

Posen Consolidated School District #9

Proposed Budget 2018-2019 Fiscal Year

Board of Education

Kenneth Wozniak
President

Andrew Stone
Vice President

Dennis Budnick
Treasurer

Jesse Chappa
Secretary

Danielle Kowalski
Trustee

Anna Soik
Trustee

Brian Konieczny
Trustee

Administration

Michelle Wesner
Superintendent

Posen Consolidated School District #9
Table of Contents
Proposed 2018-2019 Budget

<u>ITEM</u>	<u>PAGE</u>
General Fund	
<u>Board of Education Resolution</u>	2
<u>Statement of Revenues, Expenditures, and Changes in Fund Balance</u>	4
<u>Summary of Changes</u>	5
<u>Revenue Summary</u>	6
<u>Expense Function Summary</u>	9
Comparative Analysis	
<u>Function Analysis</u>	11
<u>Object Analysis</u>	12
<u>Glossary of Budgetary Terms</u>	13

Posen Consolidated School District #9
General Appropriations Act
General Fund - Proposed 2018-2019
May 14, 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, 2019, 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, 2019 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		\$ 991,447
State		\$ 1,181,272
Federal		\$ 108,356
Incoming Transfers & Other Transactions		\$ 66,919
Total Revenue		\$ 2,347,994
Fund Balance, July 1	\$ 12,203	
Less: Appropriated Fund Balance	-	
Fund Balance Available to appropriate		12,203
Total Available Funds		<u>\$ 2,360,196</u>

BE IT FURTHER RESOLVED, that \$2,249,284 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		\$ 1,217,406
Added Needs		247,636
Support Services		
Pupil		-
Instructional Staff		1,532
General Administration		173,405
School Administration		101,164
Business Services		64,504
Operation & Maintenance		197,576
Pupil Transportation		129,458
Central Services		116,603
Community Services		-
Outgoing Transfers & Other Transactions		-
Total Appropriated		<u>\$ 2,249,284</u>

Posen Consolidated School District #9
General Appropriations Act
General Fund - Proposed 2018-2019
May 14, 2018

(Page 2)

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, 2018.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance
General Fund
2018-2019 Proposed Budget

	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed
Revenues				
Local Sources	\$ 944,038	\$ 970,989	\$ 973,510	\$ 991,447
State Sources	1,112,689	1,128,427	1,175,683	1,181,272
Federal Sources	90,960	94,966	113,112	108,356
Incoming Transfers & Other	43,860	56,650	66,025	66,919
Total Revenues	\$ 2,191,547	\$ 2,251,032	\$ 2,328,330	\$ 2,347,994
Expenditures				
Instruction				
Basic Program	\$ 1,224,932	\$ 1,208,787	\$ 1,202,606	\$ 1,217,406
Added Needs	202,068	217,732	249,086	247,636
Support Services				
Pupil	14,466	396	-	-
Instructional Staff	277	613	2,282	1,532
General Administration	159,499	172,281	172,685	173,405
School Administration	85,446	110,715	100,243	101,164
Business	88,586	83,709	76,168	64,504
Operation & Maintenance	178,099	181,957	196,631	197,576
Pupil Transportation	145,293	133,745	128,836	129,458
Central (includes Athletics)	108,078	137,351	116,330	116,603
Outgoing Transfers & Other	769	10,000	-	-
Total Expenditures	\$ 2,207,513	\$ 2,257,286	\$ 2,244,867	\$ 2,249,284
Excess (Deficiency) Revenues Over (Under) Expenditures	(15,966)	(6,254)	83,463	98,710
Fund Balance, July 1	(49,040)	(65,006)	(71,260)	12,203
Fund Balance, June 30	\$ (65,006)	\$ (71,260)	\$ 12,203	\$ 110,912
Fund Balance as % of Expenditures	-2.94%	-3.16%	0.54%	4.93%
Fund Balance as % of Revenues	-2.97%	-3.17%	0.52%	4.72%

Posen Consolidated School District #9
Changes Summary
General Fund
Proposed Budget
2018-2019 Fiscal Year

Budget Item	Amount
Revenues	
- Reduction of 4 students	(30,524)
- Increase of \$240 in foundation	54,050
- REAP Grant	(4,756)
- COPESD SE Mills	894
Change in Revenues	\$ 19,664
Expenses	
- Staff Raises	0
- Benefits (State Hard Cap @ 3%)	6,583
- MPSERS (25.56% to 26.18%)	10,368
- Savings on Business Arrangement	(12,534)
Changes in Expenses	\$ 4,417

Posen Consolidated School District #9
 Revenue Summary
 General Fund

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Local Sources	\$ 944,038	\$ 970,989	\$ 973,510	\$ 991,447	17,937	1.84%	20,458	2.11%
State Sources	1,112,689	1,128,427	1,175,683	1,181,272	5,589	0.48%	52,845	4.68%
Federal Sources	90,960	94,966	113,112	108,356	(4,756)	(4.20%)	13,390	14.10%
Incoming Transfers	38,801	43,488	44,680	45,574	894	2.00%	2,086	4.80%
Other Transactions	5,059	13,162	21,345	21,345	0	0.00%	8,183	62.17%
TOTAL REVENUES	\$ 2,191,547	\$ 2,251,032	\$ 2,328,330	\$ 2,347,994	19,664	0.84%	96,962	4.31%

Posen Consolidated School District #9
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Local Sources								
Property Tax Levy	861,293	871,425	896,845	914,782	17,937	2.00%	43,357	4.98%
Delinquent Property Taxes	4,720	4,451	0	0	0		(4,451)	(100.00%)
Earnings on Investments	772	1,633	2,000	2,000	0	0.00%	367	22.47%
Athletic Gate / Passes	22,860	30,719	19,500	19,500	0	0.00%	(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	9,500	9,500	0	0.00%	(5,086)	(34.87%)
Community Foundation Grant	1,129	3,533	5,665	5,665	0	0.00%	2,132	60.35%
Miscellaneous Revenue	6,785	8,482	5,000	5,000	0	0.00%	(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	973,510	991,447	17,937	1.84%	20,458	2.11%

State Sources								
Prop A Obligation			189,353	189,354	1	0.00%	189,354	
Discretionary Payment	873,851	861,356	665,039	670,627	5,588	0.84%	(190,729)	(22.14%)
Isolated District	10,414	10,366	10,488	10,488	0	0.00%	122	1.18%
HS Per Pupil			1,887	1,887	0	0.00%	1,887	
Prior Year Adj			0	0	0		0	
Dual Enrollment Incentives		300	0	0	0		(300)	(100.00%)
Sec 104d Comp Adaptive Testing		682	312	312	0	0.00%	(370)	(54.25%)
Sec 147a MPSERS	15,588	16,792	15,206	15,206	0	0.00%	(1,586)	(9.44%)
Sec 152a Headlee Obligation	5,810	5,847	5,818	5,818	0	0.00%	(29)	(0.50%)
Sec 147c MPSERS	125,897	148,810	166,242	166,242	0	0.00%	17,432	11.71%
Sec 31a At Risk	53,719	60,483	99,282	99,282	0	0.00%	38,799	64.15%
First Robotics		9,500	3,500	3,500	0	0.00%	(6,000)	(63.16%)

**Posen Consolidated School District #9
Revenue Summary
General Fund**

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Sec 35a(6) Early Literacy		2,310	2,100	2,100	0	0.00%	(210)	(9.09%)
Sec 51c Spec Education	23,289	11,981	16,456	16,456	0	0.00%	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	1,175,683	1,181,272	5,589	0.48%	52,845	4.68%
Federal Sources								
REAP	4,807	1,607	14,756	10,000	(4,756)	(32.23%)	8,393	522.28%
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	113,112	108,356	(4,756)	(4.20%)	13,390	14.10%
Incoming Transfers								
COPESD Millage Tax	38,801	43,488	44,680	45,574	894	2.00%	2,086	4.80%
Total Incoming Transfers	38,801	43,488	44,680	45,574	894	2.00%	2,086	4.80%
Other Transactions								
Robotics	2,543	9,162	11,345	11,345	0	0.00%	2,183	23.83%
Trf from Tech/Bus Fund		4,000			0		(4,000)	(100.00%)
Indirect Costs from FS			10,000	10,000	0	0.00%	10,000	
GF Rebates	2,516				0		0	
Total Other Transactions	5,059	13,162	21,345	21,345	0		8,183	62.17%
Total Revenue	2,191,547	2,251,032	2,328,330	2,347,994	19,664	0.84%	96,962	4.31%

Posen Consolidated School District #9
Expense Function Summary
General Fund

Function	2016-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Instruction								
Basic	1,224,932	1,208,787	1,202,606	1,217,406	14,800	1.23%	8,619	0.71%
Added Needs	202,068	217,732	249,086	247,636	(1,450)	(0.58%)	29,904	13.73%
Instruction Serv	1,427,000	1,426,519	1,451,692	1,465,042	13,350	0.92%	38,523	2.70%
Support								
Pupil	14,466	396	0	0	0		(396)	(100.00%)
Instruction	277	613	2,282	1,532	(750)	(32.87%)	919	149.84%
Gen Admin	159,499	172,281	172,685	173,405	720	0.42%	1,124	0.65%
Bldg Admin	85,446	110,715	100,243	101,164	921	0.92%	(9,551)	(8.63%)
Business	88,586	83,709	76,168	64,504	(11,664)	(15.31%)	(19,205)	(22.94%)
Oper & Maint	178,099	181,957	196,631	197,576	945	0.48%	15,619	8.58%
Transportation	145,293	133,745	128,836	129,458	622	0.48%	(4,287)	(3.21%)
Central	108,078	137,351	116,330	116,603	273	0.23%	(20,748)	(15.11%)
Support Services	779,744	820,767	793,175	784,242	(8,933)	(1.13%)	(36,525)	(4.45%)
Outgoing Trf/Oth	769	10,000	0	0	0		(10,000)	(100.00%)
Total Expense	2,207,513	2,257,286	2,244,867	2,249,284	4,417	0.20%	(8,002)	(0.35%)

Posen Consolidated School District #9
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Basic								
111	595,427	560,933	555,270	560,655	5,385	0.97%	(278)	(0.05%)
113	629,505	647,855	647,336	656,751	9,415	1.45%	8,896	1.37%
Added Needs								
122	62,090	58,717	52,884	49,575	(3,309)	(6.26%)	(9,142)	(15.57%)
125	139,977	159,015	196,202	198,061	1,859	0.95%	39,046	24.55%
Support - Pupil								
212	14,466	396	0	0	0		(396)	(100.00%)
Support - Inst								
221			1,532	1,532	0	0.00%	1,532	
224	277	613	750	0	(750)	(100.00%)	(613)	(100.00%)
Support - Gen Adm								
231	33,600	25,085	22,073	21,203	(870)	(3.94%)	(3,882)	(15.47%)
232	125,899	147,196	150,612	152,202	1,590	1.06%	5,006	3.40%
Support - Bldg Adm								
241	85,446	110,715	100,243	101,164	921	0.92%	(9,551)	(8.63%)
Support - Business								
252	77,765	80,547	73,030	59,366	(13,664)	(18.71%)	(21,181)	(26.30%)
259	10,821	3,162	3,138	5,138	2,000	63.73%	1,976	62.49%
Support-Oper/Maint								
261	178,099	181,957	196,631	197,576	945	0.48%	15,619	8.58%
Support - Trans								
271	145,293	133,745	128,836	129,458	622	0.48%	(4,287)	(3.21%)
Support - Central								
284	27,592	29,167	30,000	30,000	0	0.00%	833	2.86%
293	80,486	108,184	86,330	86,603	273	0.32%	(21,581)	(19.95%)
Transfers/Other								
636	769	10,000	0	0	0		(10,000)	(100.00%)
Totals	2,207,513	2,257,286	2,244,867	2,249,284	4,417	0.20%	(8,002)	(0.35%)

Posen Consolidated School District #9
Expense Function Analysis
General Fund

Function Category	2015-2016		2016-2017		2017-2018		2017-2018	
	Actual	%	Actual	%	Amended	%	Final	%
Instruction- Basic Program	1,224,932	55.49%	1,208,787	53.55%	1,193,316	53.61%	1,202,606	53.57%
Added Needs	202,068	9.15%	217,732	9.65%	247,421	11.12%	249,086	11.10%
Instr Sup - Pupil Services	14,466	0.66%	396	0.02%	0	0.00%	0	0.00%
Instruc Staff	277	0.01%	613	0.03%	750	0.03%	2,282	0.10%
School Admin	85,446	3.87%	110,715	4.90%	100,943	4.53%	100,243	4.47%
Non-Instr - General Admin	159,489	7.23%	172,281	7.63%	170,315	7.65%	172,685	7.69%
Business	88,586	4.01%	83,709	3.71%	79,168	3.56%	76,168	3.39%
Oper & Maint	178,099	8.07%	181,957	8.06%	187,731	8.43%	196,631	8.76%
Transportation	145,293	6.58%	133,745	5.93%	127,836	5.74%	128,836	5.74%
Central	108,078	4.90%	137,351	6.08%	118,430	5.32%	116,330	5.18%
Outgoing Trfs/Other	769	0.03%	10,000	0.44%	0	0.00%	0	0.00%
Total Expenditures	2,207,513	100.00%	2,257,286	100.00%	2,225,910	100.00%	2,244,867	100.00%
Instruction & Instr Support	1,527,189	69.18%	1,538,243	68.15%	1,542,430	69.29%	1,554,217	69.23%
Non-Instructional	679,555	30.78%	709,043	31.41%	683,480	30.71%	690,650	30.77%
Outgoing Trfs/Other	769	0.03%	10,000	0.44%	0	0.00%	0	0.00%
Total Expenditures	2,207,513	100.00%	2,257,286	100.00%	2,225,910	100.00%	2,244,867	100.00%

Posen Consolidate School District #9
Expense Object Analysis
General Fund

Object of Expenditure	2015-2016		2016-2017		2017-2018		2018-2019	
	Actual	%	Actual	%	Final	%	Proposed	%
Salaries								
Administration	66,117	3.00%	87,932	3.90%	89,300	3.98%	92,500	4.12%
Teachers	833,656	37.76%	811,097	35.93%	787,424	35.08%	770,574	34.33%
Maint/Coaches	29,383	1.33%	29,105	1.29%	29,200	1.30%	29,200	1.30%
Sec/Para/Cust/Subs	<u>190,969</u>	<u>8.65%</u>	<u>189,133</u>	<u>8.38%</u>	<u>185,310</u>	<u>8.25%</u>	<u>185,310</u>	<u>8.25%</u>
	1,120,124	50.74%	1,117,267	49.50%	1,091,234	48.61%	1,077,584	48.00%
Employee Insurance	236,962	10.73%	222,896	9.87%	233,704	10.41%	234,501	10.45%
Retirement Incentives	0	0.00%	3,600	0.16%	7,200	0.32%	7,200	0.32%
State Retirement	400,324	18.13%	446,969	19.80%	439,483	19.58%	445,431	19.84%
Employer FICA	83,612	3.79%	80,046	3.55%	87,316	3.89%	85,669	3.82%
Other Employee Benefits	<u>38,861</u>	<u>1.76%</u>	<u>49,195</u>	<u>2.18%</u>	<u>49,596</u>	<u>2.21%</u>	<u>47,476</u>	<u>2.11%</u>
	759,758	34.42%	802,706	35.56%	817,299	36.41%	820,277	36.54%
Purchased Services	176,059	7.98%	153,318	6.79%	191,657	8.54%	206,746	9.21%
Supplies & Materials (includes Utilities)	114,935	5.21%	114,722	5.08%	100,644	4.48%	101,394	4.52%
Capital Outlay	1,716	0.08%	1,471	0.07%	4,469	0.20%	3,719	0.17%
Other	34,920	1.58%	67,803	3.00%	39,564	1.76%	39,564	1.76%
Total	2,207,513	100.00%	2,257,286	100.00%	2,244,867	100.00%	2,249,284	100.20%

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