

MACDOWELL PREPARATORY ★ ACADEMY

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

Resolved, that this 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 2019-2020 is as follows:

	General Fund	Special Revenue Fund	Total
Revenue:			
1xx Local	2,500		2,500
2xx Other Polital Subdivisions	0		0
3xx State	3,596,798		3,596,798
4xx Federal	357,223	259,844	617,067
5xx-6xx Other Financing Sources	0		0
Total Revenue	3,956,521	259,844	4,216,364
Total Available to Appropriate (Includes CY Revenue and Beginning Fun	4,590,901	259,844	4,850,744

Be it further resolved that \$3,956,521 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

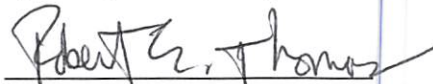
	General Fund	Special Revenue Fund	Total
Expenditures			
1xx Instruction			
11x Instruction	1,333,472		1,333,472
12x Added Needs	284,964		284,964
13x Adult Education	0		0
2xx Support Services			
21x Pupil Support	275,777		275,777
22x Instructional Staff Support	234,948		234,948
23x General Administration	151,014		151,014
24x School Administration	294,228		294,228
25x Business Services	447,913		447,913
26x Operations and Maintenance	599,578		599,578
27x Transportation	179,771		179,771
28x-29x Other Central Support	148,957	259,844	408,801
33x Community Activities	5,500		5,500
45x Building Acquisition/Construction	0		0
55x Debt Service	0		0
36x Welfare Activites	400		400
Total Appropriated	3,956,521	259,844	4,216,365
Projected Excess Revenues Over/(Under) Expenditures	(0)	0	(0)
Fund Balance, July 1, 2019	634,380	0	634,380
Projected June 30, 2020	634,380	0	634,380

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 19th day of December 2018 where a quorum was present

BY:


Secretary of the Board

State Foundation Per FTE \$ 7,871 \$ 8,051

REVENUE Sources

General Fund	Major Class	Description	Revised Budget FY19	Proposed Budget FY20	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	2,819,935	3,200,031	380,096	Increase: Anticipating \$180 increase to \$8,051 from \$7,871 FY19); Anticipated Student Enrollment increase from 360 Spring Count to 405 in the fall due to 2 added sections for 4th Grade and 5th Grade
11	312	State Aid Special Ed Headlee	55,718	64,297	8,579	Increase: Based state proposal to increase reimbursement for special education
11	311	Data Collection	9,281	9,281	0	
11	312	Early Literacy Targeted Instruction	7,722	7,722	0	
11	312	Computer Adaptive Tests	2,467	2,467	0	
11	312	State Aid At-Risk	422,748	313,000	(109,748)	Decrease: Due to carryover At-Risk Funds from FY18 into FY19
Subtotal: State Sources			3,317,871	3,596,798	278,926	
Federal Revenues:						
10	413	E-Rate	-	-	0	
10	414	Title I PART A - Current Year 07/01-06/30	287,557	240,532	(47,025)	Decrease: Based on Estimated Allocations provided from MDE (final allocations expected October 2019)
10	414	Title I PART A - Prior Year through 09/30	12,657	10,000	(2,657)	Decrease: Based on Estimated Allocations provided from MDE (final allocations expected October 2019)
10	414	Title II A - Teacher Training	46,288	22,044	(24,244)	Decrease: Based on Estimated Allocations provided from MDE (final allocations expected October 2019)
10	414	Title VI, Part A	22,471	14,951	(7,520)	Decrease: Based on Estimated Allocations provided from MDE (final allocations expected October 2019)
10	417	IDEA Regular Flow Through	69,696	69,696	0	
Subtotal: Federal Sources			438,669	357,223	(81,446)	
Other Financing Sources						
10	414	Loan Proceeds	-	-	0	
Subtotal: Other Financing Sources			-	-	-	
Total Revenues from ALL Sources			3,759,040	3,956,521	197,481	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	11X	Salaries/Benefits - Teachers (K-8)	1,023,124	1,207,972	(184,848)	Increase: 2 New Hires for added 4th Grade and 5th Grade classroom sections; COLA; Replace Classroom Substitute Teachers with Certified Teachers (assumes no vacancy)
11	11X	Benefits - Teacher (K8)	-	-	0	
11	11X	Substitutes (K-8)	32,500	32,500	0	
11	11X	Stipend - Lead Teacher (K-8)	-	-	0	
11	11X	Merit Pay - Teachers (K8)	-	-	0	
11	11X	Teach for America Stipends (K-8)	-	-	0	
11	11X	Classroom Supplies (K-8)	10,000	10,000	0	

MPA FY20 Budget Development/Student Achievement

11	11X	Instructional Supplies (K-8)	47,500	30,000	17,500	Decrease: \$12,500 Repurposed to capital outlay and budget cut to minimize current year deficit
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)	5,500	18,000	(12,500)	Increase: Need for additional chromebooks
11	11X	Field Lessons	6,500	6,500	0	
11	11X	Student & Parent Activities	3,000	3,000	0	
Subtotal			1,144,124	1,323,972	(179,848)	

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

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	119	Summer School (K-8)	9,500	9,500	0	
11	119	Supplies & Materials - Summer School (K8)	-	-	0	
Subtotal			9,500	9,500	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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	122	Teachers/Parapro GPS (K8)	128,070	128,070	0	
Subtotal			128,070	128,070	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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	125	Salaries/Benefits- Added Needs	82,298	90,839	(8,541)	Increase: Adjusted to reflect COLA
11	125	Afterschool Tutoring	20,551	20,551	0	
11	125	Afterschool Enrichment	15,876	15,876	0	
11	125	Compass Learning	26,350	24,350	2,000	Decrease: Based on renewal contract
11	125	Instructional Supplies	20,948	5,278	15,670	Decrease: Budget cut to minimize current year deficit
Subtotal			166,023	156,894	9,129	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	211	Salaries/Benefits- Attendance Clerk	37,920	36,546	1,374	Decrease: Based on salary info for new hire
11	212	Salaries/Benefits - Guidance Services	144,099	130,568	13,531	Decrease: Based current staff model (in FY19 salary position replaced with hourly)
11	213	Occupational Therapy GPS	12,250	12,250	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	40,125	26,000	14,125	Decrease: Based on GPS Budget
11	216	Social Work Services- GPS	43,313	57,438	(14,125)	Increase: Based on GPS Budget
Subtotal			290,682	275,777	14,906	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	221	Salaries/Benefits - Instructional Tech Support	134,950	149,384	(14,434)	Increase: Adjusted to reflect COLA
11	221	TFA Stipends	7,500	7,500	0	
11	221	Professional Development	20,000	8,000	12,000	Decrease: Budget cut to minimize current year deficit
Subtotal			162,450	164,884	(2,434)	

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.

MPA FY20 Budget Development/Student Achievement

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	226	Summer School Coordinator	2,673	2,673	0	
11	226	Afterschool Program Coordinator	6,272	6,272	0	
11	226	MTSS Services	11,200	6,500	4,700	Decrease: Based on expected MTSS Services Stipend
11	226	SE Coordinator GPS	39,900	39,900	0	
11	226	Homeless Student Liaison	7,350	7,350	0	
Subtotal			67,395	62,695	4,700	

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

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	227	Academic Student Assessment	11,536	7,369	4,167	Decrease: Based on renewal contract amounts
Subtotal			11,536	7,369	4,167	

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	Revised Budget FY19	Proposed Budget FY20	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	14,500	14,500	0	
11	231	Board Expense (Executive & Admin Support Services)	5,820	6,000	(180)	Increase: Based on contract renewal
11	231	Membership and Fees	1,000	1,000	0	
Subtotal			52,320	52,500	(180)	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	232	Authorizer Fees	86,854	98,514	(11,660)	Increase: Based on anticipated increase in state aid funding
Subtotal			86,854	98,514	(11,660)	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	241	Salaries/Benefits - Office of the Principal	228,490	240,654	(12,164)	Increase: COLA
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	
11	241	Advertising (Contracted)	10,000	10,000	0	
11	241	Office Supplies	7,500	7,500	0	
11	241	Equipment Rental & Maintenance	18,076	18,076	0	
Subtotal			282,065	294,228	(12,164)	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	252	Salaries/Benefits - Business Manager	46,756	48,765	(2,009)	Increase: COLA
11	252	Business Office Supplies	1,500	1,500	0	
11	252	Management Company Fees	321,449	363,120	(41,671)	Increase: Based on anticipated increase in state aid funding
11	252	Bank Fees	500	500	0	
Subtotal			370,205	413,885	(43,680)	

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

MPA FY20 Budget Development/Student Achievement

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	259	Insurance	16,690	16,626	64	Decrease: Based on renewal rates
11	259	Dues and Fees	2,500	2,500	0	
11	259	Interest on loans	14,902	14,902	0	
Subtotal			34,092	34,028	64	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	261	Utilities - Building Water Service	23,500	23,500	0	
11	261	Waste Management	4,250	3,600	650	Decrease: based on proposal from Republic Waste
11	261	Building Repairs and Maintenance	86,530	86,530	0	
11	261	Building Upgrades	1,000	1,000	0	
11	261	Grounds Maintenance	16,973	13,490	3,483	Decrease: Based on new contract
11	261	Salaries/Benefits - Facilities	47,459	40,995	6,464	Decrease: Based on expected allocation
11	261	Building Rental	157,516	320,112	(162,596)	Increase: Based on 9% of State Aid
11	261	Utilities - Gas Service	27,000	27,000	0	
11	261	Utilities - Electrical Service	28,500	28,500	0	
11	261	Maintenance Supplies	2,800	2,800	0	
11	261	HVAC/AC/HVAC Repair & Maintenance/Boiler	45,000	45,000	0	
11	261	Fees	11,955	-	11,955	Decrease: Not anticipating additional environmental testing
Subtotal			452,483	592,527	(140,044)	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	266	Salary/Benefits - Security (K-8)	-	-	0	
11	266	Security system and Surveillance (K8)	5,000	7,051	(2,051)	Increase: Based on proposal that board will review from Allstar (anticipated annual savings of \$1,908 after initial investment)
Subtotal			5,000	7,051	(2,051)	

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.

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	271	Transportation	180,234	179,771	463	
Subtotal			180,234	179,771	463	

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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	283	Professional Development	1,129	1,129	0	
11	283	Merit Pay - Staff	65,000	60,000	5,000	
11	283	Staff Recruitment/Retention	7,000	7,000	0	
Subtotal			73,129	68,129	5,000	

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	Revised Budget FY19	Proposed Budget FY20	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	47,900	32,420	15,480	Decrease: Based on renewed contract and expected ERATE discount

MPA FY20 Budget Development/Student Achievement

11	284	IT Supplies	1,500	1,500	0	
11	284	Internet Services	5,000	5,000	0	
11	284	Website Services	2,450	1,500	950	Decrease: Based on anticipated costs for website services
11	284	Powerschool	5,000	5,000	0	
Subtotal			93,758	77,328	16,430	

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	Revised Budget FY19	Proposed Budget FY20	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	Revised Budget FY19	Proposed Budget FY20	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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	331	Stipends for Parent Community Activities	3,300	1,500	1,800	Decrease: Budget cut to minimize current year deficit
11	331	Parent Community Activities and Meeting	6,000	3,500	2,500	Decrease: Budget cut to minimize current year deficit
11	331	Community Service	500	500	0	
Subtotal			9,800	5,500	4,300	

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.

General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	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	Revised Budget FY19	Proposed Budget FY20	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	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	511	Principal	-	-	0	
11	511	Interest	-	-	0	
Subtotal			-	-	-	

Total Projected Expenditures

3,623,619	3,956,521	(332,902)
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Excess Revenues Over/(Under) Expenditures (BEFORE Costs Related to Building Purchase)

\$ 135,421	\$ (0)	\$ (135,421)	\$ -
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One-Time Cost (Not Ongoing Costs)

MPA FY20 Budget Development/Student Achievement

<u>General Fund</u>	<u>Function Code</u>	<u>Description</u>	<u>Proposed Revised Budget FY19</u>	<u>Proposed Budget FY20</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Explanation for Difference</u>
11	259	Loan Issuance Cost	15,000	-	15,000	
11	456	Building Improvements	60,000	-	60,000	
11	455	Building Acquisition	-	-	0	
Subtotal			75,000	-	75,000	

Total Projected Expenditures (includes building related costs)	3,698,619	3,956,521	(257,902)
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Excess Revenues Over/(Under)	60,421	(0)	(60,421)
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Beginning Fund Balance, July 1	573,959	634,380
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Ending Fund Balance, June 30	634,380	634,380
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Food Service Fund

REVENUE Sources

General Fund	Major Class	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
Federal Revenues:						
10	414	School Meals Claim		259,844	259,844	Increase: New Program (replaces Alternative Agreement with DPSCD)
10	414	Commodities		-	0	
Subtotal: Federal Sources				259,844	259,844	

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.						
General Fund	Function Code	Description	Revised Budget FY19	Proposed Budget FY20	Variance Favorable (Unfavorable)	Explanation for Difference
11	297	Breakfast/Lunch/Snacks		230,184	(230,184)	Increase: New Program (replaces Alternative Agreement with DPSCD)
11	297	Food Service Director Salary		10,000	(10,000)	Increase: New Program (replaces Alternative Agreement with DPSCD)
11	297	Assistant Food Service Director (Stipend)		3,000	(3,000)	Increase: New Program (replaces Alternative Agreement with DPSCD)
11	297	Staff Member		16,659	(16,659)	Increase: New Program (replaces Alternative Agreement with DPSCD)
Subtotal				259,844	(259,844)	
Total Projected Expenditures (includes building related costs)				259,844	(259,844)	

Excess Revenues Over/(Under)	0	0
Beginning Fund Balance, July 1	0	
Ending Fund Balance, June 30	0	