Big Burning - Colfax Township S/D #3F

BUDGET FOR BIG BURNING SCHOOL
JULY 01, 2026 - JUNE 30, 2027

Original Budget
6/11/2026

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	$ 223,264.16

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	$ 18,964.20

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

	2024-2025 Actual Audited	2025-2026 Final Budget	2026-2027 Original Budget	Change in Budget
TOTAL REVENUES	$ 307,651	$ 537,511	$ 320,132	$ (217,379)
TOTAL EXPENDITURES	$ 312,669	$ 362,400	$ 321,272	$ (41,128)
EXCESS REVENUES/(EXPENDITURES)	$ (5,018)	$ 175,111	$ (1,140)	$ (176,251)
PRIOR YEAR FUND BALANCE	$ 586,696	$ 764,632	$ 939,743	
FUND BALANCE ENDING	$ 581,678	$ 939,743	$ 938,603	
FUND BALANCE PERCENTAGE	186.0%	259.3%	292.2%	

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

	2024-2025 Actual Audited	2025-2026 Final Budget	2026-2027 Original Budget	Change in Budget
REVENUE FROM LOCAL SOURCES				
Property Tax Levy	$ 190,380	$ 223,264	$ 223,264	$ -
Earnings on investments and deposits	$ -	$ 527	$ 527	$ -
Other Local Revenues	$ 3,280	$ 3,400	$ 3,400	$ -
Reimbursements and Refunds	$ 200	$ 29,998	$ -	$ 29,998
Incoming Transfers/Annexation	$ -	$ 154,381	$ -	$ 154,381
TOTAL LOCAL REVENUES	**$ 193,860**	**$ 411,570**	**$ 227,191**	**$ 184,378**
STATE REVENUES				
Hold Harmless	$ -	$ 101	$ 101	$ -
Isolated Districts	$ 1,188	$ 1,024	$ 1,024	$ -
Early Literacy	$ 631	$ -	$ -	$ -
Small Business Tax Ex. Revenue	$ -	$ -	$ -	$ -
27I - Educator Compensation Program	$ -	$ 2,793	$ -	$ (2,793)
27I(4) MPSERS	$ -		$ -	
29(7) Enrollment Stabilization	$ -	$ 10,151	$ 10,151	$ -
35j Literacy Improvement & PD	$ -	$ -	$ -	$ -
35m Literacy Grant	$ -	$ 30,143	$ -	$ 30,143
Section 31A -At Risk	$ 14,182	$ 30,612	$ 30,612	$ -
MPSERs Cost Offset-147c	$ 10,254	$ 2,025	$ 2,025	$ -
MPSERs Cost Offset-147a	$ 14,291	$ 18,817	$ 18,817	$ -
MPSERs Cost Offset - 147d	$ 3,360	$ 2,960	$ 2,960	$ -
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	$ 2,373	$ -	$ -	$ -
Section 51C - Spec. Ed. Headlee	$ 1,949	$ (975)	$ -	$ 975
Headlee Obligation for Data Collection	$ 564	$ 475	$ 475	$ -
TOTAL STATE REVENUES	**$ 51,977**	**$ 98,126**	**$ 66,165**	**$ 28,325**
FEDERAL REVENUES				
REAP	$ 51,478	$ 25,441	$ 26,776	$ 1,335
Filter First	$ 9,960	$ -	$ -	$ -
Title I A	$ -	$ -	$ -	$ -
Title II A CSR	$ 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	$ -	$ -	$ -	$ -
Trails Grant	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -
TOTAL FEDERAL REVENUES	**$ 61,812**	**$ 25,441**	**$ 26,776**	**$ 1,335**
INCOMING TRANSFERS				
Transfers from other governmental units	$ -	$ -	$ -	$ -
TOTAL INCOMING TRANSFERS	**$ -**	**$ -**	**$ -**	**$ -**
GRAND TOTAL OF ALL REVENUE AND TRANSFERS	**$ 307,651**	**$ 537,511**	**$ 320,132**	**$ (217,379)**

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

	2024-2025 Actual Audited	2025-2026 Final Budget	2026-2027 Original Budget	Change in Budget	
FUNCTIONAL LEVEL AND TITLE					
100 INSTRUCTION					
111 Elementary	$ 237,399	$ 262,652	$ 247,094	$ (15,558)	E
119 Summer School	$ -	$ -	$ -	$ -	E
122 Special Education	$ -	$ 819	$ 819	$ -	E
125 Compensatory Education	$ 374	$ -	$ -	$ -	E
200 SUPPORTING SERVICES					
GENERAL ADMINISTRATION					
212 Instructional Services	$ 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	$ 559	$ 1,000	$ 1,000	$ -	E
231 Board of Education	$ 20,262	$ 23,892	$ 24,995	$ 1,104	E
SCHOOL ADMINISTRATION					
241 Office of Principal	$ -	$ -	$ -	$ -	E
BUSINESS ADMINISTRATION					
252 Fiscal Services	$ 10,500	$ 12,810	$ 12,810	$ -	E
259 Other Business Services	$ 277	$ 420	$ 420	$ -	E
MAINTENANCE AND OPERATIONS					
261 Operations/Maintenance	$ 41,006	$ 57,360	$ 32,420	$ (24,940)	E
OTHER SUPPORT SERVICES					
271 Transportation	$ -	$ 500	$ 500	$ -	E
284 Data Processing	$ 275	$ 2,733	$ 1,000	$ (1,733)	E
299 Food Service	$ -	$ 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	**$ 312,699**	**$ 362,400**	**$ 321,272**	**$ (41,128)**	