES	344	344	-	390
INSTRUCTIONAL	94	95	1	85
SCHOOL ADMINISTRATION	2,067	2,192	125	2,033
EXECUTIVE ADMIN. SERVICES	607	662	55	580
FISCAL SERVICES	1,173	1,218	45	1,120
OPERATIONS	772	772	-	872
MAINTENANCE	1,365	1,457	92	1,300
TRANSPORTATION	873	935	62	905
CAPITAL OUTLAY	162	162	-	162
ADULT & CONT. ED	-	-	-	-
COMMUNITY EDUCATION	530	556	26	456
GRANTS	1,523	1,523	-	1,138
STAFF DEVELOPMENT	-	-	-	-
DISTRICT SPORTS & CLUBS	515	538	23	480
FEDERAL PROJECTS	1,324	1,470	146	481
ACADEMY OF ARTS & SCIENCES	1,037	1,115	78	776
TOTAL EXPENDITURES	<u>\$ 24,134</u>	<u>\$ 25,657</u>	<u>\$ 1,523</u>	<u>\$ 22,282</u>
F/Y FUND EQUITY (DEFICIT)	(499)	(464)	35	(484)
ACT 6/30/22 FUND BALANCE	2,326	2,326	-	2,326
6/30/23 BUDGET GEN. FUND BALANCE	<u>\$ 1,827</u>	<u>\$ 1,862</u>	<u>\$ 35</u>	<u>\$ 1,842</u>
NOTE: Other Non-Designated/Non-General Fund(s) & Future General Funds Available :				
Sinking Fund	200	200		200
TOTAL	<u>\$ 2,027</u>	<u>\$ 2,062</u>		<u>\$ 2,042</u>

**ARMADA AREA SCHOOLS
BUDGET ADJUSTMENTS - 6/20/23**

\$000'S	2022/23 Budget	
REVENUE:	<u>Revisions</u>	<u>Variance Explanation</u>
Local	\$ 96	Add'l interest & misc revenues
State	1,316	Primarily add'l MPSERS one time deposit
Federal	146	Add'l ESSR 3 funding
Interdistrict	-	No change
TOTAL REVENUES	<u>\$ 1,558</u>	
EXPENDITURES:		
BASIC	\$ 700	Primarily add'l MPSERS expense
ADDED NEEDS	170	Primarily add'l MPSERS expense
SUPPORT SERVICES	-	No change
INSTRUCTIONAL	1	Add'l field trip cost
SCHOOL ADMINISTRATION	125	Primarily add'l MPSERS expense
EXECUTIVE ADMIN. SERVICES	55	Primarily add'l MPSERS expense
FISCAL SERVICES	45	Primarily add'l MPSERS expense
OPERATIONS	-	No change
MAINTENANCE	92	Primarily add'l MPSERS expense
TRANSPORTATION	62	Primarily add'l MPSERS expense
CAPITAL OUTLAY	-	No change
ADULT & CONT. ED	-	N/A
COMMUNITY EDUCATION	26	Add'l aide salary & benefits
GRANTS	-	No change
STAFF DEVELOPMENT	-	N/A
DISTRICT SPORTS & CLUBS	23	Add'l referee, coaches, & transportation cost
FEDERAL PROJECTS	146	Add'l ESSR 3 funding
ACADEMY OF ARTS & SCIENCES	78	Primarily add'l MPSERS expense
TOTAL EXPENDITURES	<u>\$ 1,523</u>	
F/Y FUND EQUITY (DEFICIT)	(464)	
ACT 6/30/22 FUND EQUITY	2,326	
BUD 6/30/23 FUND BALANCE	<u>\$ 1,862</u>	

ARMADA AREA SCHOOLS
2022/2023 General Fund Revenues

<u>Local</u>	
Property Taxes - Found. Allow.	3,112,965
Delinquent Taxes	1,580
Sp. Ed. Millage	260,851
Later Elem Square One Grant	1,205
MA2S Square One Grant	2,046
Child Care	68,433
Pre-School	182,915
Great Start	355,020
Field Trips	18,331
Summer School Tuition	1,950
GEER Benchmark Assessments	14,175
COVID Child Care	24,289
MISD Enhancement Millage	886,794
Knights of Columbus	8,644
Four County Grant	16,603
CTE Equipment Grant	49,855
Child Care Sustainability Grant	366,215
Before/After School Revenue Cares Act	6,582
Later Elem Miscellaneous Grants	273
AMS Miscellaneous Grants	55
Interest Earnings	107,791
Miscellaneous	65,553
Use of Facilities	10,130
Athletic Gate Receipts	31,232
Athletic P-T-P H.S.	25,055
Athletic P-T-P M.S.	12,720
Athletic MHSAA	1,766
Total Local	5,633,028
<u>State</u>	
State Aid - Foundation Allow.	12,748,407
State Aid - Found Allow Spec Ed	361,508
State Aid - Spec. Ed. Hold Harmless	79,752
State Aid - Voc. Ed	134,405
State Aid - At-Risk	447,206
State Aid - Headlee Data Collection	46,791
State Aid - CTE per pupil incentive	10,955
MPSERS Normal Cost Offset	226,123
MPSERS UAAL Rate Stabilization	1,999,251
MPSERS Reforms - Defined Contribution	64,583
31o counselor/social worker grant	118,185
Mental Health Grant	202,613
Student Safety Grant	202,830
Risk Assessment Grant	8,000
Critical Incident Mapping Grant	14,000
MPSERS One Time Deposit	1,164,340
MPSERS Cost Offset	138,246
First Robotics	8,853
Marshall Plan	104,328
Early Literacy Comp Adapt Tests	7,301
School Board Training Reimbursement	2,172
Total State	18,089,849
<u>Federal</u>	
Title 1	29,708
Title IV	10,000
Title IV Carryover	14,458
Title II	18,955
ESSER III 11t Equalization	796,663
ESSER 3 ARP	146,538
IDEA Flowthrough	375,493
IDEA Flowthrough Carryover	30,408
IDEA Preschool	19,555
ARP IDEA Flowthrough Carryover	6,869
Perkins	21,574
Total Federal	1,470,221
<u>Interdistrict</u>	
Total Interdistrict	0
Total Revenue	25,193,098

**ARMADA AREA SCHOOLS
SIX YEAR ACTUAL & BUDGET PROJECTION
2018/19 THROUGH 2023/24**

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>
FTE *	1,767.21	1,784	1,767	1,745	1,736	1,736
X Foundation Allowance **	7,871	8,111	8,111	8,700	9,150	9,608
F.A. Revenue	13,909,710	14,467,428	14,334,408	15,184,197	15,883,760	16,678,815
Federal Grant Revenue	442,845	470,470	1,301,341	879,840	1,470,221	1,320,221
Other Revenue	2,942,182	2,792,094	3,999,527	5,573,706	7,839,117	7,589,117
TOTAL REVENUE	17,294,737	17,729,992	19,635,276	21,637,743	25,193,098	25,588,153
Instructional ***	10,292,092	10,594,325	10,812,038	12,194,742	13,953,000	14,504,144
Operations ***	5,776,688	5,814,603	5,844,372	6,393,830	8,011,000	8,255,336
Capital Outlay	126,440	260,906	341,845	155,042	162,000	162,000
Local and Federal Grants	834,533	1,006,472	1,640,056	2,154,879	2,993,494	2,593,494
Clubs and Athletics ***	389,624	330,510	376,406	407,998	538,000	562,210
Transfers In/(Out)	-3,470	-3,470	-3,470	-60,000	0	0
UNSPENT BUDGET PROJECTIONS	0	0	0	0	0	0
TOTAL EXPENDITURES	17,415,907	18,003,346	19,011,247	21,246,491	25,657,494	26,077,183
F/Y FUND EQUITY (DEFICIT)	-121,170	-273,354	624,029	391,252	-464,397	-489,030
BUDGET ADJUSTMENTS NEEDED FOR 5%	0	0	0	0	0	0
BUDGET FUND EQUITY	1,584,559	1,311,205	1,935,234	2,326,486	1,862,090	1,373,060
5% OF BUDGET REVENUE	864,737	886,500	981,764	1,081,887	1,259,655	1,279,408

- * - FTE no change in 23/24
- ** - Foundation Allowance increases by \$458 in 2023/24.
- *** - Expenditures increase by 3.5% per year.

**ARMADA AREA SCHOOLS
GENERAL FUND EQUITY ANALYSIS**

<u>Year</u>	<u>Budgeted Fund Equity</u>	<u>Actual Fund Equity</u>	<u>Fav./(Unfav.) Difference</u>
2021/22	1,484,234	2,326,486	842,252
2020/21	1,251,184	1,935,234	684,050
2019/20	1,224,559	1,311,205	86,646
2018/19	1,066,729	1,584,559	517,830
2017/18	999,630	1,705,729	706,099
2016/17	437,710	997,630	559,920
2015/16	242,179	368,836	126,657
2014/15	58,728	399,500	340,772
2013/14	32,015	174,728	142,713
9-Year Average			445,215

**ARMADA AREA SCHOOLS
GENERAL APPROPRIATIONS RESOLUTION
FOR THE LUNCH FUND**

WHEREAS, A PUBLIC HEARING WAS HELD TO THE PROPOSED 2022/23 LUNCH FUND BUDGET, PURSUANT TO NOTICE DULY GIVEN;

NOW THEREFORE, BE IT RESOLVED THIS RESOLUTION SHALL BE THE GENERAL APPROPRIATION FOR THE LUNCH FUND OF ARMADA AREA SCHOOLS FOR THE FISCAL YEAR 2022/23; A RESOLUTION TO MAKE APPROPRIATIONS, TO PROVIDE FOR THE EXPENDITURES OF THE APPROPRIATIONS AND TO PROVIDE FOR THE DISPOSITION OF ALL LUNCH FUND INCOME RECEIVED BY THE ARMADA AREA SCHOOLS (AS ORIGINALLY APPROVED JUNE 21, 2022).

BE IT FURTHER RESOLVED THAT THE TOTAL REVENUE AND UNAPPROPRIATED FUND BALANCE ESTIMATED TO BE AVAILABLE FOR APPROPRIATIONS IN THE LUNCH FUND OF ARMADA AREA SCHOOLS FOR THE FISCAL YEAR 2022/23 IS AS FOLLOWS:

REVENUE:	<u>TOTAL \$'S</u>
STUDENT BREAKFASTS & LUNCHES	242,665
STATE OF MI	49,046
FEDERAL	334,599
ADULT LUNCHES	817
MISC.	628
INTEREST	<u>1,045</u>
TOTAL REVENUE	628,800

BE IT FURTHER RESOLVED THAT \$843,155 IS BEING APPROPRIATED FOR THE LUNCH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW:

EXPENDITURES:	<u>TOTAL \$'S</u>
SALARIES	295,112
RETIREMENT	126,077
FICA/MEDICARE	21,242
PROGRAM EQUIPMENT	117,866
PROGRAM SUPPLIES	254,157
INSURANCE PREMIUMS	21,982
WORKERS COMP.	2,500
MISC.	<u>4,219</u>
TOTAL EXPENDITURES	843,155
6/30/22 FUND EQUITY	270,355
06/30/23 ESTIMATED BALANCE	56,000

MOTION BY: M. Meerschaert SUPPORTED BY: S. Nieman

AYES: C. Murray, S. Wylin, S. Nieman, M. Meerschaert, S. Hill , S. Wolak

NAYS: None