

MACDOWELL PREPARATORY ★ ACADEMY

A Resolution for Adoption by the Board of Education MacDowell Preparatory Academy

Resolved, that this revised budget resolution shall be the general appropriations of Macdowell Preparatory Academy for the 2019-2020 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 the MacDowell Preparatory Academy.

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 2020-2021 is as follows:

	General Fund	Special Revenue Fund	Total
Revenue:			
1xx Local	\$2,500		\$2,500
2xx Other Political Subdivisions	0		0
3xx State	3,278,661		3,278,661
4xx Federal	609,753	274,044	883,797
5xx-6xx Other Financing Sources	0		0
Total Revenue	\$3,890,914	\$274,044	\$4,164,958
Total Available to Appropriate (Includes CY Revenue and Beginning Fund Balance)	\$4,855,105	\$274,044	\$5,129,149

Be it further resolved that \$4,086,834 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

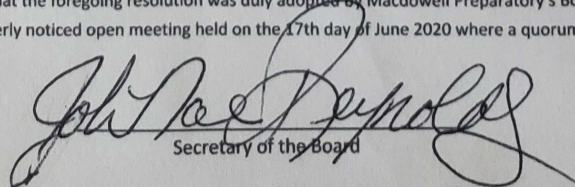
	General Fund	Special Revenue Fund	Total
Expenditures			
1xx Instruction			
11x Instruction	\$1,422,714		\$1,422,714
12x Added Needs	274,471		274,471
13x Adult Education	0		0
2xx Support Services			
21x Pupil Support	312,515		312,515
22x Instructional Staff Support	231,056		231,056
23x General Administration	151,962		151,962
24x School Administration	289,451		289,451
25x Business Services	410,351		410,351
26x Operations and Maintenance	665,959		665,959
27x Transportation	173,900		173,900
28x-29x Other Central Support	148,555	274,044	422,599
33x Community Activities	5,500		5,500
36x Welfare Activities	400		400
45x Building Acquisition/Construction	0		0
55x Debt Service	0		0
Total Appropriated	\$4,086,834	\$274,044	\$4,360,877
Projected Excess Revenues Over/(Under) Expenditures	-\$195,920	\$0	-\$195,920
Fund Balance, July 1, 2020 (estimated)	964,191	0	964,191
Fund Balance, June 30, 2021	\$768,271	\$0	\$768,271

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.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Macdowell Preparatory's Board of Directors at a properly noticed open meeting held on the 17th day of June 2020 where a quorum was present

BY:


Secretary of the Board

State Foundation Per FTE \$ 8,111 \$ 7,461

REVENUE

General Fund	Major Class	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
Local Revenues:						
11	198	Miscellaneous Income	2,500	2,500	0	
Total Local Sources			2,500	2,500	0	
State Revenues:						
11	311	State Aid Foundation Allowance- General Ed	3,037,488	2,868,083	(169,405)	Predicting \$650 Cut to \$7,461; 384.41 FTE
11	312	State Aid Special Ed Headlee	56,999	59,184	2,185	4.59 FTE @ 7,461 and \$24,938 based on estimated special education allocations
11	312	Special Ed Cost Reimbursement	4,289	4,726	437	Estimated base on current allocation
11	311	Data Collection	9,803	9,745	(58)	Estimated base on current allocation
11	312	Early Literacy Targeted Instruction	7,722	7,000	(722)	Estimated base on current allocation
11	312	Educator Evaluator	-	-	0	
11	312	TRIG Grant	-	-	0	
11	312	Computer Adaptive Tests	-	-	0	
11	312	State Aid At-Risk	392,140	329,922	(62,218)	Predicting 5% Cut and Estimating Carryover of \$75,000
11	312	State Aid Special Ed Headlee Prior Year Adjustment	-	-	0	
Subtotal: State Sources			3,508,441	3,278,661	(229,780)	
Federal Revenues:						
11	413	E-Rate	-	-	0	
11	414	Title I PART A - Current Year 07/01-06/30	275,780	256,043	(19,737)	Includes Carryover of Approximately \$25,000
11	414	Title I PART A - Prior Year through 09/30	5,300	25,300	20,000	
11	414	Title II A - Teacher Training	32,862	37,641	4,779	Includes Carryover of \$12,080
11	414	Title VI, Part A	21,310	21,732	422	Includes Carryover of \$6,720
		ESSER- CARES ACT	-	199,037	199,037	New Federal Funds Due to COVID-19
11	417	IDEA Regular Flow Through	70,000	70,000	0	Estimated
Subtotal: Federal Sources			405,252	609,753	204,501	
Other Financing Sources						
11	414	Loan Proceeds	-	-	0	
Subtotal: Other Financing Sources			-	-	-	
Total Revenues from ALL Sources			3,916,193	3,890,914	(25,279)	

EXPENDITURES

Instruction: Basic Programs: Elementary and Middle - 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 and middle school years.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	11X	Salaries/Benefits - Teachers (K-8)	1,085,413	1,205,514	(120,101)	New Teacher Hire for new 5th Grade Section and 2% COLA Increase and Estimated Benefits
11	11X	Benefits - Teacher (K8)	-	-	0	
11	11X	Substitutes (K-8)	32,500	32,500	0	

MPA FY21 Original Budget Development

11	11X	Stipend - Lead Teacher (K-8)	-	-	0	
11	11X	Merit Pay - Teachers (K8)	-	-	0	
11	11x	Compass Learning	24,350	24,350	0	
11	11X	Teach for America Stipends (K-8)	-	-	0	
11	11X	Classroom Supplies (K-8)	10,000	12,500	(2,500)	Purchase Student Home Kits to stay at home for any distant learning
11	11X	Instructional Supplies (K-8)	42,000	52,000	(10,000)	ELA Curriculum Purchase
11	11X	Student Awards and Rewards	4,000	4,000	0	
11	11X	Uniform Subsidies (K-8)	-	-	0	
11	11X	Computers and Classroom Libraries	-	-	0	
11	11X	Values & Culture	12,000	12,000	0	
11	11X	Capital Outlay - Computers (K8)	18,000	58,000	(40,000)	Chromebooks- Purchase of approximately 195 Chromebooks and 2 carts- Currently 259 On Hand- All Students will have one on one chromebooks with some in inventory remaining on hand
11	11X	Field Lessons	6,500	1,000	5,500	Reduced due to COVID-19
11	11X	Student & Parent Activities	3,000	3,000	0	
Subtotal			1,237,763	1,404,864	(167,101)	

Instruction: Basic Programs: Summer School - Any basic program activity offered in summer.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	119	Summer School (K-8)	17,850	17,850	0	
11	119	Supplies & Materials - Summer School (K8)	-	-	0	
Subtotal			17,850	17,850	0	

Instruction: Added Needs: Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. 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.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	122	Teachers/Parapro GPS (K8)	132,300	132,300	0	
Subtotal			132,300	132,300	0	

Instruction: Added Needs: Compensatory Education - 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.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	125	Salaries/Benefits- Added Needs	101,040	100,466	574	
11	125	Afterschool Tutoring	20,551	20,551	0	
11	125	Afterschool Enrichment	15,876	15,876	0	
11	125	Instructional Supplies	5,278	5,278	0	
Subtotal			142,745	142,171	574	

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

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	211	Salaries/Benefits- Attendance Clerk	37,657	33,370	4,287	
11	212	Salaries/Benefits - Guidance Services	155,705	150,320	5,385	
11	213	Occupational Therapy GPS	10,500	10,500	0	
11	213	Health Services Workshops & Conf	225	225	0	
11	214	Psychological Services- GPS	12,750	12,750	0	
11	215	Speech and Audio Services GPS	36,750	36,750	0	Based on proposal
11	216	Social Work Services	45,675	68,600	(22,925)	Need for additional mental health support due to COVID19 circumstances
Subtotal			299,262	312,515	(13,253)	

MPA FY21 Original Budget Development

Supporting Services: Instructional Staff: Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	221	Salaries/Benefits - Instructional Tech Support	149,916	155,797	(5,881)	COLA 2% and Estimated Benefits
11	221	TFA Stipends	-	-	0	
11	221	Professional Development	8,000	5,000	3,000	Virtual Learning- PD
Subtotal			157,916	160,797	(2,881)	

Supporting Services: Instructional Staff: Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	226	Summer School Coordinator	3,208	3,208	0	
11	226	Afterschool Program Coordinator	6,272	6,272	0	
11	226	MTSS Services	-	-	0	
11	226	SE Coordinator GPS	38,850	38,850	0	
11	226	Homeless Student Liaison	14,560	14,560	0	
Subtotal			62,890	62,890	0	

Supporting Services: Instructional Staff: Academic Student Assessment - Services rendered for the academic assessment of pupils.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	227	Academic Student Assessment	7,369	7,369	(0)	
Subtotal			7,369	7,369	(0)	

Supporting Services: Board of Education - 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.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	231	Attorney	19,000	19,000	0	
11	231	Audit	12,000	12,000	0	
11	231	Board Expense	19,500	19,500	0	
11	231	Board Expense (Liaison Support Services)	6,000	12,000	(6,000)	Based on Thrityone contract
11	231	Membership and Fees	1,000	1,000	0	
Subtotal			57,500	63,500	(6,000)	

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

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	232	Authorizer Fees	93,489	88,462	5,027	Based on decrease in state aid revenue
11	232	Management Company Fees	-	-	0	
Subtotal			93,489	88,462	5,027	

Supporting Services: Office of the Principal - 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.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	241	Staff Recruitment	-	-	0	
11	241	Salaries/Benefits - Office of the Principal	224,370	232,376	(8,006)	COLA 2% and Estimated Benefits
11	241	Postage	2,000	2,000	0	
11	241	Office Substitutes	1,000	1,000	0	
11	241	Advertising (General)	12,000	12,000	0	
11	241	Scholar Recruitment	3,000	3,000	0	

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11	241	Advertising (Contracted)	10,000	10,000	0	
11	241	Office Supplies	7,500	7,500	0	
11	241	Equipment Rental & Maintenance	21,576	21,576	0	
11	241	Furniture & Fixtures		-	0	
Subtotal			281,445	289,451	(8,006)	

Supporting Services: Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	252	Salaries/Benefits - Business Manager	45,385	46,235	(850)	COLA 2% and Estimated Benefits
11	252	Business Office Supplies	1,500	1,500	0	
11	252	Management Company Fees	345,859	327,096	18,763	Based on decreased state aid revenue
11	252	Bank Fees	500	500	0	
Subtotal			393,244	375,331	17,913	

Supporting Services: Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	259	Insurance	16,951	17,618	(667)	Based on renewal rate
11	259	Dues and Fees	2,500	2,500	0	
11	259	Building Purchase- Appraisal	-	-	0	
11	259	Loan Issuance Cost	-	-	0	
11	259	Interest on loans	14,902	14,902	0	
Subtotal			34,353	35,020	(667)	

Supporting Services: Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	261	Utilities - Building Water Service	23,500	23,500	0	
11	261	Waste Management	5,582	5,582	(0)	
11	261	Building Repairs and Maintenance	95,383	95,383	(0)	
11	261	Building Upgrades	1,000	1,000	0	
11	261	Grounds Maintenance	13,490	12,600	890	
11	261	Salaries/Benefits - Facilities	51,311	51,928	(617)	
11	261	Building Rental	304,865	320,366	(15,501)	Rent Increase from 9% to 10% of state aid revenue
11	261	Utilities - Gas Service	27,000	27,000	0	
11	261	Utilities - Electrical Service	28,500	28,500	0	
11	261	Supplies	4,200	44,200	(40,000)	Based on CDC Guidelines to reopen in the Fall
11	261	HVAC/AC/HVAC Repair & Maintenance/Boiler	45,000	45,000	0	
11	261	Fees	3,848	3,848	0	
Subtotal			603,679	658,908	(55,229)	

Supporting Services: Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	266	Salary/Benefits - Security (K-8)	-	-	0	
11	266	Security system and Surveillance (K8)	7,051	7,051	0	
Subtotal			7,051	7,051	0	

Supporting Services: Pupil Transportation Services – 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. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.

MPA FY21 Original Budget Development

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	271	Transportation	179,771	173,900	5,871	
Subtotal			179,771	173,900	5,871	

Supporting Services: Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	283	Professional Development	1,129	1,129	0	
11	283	Salary/Benefits (Merit and Signing Bonus)	76,598	40,598	36,000	Repurposed to provide 2% COLA to all staff
11	283	Staff Recruitment/Retention	7,000	7,000	0	
Subtotal			84,727	48,727	36,000	

Supporting Services: Non-Instructional Technology Services – Activities concerned with supporting the school district’s information technology system, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	284	Telephone (K8)	16,000	16,000	0	
11	284	Software/Licensing IT system (K8)	5,808	5,808	0	
11	284	IT Maintenance/Security	8,000	8,000	0	
11	284	IT Services	600	600	0	
11	284	E-rate Consultant	1,500	1,500	0	
11	284	IT Infrastructure & Support	32,420	42,420	(10,000)	Anticipated Additional IT support
11	284	IT Supplies	1,500	1,500	0	
11	284	Internet Services	5,000	5,000	0	
11	284	Website Services	1,500	1,500	0	
11	284	Powerschool	5,000	14,000	(9,000)	Online Platform for Student Enrollment
Subtotal			77,328	96,328	(19,000)	

Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	285	Pupil Accounting Services (K8)	1,000	1,000	0	
Subtotal			1,000	1,000	0	

Support Services Other: Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	291	8th Grade Activities	2,500	2,500	0	
Subtotal			2,500	2,500	0	

Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	331	Stipends for Parent Community Activities	1,500	1,500	0	
11	331	Parent Community Activities and Meeting	3,500	3,500	0	
11	331	Community Service	500	500	0	
Subtotal			5,500	5,500	0	

Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.

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General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	361	Washer & Dryer		-	0	
11	361	Uniforms	400	400	0	
Subtotal			400	400	0	

Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	455	Building Acquisition		-	0	
11	456	Building Improvements		-	0	
Subtotal			-	-	0	

Other Financing Uses - Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function "259."

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	511	Principal		-	0	
11	511	Interest		-	0	
Subtotal			-	-	-	

Total Projected Expenditures **3,880,081** **4,086,834** **(206,752)**

Excess Revenues Over/(Under) Expenditures
(BEFORE Costs Related to Building Purchase) \$ **36,112** \$ **(195,920)** \$ **(232,032)**

One-Time Cost (Not Ongoing Costs)

General Fund	Function Code	Description	FY20 Revised Budget	FY21 Original Budget	Variance Favorable (Unfavorable)	Explanation for Difference
11	259	Loan Issuance Cost		-	0	
11	456	Building Improvements		-	0	
11	455	Building Acquisition		-	0	
Subtotal			-	-	-	

Total Projected Expenditures (includes building related costs) **3,880,081** **4,086,834** **(206,752)**

Net Change in Fund Balance **36,112** **(195,920)** **(232,032)**

Fund Balance, July 1 **739,191** **964,191** **225,000**

Fund Balance, June 30 **775,303** **768,271**

Food Service Fund

REVENUE

<u>General Fund</u>	<u>Major Class</u>	<u>Description</u>	<u>FY20 Revised Budget</u>	<u>FY21 Original Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Explanation for Difference</u>
Federal Revenues:						
10	414	Federal Revenue- School Meals Claim and Equipment Grant	259,844	274,044	14,200	Equipment Grant
10	414	Commodities	-	-	0	
Subtotal: Federal Sources			259,844	274,044	14,200	

EXPENDITURES

Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

<u>General Fund</u>	<u>Function Code</u>	<u>Description</u>	<u>FY20 Revised Budget</u>	<u>FY21 Original Budget</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Explanation for Difference</u>
11	297	Breakfast/Lunch/Snacks	230,184	230,184	0	
11	297	Food Service Director Salary	10,000	10,000	0	
11	297	Assistant Food Service Director (Stipend)	3,000	3,000	(0)	
11	297	Staff Member	16,659	16,659	0	
11	297	Equipment		14,200	(14,200)	Equipment Grant
Subtotal			259,844	274,044	(14,200)	
Total Projected Expenditures (includes building related costs)			259,844	274,044	(14,200)	
Net Change in Fund Balance			(0)	0		
Fund Balance, July 1			0	0		
Fund Balance, June 30			(0)	0		