# Big Burning - Colfax Township S/D #3F

## BUDGET FOR BIG BURNING SCHOOL

***JULY 01, 2025 - JUNE 30, 2026***

**Final Budget**
**6/11/2026**

**BUDGET FOR THE GENERAL FUND**
**Big Burning School**
**Final Budget**
**SUMMARY INFORMATION**

| | 2023-2024 Actual Audited | 2024-2025 Actual Audited | 2025-2026 Original Budget | 2025-2026 Final Budget | Change in Budget |
|---|---|---|---|---|---|
| *TOTAL REVENUES* | $ 278,207 | $ 307,651 | $ 257,006 | $ 537,511 | $ 280,504 |
| *TOTAL EXPENDITURES* | $ 269,240 | $ 312,669 | $ 284,938 | $ 362,400 | $ 77,462 |
| *EXCESS REVENUES/(EXPENDITURES)* | $ 8,967 | $ (5,018) | $ (27,931) | $ 175,111 | $ 203,042 |
| *PRIOR YEAR FUND BALANCE* | $ 586,696 | $ 595,663 | $ 590,645 | $ 562,714 | |
| *FUND BALANCE ENDING* | $ 595,663 | $ 590,645 | $ 562,714 | $ 737,825 | |
| *FUND BALANCE PERCENTAGE* | 221.2% | 188.9% | 197.5% | 203.6% | |

*Annexation Added Rev = $187,662
*Local Donation Revenue = $25,000
Total One-Time Revenue = $212,662
Total - Surplus = $37,551 Deficit

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

| | 2023-2024 Actual Audited | 2024-2025 Actual Audited | 2024-2025 Original Budget | 2025-2026 Final Budget | Change in Budget |
|---|---|---|---|---|---|
| ***REVENUE FROM LOCAL SOURCES*** | | | | | |
| *Property Tax Levy* | $ 188,231 | $ 190,380 | $ 189,275 | $ 223,264 | $ 33,282 |
| *Earnings on investments and deposits* | $ - | $ - | $ - | $ 527 | $ 527 |
| *Other Local Revenues* | $ 6,550 | $ 3,280 | $ 3,280 | $ 3,400 | $ 120 |
| *Reimbursements and Refunds* | $ 475 | $ 200 | $ 200 | $ 29,998 | $ 29,798 |
| *Incoming Transfers/Annexation* | $ - | $ - | $ - | $ 154,381 | $ 154,381 |
| ***TOTAL LOCAL REVENUES*** | **$ 195,256** | **$ 193,860** | **$ 192,755** | **$ 411,570** | **$ 218,107** |
| ***STATE REVENUES*** | | | | | |
| *Hold Harmless* | $ 2,343 | $ - | $ 2,638 | $ 101 | $ (1,829) |
| *Isolated Districts* | $ 798 | $ 1,188 | $ 1,188 | $ 1,024 | $ (165) |
| *Early Literacy* | $ - | $ 631 | $ 631 | $ - | $ (631) |
| *Small Business Tax Ex. Revenue* | $ - | $ - | $ - | $ 983 | $ 983 |
| *27l - Educator Compensation Program* | $ 706 | $ - | $ - | $ 2,793 | $ 2,793 |
| *27l(4) MPSERS* | $ - | $ - | $ - | $ 1,031 | |
| *29(7) Enrollment Stabilization* | $ 9,687 | $ - | $ - | $ 10,151 | $ 10,151 |
| *35j Literacy Improvement & PD* | $ - | $ - | $ - | $ - | $ - |
| *35m Literacy Grant* | $ - | $ - | $ - | $ 30,143 | $ 30,143 |
| *Section 31A -At Risk* | $ 5,754 | $ 14,182 | $ 14,182 | $ 30,612 | $ 16,430 |
| *MPSERs Cost Offset-147c* | $ 4,754 | $ 10,254 | $ - | $ 2,025 | $ 2,025 |
| *MPSERs Cost Offset-147a* | $ 20,779 | $ 14,291 | $ 14,470 | $ 19,177 | $ 4,347 |
| *MPSERs Cost Offset - 147d* | $ 2,863 | $ 3,360 | $ 1,938 | $ 2,960 | $ 1,022 |
| *MPSERS One-Time Payment - 147c(2)* | $ - | $ - | $ - | $ - | $ - |
| *MPSERs Reimbursement - 147g* | $ - | $ 1,271 | $ - | $ - | $ - |
| *97 - Per Pupil Security* | $ - | $ 1,914 | $ - | $ - | $ - |
| *97c - Safety Risk Assessment* | $ - | $ - | $ - | $ - | $ - |
| *97d - Critical Incident Maping* | $ - | $ - | $ - | $ - | $ - |
| *31aa- Mental Health* | $ 4,923 | $ 2,373 | $ - | $ - | $ - |
| *Section 51C - Spec. Ed. Headlee* | $ 96 | $ 1,949 | $ 1,949 | $ (975) | $ (2,924) |
| *Headlee Obligation for Data Collection* | $ 401 | $ 564 | $ 564 | $ 475 | $ (89) |
| ***TOTAL STATE REVENUES*** | **$ 53,105** | **$ 51,977** | **$ 37,561** | **$ 100,500** | **$ 62,256** |
| ***FEDERAL REVENUES*** | | | | | |
| *REAP* | $ 10,838 | $ 51,478 | $ 26,317 | $ 25,441 | $ (876) |
| *Filter First* | $ - | $ 9,960 | $ - | $ - | $ - |
| *Title I A* | $ - | $ - | $ - | $ - | $ - |
| *Title II A CSR* | $ 610 | $ 374 | $ 374 | $ - | $ (374) |
| *Title IV A* | $ - | $ - | $ - | $ - | $ - |
| *98c* | $ - | $ - | $ - | $ - | $ - |
| *103(2) - Coronavirus Relief Funds* | $ - | $ - | $ - | $ - | $ - |
| *11p - Coronavirus Relief Funds* | $ - | $ - | $ - | $ - | $ - |
| *MiConnect* | $ - | $ - | $ - | $ - | $ - |
| *ESSER (CARES)* | $ - | $ - | $ - | $ - | $ - |
| *11r(4) - SAF - ESSER II* | $ - | $ - | $ - | $ - | $ - |
| *11t - SAF - ESSER III* | $ 15,398 | $ - | $ - | $ - | $ - |
| *Trails Grant* | $ 3,000 | $ - | $ - | $ - | $ - |
| *Other* | $ - | $ - | $ - | $ - | $ - |
| ***TOTAL FEDERAL REVENUES*** | **$ 29,846** | **$ 61,812** | **$ 26,691** | **$ 25,441** | **$ (1,250)** |
| ***INCOMING TRANSFERS*** | | | | | |
| *Transfers from other governmental units* | $ - | $ - | $ - | $ - | $ - |
| ***TOTAL INCOMING TRANSFERS*** | **$ -** | **$ -** | **$ -** | **$ -** | **$ -** |
| ***GRAND TOTAL OF ALL REVENUE AND TRANSFERS*** | **$ 278,207** | **$ 307,651** | **$ 257,006** | **$ 537,511** | **$ 280,504** |

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

| | 2022-2023 Actual Audited | 2023-2024 Actual Audited | 2024-2025 Original Budget | 2025-2026 Final Budget | Change in Budget | |
|---|---|---|---|---|---|---|
| ***FUNCTIONAL LEVEL AND TITLE*** | | | | | | |
| ***100 INSTRUCTION*** | | | | | | |
| *111 Elementary* | $ 197,574 | $ 237,399 | $ 226,272 | $ 262,652 | $ 36,380 | E |
| *119 Summer School* | $ 177 | $ - | $ - | $ - | $ - | E |
| *122 Special Education* | $ 3,150 | $ - | $ - | $ 819 | $ 819 | E |
| *125 Compensatory Education* | $ 18,772 | $ 374 | $ 374 | $ - | $ (374) | E |
| ***200 SUPPORTING SERVICES*** | | | | | | |
| ***GENERAL ADMINISTRATION*** | | | | | | |
| *212 Instructional Services* | $ 164 | $ 700 | $ - | $ - | $ - | E |
| *218 Teacher Consultant* | $ - | $ - | $ - | $ - | $ - | E |
| *221 Improvement of Ins* | #DIV/0! | $ - | $ - | $ - | $ - | E |
| *222 Educational Media Services* | $ - | $ - | $ - | $ - | $ - | E |
| *225 Instruction Related Technology* | $ - | $ - | $ - | $ - | $ - | E |
| *229 Other Instructional Staff Services* | $ 323 | $ 559 | $ 500 | $ 1,000 | $ 500 | E |
| *231 Board of Education* | $ 18,089 | $ 20,262 | $ 19,351 | $ 23,892 | $ 4,541 | E |
| ***SCHOOL ADMINISTRATION*** | | | | | | |
| *241 Office of Principal* | $ - | $ - | $ - | $ - | $ - | E |
| ***BUSINESS ADMINISTRATION*** | | | | | | |
| *252 Fiscal Services* | $ 9,500 | $ 10,500 | $ 10,500 | $ 12,810 | $ 2,310 | E |
| *259 Other Business Services* | $ 285 | $ 277 | $ 310 | $ 420 | $ 110 | E |
| ***MAINTENANCE AND OPERATIONS*** | | | | | | |
| *261 Operations/Maintenance* | $ 20,159 | $ 41,006 | $ 24,770 | $ 57,360 | $ 32,590 | E |
| ***OTHER SUPPORT SERVICES*** | | | | | | |
| *271 Transportation* | $ 170 | $ - | $ 500 | $ 500 | $ - | E |
| *284 Data Processing* | $ 131 | $ 275 | $ 500 | $ 2,733 | $ 2,233 | E |
| *299 Food Service* | $ 40 | $ - | $ 50 | $ 50 | $ - | E |
| ***Prior Period Adjustments*** | | | | | | |
| *492 Prior Year State Aid Adjustments* | $ 706 | $ - | $ - | $ - | $ - | E |
| ***600 INDIRECT COSTS*** | | | | | | |
| *611 Indirect Costs* | $ - | $ - | $ - | $ 67 | $ 67 | E |
| ***GRAND TOTAL OF ALL EXPENDITURES AND TRANSFERS*** | **$ 269,240** | **$ 312,669** | **$ 284,938** | **$ 362,400** | **$ 77,462** | |