

**MAPLE VALLEY SCHOOLS
BOARD OF EDUCATION
2023-24
MARCH AMENDED BUDGET RESOLUTION
MARCH 2024**

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FOREWARD

Each year each school district is confronted with the task of achieving numerous educational objectives within available financial resources. The accomplishment of this task is more probable if the district prepares a documented plan of action outlining the financial resources to be utilized to achieve specific objectives. The process of developing a budget has other managerial advantages:

- Costs relative to importance of programs and activities are periodically reevaluated for present and future educational advantages.
- Internal operations are systematically reexamined for efficiency and economy so that improvements might be made.
- Data concerning specific areas of responsibility are made readily available for evaluative purposes.

The Uniform Budgeting and Accounting Act, Act 621 of Public Acts of 1978, mandates the formulation and establishment of a uniform chart of accounts and reports for school districts. The purpose of the Act is to provide the structure necessary for a close relationship between the administration and the local school board with regard to the establishment of budgets and appropriations. The Maple Valley School District's General Fund Budget has in the past and continues to meet these guidelines. The budget and other financial reports have contained comparative figures and year-end financial information.

The 2023-2024 General Fund Budget is presented as one page. Supplementary data, (line items), are provided as required by the Uniform Budgeting and Accounting Act. Additional material is provided as a resource and to assist in analyzing budget material.

The 2023-2024 budget represents a financial outline for providing the best possible educational plan for students with available funds. It has been developed after discussion with Board Members, administrators, teachers, and other interested persons within the School District. Goals which were adopted by the Board of Education serve as the guidelines for budget development and it represents in monetary terms thousands of hours of student instruction, transportation, custodial services, building maintenance, and things which together combine to make a successful school program.

The budget must make assumptions in certain areas, including, but not limited to, enrollment, state aid assistance and Taxable Values on non-homestead property. It will be brought to the Board of Education for revision as needed, as is required by State and Board guidelines.

(General Appropriation Resolution)

**RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF THE
MAPLE VALLEY SCHOOL DISTRICT**

RESOLVED, that this resolution shall be the General Appropriations of the Maple Valley School District for the fiscal year ending June 30, 2024: 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 Maple Valley School District.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto 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 of Schools is hereby charged with the general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary statement hitherto adopted by the Board.

This appropriation resolution is to take effect on March 11, 2024.



Justin Keiffer
Secretary, Board of Education

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of the school district for the fiscal year ending June 30, 2024 is as follows:

REVENUES

Local	\$924,475
State	\$10,623,836
Federal	\$507,375
Interdistrict	\$1,101,300
Incoming Transfers and Other Transactions	<u>16,000</u>
TOTAL REVENUE	\$13,172,986
FUND BALANCE, JULY 1, 2023	\$975,996
TOTAL AVAILABLE TO APPROPRIATE	\$14,148,982
TOTAL APPROPRIATED FOR FISCAL YEAR 23-24	\$13,105,013
FUND BALANCE, JUNE 30, 2024	\$1,043,968

BE IT FURTHER RESOLVED, that **\$13,105,013** of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

INSTRUCTION:

Basic Programs	\$5,206,293
Added Needs	\$1,874,881
Adult/Continuing	\$0

SUPPORT SERVICES:

Pupil	901,926
Instructional Staff	328,893
General Administration	430,036
School Administration	815,419
Business	308,351
Operating Building Services	1,219,835
Pupil Transportation	1,085,510
Central & Data Processing Services	399,980
Athletics/Other	362,726
Community Services	9,665
Capital Outlay	31,000
Debt Service Principal and Interest	130,500

TOTAL APPROPRIATED **\$13,105,013**

MAPLE VALLEY SCHOOLS
GENERAL FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2024

	ACTUAL 2022-23	JUNE PROPOSED 2023-24	MARCH AMENDED 2023-24
REVENUES			
Local Sources	\$1,061,625	\$894,999	\$924,475
State Sources	10,581,346	9,555,372	10,623,836
Federal Sources	2,297,353	362,766	507,375
Interdistrict Sources	1,075,208	1,059,300	1,101,300
SUB-TOTAL REVENUE	\$15,015,532	\$11,872,437	\$13,156,986
Incoming Transfers & Other Transactions	21,509	16,000	16,000
TOTAL REVENUES, TRANSFERS & OTHER	\$15,037,041	\$11,888,437	\$13,172,986
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$6,010,001	\$4,933,202	\$5,206,293
Added Needs	1,804,816	1,561,106	1,874,881
Adult/Continuing	0	0	0
Sub-Totals	\$7,814,817	\$6,494,308	\$7,081,174
SUPPORT SERVICES			
Pupil	902,706	861,226	901,926
Instructional Staff	429,164	305,350	328,893
General Administration	419,176	408,018	430,036
School Administration	860,871	769,369	815,419
Business	267,159	257,351	308,351
Operating Building Services	1,266,530	1,165,835	1,219,835
Pupil Transportation	1,197,040	964,855	1,085,510
Central & Data Processing Services	575,351	366,342	399,980
Athletics/Other	358,265	343,176	362,726
Sub-Totals	\$6,276,262	\$5,441,522	\$5,852,675
Community Services	65,302	9,665	9,665
Capital Outlay	854,790	0	31,000
Debt Service			
Principal	111,363	120,000	120,000
Interest and fiscal charges	8,009	10,500	10,500
TOTAL APPROPRIATED	\$15,130,543	\$12,075,994	\$13,105,013
EXCESS REVENUE (APPROPRIATIONS)	(\$93,502)	(\$187,558)	\$67,972
FUND BALANCE, JULY 1	\$1,069,498	\$975,996	\$975,996
FUND BALANCE, JUNE 30 (UNRESTRICTED)	\$975,996	\$788,438	\$1,043,968
	6.45%	6.53%	7.97%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the school district for the fiscal year ending June 30, 2024 as follows:

REVENUES

Local	13,200
State	102,700
Federal	677,000
Interdistrict Sources	0
Incoming Transfers and Other Transactions	<u>0</u>
TOTAL REVENUE	\$792,900
FUND BALANCE, JULY 1, 2023	\$276,807
TOTAL AVAILABLE TO APPROPRIATE	\$1,069,707
TOTAL APPROPRIATED FOR FISCAL YEAR 23-24	\$834,550
FUND BALANCE, JUNE 30, 2024	\$235,157

BE IT FURTHER RESOLVED, that **\$834,550** of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Salaries	\$12,300
Employee Benefits	\$7,100
Purchased Services	\$375,250
Supplies & Materials	\$350,000
Capital Outlay	\$35,000
Dues, Fees & Misc.	\$38,900
Outgoing Transfers & Other Transactions	<u>16,000</u>
TOTAL APPROPRIATED	\$834,550

MAPLE VALLEY SCHOOLS
FOOD SERVICE FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2024

	ACTUAL 2022-23	JUNE PROPOSED 2023-24	MARCH AMENDED 2023-24
REVENUES			
Local Sources	\$53,729	\$15,000	\$13,200
State Sources	12,897	39,900	102,700
Federal Sources	707,132	760,000	677,000
Interdistrict Sources	0	0	0
SUB-TOTAL REVENUE	\$773,758	\$814,900	\$792,900
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANS	\$773,758	\$814,900	\$792,900
EXPENDITURES			
Salaries	\$12,477	\$14,800	\$12,300
Employee Benefits	7,267	7,400	7,100
Purchased Services	356,211	373,250	375,250
Supplies & Materials	357,580	357,000	350,000
Capital Outlay	69,862	75,000	35,000
Dues, Fees & Misc.	35,706	37,400	38,900
Outgoing Transfers & Other Transactions	20,679	16,000	16,000
TOTAL APPROPRIATED	\$859,782	\$880,850	\$834,550
EXCESS REVENUE (APPROPRIATIONS)	(\$86,024)	(\$65,950)	(\$41,650)
FUND BALANCE, JULY 1	\$362,831	\$276,807	\$276,807
FUND BALANCE, JUNE 30	\$276,807	\$210,857	\$235,157
	32.2%	23.9%	28.2%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the school district for the fiscal year ending June 30, 2024 as follows:

REVENUES

Local	\$375,000
State	\$0
Federal	\$0
Interdistrict Sources	\$0
Incoming Transfers and Other Transactions	<u>0</u>
TOTAL REVENUE	\$375,000
FUND BALANCE, JULY 1, 2023	\$140,507
TOTAL AVAILABLE TO APPROPRIATE	\$515,507
TOTAL APPROPRIATED FOR FISCAL YEAR 23-24	\$345,000
FUND BALANCE, JUNE 30, 2024	\$170,507

BE IT FURTHER RESOLVED, that **\$345,000** of the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Salaries	\$0
Employee Benefits	\$0
Purchased Services	\$0
Supplies & Materials	\$0
Capital Outlay	\$0
Dues, Fees & Misc.	\$345,000
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	\$345,000

MAPLE VALLEY SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2024

	ACTUAL 2022-23	JUNE PROPOSED 2023-24	MARCH AMENDED 2023-24
REVENUES			
Local Sources	\$392,270	\$275,000	\$375,000
State Sources	0	0	0
Federal Sources	0	0	0
Interdistrict Sources	0	0	0
SUB-TOTAL REVENUE	\$392,270	\$275,000	\$375,000
Incoming Transfers & Other Transactions	0		
TOTAL REVENUES, TRANSFERS & OTHER TRANS	\$392,270	\$275,000	\$375,000
EXPENDITURES			
Salaries	\$0	\$0	\$0
Employee Benefits	0	\$0	0
Purchased Services	0	\$0	0
Supplies & Materials	0	\$0	0
Capital Outlay	0	\$0	0
Dues, Fees & Misc.	456,904	\$260,000	345,000
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$456,904	\$260,000	\$345,000
EXCESS REVENUE (APPROPRIATIONS)	(\$64,634)	\$15,000	\$30,000
FUND BALANCE, JULY 1	\$205,141	\$140,507	\$140,507
FUND BALANCE, JUNE 30	\$140,507	\$155,507	\$170,507
	30.8%	59.8%	49.4%