

Resolution for Adoption
by the Linden Community School Board of Education

Resolved, that this resolution shall be the general appropriations of Linden Community School District for the 2018-2019 fiscal year; a resolution to make appropriations; to provide for the expenditure of \$27,460,056 the appropriations; and to provide for the disposition of all revenue received by the Linden Community School District.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be \$28,445,373 available for appropriation in the **General Fund** of the school district for fiscal year 2018-2019 which includes 18 mills of ad valorem taxes to be levied on non-homestead and nonqualified agricultural property to be used for operating purposes is as follows:

Revenue:

1xx - Local	\$ 2,308,688
3xx - State	\$22,859,813
4xx - Federal	\$ 1,419,943
5xx-6xx - Other Financing Sources	\$ 381,000
Total Revenue	\$26,969,444

Total Fund Balance, July 1 Available to Appropriate	\$ 1,475,929
Total Available to Appropriate	\$28,445,373

Be it further resolved that \$26,651,662 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

11x- Basic Programs	\$12,858,270
12x- Added Needs	\$ 4,035,927
21x- Pupil Support	\$ 1,719,108
22x- Instructional Staff Support	\$ 1,163,144
23x- General Administration	\$ 395,120
24x- School Administration	\$ 1,588,123
25x- Business Services	\$ 601,521
26x- Operations and Maintenance	\$ 1,878,136
27x- Transportation	\$ 1,343,609
28x-29x Other Central Support	\$ 457,486
3xx-Community Services	\$ 131,062
4xx-6xx Other Financing Uses	\$ 1,288,550
Total Appropriated	\$27,460,056

Further Resolved, that no board of education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except 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, except transfers approved by the Superintendent under MCL 141.439, not to exceed \$75,000, shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Athletic Fund** of the Linden Community School District for fiscal year 2018-2019 is as follows:

Revenue:

1xx - Local	\$ 66,825.00
5xx-6xx - Other Financing Sources	\$ 443,701.00
Total Revenue	\$ 510,526.00

Total Fund Balance, July 1 Available to Appropriate	\$ 0
Total Available to Appropriate	\$ 510,526.00

BE IT FURTHER RESOLVED, that \$ 510,526.00 of the total available to appropriate in the **Athletic Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

27x- Transportation	\$ 38,000.00
28x-29x Other Central Support	\$ 472,526.00
Total Appropriated	\$ 510,526.00

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 Linden Community School District for fiscal year 2018-2019 which includes lunch prices set at Elementary-\$2.25 MS/HS-\$3.00 is as follows:

Revenue:

1xx - Local	\$ 475,500.00
3xx - State	\$ 59,100.00
4xx - Federal	\$ 416,000.00
Total Revenue	\$ 950,600.00

Total Fund Balance, July 1 Available to Appropriate	\$ 235,247.00
Total Available to Appropriate	\$ 1,185,847.00

BE IT FURTHER RESOLVED, that \$ 939,070.00 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:

28x-29x Other Central Support	\$ 939,070.00
Total Appropriated	\$ 939,070.00

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Community Service Fund** of the Linden Community School District for fiscal year 2018-2019 is as follows:

Revenue:

1xx - Local	\$ 376,538.00
3xx - State	\$ 287,062.00
Total Revenue	\$ 663,600.00

Total Fund Balance, July 1 Available to Appropriate	\$ 148,206.00
Total Available to Appropriate	\$ 811,806.00

BE IT FURTHER RESOLVED, that \$ 645,438.00 of the total available to appropriate in the **Community Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:
Expenditures:

3xx - Community Services	\$ 660,480.00
4xx-6xx Other Financing	\$ 0.00
Total Appropriated	\$ 660,480.00

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Sinking Fund** of the Linden Community School District for fiscal year 2018-2019 which includes 1.2794 mills of ad valorem taxes to be levied on all property is as follows:

Revenue:

1xx - Local	\$ 811,750.00
Total Revenue	\$ 811,750.00

Total Fund Balance, July 1 Available to Appropriate	\$ 299,328.00
Total Available to Appropriate	\$ 1,111,078.00

BE IT FURTHER RESOLVED, that \$ 400,000.00 of the total available to appropriate in the **Sinking Fund** is hereby appropriated in the amounts and for the purposes set forth below:
Expenditures:

4xx-6xx Other Financing	\$ 400,000.00
Total Appropriated	\$ 400,000.00

**Linden Community Schools
General Fund
Budget Information
2018-2019**

General Fund

	2017-18	2018-19
	June 20, 2018	July 1, 2017
	Amended Budget	Approved Budget
<u>Revenues</u>		
Local Sources	\$ 2,263,489.00	\$ 2,308,688.00
State Sources	22,897,685.00	22,859,813.00
Federal Sources	1,419,943.00	1,419,943.00
Loan Proceeds		
Transfers	381,000.00	381,000.00
Total Revenues	\$ 26,962,117.00	\$ 26,969,444.00

<u>Expenditures</u>	<u>Class #</u>		
GF Basic Programs	111-119	13,151,266.00	12,858,270.00
GF Added Needs	120-129	4,066,994.00	4,035,927.00
GF Pupil	200-219	1,739,837.00	1,719,108.00
GF Instructional	220-229	1,184,404.00	1,163,144.00
GF General Administration	231-232	425,787.00	395,120.00
GF School Administration	241-249	1,572,131.00	1,588,123.00
GF Business Services	252-259	571,933.00	601,521.00
GF Operations & Maint.	261	1,873,865.00	1,878,136.00
GF Transportation	271	1,343,609.00	1,343,609.00
GF Technology	281	484,469.00	457,486.00
GF Community Education	311-351	130,266.00	131,062.00
GF Capital Outlay	496	0.00	0.00
GF Transfers & Other	436-437	818,000.00	818,000.00
GF Debt Service	511	27,550.00	27,550.00
GF Indirect Cost	611		
GF Athletics	621	443,000.00	443,000.00
Total Expenditures		\$ 27,833,111.00	\$ 27,460,056.00

Fund Balance

	Revenues	\$ 26,962,117.00	\$	26,969,444.00
	Expenditures	27,833,111.00		27,460,056.00
	Revenues Over (Under) Expenditures	\$ (870,994.00)	\$	(490,612.00)
	Beginning Fund Balance July 1st	\$ 2,346,923.00	\$	1,475,929.00
	Projected Ending Fund Balance June 30	\$ 1,475,929.00	\$	985,317.00
		5.30%		3.59%

**Linden Community Schools
Athletic Fund
2018-19**

Athletic Fund

	2017-18	2018-19
	June 20, 2018	July 1, 2018
	<u>Amended Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>		
High School Gate Sales	\$ 50,775.00	\$ 53,250.00
Middle School Gate Sales	\$ 8,650.00	\$ 9,075.00
Season Ticket Sales	\$ 4,065.00	\$ 4,500.00
Misc		
General Fund Transfer	\$ 443,701.00	\$ 443,701.00
Total Revenues	\$ 507,191.00	\$ 510,526.00

<u>Expenditures</u>		
Salaries	\$ 125,000.00	\$ 130,740.00
Benefits	\$ 51,371.00	\$ 55,485.00
Trainer Services	\$ 22,500.00	\$ 22,500.00
Contracted Services	\$ 217,000.00	\$ 215,000.00
High School Supplies	\$ 8,805.00	\$ 8,805.00
Middle School Supplies	\$ 1,325.00	\$ 1,325.00
Transportation	\$ 36,875.00	\$ 38,000.00
Misc	\$ 44,315.00	\$ 38,671.00
Total Expenditures	\$ 507,191.00	\$ 510,526.00

Fund Balance

	Revenues	\$ 507,191.00	\$ 510,526.00
	Expenditures	\$ 507,191.00	\$ 510,526.00
	Revenues Over (Under) Expenditures	\$ -	\$ -
	Beginning Fund Balance July 1st	\$ -	\$ -
	Projected Ending Fund Balance June 30	\$ -	\$ -

**Linden Community Schools
Food Service Fund
2018-19**

Food Service Fund

	2017-18	2018-19
	June 30, 2018	July 1, 2018
	<u>Amended Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>		
Student Breakfast	\$ 14,000.00	\$ 14,000.00
Student Lunches	\$ 259,000.00	\$ 265,000.00
Misc Food Sales	\$ 174,500.00	\$ 179,000.00
Catering	\$ 19,000.00	\$ 17,500.00
State Revenue	\$ 29,100.00	\$ 29,100.00
Federal Revenue	\$ 377,000.00	\$ 360,000.00
Commodities	\$ 56,000.00	\$ 56,000.00
UAAL State Revenue	\$ 30,000.00	\$ 30,000.00
Total Revenues	\$ 958,600.00	\$ 950,600.00

<u>Expenditures</u>		
Salaries	\$ 266,468.00	\$ 265,068.00
Benefits	\$ 182,039.00	\$ 185,002.00
FoodSupplies	\$ 389,000.00	\$ 382,000.00
Misc Supplies	\$ 97,900.00	\$ 97,900.00
Equipment	\$ 9,100.00	\$ 9,100.00
Total Expenditures	\$ 944,507.00	\$ 939,070.00

Fund Balance

Revenues	\$ 958,600.00	\$ 950,600.00
Expenditures	\$ 944,507.00	\$ 939,070.00
Revenues Over (Under) Expenditures	<u>\$ 14,093.00</u>	<u>\$ 11,530.00</u>
Beginning Fund Balance July 1st	\$ 221,154.00	\$ 235,247.00
Projected Ending Fund Balance June 30	\$ 235,247.00	\$ 246,777.00

**Linden Community Schools
Community Service Fund
2018-19**

Community Service Fund

	2017-18		2018-19
	June 20, 2018		July 1, 2018
	Amended Budget		Proposed Budget
<u>Revenues</u>			
Preschool	\$ 167,500	\$	165,000
Eagles Club	\$ 144,000	\$	148,000
Infant / Toddlers	\$ 36,000	\$	38,000
GSRP Grant	\$ 240,066	\$	249,062
UAAL State Revenue	\$ 38,000	\$	38,000
Parent as Teachers Grant	\$ 20,738	\$	20,738
Building rental	\$ 4,800	\$	4,800
Total Revenues	\$ 651,104	\$	663,600
<u>Expenditures</u>			
Salaries	\$ 367,348	\$	386,243
Benefits	\$ 181,576	\$	186,155
Supplies	\$ 26,000	\$	25,100
Building Cost	\$ 34,983	\$	34,983
Contracted Services	\$ 28,000	\$	28,000
Total Expenditures	\$ 637,907	\$	660,480

Fund Balance

	Revenues	\$ 651,104	\$ 663,600
	Expenditures	\$ 637,907	\$ 660,480
	Revenues Over (Under) Expenditures	\$ 13,197	\$ 3,120
	Beginning Fund Balance July 1st	\$ 135,009	\$ 148,206
	Projected Ending Fund Balance June 30	\$ 148,206	\$ 151,326

**Linden Community Schools
Sinking Fund
2018-19**

Sinking Fund

	2017-18	2018-19
	June 20, 2018	July 1, 2018
	<u>Amended Budget</u>	<u>Proposed Budget</u>
<u>Revenues</u>		
Taxes	\$ 823,907.00	\$ 811,750.00
Transfer In		
Total Revenues	<u>\$ 823,907.00</u>	<u>\$ 811,750.00</u>
<u>Expenditures</u>		
Capital Outlay	\$ 1,208,483.00	\$ 400,000.00
Property Tax Charge Back	\$ -	\$ -
Total Expenditures	<u>\$ 1,208,483.00</u>	<u>\$ 400,000.00</u>

Fund Balance

Revenues	\$	823,907.00	\$	811,750.00
Expenditures	\$	1,208,483.00	\$	400,000.00
Revenues Over (Under) Expenditures	\$	<u>(384,576.00)</u>	\$	<u>411,750.00</u>
Beginning Fund Balance July 1st	\$	683,904.00	\$	299,328.00
Projected Ending Fund Balance June 30	\$	299,328.00	\$	711,078.00