Resolution for Adoption
by the Linden Community School Board of Education

Resolved, that this resolution shall be the general appropriations of Linden Community School District for the 2024-2025 fiscal year; a resolution to make appropriations; to provide for the expenditure of $35,076,903 the appropriations; and to provide for the disposition of all revenue received by the Linden Community School District.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be $40,050,310 available for appropriation in the **General Fund** of the school district for fiscal year 2024-2025 which includes 18 mills of ad valorem taxes to be levied on non-homestead and nonqualified agricultural property to be used for operating purposes is as follows:

Revenue:

1xx - Local	$ 3,653,688
3xx - State	$ 27,635,236
4xx - Federal	$ 1,251,668
5xx-6xx - Other Financing Sources	$ 467,202
Total Revenue	$ 33,007,794

Total Fund Balance, July 1 Available to Appropriate	$ 7,042,516
Total Available to Appropriate	$ 40,050,310

Be it further resolved that $35,076,903 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

11x- Basic Programs	$ 15,574,631
12x- Added Needs	$ 5,686,346
21x- Pupil Support	$ 3,522,904
22x- Instructional Staff Support	$ 1,226,199
23x- General Administration	$ 560,970
24x- School Administration	$ 2,026,060
25x- Business Services	$ 589,514
26x- Operations and Maintenance	$ 2,634,844
27x- Transportation	$ 1,375,725
28x-29x Other Central Support	$ 1,469,137
3xx-Community Services	$ 410,573
4xx-6xx Other Financing Uses	$ 0
Total Appropriated	$ 35,076,903

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, except transfers approved by the Superintendent under MCL 141.439, not to exceed $75,000, shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Food Service Fund** of the Linden Community School District for fiscal year 2024-2025 is as follows:

Revenue:

1xx - Local	$ 40,000
3xx - State	$ 515,000
4xx - Federal	$ 776,000
Total Revenue	$ 1,331,000

Total Fund Balance, July 1 Available to Appropriate	$ 554,021
Total Available to Appropriate	$ 1,885,021

BE IT FURTHER RESOLVED, that $ 1,657,819 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:

28x-29x Other Central Support	$ 1,657,819
Total Appropriated	$ 1,657,819

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Community Service Fund** of the Linden Community School District for fiscal year 2024-2025 is as follows:

Revenue:

1xx - Local	$ 208,800
3xx - State	$ 352,000
Total Revenue	$ 560,800

Total Fund Balance, July 1 Available to Appropriate	$ 283,508
Total Available to Appropriate	$ 844,308

BE IT FURTHER RESOLVED, that $812,118 of the total available to appropriate in the **Community Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

1xx - Basic Program	$ 290,000
3xx - Community Services	$ 441,561
Total Appropriated	$ 731,561

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Sinking Fund** of the Linden Community School District for fiscal year 2024-2025 which includes 1.1918 mills of ad valorem taxes to be levied on all property is as follows:

Revenue:

1xx - Local	$ 1,157,538
Total Revenue	$ 1,157,538

Total Fund Balance, July 1 Available to Appropriate	$ 3,909,411
Total Available to Appropriate	$ 5,066,949

BE IT FURTHER RESOLVED, that $4,177,853 of the total available to appropriate in the **Sinking Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

4xx-6xx Other Financing	$ 198,050
Total Appropriated	$ 198,050

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Activity Fund** of the Linden Community School District for fiscal year 2024-2025 is as follows:

Revenue:

173 - Local	$ 330,000
Total Revenue	$ 330,000

Total Fund Balance, July 1 Available to Appropriate	$ 415,628
Total Available to Appropriate	$ 745,628

BE IT FURTHER RESOLVED, that $632,087 of the total available to appropriate in the **Activity Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

291 Other Support Services	$ 330,000
Total Appropriated	$ 330,000

Linden Community Schools
General Fund
Budget Information
2024-25

General Fund

		2023-24 June 26, 2024 Amended Budget	2024-25 July 1, 2024 Proposed Budget
Revenues			
Local Sources		$ 3,148,504.00	$ 3,653,688.00
State Sources		28,340,241.00	27,635,236.00
Federal Sources		2,329,548.00	1,251,668.00
Sale of Capital Assets			-
Transfers		568,809.00	467,202.00
Total Revenues		$ 34,387,102.00	$ 33,007,794.00
Expenditures	**Class #**		
Basic Programs	111-119	15,051,447.00	15,574,631.00
Added Needs	120-129	5,645,577.00	5,686,346.00
Pupil	200-219	2,968,170.00	3,522,904.00
Instructional	220-229	1,167,497.00	1,226,199.00
General Administration	231-232	543,251.00	560,970.00
School Administration	241-249	1,911,778.00	2,026,060.00
Business Services	252-259	591,679.00	589,514.00
Operations & Maint.	261	2,596,516.00	2,634,844.00
Transportation	271	1,395,725.00	1,375,725.00
Technology	284	10,674.00	711,620.00
Research/Development	281	619,381.00	10,674.00
Human Resource	283	280,026.00	200,429.00
Athletics	293	532,165.00	546,414.00
Community Education	311-351	439,833.00	410,573.00
Transfers & Other	436-437	0.00	
Total Expenditures		$ 33,753,719.00	$ 35,076,903.00

Fund Balance

Revenues	$ 34,387,102.00	$ 33,007,794.00
Expenditures	33,753,719.00	35,076,903.00
Revenues Over (Under) Expenditures	$ 633,383.00	$ (2,069,109.00)
Beginning Fund Balance July 1st	$ 6,409,133.00	$ 7,042,516.00
Projected Ending Fund Balance June 30	$ 7,042,516.00	$ 4,973,407.00
% of Expenditures	20.86%	14.18%

Linden Community Schools
Food Service Fund
2024-25

Food Service Fund

	2023-24 June 26, 2024 Amended Budget	2024-25 July 1, 2024 Proposed Budget
Revenues		
Student Breakfast	$ -	$ -
Student Lunches	$ 25,000.00	$ -
Catering	$ 40,920.00	$ 40,000.00
State Revenue	$ 509,525.00	$ 515,000.00
Federal Revenue	$ 716,745.00	$ 720,000.00
Commodities	$ 56,000.00	$ 56,000.00
UAAL State Revenue	$ -	$ -
Total Revenues	$ 1,348,190.00	$ 1,331,000.00
Expenditures		
Salaries	$ 309,275.00	$ 307,415.00
Benefits	$ 214,821.00	$ 220,646.00
FoodSupplies	$ 657,250.00	$ 732,000.00
Misc Supplies	$ 87,800.00	$ 87,800.00
Equipment	$ 250,000.00	$ 309,958.00
Total Expenditures	$ 1,519,146.00	$ 1,657,819.00

Fund Balance

Revenues	$ 1,348,190.00	$ 1,331,000.00
Expenditures	$ 1,519,146.00	$ 1,657,819.00
Revenues Over (Under) Expenditures	$ (170,956.00)	$ (326,819.00)
Beginning Fund Balance July 1st	$ 724,977.00	$ 554,021.00
Projected Ending Fund Balance June 30	$ 554,021.00	$ 227,202.00

Linden Community Schools
Community Service Fund
2024-25

Community Service Fund

	2023-24 June 26, 2024 Amended Budget	2024-25 July 1, 2024 Proposed Budget
Revenues		
Preschool	$ 134,000	$ 134,000
Eagles Club	$ 68,600	$ 70,000
GSRP Grant	$ 302,034	$ 290,000
UAAL State Revenue	$ 58,570	$ 62,000
Parent as Teachers Grant	$ 13,875	$ -
Building rental	$ 6,800	$ 4,800
Child Care Relief Fund	$ -	$ -
General Fund Transfer		
Total Revenues	$ 583,879	$ 560,800
Expenditures		
Salaries	$ 386,024	$ 416,148
Benefits	$ 228,365	$ 235,513
Supplies	$ 29,149	$ 23,750
Building Cost	$ 35,175	$ 36,650
Contracted Services	$ 20,075	$ 19,500
Total Expenditures	$ 698,788	$ 731,561

Fund Balance

Revenues	$ 583,879	$ 560,800
Expenditures	$ 698,788	$ 731,561
Revenues Over (Under) Expenditures	$ (114,909)	$ (170,761)
Beginning Fund Balance July 1st	$ 398,417	$ 283,508
Projected Ending Fund Balance June 30	$ 283,508	$ 112,747

Linden Community Schools
Sinking Fund
2024-25

Sinking Fund

	2023-24 June 26, 2024 Amended Budget	2024-25 July 1, 2024 Proposed Budget
Revenues		
Taxes	$ 1,090,805.00	$ 1,157,538.00
Transfer In		
Total Revenues	$ 1,090,805.00	$ 1,157,538.00
Expenditures		
Capital Outlay	$ 264,925.00	$ 198,050.00
Total Expenditures	$ 264,925.00	$ 198,050.00

Fund Balance

Revenues	$ 1,090,805.00	$ 1,157,538.00
Expenditures	$ 264,925.00	$ 198,050.00
Revenues Over (Under) Expenditures	$ 825,880.00	$ 959,488.00
Beginning Fund Balance July 1st	$ 3,083,531.00	$ 3,909,411.00
Projected Ending Fund Balance June 30	$ 3,909,411.00	$ 4,868,899.00

Linden Community Schools
Activity Fund
2024-25

Activity Fund

	2023-24 June 26, 2024 Amended Budget	2024-25 July 1, 2024 Proposed Budget
Revenues	$ 431,448.00	$ 330,000.00
Expenditures	$ 319,224.00	$ 330,000.00

Fund Balance

Revenues	$ 431,448.00	$ 330,000.00
Expenditures	$ 319,224.00	$ 330,000.00
Revenues Over (Under) Expenditures	$ 112,224.00	$ -
Beginning Fund Balance July 1st	$ 303,404.00	$ 415,628.00
Projected Ending Fund Balance June 30	$ 415,628.00	$ 415,628.00