ZEELAND PUBLIC SCHOOLS

183 W. ROOSEVELT

ZEELAND, MICHIGAN 49464

2024-2025
Proposed Beginning Budget Amendments

June 10, 2024

Office of the Superintendent
Dr. Brandi-Lyn Mendham
183 W Roosevelt
Zeeland, MI 49464

TO: Zeeland Public Schools Board of Education

FROM: Brandi-Lyn Mendham

RE: 2024-25 Beginning Budget Amendment - June 2024

The budget as presented in this document represents $123,485,788 in revenues for 2024-25 between all funds. Revenues for the General Operating budget revenues are estimated to be $94,707,586, the state aid is based on a student count of 6,058 and a State Foundation of $9,849 per pupil. While the State of Michigan has not set its per pupil at the time of this budget hearing, this is our best estimate based on the revenues collected by the State of Michigan to date and the funds that are available for disbursement through the State Aid Fund. The expenditures include maintenance on buildings, teaching costs, specialty programs, two athletic programs, food service program which serves approximately 3,000 meals per day, recreation programming for adults and youth, performing arts, Pre-School, before and after care for our students, and the district debt retirement. We have created many opportunities with our specialty programs for our students to better improve their educational experience at Zeeland Public Schools and to be a district of choice.

The General Fund expenditure budget of $97,695,554 for the 2024-25 fiscal year, will continue to be challenging while keeping the best education for our students. The Operating Budget contains all expenses in relation to staffing salaries, staff benefits, athletics, building operations, bussing, and classroom supplies. There are thousands of account numbers which represent the day to day operation of K-12 programs. If we broke this number down to a daily cost per student, from curriculum to bussing, teachers to coaches, extra-curricular clubs to paper, the cost per student would be $89.10 per day to operate.

Our challenge will continue to provide quality education and additional support for students while student count continues to decline statewide. Our projected fund balance for the General Operating budget on June 30, 2025 is projected to be $14,784,621 or 15.61%. The previous five years we have been successful in rebuilding our fund balance, and that helps the district make decisions based on what our staff and students need to succeed. We will continue to be fiscally responsible and review all expenditures, while keeping our students in mind at all times and we remain dedicated to meet the needs of all students by continuing to offer alternative education programs such as; Gifted and Talented, Z-Quest, Spanish Immersion, Venture, and Adult Education. We continue to believe these choices will provide our students the opportunities to be successful beyond graduation from Zeeland Public Schools.

All budgets are presented according to GASB and the State of Michigan Accounting manual, all amended budgets include proposed revenues, proposed fund balances, and proposed expenditures for the 2024-25 school year.

Dr. Brandi-Lyn Mendham, Superintendent — Lynn VanKampen, CFO

ZEELAND PUBLIC SCHOOLS
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Term expires 12/31/28
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Heidi Geerlings, Trustee
Board Member since 2022
Term expires 12/31/24
hgeerlin@zps.org

ZEELAND PUBLIC SCHOOLS
GENERAL OPERATING BEGINNING BUDGET RESOLUTION

RESOLVED: That this resolution shall be a General Operating Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-2025; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general operating fund for the fiscal 2024-2025, is as follows:

Revenues:	
Local	$12,404,362
State	71,130,728
Federal	2,219,586
Incoming Transfers and Other	8,952,910
Total Revenues	$94,707,586
Projected Fund Balance July 1, 2024	$17,772,589
Total Available to Appropriate	$112,480,1

BE IT FURTHER RESOLVED, that $97,695,554 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instruction:	
Elementary	$19,105,978
Middle School	9,943,176
High School	13,572,296
Z-Quest	1,692,994
Added Needs	16,473,216
Support Services:	
Pupil	6,909,534
Curriculum and Library	4,090,735
Administration	8,017,658
Operation/Maintenance	8,141,600
Technology	1,855,707
Pupil Transportation Services	4,092,363
Central Services	37,655
Athletics	2,615,457
Capital Outlay	1,044,685
Tuition Costs	100,000
Operating Transfers Out	2,500
Total Appropriated	$97,695,554
Estimated Fund Balance June 30, 2025	$14,784,621

General Fund Detailed Budget

ZEELAND PUBLIC SCHOOLS
FOOD SERVICE BEGINNING BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Food Service Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the food service fund for the fiscal 2024-2025, is as follows:

Revenues;	
Sales of Meals	$278,155
State Funding	1,742,973
Federal Funding	1,235,000
Interest on Investments	7,000
Other	16,000
Total Revenues	$3,279,128
Projected Fund Balance July 1, 2024	$803,513
Total Available to Appropriate	$4,082,641

BE IT FURTHER RESOLVED, that $3,827,957 of the total available to appropriate in the Food Service fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Salaries	$1,090,037
Employee Benefits	653,089
Contracted Services	81,331
Food	1,754,800
Supplies	43,400
Maintenance	25,500
Capital Outlay	0
Other	79,800
Administrative Fees	100,000
Total Appropriated	$ 3,827,957
Estimated Fund Balance June 30, 2025	$254,684

Food Service Detailed Budget

ZEELAND PUBLIC SCHOOLS
DEBT RETIREMENT AMENDED BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Debt Retirement Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Retirement fund for the fiscal 2024-2025, is as follows:

Revenues;	
Current Property Tax	$16,298,538
Interest on Investments	265,521
Total Revenues	$16,564,059
Projected Fund Balance July 1, 2024	$ 1,605,408
Total Available to Appropriate	$18,169,467

BE IT FURTHER RESOLVED, that $16,017,232 of the total available to appropriate in the Debt Retirement fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Bonds Matured	$11,370,000
Interest Paid	4,642,732
Agent Fees	4,500
Total Appropriated	$ 16,017,232
Estimated Fund Balance June 30, 2025	$ 2,152,235

Debt Retirement Detailed Budget

ZEELAND PUBLIC SCHOOLS
SINKING FUND BEGINNING BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Building and Site Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Sinking Fund for the fiscal 2024-2025, is as follows:

Revenues;	
Current Property Tax	$2,156,506
Interest on Investments	66,000
Rental Income	68,500
Total Revenues	$2,291,006
Projected Fund Balance July 1, 2024	$2,031,067
Total Available to Appropriate	$4,322,073

BE IT FURTHER RESOLVED, that $2,996,429 of the total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Construction/Building Repair	$2,485,000
IPA Quarterly Payments	111,429
Property Purchase	400,000
Total Appropriated	$2,996,429
Estimated Fund Balance June 30, 2025	$1,325,644

Sinking Fund Detailed Budget

ZEELAND PUBLIC SCHOOLS
CAPITAL OUTLAY AMENDED BUDGET RESOLUTION - ENHANCEMENT MILLAGE

RESOLVED: That this resolution shall be a Capital Outlay Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Outlay Fund for the fiscal 2024-2025, is as follows:

Revenues;	
Interest on Investments	3,000
E-Rate Rebates	215,330
Total Revenues	$218,330
Projected Fund Balance July 1, 2024	$174,916
Total Available to Appropriate	$393,246

BE IT FURTHER RESOLVED, that $393,246 of the total available to appropriate in the Capital Outlay Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Technology	393,246
Total Appropriated	$393,246
Estimated Fund Balance June 30, 2025	$0

Capital Outlay Detailed Budget

ZEELAND PUBLIC SCHOOLS
STUDENT/SCHOOL ACTIVITY AMENDED BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Student/School Activity Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity fund for the fiscal 20243-25, is as follows:

Revenues;	
Total Fundraisers/Revenues	$2,715,953
Projected Fund Balance July 1, 2024	$ 898,290
Total Available to Appropriate	$3,614,243

BE IT FURTHER RESOLVED, that $2,631,692 of the total available to appropriate in the Student/School Activity fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Expenditures	$2,631,692
Total Appropriated	$2,631,692
Estimated Fund Balance June 30, 2025	$982,551

Student/School Activity Detailed Budget

ZEELAND PUBLIC SCHOOLS
COMMUNITY RECREATION AMENDED BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Community Recreation Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Community Recreation fund for the fiscal 2024-25, is as follows:

Revenues;	
Recreation Programming	$1,321,230
Property Taxes	1,078,627
State Funding-UAAL	116,286
Donations and Other	15,000
Interest on Investments	11,000
Incoming Transfers	3,000
Total Revenues	$ 2,545,143
Projected Fund Balance July 1, 2024	$688,586
Total Available to Appropriate	$3,233,729

BE IT FURTHER RESOLVED, that $2,594,003 of the total available to appropriate in the Community Recreation fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Salaries	$735,145
Employee Benefits	415,998
Contracted/Instructional Services	625,289
Operating Supplies	336,158
Dues and Fees - Credit Cards	42,000
Facility Development	188,500
Transfers - Sports Camps	147,950
Transfer Out-Rental	59,513
Other	43,450
Total Appropriated	$2,594,003
Estimated Fund Balance June 30, 2025	$639,726

Community Recreation Detailed Budget

ZEELAND PUBLIC SCHOOLS
COMMUNITY SERVICES FUND AMENDED BUDGET RESOLUTION

RESOLVED: That this resolution shall be a Community Service Fund Budget Resolution for Zeeland Public Schools for the fiscal year 2024-25; a resolution to make appropriations; and to provide for the disposition of all income received by the school district; and

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Community Service fund for the fiscal 2024-25, is as follows:

Revenues;	
Childcare/Preschool Programming	$1,003,109
State Funding-DSS and UAAL	133,174
Childcare Donations and Other	0
Interest on Investments	16,300
Zee Bus Donations	15,000
Total Revenues	$ 1,167,583
Proposed Fund Balance July 1, 2024	$ 1,046,509
Total Available to Appropriate	$2,214,092

BE IT FURTHER RESOLVED, that $1,163,961 of the total available to appropriate in the Community Services fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures;	
Childcare and Z-Kids Program	
Salaries	$598,654
Employee Benefits	348,565
Office/Building Supplies	51,650
Childcare Supplies	32,000
Transportation - Field Trips	37,100
Building Rental	26,040
Other	24,656
Zee Bus Program	
Salaries	23,127
Employee Benefits	13,069
Supplies	9,100
Total Appropriated	$ 1,163,961
Estimated Fund Balance June 30, 2025	$1,050,131

Community Service Detailed Budget

BE IT 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 the amended appropriations made by the Board of Education and in keeping with the budgetary policy statements hitherto adopted by the Board; and, even though the Superintendent of Schools may authorize the realignment of funds within subcategories of the budgeted amounts, changes in the actual amounts appropriated by the Board shall require approval by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with the general supervision of the execution of the budget adopted by the Board and shall hold other school employees accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy hitherto adopted by the Board.