

**Glen Lake Community Schools  
General Fund Budget Detail  
Budget Hearing 06/27/18**

|  | <b>2017-2018<br/>Original</b> | <b>2017-2018<br/>Finance<br/>Committee<br/>02/14/18</b> | <b>2017-2018<br/>Final Budget</b> | <b>2018-2019<br/>Original Budget</b> |
|--|-------------------------------|---|-----------------------------------|--------------------------------------|
| <b>Revenues</b>  |                               |   |                                   |                                      |
| Local  | 7,793,997                     | 7,793,997   | 8,140,440                         | 7,814,300                            |
| Other Political Subdivisions                           | 6,000                         | 6,000   | 6,000                             | 6,000                                |
| State  | 1,191,464                     | 1,178,240   | 1,361,692                         | 1,178,960                            |
| Federal  | 66,891                        | 76,891  | 90,929                            | 72,891                               |
| Impact Aid   |                               | 25,526  | 3,270,564                         | -                                    |
| Other Financing Sources                                | 179,698                       | 216,698   | 289,344                           | 153,698                              |
| <b>Total Revenue</b>                                   | <b>9,238,050</b>              | <b>9,297,352</b>  | <b>13,158,969</b>                 | <b>9,225,849</b>                     |
| Contingency (Uncollected Local Tax)                    | (40,000)                      |   |                                   |                                      |
| Fund Balance as of July 1                              | 14,781,606                    | 14,785,970  | 14,785,970                        | 13,532,680                           |
| <b>Total Available to Appropriate</b>                  | <b>23,979,656</b>             | <b>24,083,322</b>                                       | <b>27,944,939</b>                 | <b>22,758,529</b>                    |
| <b>Expenses</b>  |                               |   |                                   |                                      |
| Instruction  |                               |   |                                   |                                      |
| Basic Programs   |                               |   |                                   |                                      |
| Salary   | 6,066,327                     | 3,171,624   | 3,088,180                         | 3,193,888                            |
| Benefits   |                               | 2,248,067   | 2,032,815                         | 2,214,412                            |
| Purchased Services                                     |                               | 350,808   | 330,527                           | 331,000                              |
| Supplies & Materials                                   |                               | 217,269   | 194,846                           | 256,100                              |
| Capital Outlay   |                               | 10,500  | 5,113                             | 12,000                               |
| Other  | 608,718                       | 82,200  | 84,382                            | 78,700                               |
|  | <b>6,675,045</b>              | <b>6,080,468</b>  | <b>5,735,863</b>                  | <b>6,086,100</b>                     |
| Added Needs  |                               |   |                                   |                                      |
| Salary   | 232,947                       | 454,678   | 490,073                           | 475,582                              |
| Benefits   |                               | 309,006   | 300,189                           | 308,891                              |
| Purchased Services                                     |                               | 11,000  | 2,804                             | -                                    |
| Supplies & Materials                                   |                               | 8,150   | 1,547                             | 5,200                                |
| Capital Outlay   |                               | -   | -                                 | 5,200                                |
| Other  | 6,000                         | 10,000  | 2,500                             |                                      |
|  | <b>238,947</b>                | <b>792,834</b>  | <b>797,113</b>                    | <b>794,873</b>                       |
| <b>Total Instruction</b>                               | <b>6,913,992</b>              | <b>6,873,302</b>  | <b>6,532,976</b>                  | <b>6,880,973</b>                     |
| Support Services (Nurse, Guidance, Library, Inst Tech) |                               |   |                                   |                                      |
| Salary   | 812,551                       | 543,527   | 515,841                           | 507,962                              |
| Benefits   |                               | 342,317   | 306,134                           | 337,158                              |
| Purchased Services                                     |                               | 81,800  | 43,251                            | 43,100                               |
| Supplies & Materials                                   |                               | 39,093  | 35,296                            | 31,200                               |
| Capital Outlay   |                               | 352,340   | 299,391                           | 416,000                              |
| Other  | 516,844                       | 177,650   | 120,986                           | 66,400                               |
|  | <b>1,329,395</b>              | <b>1,536,727</b>  | <b>1,320,899</b>                  | <b>1,401,820</b>                     |

|  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|
| General Administration (Board of Ed, Superintendent) |                  |                  |                  |                  |
| Salary   | 590,422          | 257,210          | 243,878          | 192,138          |
| Benefits   | -                | 182,910          | 155,062          | 137,482          |
| Purchased Services                                   | -                | 136,202          | 166,134          | 168,800          |
| Supplies & Materials                                 | -                | 3,500            | 8,600            | 6,500            |
| Capital Outlay                                       | -                | -                | 6,000            | 6,000            |
| Other  | 256,200          | 41,800           | 30,327           | 29,500           |
|  | <u>846,622</u>   | <u>621,622</u>   | <u>610,001</u>   | <u>540,420</u>   |
| School Administration (Principals)                   |                  |                  |                  |                  |
| Salary   | 507,150          | 299,765          | 298,798          | 317,776          |
| Benefits   |                  | 217,675          | 196,265          | 215,598          |
| Purchased Services                                   |                  | 12,900           | 5,570            | 14,600           |
| Supplies & Materials                                 |                  | 5,000            | 4,820            | 5,000            |
| Capital Outlay                                       |                  | 253              | 253              | 2,000            |
| Other  | 30,900           | 5,000            | 3,149            | 5,000            |
|  | <u>538,050</u>   | <u>540,593</u>   | <u>508,855</u>   | <u>559,974</u>   |
| Business Services                                    |                  |                  |                  |                  |
| Salary   |                  | 115,078          | 117,363          | 120,750          |
| Benefits   |                  | 98,511           | 76,852           | 93,686           |
| Purchased Services                                   |                  | 23,179           | 27,921           | 14,621           |
| Supplies & Materials                                 |                  | -                | -                | -                |
| Capital Outlay                                       |                  | -                | -                | -                |
| Other  |                  | 77,000           | 3,015            | 2,000            |
|  | <u>-</u>         | <u>313,768</u>   | <u>225,151</u>   | <u>231,057</u>   |
| Operations & Maintenance                             |                  |                  |                  |                  |
| Salary   | 651,040          | 371,540          | 383,185          | 368,000          |
| Benefits   |                  | 295,000          | 301,821          | 301,643          |
| Purchased Services                                   |                  | 144,581          | 185,409          | 192,500          |
| Supplies & Materials                                 |                  | 259,500          | 250,895          | 238,500          |
| Capital Outlay                                       | 2,809,000        | 2,577,682        | 1,421,811        | 1,452,000        |
| Other  | 538,319          | 12,000           | 12,683           | 2,000            |
|  | <u>3,998,359</u> | <u>3,660,303</u> | <u>2,555,804</u> | <u>2,554,643</u> |
| Transportation                                       |                  |                  |                  |                  |
| Salary   | 434,806          | 308,220          | 315,113          | 273,403          |
| Benefits   |                  | 145,079          | 177,543          | 129,876          |
| Purchased Services                                   |                  | 43,604           | 57,164           | 59,900           |
| Supplies & Materials                                 |                  | 135,200          | 112,341          | 120,000          |
| Capital Outlay                                       |                  | 202,530          | 181,348          | 200,300          |
| Other  | 179,889          | 9,000            | 6,956            | 2,500            |
|  | <u>614,695</u>   | <u>843,633</u>   | <u>850,465</u>   | <u>785,979</u>   |
| Information Management/Human Resources               |                  |                  |                  |                  |
| Salary   |                  | -                | 6,731            | 88,792           |
| Benefits   |                  | -                | 5,064            | 57,078           |
| Purchased Services                                   |                  | 64,625           | 81,659           | 82,200           |
| Supplies & Materials                                 |                  | 1,000            | 48               | 1,500            |
| Capital Outlay                                       |                  | 149,834          | 97,211           | 20,000           |
| Other  |                  | 70,251           | 65,834           | 1,200            |
|  | <u>-</u>         | <u>285,710</u>   | <u>256,547</u>   | <u>250,770</u>   |

|  |                         |                         |                          |                         |
|--|-------------------------|-------------------------|--------------------------|-------------------------|
| Athletics                                |                         |                         |                          |                         |
| Salary                                   | 509,743                 | 325,377                 | 331,826                  | 328,344                 |
| Benefits                                 |                         | 185,055                 | 176,461                  | 193,551                 |
| Purchased Services                       |                         | 136,454                 | 93,677                   | 135,910                 |
| Supplies & Materials                     |                         | 10,700                  | 7,765                    | 10,000                  |
| Capital Outlay                           |                         | 57,374                  | 54,009                   | 57,375                  |
| Other                                    | 234,369                 | 38,989                  | 17,446                   | 35,215                  |
|  | <u>744,112</u>          | <u>753,949</u>          | <u>681,184</u>           | <u>760,395</u>          |
| <b>TOTAL Support Services</b>            | <b>8,071,233</b>        | <b>8,556,305</b>        | <b>7,008,906</b>         | <b>7,085,058</b>        |
| Community Services                       |                         |                         |                          |                         |
| Salary                                   | 81,369                  | 57,173                  | 35,646                   | 62,000                  |
| Benefits                                 | -                       | 24,196                  | 16,228                   | 28,819                  |
| Purchased Services                       | -                       | 5,000                   | 3,250                    | 3,600                   |
| Supplies & Materials                     | -                       | 3,300                   | 302                      | 2,300                   |
| Capital Outlay                           | -                       | -                       | -                        | -                       |
| Other                                    | 8,300                   | 708                     | 708                      | 500                     |
|  | <u>89,669</u>           | <u>90,377</u>           | <u>56,134</u>            | <u>97,219</u>           |
| <b>TOTAL Community Services</b>          | <b>89,669</b>           | <b>90,377</b>           | <b>56,134</b>            | <b>97,219</b>           |
| Other Financing Uses                     |                         |                         |                          |                         |
| Capital Outlay                           | 80,121                  | 106,600                 | 668,275                  | 153,000                 |
| Other                                    | 118,000                 | 118,200                 | 145,968                  | 149,177                 |
|  | <u>198,121</u>          | <u>224,800</u>          | <u>814,243</u>           | <u>302,177</u>          |
| <b>TOTAL Other Financing Uses</b>        | <b>198,121</b>          | <b>224,800</b>          | <b>814,243</b>           | <b>302,177</b>          |
| <b>TOTAL Expenditures</b>                | <b>15,273,015</b>       | <b>15,744,784</b>       | <b>14,412,259</b>        | <b>14,365,427</b>       |
| <b>Projected Balance as of June 30th</b> | <b><u>8,706,641</u></b> | <b><u>8,338,538</u></b> | <b><u>13,532,680</u></b> | <b><u>8,393,102</u></b> |

Food Service  
Budget Hearing  
6/27/2018

|                                    | 2017-2018<br>Approved<br>Budget | 2017-2018<br>Final Budget | 2018-2019<br>Original<br>Budget |
|------------------------------------|---------------------------------|---------------------------|---------------------------------|
| Revenue                            |                                 |                           |                                 |
| Meals & Ala Carte                  | 224,010.00                      | 193,325.00                | 210,000.00                      |
| State Aid                          | 106,601.00                      | 34,159.00                 | 35,000.00                       |
| Federal                            | 43,606.00                       | 108,676.00                | 109,000.00                      |
| Catering                           | 13,721.00                       | 10,255.00                 | 11,000.00                       |
| Concessions                        | 28,097.00                       | 19,800.00                 | 20,000.00                       |
| Other                              | 4,895.00                        | 102.00                    | 100.00                          |
| Commodities                        | 30,071.00                       | 20,000.00                 | 20,000.00                       |
|                                    | <u>451,001.00</u>               | <u>386,317.00</u>         | <u>405,100.00</u>               |
| <br>                               |                                 |                           |                                 |
| Projected Transfer from GF for FFV | 15,000.00                       | 15,000.00                 | 15,000.00                       |
| Projected Transfer from GF         | 110,636.00                      | 128,680.00                | 134,177.00                      |
|                                    | <u>576,637.00</u>               | <u>529,997.00</u>         | <u>149,177.00</u>               |
| <br>                               |                                 |                           |                                 |
| Salary                             | 269,719.00                      | 189,782.00                | 195,000.00                      |
| Benefits                           |                                 | 96,164.00                 | 114,777.00                      |
| Purchase Service                   | 4,100.00                        | 2,057.00                  | 2,000.00                        |
| Supplies & Materials               | 264,921.00                      | 217,446.00                | 220,000.00                      |
| Commodities                        | 30,071.00                       | 20,000.00                 | 20,000.00                       |
| Capital Outlay                     | -                               | 1,818.00                  | -                               |
| Dues & Fees                        | -                               | 2,730.00                  | 2,500.00                        |
|                                    | <u>568,811.00</u>               | <u>529,997.00</u>         | <u>554,277.00</u>               |
| <br>                               |                                 |                           |                                 |
| Non-Spendable (Inventories)        | 7,826.00                        |                           |                                 |

Resolution for Adoption by the Board of Education Glen Lake Community School  
2017-2018 Final Budget

Resolved, that this resolution shall be the general appropriations of Glen Lake Community School for the 2017-2018 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Glen Lake Community School.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2017-2018 which includes 15.0696 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   |                              |           |              |
| 1xx   | Local                        | 8,140,440 |              |
| 2xx   | Other Political Subdivisions | 6,000     |              |
| 3xx   | State                        | 1,361,692 |              |
| 4xx   | Federal                      | 3,361,493 |              |
| 5xx-6xx   | Other Financing Sources      | 289,344   |              |
| Total Revenue   |                              |           | 13,158,969   |
| Total Fund Balance, July 1, 2017 Available to Appropriate |                              |           | 14,785,970   |
| Total Available to Appropriate                            |                              |           | \$27,944,939 |

Be it further resolved that the \$27,944,939 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

|  |                            |           |              |
|--|----------------------------|-----------|--------------|
| Expenditures                               |                            |           |              |
| 1xx  | Instruction                |           |              |
|  | Basic Program              | 5,735,863 |              |
|  | Added Needs                | 797,113   |              |
| Total Instruction                          |                            |           | 6,532,976    |
| 2xx  | Support Services           |           |              |
| 21x-22x                                    | Pupil/Instructional Staff  | 1,320,899 |              |
| 23x  | General Administration     | 610,001   |              |
| 24x  | School Administration      | 508,855   |              |
| 25x  | Business                   | 225,151   |              |
| 26x  | Operations & Maintenance   | 2,555,804 |              |
| 27x  | Transportation             | 850,465   |              |
| 28x  | Technology/Human Resources | 256,547   |              |
| 29x  | Athletics                  | 681,184   |              |
| Total Support Services                     |                            |           | 7,008,906    |
| 3xx  | Community Services         | 56,134    |              |
| Total Community Services                   |                            |           | 56,134       |
| 4xx-6xx                                    | Other Financing Uses       | 814,243   |              |
| Total Other Financing Uses                 |                            |           | 814,243      |
| Total Expenditures                         |                            |           | 14,412,259   |
| Projected Fund Balance as of June 30, 2018 |                            |           | \$13,532,680 |

Be it further resolved, that the total projected revenues and expenditures for the Sinking Fund of the Glen Lake Community School for the fiscal year 2017-2018 is as follows:

|   |                  |     |                  |
|---|------------------|-----|------------------|
| Revenue   |                  |     |                  |
| 1xx   | Local (Interest) | 636 |                  |
| Total Revenue   |                  |     | 636              |
| Total Fund Balance, July 1, 2017 Available to Appropriate |                  |     | 763,335          |
| Total Available to Appropriate                            |                  |     | 763,971          |
| Expense   |                  |     |                  |
|   | Architect Fees   | 0   |                  |
|   | Capital Outlay   | 0   |                  |
| Total Expense   |                  |     | 0                |
| Projected Fund Balance as of June 30, 2018                |                  |     | <u>\$763,971</u> |

Be it further resolved, that the total projected revenues and expenditures for the Timber Management Fund of the Glen Lake Community School for the fiscal year 2017-2018 is as follows:

|   |                   |    |                 |
|---|-------------------|----|-----------------|
| Revenue   |                   |    |                 |
| 1xx   | Local (Interest)  | 23 |                 |
| Total Revenue   |                   |    | 23              |
| Total Fund Balance, July 1, 2017 Available to Appropriate |                   |    | 55,089          |
| Total Available to Appropriate                            |                   |    | 55,112          |
| Expense   |                   |    |                 |
|   | Purchase Services | 0  |                 |
|   | Capital Outlay    | 0  |                 |
| Total Expense   |                   |    | 0               |
| Projected Fund Balance as of June 30, 2018                |                   |    | <u>\$55,112</u> |

Be it further resolved, that the total projected revenues and expenditures for the Debt Retirement Fund of the Glen Lake Community School for the fiscal year 2017-2018 is as follows:

|   |                           |         |                  |
|---|---------------------------|---------|------------------|
| Revenue   |                           |         |                  |
| 1xx   | Local                     | 957,861 |                  |
| Total Revenue   |                           |         | 957,861          |
| Total Fund Balance, July 1, 2017 Available to Appropriate |                           |         | 147,685          |
| Total Available to Appropriate                            |                           |         | 1,105,546        |
| Expense   |                           |         |                  |
|   | Redemption Bond Principal | 825,000 |                  |
|   | Interest                  | 148,650 |                  |
|   | Escrow Agent              | 500     |                  |
| Total Expense   |                           |         | 974,150          |
| Projected Fund Balance as of June 30, 2018                |                           |         | <u>\$131,396</u> |

Be it further resolved, that the total projected revenues and expenditures for the Food Service Fund of the Glen Lake Community School for the fiscal year 2017-2018 is as follows:

|   |         |                |
|---|---------|----------------|
| Revenue   |         |                |
| Meals & Ala Carte   | 193,325 |                |
| State Aid   | 34,159  |                |
| Federal   | 108,676 |                |
| Catering  | 10,255  |                |
| Concession  | 19,800  |                |
| Other   | 102     |                |
| Commodities   | 20,000  |                |
| Transfer from General Fund                                | 143,680 |                |
| Total Revenue   |         | 529,997        |
| Total Fund Balance, July 1, 2017 Available to Appropriate |         | 7,825          |
| Total Available to Appropriate                            |         | 537,822        |
| Expense   |         |                |
| Salary  | 189,782 |                |
| Benefits  | 96,164  |                |
| Purchase Services   | 2,057   |                |
| Supplies & Materials                                      | 217,446 |                |
| Commodities   | 20,000  |                |
| Capital Outlay  | 1,818   |                |
| Dues & Fees   | 2,730   |                |
| Total Expense   |         | 529,997        |
| Projected Fund Balance as of June 30, 2018                |         | <u>\$7,825</u> |

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 shall require approval of the board.

Motion by \_\_\_\_\_, supported by \_\_\_\_\_ to approve the proposed 2017-2018 Final Budget as recommended by the Business Manager.

AYES:

NAYS:

Date: 06/27/18

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Lisa Niergarth, Secretary  
Board of Education