

Truth and Taxation Public Hearing Board Room

June 23, 2025



Fruitport Community Schools TRUTH AND TAXATION PUBLIC HEARING ON PROPOSED 2025-2026 BUDGET

Location: Board of Education Meeting Room 3255 E. Pontaluna Rd. Fruitport, MI 49415 Monday, June 23, 2025 – 6:30 p.m.

AGENDA

- I. CALL to ORDER
- II. ROLL CALL
- III. APPROVAL OF AGENDA
- IV. BUDGET HEARING PRESENTATION
- V. REMARKS FROM THE PUBLIC*
- VI. OTHER
- VII. ADJOURNMENT

*Time is provided for members of the audience to address the Board of Education regarding any topic including items on the agenda. The board is providing two opportunities for the public to comment during the meeting. The first is for people who wish to bring issues to the Board of Education for board consideration. At the end of the meeting the board will provide a brief opportunity for community members to comment on activities and/or discussion that took place during the board meeting. Time limits may be placed if a large number of individuals would like to address the board.

RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SCHOOL SERVICE FUND of Fruitport Community Schools for fiscal year 2024-25 be adopted as follows:

| | | Original Budget | | | | | | | | | |
|---------|--------------------|-----------------|--------------|----|---------|----|------------|----------------|---------|--|--|
| Code # | | | Food Service | | ECC | | ch Millage | Fiduciary Act. | | | |
| | REVENUES: | | | | | | | | | | |
| 100 | Local | \$ | 95,500 | \$ | 941,280 | \$ | 6,000 | \$ | 715,000 | | |
| 300 | State | \$ | 382,703 | \$ | - | \$ | - | \$ | - | | |
| 400 | Federal | \$ | 1,534,618 | \$ | - | \$ | - | \$ | - | | |
| 500-600 | Incoming Transfers | \$ | - | \$ | - | \$ | 650,000 | \$ | - | | |
| | Total Revenues | \$ | 2,012,821 | \$ | 941,280 | \$ | 656,000 | \$ | 715,000 | | |

| _ | | | | | | | | | | | | | |
|--------------|-----------|-----|---------|------------|----------------|----|---------|--|--|--|--|--|--|
| | Amendment | | | | | | | | | | | | |
| Food Service | | ECC | Te | ch Millage | Fiduciary Act. | | | | | | | | |
| | | | | | | | | | | | | | |
| \$ | 84,500 | \$ | 927,000 | \$ | 4,500 | \$ | 855,000 | | | | | | |
| \$ | 380,318 | \$ | - | \$ | - | \$ | - | | | | | | |
| \$ | 1,454,796 | \$ | - | \$ | - | \$ | - | | | | | | |
| \$ | - | \$ | - | \$ | 651,978 | \$ | - | | | | | | |
| \$ | 1,919,614 | \$ | 927,000 | \$ | 656,478 | \$ | 855,000 | | | | | | |

| | | | Propose | d Fi | inal | | |
|--------------|-----------|-----|---------|------------|----------------|----|---------|
| Food Service | | ECC | Tec | ch Millage | Fiduciary Act. | | |
| \$ | 77,500 | \$ | 828,000 | \$ | 4,500 | \$ | 855,000 |
| \$ | 358,621 | \$ | - | \$ | - | \$ | - |
| \$: | 1,464,796 | \$ | - | \$ | - | \$ | - |
| | | \$ | - | \$ | 651,978 | \$ | - |
| \$: | 1,900,917 | \$ | 828,000 | \$ | 656,478 | \$ | 855,000 |

BE IT FURTHER RESOLVED, that the amount designated below of the total available to appropriate in the SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | Original Budget | | | | | | | | | |
|------------------------------|-----------------|------------|----|-----------|----|------------|-----|-------------|--|--|
| | Fo | od Service | | ECC | Te | ch Millage | Fid | uciary Act. | | |
| EXPENDITURES: | | | | | | | | | | |
| | | | | | | | | | | |
| 220 Instructional Staff | \$ | - | \$ | - | \$ | 487,700 | \$ | - | | |
| 250 Business | \$ | - | \$ | 300 | \$ | - | \$ | - | | |
| 260 Operations & Maintenance | \$ | - | \$ | 1,200 | \$ | - | \$ | - | | |
| 270 Transportation | \$ | - | \$ | 6,750 | \$ | - | \$ | - | | |
| 280-290 Other | \$ | 1,987,276 | \$ | - | \$ | 76,126 | \$ | 700,000 | | |
| 300 Community Service | \$ | - | \$ | 1,064,108 | \$ | - | \$ | - | | |
| 400 Building Improvements | \$ | - | \$ | - | \$ | 3,014 | \$ | - | | |
| 600 Fund Modifications | \$ | 50,000 | \$ | 25,000 | \$ | - | \$ | - | | |
| | | | | | | | | | | |
| Total Expenditures | \$ | 2,037,276 | \$ | 1,097,358 | \$ | 566,840 | \$ | 700,000 | | |

| | Amendment | | | | | | | | | | |
|----|------------|----|-----------|----|------------|----------------|---------|--|--|--|--|
| Fo | od Service | | ECC | Te | ch Millage | Fiduciary Act. | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| \$ | - | \$ | - | \$ | 342,700 | \$ | - | | | | |
| \$ | - | \$ | 250 | \$ | - | \$ | - | | | | |
| \$ | - | \$ | 1,200 | \$ | - | \$ | - | | | | |
| \$ | - | \$ | 6,750 | \$ | - | \$ | - | | | | |
| \$ | 1,966,042 | \$ | - | \$ | 73,231 | \$ | 825,000 | | | | |
| \$ | - | \$ | 1,079,442 | \$ | - | \$ | - | | | | |
| \$ | - | \$ | - | \$ | 141,918 | \$ | - | | | | |
| \$ | 50,000 | \$ | 25,000 | \$ | - | \$ | - | | | | |
| | | | | | | | | | | | |
| \$ | 2,016,042 | \$ | 1,112,642 | \$ | 557,849 | \$ | 825,000 | | | | |

| | | Propose | d Fi | inal | | | |
|------|-----------|-----------------|------|-----------|----------------|---------|--|
| Foo | d Service | ECC | Tec | h Millage | Fiduciary Act. | | |
| \$ | _ | \$ - | \$ | 301,000 | \$ | - | |
| \$ | - | \$ 150 | \$ | - | \$ | - | |
| \$ | - | \$ 1,200 | \$ | - | \$ | - | |
| \$ | - | \$ 6,100 | \$ | - | \$ | - | |
| \$ 1 | ,877,395 | \$ - | \$ | 73,231 | \$ | 825,000 | |
| \$ | - | \$ 998,880 | \$ | - | \$ | - | |
| \$ | - | \$ - | \$ | 150,000 | \$ | - | |
| \$ | 50,000 | \$ 25,000 | \$ | - | \$ | - | |
| \$ 1 | ,927,395 | \$ 1,031,330 | \$ | 524,231 | \$ | 825,000 | |

| | | | | Original | get | | | |
|-------------------------------|--------------|----------|-----|--------------|-----|----------------|----|---------|
| | Food Service | | ECC | Tech Millage | | Fiduciary Act. | | |
| Fund Balance Information | | | | | | | | |
| -und Balance 7/1/24 | | | | | | | | |
| Committed fund balance | | | | | | | | |
| Undesignated | \$ | 549,740 | \$ | 671,868 | \$ | 700,989 | \$ | 591,565 |
| Total Beginning Fund Balance | \$ | 549,740 | \$ | 671,868 | \$ | 700,989 | \$ | 591,565 |
| Surplus/Deficit | \$ | (24,455) | \$ | (156,078) | \$ | 89,160 | \$ | 15,000 |
| Projected Ending Fund Balance | | | | | | | | |
| 2024-25 | \$ | 525,285 | \$ | 515,790 | \$ | 790,149 | \$ | 606,565 |

| Amendment | | | | | | | | | | | | |
|-----------|------------|----|-----------|----|------------|----------------|---------|--|--|--|--|--|
| Foo | od Service | | ECC | Te | ch Millage | Fiduciary Act. | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| \$ | 533,855 | Ś | 685,856 | Ś | 795,807 | Ś | 681,357 | | | | | |
| | 555,655 | Ψ. | 003,030 | Ψ. | , 55,007 | Ψ. | 001,007 | | | | | |
| \$ | 533,855 | \$ | 685,856 | \$ | 795,807 | \$ | 681,357 | | | | | |
| | | | | | | | | | | | | |
| \$ | (96,428) | \$ | (185,642) | \$ | 98,629 | \$ | 30,000 | | | | | |
| | | | | | | | | | | | | |
| \$ | 437,427 | \$ | 500,214 | \$ | 894,436 | \$ | 711,357 | | | | | |

| Proposed Final | | | | | | | | | | | |
|----------------|----------|-----|-----------|-----------|---------------|----|---------|--|--|--|--|
| Food Service | | ECC | Tec | h Millage | Fiduciary Act | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| \$ | 533,855 | \$ | 685,856 | \$ | 795,807 | \$ | 681,357 | | | | |
| \$ | 533,855 | Ļ | 685,856 | ċ | 795,807 | \$ | 681,357 | | | | |
| Ş | 333,633 | Ş | 063,630 | Ş | 793,607 | Ş | 061,337 | | | | |
| \$ | (26,478) | \$ | (203,330) | \$ | 132,247 | \$ | 30,000 | | | | |
| | | | | | | | | | | | |
| \$ | 507,377 | \$ | 482,526 | \$ | 928,054 | \$ | 711,357 | | | | |

| FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligat |
|--|
| 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. Changes in the amount appropriated shall require approval by the Board. |
| |
| |
| |

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with 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 policy statement hitherto adopted by the Board of Education. This act is to take effect on June 23, 2025.

| MOTION by |
|---|
| SUPPORT by |
| ROLL CALL VOTE: |
| Motion: |
| |
| President, Fruitport Board of Education |

RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SCHOOL SERVICE FUND of Fruitport Community Schools for fiscal year 2025-26 be adopted as follows:

| | Proposed Original Budget | | | | | | | | | |
|----------------------------|--------------------------|--------------|----|---------|--------------|---------|----------------|---------|--|--|
| Code #_ | | Food Service | | ECC | Tech Millage | | Fiduciary Act. | | | |
| REVENUES: | | | | | | | | | | |
| 100 Local | \$ | 77,500 | \$ | 902,000 | \$ | 4,500 | \$ | 855,000 | | |
| 300 State | \$ | 358,621 | \$ | - | \$ | - | \$ | - | | |
| 400 Federal | \$ | 1,464,796 | \$ | - | \$ | - | \$ | - | | |
| 500-600 Incoming Transfers | \$ | - | \$ | - | \$ | 651,978 | \$ | - | | |
| Total Revenues | \$ | 1,900,917 | \$ | 902,000 | \$ | 656,478 | \$ | 855,000 | | |

BE IT FURTHER RESOLVED, that the amount designated below of the total available to appropriate in the SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | | Proposed Original Budget | | | | | | | | | | |
|---------|--------------------------|--------------------------|------------|-----|-----------|-----|------------|----------------|---------|--|--|--|
| | | | od Service | ECC | | Tec | ch Millage | Fiduciary Act. | | | | |
| | EXPENDITURES: | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 220 | Instructional Staff | \$ | - | \$ | - | \$ | 342,700 | \$ | - | | | |
| 250 | Business | \$ | - | \$ | 250 | \$ | - | \$ | - | | | |
| 260 | Operations & Maintenance | \$ | - | \$ | 1,200 | \$ | - | \$ | - | | | |
| 270 | Transportation | \$ | - | \$ | 6,750 | \$ | - | \$ | - | | | |
| 280-290 | Other | \$ | 1,937,146 | \$ | - | \$ | 75,287 | \$ | 825,000 | | | |
| 300 | Community Service | \$ | - | \$ | 1,085,790 | \$ | - | \$ | - | | | |
| 400 | Building Improvements | \$ | - | \$ | - | \$ | 141,918 | \$ | - | | | |
| 600 | Fund Modifications | \$ | 50,000 | \$ | 25,000 | \$ | - | \$ | - | | | |
| | | | | | | | | | | | | |
| | Total Expenditures | \$ | 1,987,146 | \$ | 1,118,990 | \$ | 559,905 | \$ | 825,000 | | | |

| | | | Pr | oposed Ori | ginal | Budget | | |
|--|-----|-----------|----|------------|-------|-----------|-----|-------------|
| | Foo | d Service | | ECC | Tec | h Millage | Fid | uciary Act. |
| Fund Balance Information | | | | | | | | |
| Fund Balance 7/1/25 Committed fund balance | | | | | | | | |
| Undesignated | \$ | 507,377 | \$ | 482,526 | \$ | 928,054 | \$ | 711,357 |
| Total Beginning Fund Balance | \$ | 507,377 | \$ | 482,526 | \$ | 928,054 | \$ | 711,357 |
| Surplus/Deficit | \$ | (86,229) | \$ | (216,990) | \$ | 96,573 | \$ | 30,000 |

Projected Ending Fund Balance 2025-26

| \$ 421,148 | \$ 265,536 | \$ 1,024,627 | \$ 741,357 |
|---------------|---------------|-----------------|---------------|

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. Changes in the amount appropriated shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with 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 policy statement hitherto adopted by the Board of Education. This act is to take effect on June 23, 2025.

| MOTION by | | |
|-----------------|--|--|
| SUPPORT by | | |
| ROLL CALL VOTE: | | |
| Motion: | | |
| | | |

President, Fruitport Board of Education

Budget INFO Sheet

| Audited 2023 Audited 2024 FY 2025 FY 2025 Audited 2024 FY 2025 FY 2025 Amendment FY 2025 Final FY 2025 Amendment FY 2025 Final FY 2025 Final FY 2025 Final FY 2025 Final FY 2025 Amendment FY 2025 Final FY 2025 Fin | 2,514.10 2,542.33 2,539.51 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
|--|--|
| STUDENT COUNT INFORMATION 2,501.81 2,535.90 2,535.90 2,497.93 2,497.93 GENERAL ED Student Count Fall 2,556.12 2,533.96 2,531.72 2,527.99 2,527.99 GENERAL ED Student Count Blended 2,550.69 2,534.15 2,532.14 2,524.98 2,524.98 SPECIAL ED Student Count - Spring 110.85 120.96 120.96 107.19 107.19 SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 2,542.33 2,539.51 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| GENERAL ED Student Count - Spring 2,501.81 2,535.90 2,535.90 2,497.93 2,497.93 GENERAL ED Student Count Fall 2,556.12 2,533.96 2,531.72 2,527.99 2,527.99 GENERAL ED Student Count Blended 2,550.69 2,534.15 2,532.14 2,524.98 2,524.98 SPECIAL ED Student Count - Spring 110.85 120.96 120.96 107.19 107.19 SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 2,542.33 2,539.51 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| GENERAL ED Student Count Fall 2,556.12 2,533.96 2,531.72 2,527.99 2,527.99 GENERAL ED Student Count Blended 2,550.69 2,534.15 2,532.14 2,524.98 2,524.98 SPECIAL ED Student Count - Spring 110.85 120.96 120.96 107.19 107.19 SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 2,542.33 2,539.51 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| GENERAL ED Student Count Blended 2,550.69 2,534.15 2,532.14 2,524.98 2,524.98 SPECIAL ED Student Count - Spring 110.85 120.96 120.96 107.19 107.19 SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION STATE MEMBERSHIP per F.T.E. 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 2,539.51 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| SPECIAL ED Student Count - Spring 110.85 120.96 120.96 120.96 107.19 107.19 SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION STATE MEMBERSHIP per F.T.E. 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 117.85 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| SPECIAL ED Student Count Fall 108.31 106.02 105.58 111.55 111.55 SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 111.48 112.12 2,631.95 2,653.81 2,651.63 |
| SPECIAL ED Student Count Blended 108.56 107.51 107.12 111.11 111.11 TOTAL Student Count - Spring 2,612.66 2,656.86 2,656.86 2,605.12 2,605.12 TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION STATE MEMBERSHIP per F.T.E. 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 112.12 2,631.95 2,653.81 2,651.63 |
| TOTAL Student Count - Spring 2,612.66 2,656.86 2,655.86 2,605.12 2,605.12 2,605.12 2,639.54 2,639.54 2,639.54 2,639.54 2,639.54 2,639.54 2,639.54 2,639.54 2,639.54 2,636.09 2 | 2,631.95 2,653.81 2,651.63 |
| TOTAL Student Count Fall 2,664.43 2,639.98 2,637.30 2,639.54 2,639.54 TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 2,653.81 2,651.63 |
| TOTAL Student Count Blended 2,659.25 2,641.66 2,639.26 2,636.09 2,636.09 STATE MEMBERSHIP INFORMATION STATE MEMBERSHIP per F.T.E. 9,150.00 9,608.00 9,608.00 9,608.00 | 2,651.63 |
| STATE MEMBERSHIP INFORMATION 9,608.00 9,848.00 9,608.00 9,608.00 | ŕ |
| STATE MEMBERSHIP per F.T.E. 9,150.00 9,608.00 9,848.00 9,608.00 9,608.00 | 10,000.00 |
| | 10,000.00 |
| Section 22c Equity Payment | 1 |
| overion the Legany i symbols | - |
| TOTAL Per MEMBERSHIP AMOUNT 9,150.00 5.01% 9,608.00 2.50% 9,848.00 -2.44% 9,608.00 0.00% 9,608.00 4.0 | % 10,000.00 |
| Student Membership Grant 24,332,138 25,381,069 25,991,432 25,327,553 25,327,553 | 26,516,300 |
| TOTAL State Membership Guaranty 24,332,138 25,381,069 25,991,432 25,327,553 25,327,553 | 26,516,300 |
| LOCAL PROPERTY TAX INFORMATION | |
| NON-PRINCIPLE RES Taxable Value 172,117,528 10.43% 190,061,538 0.00% 190,061,538 12.38% 213,597,478 0.00% 213,597,478 0.0 | % 213,597,478 |
| COMM PERSONAL PROP Taxable Value 15,184,700 -10.18% 13,639,000 0.00% 13,639,000 2.10% 13,925,000 0.00% 13,925,000 0.0 | % 13,925,000 |
| MILLS (18 Mills Non-PRE/6 Mills Com PP) 0.01800 0.01800 0.01793 0.01793 | 0.01800 |
| TOTAL Local Property Tax 3,189,223 3,502,941 3,489,674 3,913,395 3,913,395 | 3,928,304 |
| OTHER INFORMATION | |
| Rate - FICA 7.65% 7.65% 7.65% 7.65% | 7.65% |
| Rate - MPSERS 44.73% 6.95% 47.84% -7.27% 44.36% 0.00% 44.36% 0.00% 44.36% -10.0 | % 39.91% |
| COLA Salary Increase (In Addition to Steps) | |
| Teachers Teachers | |
| Clerical and Media | |
| Instructional Assistants | |
| Maint and Operations | |
| Transportation | |
| Administrators/Supervisors | |

| | Affiliated Administrators Unaffiliated Other | | | | | | | | | | | |
|------|---|------------|---------|------------|----------|------------|---------|------------|---------|------------|---------|------------|
| EFFE | CT ON FUND EQUITY | | | | | | | | | | | |
| | BEGINNING FUND EQUITY - July 1 | 4,907,577 | | 5,342,947 | | 8,700,930 | | 8,700,930 | | 8,700,930 | | 8,606,907 |
| Rev | Property Taxes | 3,182,058 | 8.92% | 3,465,958 | 0.98% | 3,500,000 | 10.43% | 3,865,000 | 0.65% | 3,890,000 | 0.90% | 3,925,000 |
| | Investment Income | 66,934 | 355.69% | 305,014 | -83.61% | 50,000 | 300.00% | 200,000 | 97.50% | 395,000 | -43.04% | 225,000 |
| | Athletics | 138,233 | -3.00% | 134,084 | -9.23% | 121,709 | -0.12% | 121,559 | -2.62% | 118,372 | 6.91% | 126,550 |
| | Other Local | 408,593 | 51.42% | 618,678 | -49.11% | 314,850 | -26.81% | 230,450 | 196.14% | 682,452 | -44.11% | 381,403 |
| | State Foundation | 21,142,915 | 3.48% | 21,878,128 | 2.85% | 22,501,758 | -4.83% | 21,414,158 | 0.00% | 21,414,158 | 5.48% | 22,587,996 |
| | State Catagoricals | 8,954,219 | 14.62% | 10,263,329 | -21.76% | 8,029,618 | 22.88% | 9,866,699 | 11.22% | 10,974,208 | -23.69% | 8,374,530 |
| | Federal | 3,369,610 | 23.61% | 4,165,108 | -45.86% | 2,254,845 | 10.14% | 2,483,591 | 4.26% | 2,589,363 | -33.78% | 1,714,602 |
| | Transfers | 1,696,717 | 6.94% | 1,814,526 | -10.65% | 1,621,283 | 20.09% | 1,946,962 | -4.04% | 1,868,284 | 37.05% | 2,560,391 |
| | Assigned | 23,893 | -93.78% | 1,486 | -100.00% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - |
| | TOTAL Revenues | 38,983,172 | | 42,646,313 | | 38,394,063 | | 40,128,419 | | 41,931,837 | | 39,895,472 |
| | | | | | | | | | | | | |
| Pa | ayroll Expenses: Salaries - Teachers | 10,827,212 | 4.71% | 11,337,118 | -0.26% | 11,308,013 | 7.57% | 12,163,630 | -0.41% | 12,113,944 | 6.07% | 12,848,743 |
| | Salaries - Teachers Salaries - Clerical and Media | 488,203 | 2.50% | 500,401 | 8.69% | 543,901 | 5.54% | 574,053 | -0.41% | 572,261 | 5.40% | 603,138 |
| | Salaries - Ciercai and Media Salaries - Instructional Assistants | 804,915 | 6.22% | 855,000 | 13.76% | 972,677 | 4.64% | 1,017,851 | -3.43% | 982,909 | 13.13% | 1,111,970 |
| | Salaries - Maint and Operations | 332,914 | 5.58% | 351,502 | 5.92% | 372,308 | 6.11% | 395,074 | 0.00% | 395,074 | 4.95% | 414,614 |
| | Salaries - Transportation | 668,697 | 20.79% | 807,710 | 6.10% | 857,000 | 0.93% | 865,000 | -9.83% | 780,000 | 1.73% | 793,500 |
| | Salaries - Non Affiliated Admin | 689,275 | 8.57% | 748,356 | 5.17% | 787,074 | 3.30% | 813,016 | 0.53% | 817,290 | 5.51% | 862,288 |
| | Salaries - Affiliated Administrators | 1,194,857 | 1.45% | 1,212,201 | 6.66% | 1,292,889 | 1.44% | 1,311,530 | -0.27% | 1,308,027 | -4.96% | 1,243,210 |
| | Salaries - Unaffiliated | 749,625 | 35.79% | 1,017,919 | 43.20% | 1,457,630 | 4.09% | 1,517,241 | 2.82% | 1,560,034 | 6.73% | 1,665,016 |
| | Salaries - Other (OT, Subs, etc.) | 449,840 | 44.61% | 650,525 | -10.89% | 579,698 | 28.62% | 745,608 | 22.89% | 916,243 | -19.83% | 734,588 |
| | Salaries - Athletics/Community Ed | 173,761 | 77.51% | 308,450 | 7.91% | 332,843 | 0.47% | 334,418 | 1.24% | 338,578 | 8.52% | 367,414 |
| | Health Insurance Benefits | 3,146,301 | 5.18% | 3,309,320 | 4.49% | 3,457,918 | -3.92% | 3,322,437 | 0.08% | 3,325,205 | 2.98% | 3,424,249 |
| | FICA - Social Security/Medicare | 1,196,233 | 8.60% | 1,299,161 | 3.96% | 1,350,647 | 7.16% | 1,447,385 | -0.80% | 1,435,738 | 5.54% | 1,515,253 |
| | MPSERS - Retirement Match | 9,338,573 | -9.22% | 8,477,589 | -5.22% | 8,035,369 | 6.07% | 8,523,066 | -0.84% | 8,451,373 | -10.61% | 7,554,293 |
| | Workers Compensation | 25,632 | 53.76% | 39,413 | 40.69% | 55,450 | 15.92% | 64,277 | -2.84% | 62,453 | 54.33% | 96,386 |
| | Unemployment | - | #DIV/0! | 716 | 179.29% | 2,000 | 0.00% | 2,000 | 0.00% | 2,000 | -75.00% | 500 |
| | Cash in Lieu of Benefits | 503,933 | 1.83% | 513,172 | 0.19% | 514,124 | 16.57% | 599,310 | -0.41% | 596,870 | 0.12% | 597,590 |
| | Board Paid 403b | 62,974 | 14.26% | 71,956 | 25.63% | 90,400 | 127.77% | 205,900 | -2.19% | 201,400 | -8.19% | 184,900 |
| | Tuition/Cert Reimbursements | 5,484 | 71.85% | 9,425 | -37.93% | 5,850 | 66.56% | 9,744 | -36.12% | 6,224 | 26.12% | 7,850 |
| No. | on-Payroll Expenses: | | | | | | | | | | | |
| | Athletics / Community ED | 510,797 | -30.91% | 352,889 | -5.95% | 331,893 | 8.85% | 361,259 | 1.64% | 367,185 | -2.55% | 357,832 |
| | Adult Education | 34,346 | -11.07% | 30,545 | 5.04% | 32,084 | 13.63% | 36,457 | 222.46% | 117,561 | 8.08% | 127,057 |
| | Business Office | 103,944 | 21.10% | 125,873 | 10.57% | 139,180 | -14.50% | 119,000 | -34.45% | 78,000 | 22.12% | 95,250 |

| 1 | | | | | | - | | | | | |
|--------------------------------|------------|---------|------------|----------|------------|---------|-------------|---------|------------|---------|------------|
| Board of Education/Supt Office | 170,121 | -34.37% | 111,649 | 89.38% | 211,444 | 0.50% | 212,493 | -1.26% | 209,813 | -2.94% | 203,652 |
| K-12 Buildings | 257,268 | 15.17% | 296,305 | 5.30% | 312,017 | 0.31% | 312,999 | 0.00% | 312,999 | 0.00% | 312,999 |
| Curriculum | 56,297 | 10.43% | 62,168 | 181.15% | 174,785 | 27.46% | 222,785 | -6.45% | 208,411 | 2.80% | 214,250 |
| District Expenses | 1,034,287 | 9.13% | 1,128,750 | -24.31% | 854,307 | 4.52% | 892,888 | 42.98% | 1,276,684 | -46.11% | 688,000 |
| Federal Grant Expenses | 1,369,960 | -3.96% | 1,315,692 | -72.51% | 361,681 | -43.53% | 204,246 | 0.00% | 204,246 | -48.58% | 105,031 |
| State Grant Expenses | 576,795 | 74.16% | 1,004,536 | -29.95% | 703,670 | 33.66% | 940,548 | 39.97% | 1,316,494 | -41.79% | 766,350 |
| Media Center Expenses | 36,736 | 6.11% | 38,980 | 13.78% | 44,350 | 1.43% | 44,982 | 22.23% | 54,982 | -18.19% | 44,982 |
| Operations | 2,499,521 | -16.83% | 2,078,976 | 9.29% | 2,272,166 | 9.55% | 2,489,230 | 5.42% | 2,624,148 | -7.06% | 2,438,922 |
| Special Education - Local/ESU | 616,429 | -25.65% | 458,332 | 68.30% | 771,350 | -2.12% | 754,970 | 8.89% | 822,071 | -17.37% | 679,314 |
| Technology-PAC | 204,407 | 22.25% | 249,882 | -47.90% | 130,200 | 29.93% | 169,175 | 5.04% | 177,693 | -17.75% | 146,155 |
| Transportation | 394,571 | 32.38% | 522,336 | 4.85% | 547,650 | -12.70% | 478,100 | -18.44% | 389,950 | 6.00% | 413,355 |
| Assigned | 48,478 | -44.61% | 26,851 | -100.00% | - | #DIV/0! | - | #DIV/0! | - | #DIV/0! | - |
| TOTAL Expenditures | 38,572,387 | | 39,313,695 | | 38,902,568 | | 41,150,672 | | 42,025,860 | | 40,618,651 |
| REVENUES OVER (UNDER) EXPENSES | 435,370 | | 3,357,982 | | (508,505) | | (1,022,253) | | (94,023) | | (723,179) |
| UNASSIGNED ENDING FUND EQUITY | 5,342,947 | | 8,700,930 | | 8,192,425 | | 7,678,677 | | 8,606,907 | | 7,883,728 |
| ASSIGNED FUND EQUITY | 25,365 | | | | | | | | | | |
| Unrestricted Fund Balance % | 13.87% | | 22.15% | | 21.06% | | 18.66% | | 20.48% | | 19.41% |