RESOLUTION FOR BUDGET AMENDMENT
BY THE BOARD OF EDUCATION OF THE BERKLEY SCHOOL DISTRICT

RESOLVED, that the general appropriation resolution for the GENERAL OPERATING FUND of the Berkley School District for the fiscal year 2024-25 be amended, as follows, effective immediately:

	2023-2024 ACTUAL RESULTS	2024-2025 ORIGINAL BUDGET	PROPOSED AMENDMENTS		2024-2025 BUDGET AS PROPOSED
REVENUES:					
Local Sources	$ 5,193,820	$ 5,528,555	$ (59,977)	(1)	$ 5,468,578
State Sources	67,495,588	67,768,002	1,162,930	(2)	68,930,932
Federal Sources	2,490,070	2,084,237	(30,378)	(3)	2,053,859
Incoming Transfers and Other Transactions	4,784,533	5,270,064	200,318	(4)	5,470,382
TOTAL REVENUES	$ 79,964,011	$ 80,650,858	$ 1,272,893		$ 81,923,751
EXPENDITURES:					
Instruction Expense:					
Basic Programs	$ 42,235,587	$ 41,702,095	$ 1,249,253	(5)	$ 42,951,348
Added Needs	9,832,997	10,039,760	(156,677)	(6)	9,883,083
Support Services:					
Pupil Services	6,919,289	7,879,398	(789,594)	(7)	7,089,804
Instructional Staff	4,263,021	5,053,089	(5,622)	(8)	5,047,467
General Administration	1,040,123	1,033,293	28,906	(9)	1,062,199
School Administration	3,111,515	3,249,103	32,466	(10)	3,281,569
Business Services	1,151,023	1,338,440	(178,076)	(11)	1,160,364
Operation & Maintenance	5,185,076	5,312,563	323,289	(12)	5,635,852
Pupil Transportation	1,039,318	1,019,812	80,916	(13)	1,100,728
Central Services	2,763,161	2,832,410	(81,611)	(14)	2,750,799
Athletic Activities	871,304	941,918	125,644	(15)	1,067,562
Community Services	48,880	115,989	77,714	(16)	193,703
Building Improvements	-	-	60,300	(17)	60,300
Outgoing Transfers	275,000	275,000	-		275,000
TOTAL APPROPRIATIONS	$ 78,736,294	$ 80,792,870	$ 766,908		$ 81,559,778
Excess Revenue (Expenditures)	1,227,717	(142,012)	505,985		363,973
Fund Balance July 1	13,692,927	14,920,644			14,920,644
Non spendable Reserve	53,187	75,000			75,000
Committed for Per Pupil Carryover Budget	82,192	100,000			100,000
Committed for Fund Balance Sharing	38,000	60,000			25,000
Committed for Shared Time Support	5,323,769	4,000,000			5,000,000
Assigned for Equitable Learning Opportunities	1,063,626	320,000			320,000
Uncommitted Fund Balance June 30	8,359,870	10,223,632			9,764,617
TOTAL FUND BALANCE	$ 14,920,644	$ 14,778,632			$ 15,284,617

Berkley School District
2024-2025
General Operating Budget Amendment
Detail of Adjustments

Revenues			
Local Sources			
1	a.	Adjust property taxes to actual taxable values	$ (43,525)
	b.	Adjust interest income to reflect current interest rates	80,000
	c.	Adjust CASA 'revenues' to reflect change in fiscal agency	(85,000)
	d.	Adjust rental, athletic admission and tuition income	(11,452)
			$ (59,977)
State Sources			
2	a.	Foundation Allowance adjustments - No FA increase, 147a(4)	$ 893,150
	b.	Enrollment projection updates	1,201,000
	c.	MPSERS Retirement support categoricals - 147c(10, 147c(2), 147g	(2,144,983)
	d.	Special education categoricals	524,646
	e.	Other categoricals - recognize carryover and update to actual allocations	(239,072)
	f.	GSRP funding - additional slot funding and one-time expansion grants	928,189
			$ 1,162,930
Federal Sources			
3	a.	Recognize carryover COVID grants - ESSER III, 11T & 98c	$ (102,203)
	b.	Recognize all other grant allocations and carryover (IDEA, Titles, etc)	71,825
			$ (30,378)
Incoming Transfers and Other Transactions			
4	a.	Reflect current PA-18 revenue	$ 135,856
	b.	Adjustments to Oakland Schools Career & Special Education Grants	5,915
	c.	Account for the MI Talent Together program	58,547
			$ 200,318
Expenditures			
Basic Programs (Elem, MS, HS, Summer School, etc.)			
5	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ 453,952
	b.	Adjust building per pupil budgets	132,679
	c.	Adjust for grant budgets (primarily GSRP)	649,228
	d.	Adjust department budgets	13,394
			$ 1,249,253
Added Needs (Special Education, At-Risk, Career Focused Ed)			
6	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ (105,536)
	b.	Adjust for grant budgets (reclassifications to correct function)	(36,467)
	c.	Adjust department budgets	(14,674)
			$ (156,677)
Pupil Services (Counseling, Speech, Psychs, Social Workers, etc.)			
7	a.	Adjust salaries and benefits to reflect current staffing levels	$ (423,410)
	b.	Adjust for grant budgets (primarily GSRP)	(397,596)
	c.	Adjust department budgets	31,412
			$ (789,594)
Instructional Staff Support (Curriculum, Media)			
8	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ (35,004)
	b.	Adjust for grant budgets (reclassify At-Risk coach, etc.)	(13,033)
	c.	Adjust department and per pupil budgets	42,415
			$ (5,622)

Berkley School District
2024-2025
General Operating Budget Amendment
Detail of Adjustments

Expenditures (cont.)

General Administration (Superintendent, Board of Education, Legal Fees)			
9	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ 11,156
	b.	Adjust legal fees budget	25,000
	c.	Adjust department budgets	(7,250)
			$ 28,906
School Administration (Principal's Department)			
10	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ 84,417
	b.	Adjust grant and department budgets	(51,951)
			$ 32,466
Business Services (Finance Department, Audit, Property & Liability Insurance)			
11	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ (161,076)
	b.	Adjust department budgets	(17,000)
			$ (178,076)
Operation & Maintenance (Custodians, Maintenance, Building Operating Costs, Utilities)			
12	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ 42,323
	b.	Adjust for grant budgets for planned use of funds (31aa)	55,038
	c.	Adjust building utility, supply & repair budgets	165,807
	d.	Adjust department budgets - owner's rep	60,121
			$ 323,289
Pupil Transportation (Transportation Services)			
13	a.	Adjust salaries and benefits to reflect current staffing and compensation (bus aides)	$ (15,228)
	b.	Adjust for grant budgets for planned use of funds	13,341
	c.	Increase for increases in transportation contracts	82,803
			$ 80,916
Central Services (Pupil Accounting, Community Services, Non-Instructional Technology Services)			
14	a.	Adjust salaries and benefits to reflect current staffing makeup	$ (149,699)
	b.	Adjust for grant budgets	41,188
	c.	Increase department budgets	26,900
			$ (81,611)
Athletic Activities			
15	a.	Adjust salaries and benefits - added .5 MS Coordinator	$ 73,642
	b.	Adjust for permitting fees	35,000
	c.	Adjust equipment and supply budget	17,002
			$ 125,644
Community Services (Non-public proportionate share)			
16	a.	Adjust for grant budgets - Parent Events & Non Public Share	$ 77,714
Building Improvments			
17	a.	Record GSRP expansion grant expenses	$ 60,300

RESOLUTION FOR BUDGET AMENDMENT
BY THE BOARD OF EDUCATION OF THE BERKLEY SCHOOL DISTRICT

RESOLVED, that the general appropriation resolution for the COMMUNITY SERVICES FUND of the Berkley School District for the fiscal year 2024-25 be amended, as follows, effective immediately:

	2023-2024 ACTUAL RESULTS	2024-2025 ORIGINAL BUDGET	PROPOSED AMENDMENTS		2024-2025 BUDGET AS PROPOSED
REVENUES:					
Local Sources	$ 3,638,287	$ 3,821,200	$ (1,161,523)	(1)	$ 2,659,677
State Sources	-	-	4,335	(2)	4,335
TOTAL REVENUES	$ 3,638,287	$ 3,821,200			$ 2,664,012
EXPENDITURES:					
Other School Services	$ 3,835,905	$ 3,869,101	$ (884,799)	(3)	$ 2,984,302
Durant/Strategic Fund	-	-	-		-
Hurley Field Fund	24,541	38,530	-		38,530
TOTAL APPROPRIATIONS	$ 3,860,446	$ 3,907,631			$ 3,022,832
Excess Revenue (Expenditures)	(222,159)	(86,431)			(358,820)
Fund Balance July 1	4,376,981	4,154,822			4,154,822
Fund Balance June 30	$ 4,154,822	$ 4,068,391			$ 3,796,002

Berkley School District
2024-2025
Community Services Fund Budget Amendment
Detail of Adjustments

Revenues

Local Sources (Tuition & Fees)			
1	a.	Adjust tuition income (primarily moved to GSRP)	$ (1,191,523)
	b.	Adjust interest revenue in the Durant/Strategic Fund	30,000
			$ (1,161,523)
State Sources			
2	a.	Adjust for DHS grant	$ 4,335

Expenditures

Other School Services			
3	a.	Adjust labor costs salaries, benefits and purchased services (primarily moved to GSRP)	$ (795,390)
	b.	Miscellaneous supplies and expenses (primarily moved to GSRP)	(89,409)
			$ (884,799)

RESOLUTION FOR BUDGET AMENDMENT
BY THE BOARD OF EDUCATION OF THE BERKLEY SCHOOL DISTRICT

RESOLVED, that the general appropriation resolution for the FOOD SERVICE FUND of the Berkley School District for the fiscal year 2024-25 be amended, as follows, effective immediately:

	2023-2024 ACTUAL RESULTS	2024-2025 ORIGINAL BUDGET	PROPOSED AMENDMENTS		2024-2025 BUDGET AS PROPOSED
REVENUES:					
Local Sources	$ 143,401	$ 117,500	$ 17,000	(1)	$ 134,500
State Sources	712,291	699,887	80,565	(2)	780,452
Federal Sources	521,360	401,700	(1,771)	(3)	399,929
TOTAL REVENUES	$ 1,377,052	$ 1,219,087			$ 1,314,881
EXPENDITURES:					
Food Services	$ 1,239,090	$ 1,333,400	$ 81,600	(4)	$ 1,415,000
TOTAL APPROPRIATIONS	$ 1,239,090	$ 1,333,400			$ 1,415,000
Excess Revenue (Expenditures)	137,962	(114,313)			(100,119)
Fund Balance July 1	296,599	434,561			434,561
Fund Balance June 30	$ 434,561	$ 320,248			$ 334,442

Berkley School District
2024-2025
Food Service Fund Budget Amendment
Detail of Adjustments

Revenues			
Local Sources			
1	a.	Adjust revenue projections for Ala Carte Sales	$ 17,000
State Sources			
2	a.	Adjust revenue projections for meals served	$ 80,565
Federal Sources			
3	a.	Adjust revenue projections for meals served	$ (1,771)
Expenditures			
Food Services			
4	a.	Adjust labor costs (salaries, benefits and purchased services)	$ 61,870
	b.	Adjust food and supply costs	89,730
	c.	Adjust equipment & repair costs	(70,000)
			$ 81,600