

ARMADA AREA SCHOOLS - GENERAL FUND APPROPRIATIONS RESOLUTION

WHEREAS, A PUBLIC HEARING WAS HELD ON THE PROPOSED 2021/22 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 2021/22; 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 15, 2021).

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 2021/22 IS AS FOLLOWS:

REVENUE:	<u>\$000'S</u>
LOCAL	\$ 4,837
STATE	15,803
FEDERAL	481
INTERDISTRICT	-
 TOTAL	 \$ 21,121

BE IT FURTHER RESOLVED THAT \$21,563,587 IS BEING APPROPRIATED FOR THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW.

EXPENDITURES:	<u>\$000'S</u>
BASIC	\$ 8,526
ADDED NEEDS	2,381
SUPPORT SERVICES	384
INSTRUCTIONAL	79
SCHOOL ADMINISTRATION	1,933
EXECUTIVE ADMIN. SERVICES	556
FISCAL SERVICES	1,060
OPERATIONS	748
MAINTENANCE	1,225
TRANSPORTATION	885

EXPENDITURES: (CONTINUED)	<u>\$000'S</u>
CAPITAL OUTLAY	162
ADULT & CONT. ED	-
COMMUNITY EDUCATION	456
GRANTS	1,477
STAFF DEVELOPMENT	-
DISTRICT SPORTS & CLUBS	457
FEDERAL PROJECTS	481
ACADEMY OF ARTS & SCIENCE	753
 TOTAL EXPENDITURES	 \$ 21,563
 20/21 BUDGET FUND BALANCE	 (442)
6/30/21 ACTUAL FUND BALANCE	<u>1,935</u>
 6/30/22 BUDGETED FUND BALANCE	 <u>\$ 1,493</u>

MOTION BY: S. Nieman SUPPORTED BY: S. Wylín

AYES: S. Kline, C. Murray, S. Nieman, M. Meerschaert, E. Cooper, A. Blake, S. Wylín

NAYS: None

MILLAGE TO BE LEVIED IN 2021

	<u>JULY</u>	<u>DEC</u>	<u>TOTAL</u>
ARMADA AREA SCHOOLS:			
NON-HOMESTEAD	9.0000	9.0000	18.0000
SINKING FUND (ALL PROPERTY)	0.4197	0.4170	0.8367
DEBT (ALL PROPERTY)	3.5000	3.5000	7.0000
STATE (ALL PROPERTY)	6.0000	0.0000	6.0000

**ARMADA AREA SCHOOLS
PROPOSED 02/22 BA VS. CURRENT 06/21 BUD**

\$000'S	Approved 2021/22 Bud 6/15/2021	Proposed 2021/22 B.A. 2/15/2022	Proposed O/(U) Approved	Original 2021/22 6/15/2021
REVENUE:				
Local	\$ 4,733	\$ 4,837	\$ 104	\$ 4,733
State	14,870	15,803	933	14,870
Federal	492	481	(11)	492
Interdistrict	-	-	-	-
Special Revenue Internal Accounts	-	-	-	-
Transfer In - Special Revenue Internal Accounts	-	-	-	-
Total Revenue	<u>\$ 20,095</u>	<u>\$ 21,121</u>	<u>\$ 1,026</u>	<u>\$ 20,095</u>
EXPENDITURES:				
BASIC	\$ 8,250	\$ 8,526	\$ 276	\$ 8,250
ADDED NEEDS	2,090	2,381	291	2,090
SUPPORT SERVICES	384	384	-	384
INSTRUCTIONAL	79	79	-	79
SCHOOL ADMINISTRATION	1,816	1,933	117	1,816
EXECUTIVE ADMIN. SERVICES	546	556	10	546
FISCAL SERVICES	976	1,060	84	976
OPERATIONS	728	748	20	728
MAINTENANCE	1,186	1,225	39	1,186
TRANSPORTATION	815	885	70	815
CAPITAL OUTLAY	162	162	-	162
ADULT & CONT. ED	-	-	-	-
COMMUNITY EDUCATION	456	456	-	456
GRANTS	1,238	1,477	239	1,238
STAFF DEVELOPMENT	-	-	-	-
DISTRICT SPORTS & CLUBS	388	457	69	388
FEDERAL PROJECTS	492	481	(11)	492
ACADEMY OF ARTS & SCIENCES	741	753	12	741
SPECIAL REVENUE INTERNAL ACCTS	-	-	-	-
TOTAL EXPENDITURES	<u>\$ 20,347</u>	<u>\$ 21,563</u>	<u>\$ 1,216</u>	<u>\$ 20,347</u>
F/Y FUND EQUITY (DEFICIT)	(252)	(442)	(190)	(252)
EST./ACT 6/30/21 FUND BALANCE	1,252	1,935	683	1,252
6/30/22 BUDGET GEN. FUND BALANCE	<u>\$ 1,000</u>	<u>\$ 1,493</u>	<u>\$ 493</u>	<u>\$ 1,000</u>
NOTE: Other Non-Designated/Non-General Fund(s) & Future General Funds Available :				
Sinking Fund	250	250		250
TOTAL	<u>\$ 1,250</u>	<u>\$ 1,743</u>		<u>\$ 1,250</u>

**ARMADA AREA SCHOOLS
BUDGET ADJUSTMENTS - 2/15/22**

\$000'S	2021/22 Budget	
REVENUE:	<u>Revisions</u>	<u>Variance Explanation</u>
Local	\$ 104	Higher than original projection
State	933	Due to add'l students and add'l grants
Federal	(11)	Lower grant funds than projected
Interdistrict	-	No change
TOTAL REVENUES	<u><u>\$ 1,026</u></u>	
EXPENDITURES:		
BASIC	\$ 276	Additional staffing incl: sub teachers
ADDED NEEDS	291	Additional staffing + aide wage increases
SUPPORT SERVICES	-	No change
INSTRUCTIONAL	-	No change
SCHOOL ADMINISTRATION	117	Additional staffing
EXECUTIVE ADMIN. SERVICES	10	Due to strategic planning cost
FISCAL SERVICES	84	Add'l insurance premiums and technology costs
OPERATIONS	20	Add'l utility costs
MAINTENANCE	39	Additional staffing costs
TRANSPORTATION	70	Add'l salary and sub costs
CAPITAL OUTLAY	-	No change
ADULT & CONT. ED	-	N/A
COMMUNITY EDUCATION	-	No change
GRANTS	239	Additional grant funds - counselor & CTE equip
STAFF DEVELOPMENT	-	N/A
DISTRICT SPORTS & CLUBS	69	Add'l coaching staff, trans costs, & staff benefits
FEDERAL PROJECTS	(11)	Lower grant funds than projected
ACADEMY OF ARTS & SCIENCES	12	Add'l staff benefits costs
TOTAL EXPENDITURES	<u><u>\$ 1,216</u></u>	
F/Y FUND EQUITY (DEFICIT)	(442)	
ACT 6/30/21 FUND EQUITY	1,935	
BUD 6/30/22 FUND BALANCE	<u><u>\$ 1,493</u></u>	

ARMADA AREA SCHOOLS
2021/2022 General Fund Revenues

Local

Property Taxes - Found. Allow.	3,120,287
Delinquent Taxes	87
Sp. Ed. Millage	259,354
Later Elem Square One Grant	1,205
MA2S Square One Grant	2,083
Child Care	75,000
Pre-School	185,408
Great Start	137,802
Field Trips	8,805
COVID Child Care	38,814
MISD Enhancement Millage	841,430
Knights of Columbus	7,840
Four County Grant	7,582
Later Elem Miscellaneous Grants	273
Interest Earnings	965
Miscellaneous	40,000
Use of Facilities	7,200
Athletic Gate Receipts	40,000
Athletic P-T-P H.S.	48,000
Athletic P-T-P M.S.	13,000
Athletic MHSAA	1,369
Total Local	4,836,504

State

State Aid - Foundation Allow.	11,790,802
State Aid - Found Allow Spec Ed	312,720
State Aid - Spec. Ed. Hold Harmless	79,752
State Aid - Voc. Ed	82,411
State Aid - At-Risk	301,172
State Aid - Headlee Data Collection	46,828
State Aid - CTE per pupil incentive	9,397
MPERS Normal Cost Offset	109,099
MPERS UAAL Rate Stabilization	1,714,807
MPERS Reforms - Defined Contribution	19,274
CTE Equipment grant	24,413
Counselor grant	200,638
ESSER Equalization Revenue	666,122
MPERS Cost Offset	130,827
Marshall Plan	249,302
Early Literacy Comp Adapt Tests	9,200
Early Literacy Targeted Instruction	16,547
Special Ed. Cost Reimbursement	39,589
Total State	15,802,900

Federal

Title 1	34,951
Title IV	10,000
Title IV Carryover	4,458
Title II	20,508
Title II Carryover	1,944
IDEA Flowthrough	373,404
IDEA Preschool	15,698
Perkins	20,447
Total Federal	481,410

Interdistrict

Total Interdistrict	0
	0

Total Revenue	21,120,814
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**ARMADA AREA SCHOOLS
SIX YEAR ACTUAL & BUDGET PROJECTION
2018/19 THROUGH 2022/23**

	<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	1,745	1,745
X Foundation Allowance **	7,871	8,111	8,111	8,700	9,135	9,335
F.A. Revenue	13,909,710	14,467,428	14,334,408	15,184,197	15,940,575	16,289,575
Federal Grant Revenue	442,845	470,470	1,301,341	481,410	481,410	481,410
Other Revenue	2,942,182	2,792,094	3,999,527	5,455,207	5,455,207	5,455,207
TOTAL REVENUE	17,294,737	17,729,992	19,635,276	21,120,814	21,877,192	22,226,192
Instructional ***	10,292,092	10,594,325	10,812,038	10,907,000	11,070,605	11,236,664
Operations ***	5,776,688	5,814,603	5,844,372	8,079,000	8,200,185	8,323,188
Capital Outlay	126,440	260,906	341,845	162,000	162,000	162,000
Local and Federal Grants	834,533	1,006,472	1,640,056	1,958,587	1,958,587	1,958,587
Clubs and Athletics ***	389,624	330,510	376,406	457,000	463,855	470,813
Transfers In/(Out)	-3,470	-3,470	-3,470	0	0	0
UNSPENT BUDGET PROJECTIONS	0	0	0	0	0	0
TOTAL EXPENDITURES	17,415,907	18,003,346	19,011,247	21,563,587	21,855,232	22,151,252
F/Y FUND EQUITY (DEFICIT)	-121,170	-273,354	624,029	-442,773	21,960	74,940
BUDGET ADJUSTMENTS NEEDED FOR 5%	0	0	0	0	0	0
BUDGET FUND EQUITY	1,584,559	1,311,205	1,935,234	1,492,461	1,514,421	1,589,362
5% OF BUDGET REVENUE	864,737	886,500	981,764	1,056,041	1,093,860	1,111,310

* - FTE no change in 22/23 or 23/24

** - Foundation Allowance increases by \$435 in 22/23 and \$200 in 2023/24.

*** - Expenditures increase by 1.5% per year.

**ARMADA AREA SCHOOLS
GENERAL FUND EQUITY ANALYSIS**

Year	Budgeted Fund Equity	Actual Fund Equity	Fav./(Unfav.) Difference
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

8-Year Average 395,586