

**ARMADA AREA SCHOOLS - GENERAL FUND APPROPRIATIONS RESOLUTION**

WHEREAS, A PUBLIC HEARING WAS HELD ON THE PROPOSED 2023/24 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 2023/24; 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 20, 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 2023/24 IS AS FOLLOWS:

REVENUE:	<u>\$000'S</u>
LOCAL	\$ 5,651
STATE	18,472
FEDERAL	1,521
INTERDISTRICT	-
 TOTAL	 \$ 25,644

BE IT FURTHER RESOLVED THAT \$26,212,000 IS BEING APPROPRIATED FOR THE GENERAL FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW.

EXPENDITURES:	<u>\$000'S</u>
BASIC	\$ 9,357
ADDED NEEDS	3,085
SUPPORT SERVICES	359
INSTRUCTIONAL	107
SCHOOL ADMINISTRATION	2,197
EXECUTIVE ADMIN. SERVICES	680
FISCAL SERVICES	1,456
OPERATIONS	877
MAINTENANCE	1,532
TRANSPORTATION	966

EXPENDITURES: (CONTINUED)	<u>\$000'S</u>
CAPITAL OUTLAY	269
ADULT & CONT. ED	-
COMMUNITY EDUCATION	872
GRANTS	1,198
STAFF DEVELOPMENT	-
DISTRICT SPORTS & CLUBS	624
FEDERAL PROJECTS	1,521
ACADEMY OF ARTS & SCIENCE	1,112
 TOTAL EXPENDITURES	 \$ 26,212
 23/24 BUDGET FUND BALANCE	 (568)
6/30/23 ACTUAL FUND BALANCE	<u>2,735</u>
 6/30/23 BUDGETED FUND BALANCE	 <u>\$ 2,167</u>

MOTION BY: S. Nieman SUPPORTED BY: C. Murray

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

NAYS: None

Approved: 4-0

MILLAGE TO BE LEVIED IN 2023

	<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 06/24 BA VS. CURRENT 03/24 BA**

\$000'S	Approved 2023/24 B.A. 3/19/2024	Proposed 2023/24 B.A. 6/18/2024	Proposed O/(U) Approved	Original 2023/24 6/20/2023
<b>REVENUE:</b>				
Local	\$ 5,537	\$ 5,651	\$ 114	\$ 5,383
State	18,997	18,472	(525)	18,885
Federal	1,521	1,521	-	1,320
Interdistrict	-	-	-	-
<b>Total Revenue</b>	<u>\$ 26,055</u>	<u>\$ 25,644</u>	<u>\$ (411)</u>	<u>\$ 25,588</u>
<b>EXPENDITURES:</b>				
BASIC	\$ 9,948	\$ 9,357	\$ (591)	\$ 9,948
ADDED NEEDS	3,148	3,085	(63)	3,148
SUPPORT SERVICES	359	359	-	359
INSTRUCTIONAL	107	107	-	99
SCHOOL ADMINISTRATION	2,312	2,197	(115)	2,291
EXECUTIVE ADMIN. SERVICES	713	680	(33)	692
FISCAL SERVICES	1,497	1,456	(41)	1,273
OPERATIONS	778	877	99	772
MAINTENANCE	1,603	1,532	(71)	1,486
TRANSPORTATION	1,006	966	(40)	954
CAPITAL OUTLAY	162	269	107	162
ADULT & CONT. ED	-	-	-	-
COMMUNITY EDUCATION	869	872	3	573
GRANTS	819	1,198	379	1,273
STAFF DEVELOPMENT	-	-	-	-
DISTRICT SPORTS & CLUBS	602	624	-	562
FEDERAL PROJECTS	1,521	1,521	-	1,320
ACADEMY OF ARTS & SCIENCES	1,186	1,112	(74)	1,165
<b>TOTAL EXPENDITURES</b>	<u>\$ 26,630</u>	<u>\$ 26,212</u>	<u>\$ (418)</u>	<u>\$ 26,077</u>
FY FUND EQUITY (DEFICIT)	(575)	(568)	7	(489)
ACT 6/30/23 FUND BALANCE	2,735	2,735	-	2,735
6/30/24 BUDGET GEN. FUND BALANCE	<u>\$ 2,160</u>	<u>\$ 2,167</u>	<u>\$ 7</u>	<u>\$ 2,246</u>
NOTE: Other Non-Designated/Non-General Fund(s) & Future General Funds Available :				
Sinking Fund	300	300		300
<b>TOTAL</b>	<u>\$ 2,460</u>	<u>\$ 2,467</u>		<u>\$ 2,546</u>

**ARMADA AREA SCHOOLS  
BUDGET ADJUSTMENTS - 6/18/24**

\$000'S	2023/24 Budget	
<b>REVENUE:</b>	<u>Revisions</u>	<u>Variance Explanation</u>
Local	\$ 114	Add'l local funds including \$50 GSRP start up grant
State	(525)	MPSER reduction (\$1,164K) + add'l state funding & grants (\$639K)
Federal	-	No change
Interdistrict	-	No change
<b>TOTAL REVENUES</b>	<u>\$ (411)</u>	
<b>EXPENDITURES:</b>		
BASIC	\$ (591)	MPSER reduction (\$617K) + \$26K add'l benefit cost
ADDED NEEDS	(63)	MPSER reduction (\$163K) + \$100K add'l sal & ben cost
SUPPORT SERVICES	-	No change
INSTRUCTIONAL	-	No change
SCHOOL ADMINISTRATION	(115)	MPSER reduction (\$115K)
EXECUTIVE ADMIN. SERVICES	(33)	MPSER reduction (\$33K)
FISCAL SERVICES	(41)	MPSER reduction (\$41K)
OPERATIONS	99	Add'l utility expenses
MAINTENANCE	(71)	MPSER reduction (\$71K)
TRANSPORTATION	(40)	MPSER reduction (\$50K) + add'l transp. cost (\$10K)
CAPITAL OUTLAY	107	District van (\$70K) + chromebooks (\$37K)
ADULT & CONT. ED	-	N/A
COMMUNITY EDUCATION	3	Add'l preschool sal & ben
GRANTS	379	Add'l grants
STAFF DEVELOPMENT	-	N/A
DISTRICT SPORTS & CLUBS	22	Add'l coach/trainer salaries (\$16K) & MHSAA fees (\$6K)
FEDERAL PROJECTS	-	No change
ACADEMY OF ARTS & SCIENCES	(74)	MPSER reduction (\$74K)
<b>TOTAL EXPENDITURES</b>	<u>\$ (418)</u>	
F/Y FUND EQUITY (DEFICIT)	(568)	
ACT 6/30/23 FUND EQUITY	2,735	
<b>BUD 6/30/24 FUND BALANCE</b>	<u>\$ 2,167</u>	

**ARMADA AREA SCHOOLS**  
**2023/2024 General Fund Revenues**

**Local**

Property Taxes - Found. Allow.	3,379,276
Delinquent Taxes	1,315
Sp. Ed. Millage	167,543
Later Elem Square One Grant	1,205
MA2S Square One Grant	2,046
Child Care	65,229
Pre-School	179,334
GSRP Start-Up Grant	50,000
Great Start	447,959
Field Trips	21,957
Summer School Tuition	3,050
COVID Child Care	24,289
MISD Enhancement Millage	976,490
Knights of Columbus	9,567
Four County Grant	11,586
Child Care Sustainability Grant	30,600
Later Elem Miscellaneous Grants	273
AMS Miscellaneous Grants	55
Clean School Bus Funding	20,000
Interest Earnings	116,402
Miscellaneous	56,336
Use of Facilities	9,300
Athletic Gate Receipts	36,860
Athletic P-T-P H.S.	22,720
Athletic P-T-P M.S.	13,240
Athletic MHSAA	3,974
Total Local	5,650,606

**State**

State Aid - Foundation Allow.	13,076,061
State Aid - Found Allow Spec Ed	461,644
State Aid - Spec. Ed. Hold Harmless	79,752
State Aid - Voc. Ed	183,506
State Aid - At-Risk	511,205
State Aid - Headlee Data Collection	49,874
State Aid - CTE per pupil incentive	13,750
MPSERS Normal Cost Offset	440,827
MPSERS UAAL Rate Stabilization	2,390,525
MPSERS Reforms - Defined Contribution	56,912
31o counselor/social worker grant	59,092
CTE Equipment grant	37,387
Mental Health Grant	102,673
Mental Health Grant Year 2	169,844
Student Safety Grant	119,516
National Board Cert Fund	20,000
Educator Compensation Program	87,852
MPSERS Cost Offset	140,381
First Robotics	13,545
Student Debt Meal Forgiveness	2,941
District Transportation	221,139
Literacy PD, Curriculum Supports	119,611
Enrollment Stabilization	113,840
School Board Training Reimbursement	594
Total State	18,472,471

**Federal**

Title 1	106,671
Title 1 Carryover	7,937
Title IV	10,000
Title IV Carryover	10,000
Title II	24,565
Title II Carryover	3,165
CARES ACT 23B(2B) Credit Recovery	741
ESSER III 11t Equalization	995,402
IDEA Flowthrough	276,853
IDEA Flowthrough Carryover	35,853
IDEA Preschool	9,715
Perkins	39,877
Total Federal	1,520,779

**Interdistrict**

Total Interdistrict	0
	0

<b>Total Revenue</b>	<b>25,643,856</b>
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**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	1,702
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	16,352,816
Federal Grant Revenue	442,845	470,470	1,301,341	879,840	2,863,756	1,520,779
Other Revenue	2,942,182	2,792,094	3,999,527	5,573,706	5,886,512	7,770,261
<b>TOTAL REVENUE</b>	<b>17,294,737</b>	<b>17,729,992</b>	<b>19,635,276</b>	<b>21,637,743</b>	<b>24,634,028</b>	<b>25,643,856</b>
Instructional	10,292,092	10,594,325	10,812,038	12,194,742	14,135,895	14,020,000
Operations	5,776,688	5,814,603	5,844,372	6,393,830	6,441,672	8,579,259
Capital Outlay	126,440	260,906	341,845	155,042	435,326	269,000
Local and Federal Grants	834,533	1,006,472	1,640,056	2,154,879	2,863,756	2,719,112
Clubs and Athletics	389,624	330,510	376,406	407,998	511,604	624,000
Transfers In/(Out)	-3,470	-3,470	-3,470	-60,000	-162,591	0
UNSPENT BUDGET PROJECTIONS	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>17,415,907</b>	<b>18,003,346</b>	<b>19,011,247</b>	<b>21,246,491</b>	<b>24,225,662</b>	<b>26,211,371</b>
F/Y FUND EQUITY (DEFICIT)	-121,170	-273,354	624,029	391,252	408,366	-567,515
BUDGET ADJUSTMENTS NEEDED FOR 5%	0	0	0	0	0	0
<b>BUDGET FUND EQUITY</b>	<b>1,584,559</b>	<b>1,311,205</b>	<b>1,935,234</b>	<b>2,326,486</b>	<b>2,734,852</b>	<b>2,167,337</b>
5% OF BUDGET REVENUE	864,737	886,500	981,764	1,081,887	1,231,701	1,282,193

**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>
2022/23	1,862,486	2,734,852	872,366
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
<b>10-Year Average</b>			<b>487,931</b>

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

WHEREAS, A PUBLIC HEARING WAS HELD TO THE PROPOSED 2023/24 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 2023/24; 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 20, 2023).

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 2023/24 IS AS FOLLOWS:

REVENUE:	<u>TOTAL \$'S</u>
STUDENT BREAKFASTS & LUNCHES	31,637
STATE OF MI	676,453
FEDERAL	386,550
ADULT LUNCHES	2,795
MISC.	11,848
INTEREST	369
TOTAL REVENUE	<u>1,109,652</u>

BE IT FURTHER RESOLVED THAT \$1,142,872 IS BEING APPROPRIATED FOR THE LUNCH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW:

EXPENDITURES:	<u>TOTAL \$'S</u>
SALARIES	340,336
RETIREMENT	145,467
FICA/MEDICARE	25,151
PROGRAM EQUIPMENT	121,666
PROGRAM SUPPLIES	470,975
INSURANCE PREMIUMS	24,861
WORKERS COMP.	2,500
MISC.	11,916
TOTAL EXPENDITURES	<u>1,142,872</u>
6/30/23 FUND EQUITY	88,506
06/30/24 ESTIMATED BALANCE	55,286

MOTION BY: S. Nieman SUPPORTED BY: C. Murray

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

NAYS: None

Approved 4-0