

MANCELONA PUBLIC SCHOOLS

Board of Education Minutes of Public Meeting June 22, 2021

Public Hearing

Present: Musselman, Clark, Thompson, Ackler, Macquarrie

Central Office Staff: DiRosa, Meeder, Phillips

President Thompson called the hearing to order at 4:15 p.m. in the Middle School Media Center.

Shelly Meeder presented amendments for this school year's budget and addressed the budgets proposed for next year.

Budget Amendments for 2020/2021- General Fund

For the General Fund amendment for the current school year, there is an improvement of \$140,000 since the February amendment.

Revenues were the primary change since the February amendment. Highlights include an additional \$52,000 for NES (formally TBAISD) for Medicaid reimbursement, the sale of the 2013 truck \$25,000 and a COVID device rebate of \$21,000. For the expenses, overall there was just under an overall \$10,000 decrease.

Savings were generated by vacant positions due to the trouble finding assistants and subs, reduced heating costs due to the mild winter, reduced costs (fuel/utilities) during the COVID closure. These savings allowed us to prioritize purchases such as Chromebooks, middle school window security film, window and door replacements in all buildings, a paving project, elementary and high school sign upgrade, furniture needs and playground equipment as approved at the May board meeting.

Budget Amendments for 2020/2021- Day Care

Although there was little change in the overall revenue, the federal line increased substantially to offset the local and state revenues. Federal grants were received as a result of COVID to keep daycare facilities open and to offset daycare fees that parents pay.

On the expense side, with the addition of the Strong Beginnings program, an additional portion of the director's salary and benefits were funded by this grant. The capital outlay item is the daycare's contribution to the playground equipment purchases.



Budget Amendments for 2020/2021- Food Service

There is a \$53,217 decrease in fund balance. Because meal counts are reimbursed by federal dollars, our fund balance must not exceed three months of average expenditures. Because we exceed this threshold after the 19/20 audit, we had to submit a spend-down plan. Our plan included upgrading the high school serving stations and purchasing a new oven.

Special Revenue – School Activity

This budget requirement is new as of last school year. This budget reflects all of the student activity account deposits (as revenues) and distributions from the fund often as a check (as expenditures). This fund is now audited and must meet accounting standards.

Budget Proposals for the 2021-2022 year:

General Fund

This budget is based on an enrollment of 850 students and a per pupil of \$8,275 which is a \$164 increase. Even though the state budget has not been approved, we think the \$164 increase is conservative and will likely be higher. We are planning to use federal dollars called ESSER II and ESSER III (over \$2.4 million) spread over 2-3 years as allowed. We anticipate this fund will be in the black with these federal dollars, but we are conservative as we wait for the final per pupil and fall student count.

Day Care

This budget is based on non-COVID numbers and is showing an increase in fund balance that is similar to years before COVID. As long as GSRP and Strong Beginnings grants pay a significant portion of the director's compensation package, this fund should continue to be profitable.

Food Service

This budget is also based on pre-COVID like meal counts and costs. We are entering year 4 of 4 of the Community Eligibility Program which provides free breakfasts and lunches to all students based on poverty levels.

Special Revenue - School Activity

This is the estimation of all student activity receipts and disbursements.

Kim Musselman asked when we would know if we qualify for the Community Eligibility Program. Shelly stated we should know by the fall.



Musselman/Ross

adjourns at 4:25 p.m.

YES: 5


NO: 0

Motion carried.

Respectfully submitted,



Laurie Phillips
Recording Secretary



Kim Musselman
Secretary

