

**MAPLE VALLEY SCHOOLS
BOARD OF EDUCATION
2022-23
JUNE AMENDED BUDGET RESOLUTION
JUNE 2023**

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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 2022-2023 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 2022-2023 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, 2023: 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 June 26, 2023.


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, 2023 is as follows:

REVENUES

Local	\$1,372,667
State	\$10,529,312
Federal	\$2,074,078
Interdistrict	\$1,057,750
Incoming Transfers and Other Transactions	<u>16,000</u>
TOTAL REVENUE	\$15,049,807
FUND BALANCE, JULY 1, 2022	\$1,069,498
TOTAL AVAILABLE TO APPROPRIATE	\$16,119,305
TOTAL APPROPRIATED FOR FISCAL YEAR 22-23	\$15,135,416
FUND BALANCE, JUNE 30, 2023	\$983,889

BE IT FURTHER RESOLVED, that **\$15,135,416** 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	\$6,011,722
Added Needs	\$1,717,903
Adult/Continuing	\$0

SUPPORT SERVICES:

Pupil	905,434
Instructional Staff	403,485
General Administration	436,825
School Administration	840,358
Business	254,481
Operating Building Services	1,285,407
Pupil Transportation	1,171,128
Central & Data Processing Services	626,419
Athletics/Other	374,798
Community Services	75,475
Capital Outlay	896,981
Debt Service Principal and Interest	135,000

TOTAL APPROPRIATED	\$15,135,416
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MAPLE VALLEY SCHOOLS

GENERAL FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2021-22	JUNE PROPOSED 2022-23	MARCH AMENDED 2022-23	JUNE AMENDED 2022-23
REVENUES				
Local Sources	\$779,644	\$767,990	\$886,345	\$1,372,667
State Sources	9,077,546	8,754,900	9,855,334	10,529,312
Federal Sources	1,944,665	1,934,734	1,993,803	2,074,078
Interdistrict Sources	963,312	887,300	892,300	1,057,750
SUB-TOTAL REVENUE	\$12,765,167	\$12,344,924	\$13,627,782	\$15,033,807
Incoming Transfers & Other Transactions	17,140	16,000	16,000	16,000
TOTAL REVENUES, TRANSFERS & OTHER	\$12,782,307	\$12,360,924	\$13,643,782	\$15,049,807
EXPENDITURES				
INSTRUCTION EXPENSE				
Basic Programs	\$5,654,224	\$5,770,663	\$5,574,661	\$6,011,722
Added Needs	1,325,648	1,509,148	1,693,371	1,717,903
Adult/Continuing	0	0	0	0
Sub-Totals	\$6,979,872	\$7,279,811	\$7,268,032	\$7,729,625
SUPPORT SERVICES				
Pupil	970,040	788,492	896,162	905,434
Instructional Staff	342,291	172,093	266,233	403,485
General Administration	360,663	355,190	389,615	436,825
School Administration	811,633	813,740	791,115	840,358
Business	216,220	216,950	238,200	254,481
Operating Building Services	1,213,890	1,212,841	1,372,117	1,285,407
Pupil Transportation	1,071,165	1,018,581	1,070,881	1,171,128
Central & Data Processing Services	434,945	366,468	407,118	626,419
Athletics/Other	310,893	320,243	373,343	374,798
Sub-Totals	\$5,731,740	\$5,264,598	\$5,804,784	\$6,298,335
Community Services	109,699	89,494	84,493	75,475
Capital Outlay	44,066	130,000	305,250	896,981
Debt Service				
Principal	110,648	65,000	125,000	121,500
Interest and fiscal charges	11,812	7,000	12,000	13,500
TOTAL APPROPRIATED	\$12,987,837	\$12,835,903	\$13,599,559	\$15,135,416
EXCESS REVENUE (APPROPRIATIONS)	(\$205,530)	(\$474,979)	\$44,223	(\$85,609)
FUND BALANCE, JULY 1	\$1,275,028	\$1,069,498	\$1,069,498	\$1,069,498
FUND BALANCE, JUNE 30 (UNRESTRICTED)	\$1,069,498	\$594,520	\$1,113,721	\$983,889
	8.23%	4.63%	8.19%	6.50%

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, 2023 as follows:

REVENUES

Local	46,200
State	39,900
Federal	712,000
Interdistrict Sources	0
Incoming Transfers and Other Transactions	0
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TOTAL REVENUE	\$798,100
FUND BALANCE, JULY 1, 2022	\$232,876
TOTAL AVAILABLE TO APPROPRIATE	\$1,030,976
TOTAL APPROPRIATED FOR FISCAL YEAR 22-23	\$846,850
FUND BALANCE, JUNE 30, 2023	\$184,126

BE IT FURTHER RESOLVED, that **\$846,850** 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	\$13,300
Employee Benefits	\$7,400
Purchased Services	\$344,750
Supplies & Materials	\$355,000
Capital Outlay	\$75,000
Dues, Fees & Misc.	\$35,400
Outgoing Transfers & Other Transactions	16,000
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TOTAL APPROPRIATED	\$846,850

MAPLE VALLEY SCHOOLS
FOOD SERVICE FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2021-22	JUNE PROPOSED 2022-23	MARCH AMENDED 2022-23	JUNE AMENDED 2022-23
REVENUES				
Local Sources	\$4,902	\$81,900	\$81,900	\$46,200
State Sources	49,923	32,900	39,900	39,900
Federal Sources	980,296	665,000	670,000	712,000
Interdistrict Sources	0	0	0	0
SUB-TOTAL REVENUE	\$1,035,121	\$779,800	\$791,800	\$798,100
Incoming Transfers & Other Transactions	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANS	\$1,035,121	\$779,800	\$791,800	\$798,100
EXPENDITURES				
Salaries	\$63,326	\$9,000	\$14,000	\$13,300
Employee Benefits	32,689	5,600	7,000	7,400
Purchased Services	349,638	338,500	371,500	344,750
Supplies & Materials	434,345	350,000	350,000	355,000
Capital Outlay	85,799	30,000	75,000	75,000
Dues, Fees & Misc.	29,229	27,400	32,400	35,400
Outgoing Transfers & Other Transactions	30,835	16,000	16,000	16,000
TOTAL APPROPRIATED	\$1,025,861	\$776,500	\$865,900	\$846,850
EXCESS REVENUE (APPROPRIATIONS)	\$9,260	\$3,300	(\$74,100)	(\$48,750)
FUND BALANCE, JULY 1	\$223,616	\$232,876	\$232,876	\$232,876
FUND BALANCE, JUNE 30	\$232,876	\$236,176	\$158,776	\$184,126
	22.7%	30.4%	18.3%	21.7%

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, 2023 as follows:

REVENUES

Local	\$335,000
State	\$0
Federal	\$0
Interdistrict Sources	\$0
Incoming Transfers and Other Transactions	\$0
TOTAL REVENUE	\$335,000
FUND BALANCE, JULY 1, 2022	\$102,945
TOTAL AVAILABLE TO APPROPRIATE	\$437,945
TOTAL APPROPRIATED FOR FISCAL YEAR 22-23	\$385,000
FUND BALANCE, JUNE 30, 2023	\$52,945

BE IT FURTHER RESOLVED, that **\$385,000** 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.	\$385,000
Outgoing Transfers & Other Transactions	\$0
TOTAL APPROPRIATED	\$385,000

MAPLE VALLEY SCHOOLS
STUDENT/SCHOOL ACTIVITY FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2023

	ACTUAL 2021-22	JUNE PROPOSED 2022-23	MARCH AMENDED 2022-23	JUNE AMENDED 2022-23
REVENUES				
Local Sources	\$154,360	\$295,000	\$285,000	\$335,000
State Sources	0	0	0	0
Federal Sources	0	0	0	0
Interdistrict Sources	0	0	0	0
SUB-TOTAL REVENUE	\$154,360	\$295,000	\$285,000	\$335,000
Incoming Transfers & Other Transactions	0	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANS	\$154,360	\$295,000	\$285,000	\$335,000
EXPENDITURES				
Salaries	\$0	\$0	\$0	\$0
Employee Benefits	0	0	0	0
Purchased Services	0	0	0	0
Supplies & Materials	0	0	0	0
Capital Outlay	0	0	0	0
Dues, Fees & Misc.	152,026	225,000	220,000	385,000
Outgoing Transfers & Other Transactions	0	0	0	0
TOTAL APPROPRIATED	\$152,026	\$225,000	\$220,000	\$385,000
EXCESS REVENUE (APPROPRIATIONS)	\$2,334	\$70,000	\$65,000	(\$50,000)
FUND BALANCE, JULY 1	\$100,611	\$102,945	\$102,945	\$102,945
FUND BALANCE, JUNE 30	\$102,945	\$172,945	\$167,945	\$52,945
	67.7%	76.9%	76.3%	13.8%