

**MAPLE VALLEY SCHOOLS  
BOARD OF EDUCATION  
2023-24  
JUNE PROPOSED BUDGET RESOLUTION  
JUNE 2023**

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Director of Finance

## 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 Board of Education will levy 18.0 mills of ad valorem property tax on nonhomestead property for the purpose of general operations and 5.5 mills of extra voted debt retirement for the purpose of debt repayment.

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 July 1, 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, 2024 is as follows:

**REVENUES**

Local	\$894,999
State	\$9,555,372
Federal	\$362,766
Interdistrict	\$1,059,300
Incoming Transfers and Other Transactions	<u>16,000</u>
<b>TOTAL REVENUE</b>	<b>\$11,888,437</b>
<b>FUND BALANCE, JULY 1, 2023</b>	<b>\$983,889</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$12,872,326</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 23-24</b>	<b>\$12,075,994</b>
<b>FUND BALANCE, JUNE 30, 2024</b>	<b>\$796,332</b>

BE IT FURTHER RESOLVED, that **\$12,075,994** 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	\$4,933,202
Added Needs	\$1,561,106
Adult/Continuing	\$0

**SUPPORT SERVICES:**

Pupil	861,226
Instructional Staff	305,350
General Administration	408,018
School Administration	769,369
Business	257,351
Operating Building Services	1,165,835
Pupil Transportation	964,855
Central & Data Processing Services	366,342
Athletics/Other	343,176
Community Services	9,665
Capital Outlay	0
Debt Service Principal and Interest	130,500

**TOTAL APPROPRIATED** **\$12,075,994**

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

	<b>ACTUAL 2021-22</b>	<b>JUNE AMENDED 2022-23</b>	<b>JUNE PROPOSED 2023-24</b>
<b>REVENUES</b>			
Local Sources	\$779,644	\$1,372,667	\$894,999
State Sources	9,077,546	10,529,312	9,555,372
Federal Sources	1,944,665	2,074,078	362,766
Interdistrict Sources	963,312	1,057,750	1,059,300
<b>SUB-TOTAL REVENUE</b>	<b>\$12,765,167</b>	<b>\$15,033,807</b>	<b>\$11,872,437</b>
Incoming Transfers & Other Transactions	17,140	16,000	16,000
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER</b>	<b>\$12,782,307</b>	<b>\$15,049,807</b>	<b>\$11,888,437</b>
<b>EXPENDITURES</b>			
<b>INSTRUCTION EXPENSE</b>			
Basic Programs	\$5,654,224	\$6,011,722	\$4,933,202
Added Needs	1,325,648	1,717,903	1,561,106
Adult/Continuing	0	0	0
Sub-Totals	<b>\$6,979,872</b>	<b>\$7,729,625</b>	<b>\$6,494,308</b>
<b>SUPPORT SERVICES</b>			
Pupil	970,040	905,434	861,226
Instructional Staff	342,291	403,485	305,350
General Administration	360,663	436,825	408,018
School Administration	811,633	840,358	769,369
Business	216,220	254,481	257,351
Operating Building Services	1,213,890	1,285,407	1,165,835
Pupil Transportation	1,071,165	1,171,128	964,855
Central & Data Processing Services	434,945	626,419	366,342
Athletics/Other	310,893	374,798	343,176
Sub-Totals	<b>\$5,731,740</b>	<b>\$6,298,335</b>	<b>\$5,441,522</b>
Community Services	109,699	75,475	9,665
Capital Outlay	44,066	896,981	0
Debt Service			
Principal	110,648	121,500	120,000
Interest and fiscal charges	11,812	13,500	10,500
<b>TOTAL APPROPRIATED</b>	<b>\$12,987,837</b>	<b>\$15,135,416</b>	<b>\$12,075,994</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>(\$205,530)</b>	<b>(\$85,609)</b>	<b>(\$187,558)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$1,275,028</b>	<b>\$1,069,498</b>	<b>\$983,889</b>
<b>FUND BALANCE, JUNE 30 (UNRESTRICTED)</b>	<b>\$1,069,498</b>	<b>\$983,889</b>	<b>\$796,332</b>
	8.23%	6.50%	6.59%

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	15,000
State	39,900
Federal	760,000
Interdistrict Sources	0
Incoming Transfers and Other Transactions	<u>0</u>
<b>TOTAL REVENUE</b>	<b>\$814,900</b>
<b>FUND BALANCE, JULY 1, 2023</b>	<b>\$184,126</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$999,026</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 23-24</b>	<b>\$880,850</b>
<b>FUND BALANCE, JUNE 30, 2024</b>	<b>\$118,176</b>

BE IT FURTHER RESOLVED, that **\$880,850** 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	\$14,800
Employee Benefits	\$7,400
Purchased Services	\$373,250
Supplies & Materials	\$357,000
Capital Outlay	\$75,000
Dues, Fees & Misc.	\$37,400
Outgoing Transfers & Other Transactions	<u>16,000</u>
<b>TOTAL APPROPRIATED</b>	<b>\$880,850</b>

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

	ACTUAL 2021-22	JUNE AMENDED 2022-23	JUNE PROPOSED 2023-24
<b>REVENUES</b>			
Local Sources	\$4,902	\$46,200	\$15,000
State Sources	49,923	39,900	39,900
Federal Sources	980,296	712,000	760,000
Interdistrict Sources	0	0	0
<b>SUB-TOTAL REVENUE</b>	<b>\$1,035,121</b>	<b>\$798,100</b>	<b>\$814,900</b>
Incoming Transfers & Other Transactions	0	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANS</b>	<b>\$1,035,121</b>	<b>\$798,100</b>	<b>\$814,900</b>
<b>EXPENDITURES</b>			
Salaries	\$63,326	\$13,300	\$14,800
Employee Benefits	32,689	7,400	7,400
Purchased Services	349,638	344,750	373,250
Supplies & Materials	434,345	355,000	357,000
Capital Outlay	85,799	75,000	75,000
Dues, Fees & Misc.	29,229	35,400	37,400
Outgoing Transfers & Other Transactions	30,835	16,000	16,000
<b>TOTAL APPROPRIATED</b>	<b>\$1,025,861</b>	<b>\$846,850</b>	<b>\$880,850</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>\$9,260</b>	<b>(\$48,750)</b>	<b>(\$65,950)</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$223,616</b>	<b>\$232,876</b>	<b>\$184,126</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$232,876</b>	<b>\$184,126</b>	<b>\$118,176</b>
	22.7%	21.7%	13.4%

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	\$275,000
State	\$0
Federal	\$0
Interdistrict Sources	\$0
Incoming Transfers and Other Transactions	<u>0</u>
<b>TOTAL REVENUE</b>	<b>\$275,000</b>
<b>FUND BALANCE, JULY 1, 2023</b>	<b>\$52,945</b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$327,945</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 23-24</b>	<b>\$260,000</b>
<b>FUND BALANCE, JUNE 30, 2024</b>	<b>\$67,945</b>

BE IT FURTHER RESOLVED, that **\$260,000** 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.	\$260,000
Outgoing Transfers & Other Transactions	<u>0</u>
<b>TOTAL APPROPRIATED</b>	<b>\$260,000</b>



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

	<b>ACTUAL 2021-22</b>	<b>JUNE AMENDED 2022-23</b>	<b>JUNE PROPOSED 2023-24</b>
<b>REVENUES</b>			
Local Sources	\$154,360	\$335,000	\$275,000
State Sources	0	0	
Federal Sources	0	0	
Interdistrict Sources	0	0	
<b>SUB-TOTAL REVENUE</b>	<b>\$154,360</b>	<b>\$335,000</b>	<b>\$275,000</b>
Incoming Transfers & Other Transactions	0		
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANS</b>	<b>\$154,360</b>	<b>\$335,000</b>	<b>\$275,000</b>
<b>EXPENDITURES</b>			
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.	152,026	\$385,000	260,000
Outgoing Transfers & Other Transactions	0	0	0
<b>TOTAL APPROPRIATED</b>	<b>\$152,026</b>	<b>\$385,000</b>	<b>\$260,000</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>\$2,334</b>	<b>(\$50,000)</b>	<b>\$15,000</b>
<b>FUND BALANCE, JULY 1</b>	<b>\$100,611</b>	<b>\$102,945</b>	<b>\$52,945</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$102,945</b>	<b>\$52,945</b>	<b>\$67,945</b>
	67.7%	13.8%	26.1%