

Minutes of Budget Hearing

The Board of Education Jenison Public Schools

A budget (truth-in-taxation) hearing meeting of the Board of Education of Jenison Public Schools was held on Monday, June 10, 2024, beginning at 6:00 pm in the Jenison Center for the Arts Boardroom.

Call to Order:

President of the Board of Education, Mrs. Peterman, called the Jenison Public Schools Board of Education budget hearing meeting to order at 6:00 pm.

Members Present:

Amanda Peterman,
President

Eric Hartman, D.C.,
Vice President

Chris Reed, Ph.D.,
Treasurer

Jen Postema,
Secretary

Jennifer Griffin, DPM
Trustee

Donna Mooney
Trustee

William Waalkes,
Trustee

Others Present:

Brandon Graham, Ph.D.,
Superintendent

Leslie Philipps,
Assistant Superintendent /
Title IX Coordinator

Christine Marcy,
Director of Finance and
Operations

Mary Darnton,
Food Service Director

Katie Moy,
Executive Manager of
Superintendent, BOE, &
Communications

Budget Hearing:

Under Michigan law, public school districts are required to adopt their annual budget prior to June 30 each fiscal year (prior to the beginning of the new fiscal year (July 1)). Ms. Marcy shared a presentation with the Board of Education and the public reviewing the following:

- General Fund Budget Amendment Resolution 2023-2024
- General Fund Budget Adoption 2024-2025
- Fund Equity Charts
- Enrollment History
- Debt Retirement Fund Budget Adoption 2023-2024
- Debt Retirement Fund Budget Detail
- School Food Service Fund Budget Amendment (Food Service) 2023-2024
- School Food Service Fund Budget Adoption (Food Service and School Activity) 2024-2025

- School Food Service Fund Budget Detail

General Fund Budget Amendment for the 2023-2024 School Year:

Revenue: \$ \$84,810,795

- Local: \$15,161,735
- State: \$65,786,432
- Federal: \$3,643,989
- Incoming Transfers & Other Transactions: \$218,639

Fund Balance:

- July 1, 2023 - \$ 16,570,313

Total Available to Appropriate - General Fund: \$101,381,108

Expenditures: \$82,876,418

- Instruction:
 - Basic Programs: \$38,701,546
 - Added Needs: \$9,476,669
- Support Services
 - Pupil: \$5,745,135
 - Instructional Staff: \$3,914,179
 - General Administration: \$958,527
 - School Administration: \$5,083,007
 - Business: \$894,944
 - Operation and Maintenance: \$6,353,272
 - Transportation: \$2,196,238
 - Central Office: \$2,172,209
 - Other Supporting Services: \$2,379,822
 - Community Services: \$3,563,058
 - Debt Service/Capital Transfers: \$1,437,812

Total Available to Appropriate - General Fund: \$82,876,418

General Fund Budget Assumptions for 2024-2025 School Year:

The 2024-2025 general fund budget includes the following assumptions:

Revenue: \$83,495,28

- Local: \$15,201,800
- State: \$66,350,679
- Federal: \$1,852,801
- Incoming Transfers & Other Transactions: \$90,000

Budget Assumptions for Revenues for 2024-2025:

- 18.0000 mills tax levy
- \$9,849 Foundation Allowance (\$241/pupil increase)
- Pupil Count: Slight decrease
- Changes in State and Federal grants

Fund Balance:

- July 1, 2024 - \$ 18,504,690

Total Available to Appropriate - General Fund: \$101,999,970

Expenditures: \$85,456,447

- Instruction:
 - Basic Programs: \$40,849,859
 - Added Needs: \$9,719,691
- Support Services
 - Pupil: \$5,898,777
 - Instructional Staff: \$3,792,002
 - General Administration: \$881,294
 - School Administration: \$5,081,682
 - Business: \$933,517
 - Operation and Maintenance: \$6,022,648
 - Transportation: \$2,429,248
 - Central Office: \$2,273,177
 - Other Supporting Services: \$2,551,086
 - Supporting/Community Services: \$ 6,249,127
 - Debt Service/Capital Outlay/Transfers: \$ 1,325,425

Budget Assumptions for Expenditures for the 2024-2025 year:

- Salary/benefit increase based on current settled contract agreement of 4% plus step
- Various Staff Adjustments
- Additional Bus
- One Time Purchases/Grants Adjustments (reduction or elimination from 2023/24)
 - ECF - Technology
 - New Software
 - Macy's Expenses

Fund Equity Charts:

June 30, 2023 (audited) - \$16,570,313 (20.53%)
June 30, 2024 (projected) - \$18,504,690 (22.33%)
June 30, 2025 (projected) - \$16,543,523 (19.36%)

Jenison Public Schools Enrollment:

- Student Enrollment for 2024-2025 is expected to decrease.
- Jenison is a 105c district that allows for School of Choice (SOC) students. The schools of choice provisions in Section 105 and 105c of the State School Aid Act allow local school districts to enroll non-resident students and count them in membership without having to obtain approval from the district of residence. Section 105c allows enrollment of students who reside in school districts located in contiguous intermediate school districts. JPS tries to hold the amount of SOC students to no more than 25% of the total enrollment.

Debt Retirement:

- Debt Retirement Fund Budget Adoption 2024-2025 fiscal year:

Revenue: \$10,738,833

- Local Property Taxes - Interest and Other: \$ 10,587,977
- QSCB Interest/Federal Subsidy: \$150,856

Fund Balance:

- July 1, 2024 - \$3,164,174

Total Available to Appropriate - Debt Retirement Fund: \$13,903,007

Expenditures: \$10,994,483

- Redemption of Bond Principal: \$6,050,000
- Interest on Bond Debt: \$4,941,383
- Paying Agent Fees and Other: \$3,100
- The millage rate of 8.50 mills for debt levy be set for the 2022-2023 fiscal year as follows:
 - 2011A Debt Fund: 0.85 mills
 - 2016 Debt Fund: 2.92 mills
 - 2017 Debt Fund: 1.30 mills
 - 2020 Debt Fund (Building and Site): 2.01 mills
 - 2024 Debt Fund (Building and Site): 1.42 mils

School Food Service Amendment for 2023-2024 School Year:

Jenison-Hudsonville Food Service Budget for the 2023-2024 school year

Revenue: \$7,324,688

- Local: \$526,500
- State: \$3,936,279
- Federal: \$2,861,909

Fund Balance:

- July 1, 2023 - \$3,847,738

Total Available to Appropriate - School Food Service Fund: \$ 11,172,426

Expenditures: \$7,561,073

- Food Service \$ 7,561,073

School Food Service Fund Budget Adoption 2024-2025:

Jenison-Hudsonville Food Service Budget for the 2024-2025 school year.

This preliminary budget for 2024-2025 reflects free meals for all students, a pay increase for staff, and capital expenses to spend down the excess Fund Balance.

Revenue: \$ 7,021,106

- Local: \$416,760
- State: \$4,215,277
- Federal: \$2,389,069

Fund Balance:

- July 1, 2024 - \$3,611,353 (41.3%)

Total Available to Appropriate - School Food Service Fund: \$10,632,459

Expenditures: \$7,525,008

- Food Service \$ 7,525,008

Budget Assumptions for 2024-2025:

- Free meals for all students
- Increase in Capital Outlay
- Spend down of Fund Balance

Our food service department is an asset to Jenison and Hudsonville Public Schools.

School Activity Service Fund Budget Adoption 2024-2025:

- This fund was added to the required budget resolution due to an accounting standard imposed (GASB 84) that requires districts to account for student activity funds in a different fund. The GASB has decided that government agencies must report these funds in a School Service Fund with a balance sheet, revenues, and expenditures.
- Anticipated School Activity Service Fund for 2024-2025

Revenue: \$ 1,200,000

Fund Balance:

- June 30, 2024 (projected) - \$855,266

Total Available to Appropriate - School Activity Service Fund: \$2,055,266

Expenditures: \$1,200,000

Brief Overview:

In general, Jenison Public Schools continues doing well and are very comparable to the other districts in the state. Instruction and Average Instruction costs continue to be the majority of expenses while spending less on Administration and Business Services. Jenison continues to demonstrate being a fiscally responsible district.

Public Comment:

No public comment.

Adjournment:

President of the Board of Education, Mrs. Peterman, adjourned the Jenison Public Schools Board of Education Budget Hearing Meeting at 6:14 pm

Respectfully submitted,

Jen Postema, Secretary
Jenison Public Schools Board of Education