Big Burning - Colfax Township S/D #3F

BUDGET FOR BIG BURNING SCHOOL
JULY 01, 2025 - JUNE 30, 2026

Original Budget
6/10/2025

Big Burning Truth in Taxation

The property tax millage rates proposed to be levied to support the proposed budgets are

			Expected Revenues
General Fund	18.0000	$	189,274.78

The above ad valorem tax millage will be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, non-PSA-occupied property, and non-industrial property.

			Expected Revenues
General Fund	6.0000	$	21,145.80

The above ad valorem tax millage will be levied on Commercial Personal Property.

BUDGET FOR THE GENERAL FUND
Big Burning School
Original Budget
SUMMARY INFORMATION

	2022-2023 Actual Audited	2023-2024 Actual Audited	2024-2025 Original Budget	2024-2025 Final Budget	2025-2026 Original Budget	Change in Budget
TOTAL REVENUES	$ 253,864	$ 278,207	$ 242,770	$ 306,439	$ 257,006	$ (49,433)
TOTAL EXPENDITURES	$ 293,463	$ 269,240	$ 252,098	$ 319,704	$ 284,938	$ (34,767)
EXCESS REVENUES/(EXPENDITURES)	$ (39,600)	$ 8,967	$ (9,328)	$ (13,266)	$ (27,931)	$ (14,666)
PRIOR YEAR FUND BALANCE	$ 626,296	$ 586,696	$ 602,692	$ 595,663	$ 582,398	
FUND BALANCE ENDING	$ 586,696	$ 595,663	$ 593,363	$ 582,398	$ 554,467	
FUND BALANCE PERCENTAGE	199.9%	221.2%	235.4%	182.2%	194.6%	

BUDGET FOR THE GENERAL FUND
Big Burning School
Original Budget
DETAILED REVENUE INFORMATION

	2022-2023 Actual Audited	2023-2024 Actual Audited	2024-2025 Original Budget	2024-2025 Final Budget	2025-2026 Original Budget	Change in Budget
REVENUE FROM LOCAL SOURCES						
Property Tax Levy	$ 187,294	$ 188,231	$ 189,725	$ 190,381	$ 189,275	$ (1,106)
Earnings on investments and deposits	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Revenues	$ 3,300	$ 6,550	$ 3,240	$ 3,280	$ 3,280	$ -
Reimbursements and Refunds	$ 1,113	$ 475	$ 352	$ 200	$ 200	$ -
Incoming Transfers	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LOCAL REVENUES	**$ 191,707**	**$ 195,256**	**$ 193,317**	**$ 193,861**	**$ 192,755**	**$ (1,106)**
STATE REVENUES						
Hold Harmless	$ 2,794	$ 2,343	$ 2,343	$ -	$ 2,638	$ 2,638
Isolated Districts	$ 902	$ 798	$ 798	$ 1,188	$ 1,188	$ -
Early Literacy	$ 853	$ -	$ -	$ 631	$ 631	$ -
11d - State Aid Per Pupil	$ -	$ -	$ -	$ -	$ -	$ -
27l - Educator Compensation Program	$ -	$ 706	$ -	$ -	$ -	$ -
29(7) Enrollment Stabilization	$ -	$ 9,687	$ -	$ -	$ -	$ -
35j Literacy Improvement & PD	$ -	$ -	$ -	$ -	$ -	$ -
Section 31A -At Risk	$ 5,261	$ 5,754	$ 5,754	$ 14,182	$ 14,182	$ -
MPSERs Cost Offset-147c	$ 3,744	$ 4,754	$ 4,079	$ 9,734	$ -	$ (9,734)
MPSERs Cost Offset-147a	$ 22,083	$ 20,779	$ 7,508	$ 14,337	$ 14,470	$ 133
MPSERs Cost Offset - 147d	$ 1,806	$ 2,863	$ 2,375	$ 2,623	$ 1,938	$ (685)
MPSERS One-Time Payment - 147c(2)	$ 12,861	$ -	$ -	$ -	$ -	$ -
MPSERs Reimbursement - 147g	$ -	$ -	$ -	$ 1,271	$ -	$ (1,271)
97 - Per Pupil Security	$ -	$ -	$ -	$ 1,914	$ -	$ (1,914)
97c - Safety Risk Assessment	$ 2,000	$ -	$ -	$ -	$ -	$ -
97d - Critical Incident Maping	$ -	$ -	$ -	$ -	$ -	$ -
31aa- Mental Health	$ -	$ 4,923	$ -	$ 2,373	$ -	$ (2,373)
Section 51C - Spec. Ed. Headlee	$ -	$ 96	$ 975	$ 1,949	$ 1,949	$ -
Headlee Obligation for Data Collection	$ 440	$ 401	$ 401	$ 564	$ 564	$ -
TOTAL STATE REVENUES	**$ 52,745**	**$ 53,105**	**$ 24,232**	**$ 50,766**	**$ 37,561**	**$ (13,206)**
FEDERAL REVENUES						
REAP	$ -	$ 10,838	$ 24,848	$ 51,478	$ 26,317	$ (25,161)
Filter First	$ -	$ -	$ -	$ 9,960	$ -	$ (9,960)
Title I A	$ -	$ -	$ -	$ -	$ -	$ -
Title II A CSR	$ 486	$ 610	$ 374	$ 374	$ 374	$ -
Title IV A	$ -	$ -	$ -	$ -	$ -	$ -
98c	$ 1,009	$ -	$ -	$ -	$ -	$ -
103(2) - Coronavirus Relief Funds	$ -	$ -	$ -	$ -	$ -	$ -
11p - Coronavirus Relief Funds	$ -	$ -	$ -	$ -	$ -	$ -
MiConnect	$ -	$ -	$ -	$ -	$ -	$ -
ESSER (CARES)	$ -	$ -	$ -	$ -	$ -	$ -
11r(4) - SAF - ESSER II	$ -	$ -	$ -	$ -	$ -	$ -
11t - SAF - ESSER III	$ 7,916	$ 15,398	$ -	$ -	$ -	$ -
Trails Grant	$ -	$ 3,000	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 9,411**	**$ 29,846**	**$ 25,222**	**$ 61,812**	**$ 26,691**	**$ (35,121)**
INCOMING TRANSFERS						
Transfers from other governmental units	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL INCOMING TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 253,864**	**$ 278,207**	**$ 242,770**	**$ 306,439**	**$ 257,006**	**$ (49,433)**

BUDGET FOR THE GENERAL FUND
Big Burning School
Original Budget
DETAILED EXPENDITURE INFORMATION

	2022-2023 Actual Audited	2023-2024 Actual Audited	2024-2025 Original Budget	2024-2025 Final Budget	2025-2026 Original Budget	Change in Budget	
FUNCTIONAL LEVEL AND TITLE							
100 INSTRUCTION							
111 Elementary	$ 236,479	$ 198,279	$ 190,105	$ 241,763	$ 228,083	$ (13,680)	E
119 Summer School	$ 1,074	$ 177	$ -	$ -	$ -	$ -	E
122 Special Education	$ -	$ 3,150	$ -	$ -	$ -	$ -	E
125 Compensatory Education	$ 483	$ 18,772	$ 374	$ 374	$ 374	$ -	E
200 SUPPORTING SERVICES							
GENERAL ADMINISTRATION							
212 Instructional Services	$ -	$ 164	$ -	$ 700	$ -	$ (700)	E
218 Teacher Consultant	$ -	$ -	$ -	$ -	$ -	$ -	E
221 Improvement of In #DIV/0!	$ -	$ -	$ -	$ -	$ -	$ -	E
222 Educational Media Services	$ -	$ -	$ -	$ -	$ -	$ -	E
225 Instruction Related Technology	$ -	$ -	$ -	$ -	$ -	$ -	E
229 Other Instructional Staff Services	$ 269	$ 323	$ 350	$ 500	$ 500	$ -	E
231 Board of Education	$ 20,713	$ 18,089	$ 19,525	$ 20,889	$ 19,351	$ (1,538)	E
SCHOOL ADMINISTRATION							
241 Office of Principal	$ -	$ -	$ -	$ -	$ -	$ -	E
BUSINESS ADMINISTRATION							
252 Fiscal Services	$ 8,500	$ 9,500	$ 10,500	$ 10,500	$ 10,500	$ -	E
259 Other Business Services	$ 303	$ 285	$ 305	$ 310	$ 310	$ -	E
MAINTENANCE AND OPERATIONS							
261 Operations/Maintenance	$ 24,999	$ 20,159	$ 29,889	$ 43,619	$ 24,770	$ (18,849)	E
OTHER SUPPORT SERVICES							
271 Transportation	$ 317	$ 170	$ 500	$ 500	$ 500	$ -	E
284 Data Processing	$ 325	$ 131	$ 500	$ 500	$ 500	$ -	E
299 Food Service	$ -	$ 40	$ 50	$ 50	$ 50	$ -	E
Prior Period Adjustments							
492 Prior Year State Aid Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	E
600 INDIRECT COSTS							
611 Indirect Costs	$ -	$ -	$ -	$ -	$ -	$ -	E
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 293,463**	**$ 269,240**	**$ 252,098**	**$ 319,704**	**$ 284,938**	**$ (34,767)**	

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Big Burning School
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DETAILED EXPENDITURE INFORMATION

	2022-2023 Actual Audited	2023-2024 Actual Audited	2024-2025 Original Budget	2024-2025 Final Budget	2025-2026 Original Budget	Change in Budget
PROGRAM BUDGET						
State and Local Funded Programs						
Elementary	$ 216,991	$ 165,178	$ 159,503	$ 198,646	$ 186,953	$ (11,694)
Special Education	$ -	$ 3,406	$ -	$ -	$ -	$ -
At Risk	$ 5,261	$ 5,754	$ 5,754	$ 14,182	$ 14,182	$ -
Summer School	$ (2,262)	$ -	$ -	$ -	$ -	$ -
Early Literacy	$ 853	$ -	$ -	$ 631	$ 631	$ -
Added Needs	$ (3,056)	$ -	$ -	$ -	$ -	$ -
Board of Education	$ 20,713	$ 18,089	$ 19,525	$ 20,889	$ 19,351	$ (1,538)
Business Services Contracted	$ 8,500	$ 9,500	$ 10,500	$ 10,500	$ 10,500	$ -
Office of the Principal	$ -	$ -	$ -	$ -	$ -	$ -
Other Business Services	$ 303	$ 4	$ 305	$ 310	$ 310	$ -
27I Educator Compensation Program	$ -	$ 706	$ -	$ -	$ -	$ -
97 School Safety Per Pupil #DIV/0!	$ -	$ -	$ -	$ 1,914	$ -	$ (1,914)
97c Risk Assessment	$ 2,000	$ -	$ -	$ -	$ -	$ -
31aa Mental Health	$ -	$ 4,923	$ -	$ 2,373	$ -	$ (2,373)
Food Service	$ 269	$ 363	$ 400	$ 550	$ 550	$ -
Maintenance and Operations	$ 22,999	$ 20,159	$ 29,889	$ 31,745	$ 24,770	$ (6,975)
Transportation	$ 317	$ 170	$ 500	$ 500	$ 500	$ -
Computer System Dept	$ 325	$ 131	$ 500	$ 500	$ 500	$ -
Federally Funded Programs						
Title IIA	$ 486	$ 610	$ 374	$ 374	$ 374	$ -
11r(4) -SAF - ESSER II	$ -	$ -	$ -	$ -	$ -	$ -
11t - SAF - ESSER III	$ 7,916	$ 15,398	$ -	$ -	$ -	$ -
98c Learning Loss	$ 1,009	$ -	$ -	$ -	$ -	$ -
REAP	$ 10,838	$ 24,848	$ 24,848	$ 26,630	$ 26,317	$ (313)
Filter First	$ -	$ -	$ -	$ 9,960	$ -	$ (9,960)
Prior Period Adjustments						
Prior Year State Aid Adjustment	$ -	$ -	$ -	$ -	$ -	$ -
GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS	**$ 293,463**	**$ 269,240**	**$ 252,098**	**$ 319,704**	**$ 284,938**	**$ (34,767)**

(Note: Presented on a program level; functional code budget page is the official budget document)