

Resolution for Adoption by the Board of Education of Coleman Community Schools

Resolved, that this resolution shall be the general appropriations of Coleman Community Schools for the 2025 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 Coleman Community Schools.

Be it further resolved, that the total revenues and fund balance estimated to be available for appropriation in the general fund, food service fund and student activity fund of the school district for the fiscal year 2025 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for the operating purposes is as follows:

General Fund

Revenue:

100 Local	\$1,703,499
200 Other Political Subdivisions	0
300 State	6,848,430
400 Federal	606,036
500-600 Other Financing Sources	1,003,350
Total Revenue	10,161,314
Total Estimated Fund Balance, July 1 Available to Appropriate	2,142,202
Total Available to Appropriate	\$12,303,517

Be it further resolved that \$10,520,119 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

100 – Instruction	
110 – Basic Programs	\$3,302,203
120 – Added Needs	1,781,422
200 – Support Services	
210 – Pupil Support	726,554
220 – Instructional Staff Support	609,163
230 – General Administration	382,777
240 – School Administration	525,761
250 – Business Services	374,375
260 – Operations and Maintenance	1,015,743
270 – Transportation	640,872
280-290 – Other Central Support	633,435
300 – Community Services	36,611
400 – 600 Other Financing Uses	491,202
Total Appropriated	\$10,520,119

Food Service Fund

Revenue:

100 Local	\$29,200
200 Other Political Subdivisions	0
300 State	42,559
400 Federal	533,134
500 Other Financing Sources	3
 Total Revenue	 604,897
Estimated Fund Balance, July 1	361,948
Restricted for Food Service Expenditures	533,134
Total Available to Appropriate	\$966,844

Be it further resolved that \$802,814 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:

100 – Instruction	
110 – Basic Programs	\$0
120 – Added Needs	0
200 – Support Services	
210 – Pupil Support	0
220 – Instructional Staff Support	0
230 – General Administration	0
240 – School Administration	0
250 – Business Services	0
260 – Operations and Maintenance	0
270 – Transportation	0
280-290 – Other Central Support	796,593
300 – Community Services	0
400 – 600 Other Financing Uses	6,221
 Total Appropriated	 \$802,814

Student Activity Fund

Revenue:

100 Local	\$150,000
Total Revenue	150,000
Estimated Fund Balance, July 1	221,721
Restricted for Student Activity Expenditures	150,000
Total Available to Appropriate	\$371,721

Be it further resolved that \$150,000 of the total available to appropriate in the student activity fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

296– Other Student Activity	150,000
Total Appropriated	\$150,000

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 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.

Further resolved, the board of education delegates authority to assign fund balances for a specific purpose to the superintendent and business manager.

This act is to take effect on July 1, 2024.

Ayes: Members:

Nays: Members:

Motion declared adopted.

I, the undersigned, Secretary of the Board of Education, Coleman Community Schools, Coleman, Michigan, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Board of Education, Coleman Community Schools, Coleman, Michigan, at a regular meeting held on June 17, 2024, the original of which is part of the Board's minutes.

Angela Brooks, Secretary
Board of Education
Coleman Community Schools

Coleman Community Schools

Budget Forecast - General Fund

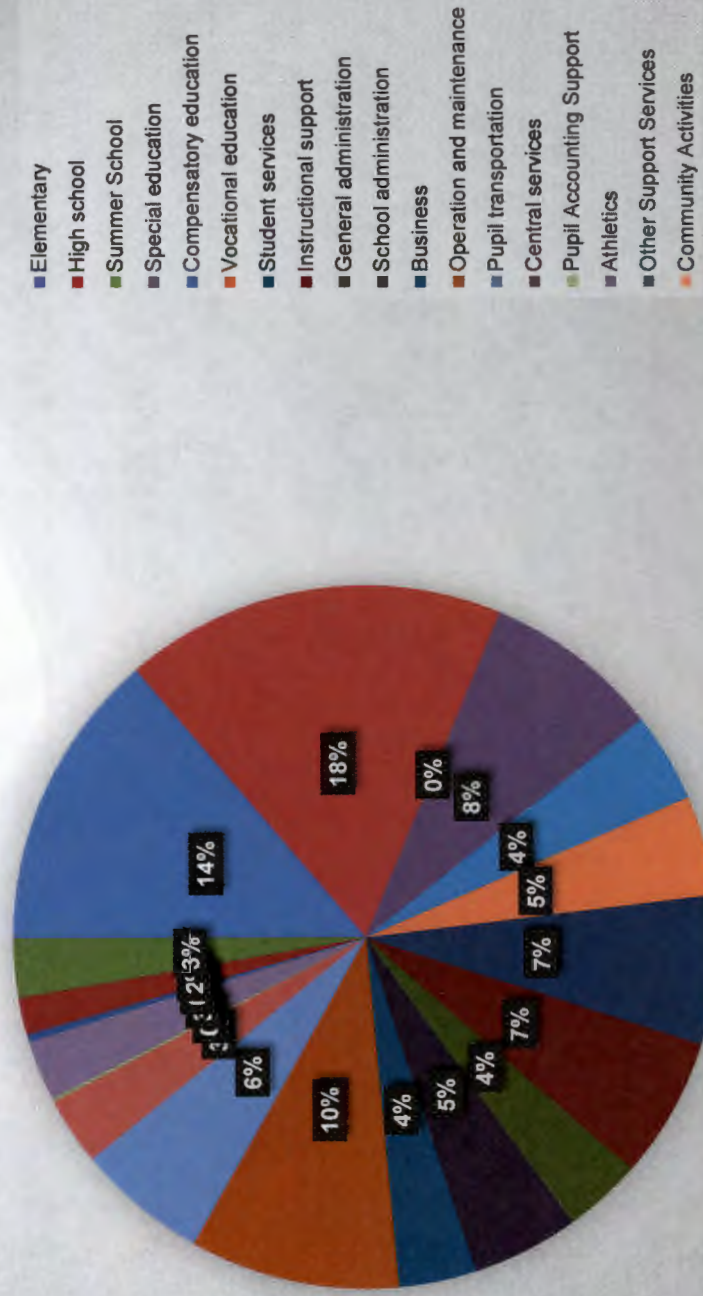
July 1, 2024-June 30, 2025

	FINAL 2023-24 BUDGET	ORIGINAL 2024-25 BUDGET	DIFFERENCE
Revenue			
Local sources	\$ 1,583,959	\$ 1,703,499	\$ 119,540
State sources	6,899,646	6,848,430	\$ (51,216)
Federal sources	859,219	606,036	\$ (253,183)
Intermediate and local districts	945,459	938,960	\$ (6,499)
Other financing sources	58,169	58,169	\$ -
Transfers	5,000	6,221	\$ 1,221
Total Revenue	\$ 10,351,452	\$ 10,161,314	\$ (190,137)
Expenditures			
Instruction			
111 Elementary	\$ 1,619,149	\$ 1,454,129	\$ (165,019)
113 High school	1,955,237	1,847,129	\$ (108,108)
119 Summer School	18,843	944	\$ (17,899)
122 Special education	785,210	856,313	\$ 71,103
125 Compensatory education	328,760	440,019	\$ 111,259
127 Vocational education	432,863	485,090	\$ 52,227
Total instruction	\$ 5,140,063	\$ 5,083,625	\$ (56,438)
Supporting Services			
211-219 Student services	\$ 845,503	\$ 726,554	\$ (118,949)
221-227 Instructional support	434,186	609,163	\$ 174,978
231-233 General administration	424,327	382,777	\$ (41,550)
241 School administration	525,065	525,761	\$ 696
252-259 Business	355,947	374,375	\$ 18,429
261-266 Operation and maintenance	1,031,968	1,015,743	\$ (16,225)
271 Pupil transportation	567,329	640,872	\$ 73,543
282-284 Central services	397,736	324,310	\$ (73,425)
285 Pupil Accounting Support	17,596	16,699	\$ (897)
293 Athletics	282,157	292,375	\$ 10,218
299 Other Support Services	51	51	\$ -
300 Community Activities	43,286	36,611	\$ (6,675)
411 Payment to Other Schools	131,579	179,530	\$ 47,951
450 Facilities Acquisition, Constr., Improv.	36,629	286,564	\$ 249,935
492 Prior Period Adjustments	900	-	\$ (900)
511 Long-Term Liabilities	25,049	25,049	\$ -
Total supporting services	\$ 5,119,306	\$ 5,436,435	\$ 317,129
600 Other financing uses	59	59	-
Total Expenditures	\$ 10,259,428	\$ 10,520,119	\$ 260,691
Excess of revenue over expenditures	92,024	(358,805)	(450,828)
Fund balance - beginning of year	2,050,179	2,142,202	
Fund balance - end of year	\$ 2,142,202	\$ 1,783,398	
Fund balance percent of Expenditures	20.88%	16.95%	
Fund balance percent of Revenues	20.69%	17.55%	
Designated COVID-19 Learning Loss	\$ -	\$ -	
Designated Agriscience Program	\$ 51,397	\$ 51,397.32	
Unrestricted Fund Balance	\$ 2,090,805	\$ 1,732,000.45	
Fund balance percent of Expenditures	20.38%	16.46%	
Unrestricted Fund balance percent of Revenues	20.20%	17.05%	

2024-25 Revenues



2024-25 Expenses



Coleman Community Schools
Budget Forecast-Special Revenue Fund: FOOD SERVICE
July 1, 2024-June 30, 2025

	FINAL 2023-24 BUDGET	ORIGINAL 2024-25 BUDGET	DIFFERENCE
Revenue			
Local sources	\$ 26,850	\$ 29,200	\$ 2,350
State sources	46,364	42,559	\$ (3,805)
Federal sources	516,784	533,134	\$ 16,350
Other financing sources	3	3	\$ -
Total revenue	\$ 590,002	\$ 604,897	\$ 14,895
Expenditures			
Pupil support services	\$ -	\$ -	\$ -
Food service activities	565,811	796,593	\$ 230,782.00
Transfer to GF	6,221	6,221	\$ -
Total expenditures	\$ 572,032	\$ 802,814	\$ 230,782
Excess (deficiency) of revenue over expenditures	\$ 17,970	\$ (197,917)	\$ (215,887)
Fund balance - beginning of year	\$ 343,978	\$ 361,948	
Fund balance - end of year	\$ 361,948	\$ 164,030	
Fund balance percent of Expenditures	63.3%	20.43%	
Fund balance percent of Revenues	61.3%	27.12%	

Coleman Community Schools

Budget Forecast-Special Revenue Fund: STUDENT ACTIVITY

July 1, 2024-June 30, 2025

	FINAL 2023-24 BUDGET	ORIGINAL 2024-25 BUDGET	DIFFERENCE
Revenue			
Local sources	\$ 170,000	\$ 150,000	\$ (20,000)
Total revenue	\$ 170,000	\$ 150,000	\$ (20,000)
Expenditures			
Other Student Activity	\$ 170,000	\$ 150,000	\$ (20,000)
Total expenditures	\$ 170,000	\$ 150,000	\$ (20,000)
Excess (deficiency) of revenue over expenditures	\$ -	\$ -	\$ -
Fund balance - beginning of year	\$ 221,721	\$ 221,721	
Fund balance - end of year	\$ 221,721	\$ 221,721	
Fund balance percent of Expenditures	133%	133%	
Fund balance percent of Revenues	133%	133%	