

**POSEN CONSOLIDATED
SCHOOL DISTRICT #9
2017-2018 Amended Budget
General Fund**

April 1, 2018

Posen Consolidated School District #9

Amended Budget 2017-2018 Fiscal Year

Board of Education

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Posen Consolidated School District #9
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Amended 2017-2018 Budget

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**Posen Consolidated School District #9
General Appropriations Act
General Fund - Amended 2017-2018
April 1, 2018**

RESOLVED, that this resolution shall be the General Fund appropriation of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2018, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by the Posen Consolidated District #9.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2018 which includes 18.0000 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:		
Local		\$ 971,345
State		\$ 1,163,120
Federal		\$ 103,904
Incoming Transfers & Other Transactions		<u>\$ 44,680</u>
Total Revenue		\$ 2,283,049
Fund Balance, July 1	\$ (71,260)	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to appropriate		<u>0</u>
Total Available Funds		<u>\$ 2,283,049</u>

BE IT FURTHER RESOLVED, that \$2,225,910 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 Program		\$ 1,193,316
Added Needs		247,421
Support Services		
Pupil		-
Instructional Staff		750
General Administration		170,315
School Administration		100,943
Business Services		79,168
Operation & Maintenance		187,731
Pupil Transportation		127,836
Central Services		118,430
Community Services		-
Outgoing Transfers & Other Transactions		-
Total Appropriated		<u>\$ 2,225,910</u>

Posen Consolidated School District #9
General Appropriations Act
General Fund - Amended 2017-2018
April 1, 2018

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BE IT 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 adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval of the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board and shall hold the building principals and department heads accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting the changing and/or emergency needs of the school district, transfers of appropriations between function categories may be made upon the authorization of the Superintendent or Chief Financial Officer. Such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations amendment.

This appropriation resolution is effective July 1, 2017.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance
General Fund
2017-2018 Amended Budget

	2015-2016 Actual	2016-2017 Actual	2017-2018 Original	2017-2018 Amended
Revenues				
Local Sources	\$ 944,038	\$ 970,989	\$ 977,737	\$ 971,345
State Sources	1,112,689	1,128,427	1,167,743	1,163,120
Federal Sources	90,960	94,966	114,104	103,904
Incoming Transfers & Other	43,860	56,650	42,794	44,680
Total Revenues	\$ 2,191,547	\$ 2,251,032	\$ 2,302,378	\$ 2,283,049
Expenditures				
Instruction				
Basic Program	\$ 1,224,932	\$ 1,208,787	\$ 1,159,724	\$ 1,193,316
Added Needs	202,068	217,732	241,502	247,421
Support Services				
Pupil	14,466	396	-	-
Instructional Staff	277	613	750	750
General Administration	159,499	172,281	190,543	170,315
School Administration	85,446	110,715	114,642	100,943
Business	88,586	83,709	92,655	79,168
Operation & Maintenance	178,099	181,957	182,650	187,731
Pupil Transportation	145,293	133,745	125,000	127,836
Central (includes Athletics)	108,078	137,351	156,899	118,430
Outgoing Transfers & Other	769	10,000	-	-
Total Expenditures	\$ 2,207,513	\$ 2,257,286	\$ 2,264,365	\$ 2,225,910
Excess (Deficiency) Revenues Over (Under) Expenditures	(15,966)	(6,254)	38,013	57,139
Fund Balance, July 1	(49,040)	(65,006)	(71,260)	(71,260)
Fund Balance, June 30	\$ (65,006)	\$ (71,260)	\$ (33,247)	\$ (14,121)
Fund Balance as % of Expenditures	-2.94%	-3.16%	-1.47%	-0.63%
Fund Balance as % of Revenues	-2.97%	-3.17%	-1.44%	-0.62%

Posen Consolidated School District #9
Revenue Summary
General Fund

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Original	2017-2018 Amended	17-18 Amended vs 17-18 Original		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Local Sources	\$ 944,038	\$ 970,989	\$ 977,737	\$ 971,345	(6,392)	(0.65%)	356	0.04%
State Sources	1,112,689	1,128,427	1,167,743	1,163,120	(4,623)	(0.40%)	34,693	3.07%
Federal Sources	90,960	94,966	114,104	103,904	(10,200)	(8.94%)	8,938	9.41%
Incoming Transfers	38,801	43,488	42,794	44,680	1,886	4.41%	1,192	2.74%
Other Transactions	5,059	13,162	0	0	0		(13,162)	(100.00%)
TOTAL REVENUES	\$ 2,191,547	\$ 2,251,032	\$ 2,302,378	\$ 2,283,049	(19,329)	(0.84%)	32,017	1.42%

Posen Consolidated School District #9
Revenue Summary
General Fund

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Original	2017-2018 Amended	17-18 Amended vs 17-18 Original		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Local Sources								
Property Tax Levy	861,293	871,425	871,663	896,845	25,182	2.89%	25,420	2.92%
Delinquent Property Taxes	4,720	4,451	0	0	0		(4,451)	(100.00%)
Earnings on Investments	772	1,633	1,300	1,500	200	15.38%	(133)	(8.14%)
Athletic Gate / Passes	22,860	30,719	31,000	19,500	(11,500)	(37.10%)	(11,219)	(36.52%)
Athletic Donations	34,000	30,000	30,000	30,000	0	0.00%	0	0.00%
Athletic Reimb/Exp	2,692	14,586	15,000	9,500	(5,500)	(36.67%)	(5,086)	(34.87%)
Community Foundation Grant	1,129	3,533	4,000	4,000	0	0.00%	467	13.22%
Miscellaneous Revenue	6,785	8,482	19,774	5,000	(14,774)	(74.71%)	(3,482)	(41.05%)
Other	787	6,160	5,000	5,000	0	0.00%	(1,160)	(18.83%)
Robotics	9,000				0		0	
Total Local Sources	944,038	970,989	977,737	971,345	(6,392)	(0.65%)	356	0.04%

State Sources	2015-2016 Actual	2016-2017 Actual	2017-2018 Original	2017-2018 Amended	17-18 Amended vs 17-18 Original		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Prop A Obligation								
Discretionary Payment	873,851	861,356	201,267	189,353	(11,914)	(5.92%)	189,353	
Isolated District	10,414	10,366	649,744	652,523	2,779	0.43%	(208,833)	(24.24%)
HS Per Pupil			10,235	10,488	253	2.47%	122	1.18%
Prior Year Adj				1,887	1,887		1,887	
Dual Enrollment Incentives		300		0	0		0	
Sec 104d Comp Adaptive Testing		682		0	0		(300)	(100.00%)
Sec 147a MPERS	15,588	16,792	21,901	15,206	(6,695)	(30.57%)	(1,586)	(9.44%)
Sec 152a Headlee Obligation	5,810	5,847	5,778	5,818	40	0.69%	(29)	(0.50%)
Sec 147c MPERS	125,897	148,810	159,547	166,242	6,695	4.20%	17,432	11.71%
Sec 31a At Risk	53,719	60,483	99,503	99,235	(268)	(0.27%)	38,752	64.07%
First Robotics		9,500		3,500	3,500		(6,000)	(63.16%)

Posen Consolidated School District #9
Revenue Summary
General Fund

REVENUES	2015-2016		2016-2017		2017-2018		2017-2018 Amended vs 17-18 Original		17-18 Amended vs 16-17 Actual	
	Actual		Actual		Original	Amended	\$	%	\$	%
Sec 35a(6) Early Literacy			2,310		2,100	2,100		0	(210)	(9.09%)
Sec 51c Spec Education	23,289		11,981		17,668	16,456	(1,212)	(6.86%)	4,475	37.35%
Technology Ingrastructure	1,361						0		0	
TRIG Funding	2,760						0		0	
Total State Sources	1,112,689		1,128,427		1,167,743	1,163,120	(4,623)	(0.40%)	34,693	3.07%
Federal Sources										
REAP	4,807		1,607		15,748	5,548	(10,200)	(64.77%)	3,941	245.24%
Title I	62,375		69,919		84,803	84,803	0	0.00%	14,884	21.29%
Title II a	23,778		23,440		13,553	13,553	0	0.00%	(9,887)	(42.18%)
Total Federal Sources	90,960		94,966		114,104	103,904	(10,200)	(8.94%)	8,938	9.41%
Incoming Transfers										
COPESD Millage Tax	38,801		43,488		42,794	44,680	1,886	4.41%	1,192	2.74%
Total Incoming Transfers	38,801		43,488		42,794	44,680	1,886	4.41%	1,192	2.74%
Other Transactions										
Robotics	2,543		9,162				0		(9,162)	(100.00%)
Trf from Tech/Bus Fund			4,000				0		(4,000)	(100.00%)
GF Rebates	2,516						0		0	
Total Other Transactions	5,059		13,162		0	0	0		(13,162)	(100.00%)
Total Revenue	2,191,547		2,251,032		2,302,378	2,283,049	(19,329)	(0.84%)	32,017	1.42%

Posen Consolidated School District #9
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Original	2017-2018 Amended	17-18 Amended vs		17-18 Amended vs		
					17-18 Original \$	%	16-17 Actual \$	%	
Basic									
111	595,427	560,933	534,584	550,648	16,064	3.00%	(10,285)	(1.83%)	
113	629,505	647,855	625,139	642,668	17,529	2.80%	(5,187)	(0.80%)	
Added Needs									
122	62,090	58,717	51,359	52,984	1,625	3.16%	(5,733)	(9.76%)	
125	139,977	159,015	190,143	194,437	4,294	2.26%	35,422	22.28%	
Support - Pupil									
212	14,466	396	0	0	0		(396)	(100.00%)	
Support - Inst									
224	277	613	750	750	0		137	22.31%	
Support -Gen Adm									
231	33,600	25,085	26,263	22,203	(4,060)	(15.46%)	(2,882)	(11.49%)	
232	125,899	147,196	164,280	148,112	(16,168)	(9.84%)	916	0.62%	
Support -Bldg Adm									
241	85,446	110,715	114,642	100,943	(13,699)	(11.95%)	(9,772)	(8.83%)	
Support - Business									
252	77,765	80,547	79,876	67,030	(12,846)	(16.08%)	(13,517)	(16.78%)	
259	10,821	3,162	12,779	12,138	(641)	(5.02%)	8,976	283.87%	
Support-Oper/Maint									
261	178,099	181,957	182,650	187,731	5,081	2.78%	5,774	3.17%	
Support - Trans									
271	145,293	133,745	125,000	127,836	2,836	2.27%	(5,909)	(4.42%)	
Support - Central									
284	27,592	29,167	30,000	30,000	0	0.00%	833	2.86%	
293	80,486	108,184	126,899	88,430	(38,469)	(30.31%)	(19,754)	(18.26%)	
Transfers/Other									
636	769	10,000	0	0	0		(10,000)	(100.00%)	
Totals	2,207,513	2,257,286	2,264,365	2,225,910	(38,455)	(1.70%)	(31,376)	(1.39%)	

Posen Consolidated School District #9
Expense Function Analysis
General Fund

Function Category	2015-2016		2016-2017		2017-2018	
	Actual	%	Actual	%	Amended	%
Instruction- Basic Program Added Needs	1,224,932	55.49%	1,208,787	53.55%	1,193,316	53.61%
	202,068	9.15%	217,732	9.65%	247,421	11.12%
Instr Sup - Pupil Services Instruc Staff School Admin	14,466	0.66%	396	0.02%	0	0.00%
	277	0.01%	613	0.03%	750	0.03%
Non-Instr - General Admin Business Oper & Maint Transportation Central	85,446	3.87%	110,715	4.90%	100,943	4.53%
	159,499	7.23%	172,281	7.63%	170,315	7.65%
Outgoing Trfs/Other	88,586	4.01%	83,709	3.71%	79,168	3.56%
	178,099	8.07%	181,957	8.06%	187,731	8.43%
Total Expenditures	145,293	6.58%	133,745	5.93%	127,836	5.74%
	108,078	4.90%	137,351	6.08%	118,430	5.32%
Total Expenditures	769	0.03%	10,000	0.44%	0	0.00%
	2,207,513	100.00%	2,257,286	100.00%	2,225,910	100.00%
Instruction & Instr Support	1,527,189	69.18%	1,538,243	68.15%	1,542,430	69.29%
	679,555	30.78%	709,043	31.41%	683,480	30.71%
Outgoing Trfs/Other	769	0.03%	10,000	0.44%	0	0.00%
	2,207,513	100.00%	2,257,286	100.00%	2,225,910	100.00%

Posen Consolidate School District #9
Expense Object Analysis
General Fund

Object of Expenditure	2015-2016 Actual	%	2016-2017 Actual	%	2017-2018 Amended	%
Salaries						
Administration	66,117	3.00%	87,932	3.90%	87,700	3.94%
Teachers	833,656	37.76%	811,097	35.93%	780,538	35.07%
Maint/Coaches	29,383	1.33%	29,105	1.29%	29,200	1.31%
Sec/Para/Cust/Subs	190,969	8.65%	189,133	8.38%	197,850	8.89%
	1,120,124	50.74%	1,117,267	49.50%	1,095,288	49.21%
Employee Insurance	236,962	10.73%	222,896	9.87%	232,723	10.46%
Retirement Incentives	0	0.00%	3,600	0.16%	7,200	0.32%
State Retirement	400,324	18.13%	446,969	19.80%	437,670	19.66%
Employer FICA	83,612	3.79%	80,046	3.55%	87,482	3.93%
Other Employee Benefits	38,861	1.76%	49,195	2.18%	50,551	2.27%
	759,758	34.42%	802,706	35.56%	815,626	36.64%
Purchased Services	176,059	7.98%	153,318	6.79%	165,464	7.43%
Supplies & Materials (includes Utilities)	114,935	5.21%	114,722	5.08%	107,744	4.84%
Capital Outlay	1,716	0.08%	1,471	0.07%	4,469	0.20%
Other	34,920	1.58%	67,803	3.00%	37,319	1.68%
Total	2,207,513	100.00%	2,257,286	100.00%	2,225,910	100.00%

Purchased Services - Legal/Audit Fees, Conferences/Travel, Postage, Printing, Property/Liability Ins, Phone Service, Software License, Water/Sewer and Trash Services, Equipment/Vehicle Repairs

Glossary of Budget Terms

Instruction (100) - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

Basic Program (100) - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-School, Elementary, Middle School, and High School, which are defined below.

Elementary (111) - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

High School (113) - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.

Added Needs (120) - Instructional classroom activities designed for pupils added needs that are defined below. Include both regular and summer programs.

Special Education (122) - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodations. The special education programs area includes Preprimary, Elementary, Middle/Junior High and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities.

Compensatory Education (125) - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.

Supporting Services (200) - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.

Support Services Pupil (210) - Consist of those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process.

Guidance Services (212) - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

Support Services - Instructional Staff (220) - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Educational Media (224) - Directing and managing improvement of instructional services using educational media.

Support Services - General Administration (230) - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

Board of Education (231) - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

Executive Administration (232) - Those activities associated with district wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels.

Support Services - School Administration (240) - Consists of those activities concerned with overall administrative responsibility for a single school.

Office of the Principal (241) - Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

Support Services Business (250) - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

Fiscal Services (252) - Activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Other Business Services (259) - Other activities than those describe above that are business like in nature. Examples are judgements, taxes abated, insurance (property / liability) costs.

Operations and Maintenance (260)

Operating Buildings Services (261) - Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are property and liability insurance, janitorial and ground maintenance costs.

Pupil Transportation Services (271) - Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

Support Services - Central (280) - Activities other than general administration which support each of the other instructional and supporting service programs.

Non-Instructional Technology Services (284) - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Athletics Activities (293) - Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Other Financing Uses (500-600)

Debt Service (511) - Financing costs on short term notes (interest on State Aid Borrowing).

Fund Modifications (636) - Transfers to other funds under the direction of the District.