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	2024-2025 As Amended	Proposed Amendments		2024-2025 As Proposed
REVENUES:						
Local Sources	$ 5,193,796	$ 5,528,555	$ 5,468,578	$ (110,841)	(1)	$ 5,357,737
State Sources	67,495,609	67,768,002	68,930,932	239,635	(2)	69,170,567
Federal Sources	2,490,071	2,084,237	2,053,859	26,715	(3)	2,080,574
Incoming Transfers and Other Transactions	4,784,534	5,270,064	5,470,382	(61,642)	(4)	5,408,740
TOTAL REVENUES	$ 79,964,011	$ 80,650,858	$ 81,923,751			$ 82,017,618
EXPENDITURES:						
Instruction Expense:						
Basic Programs	$ 42,235,588	$ 41,702,095	$ 42,951,348	$ 355,525	(5)	$ 43,306,873
Added Needs	9,832,997	10,039,760	9,883,083	111,501	(6)	9,994,584
Support Services:						
Pupil Services	6,919,289	7,879,398	7,089,804	25,285	(7)	7,115,089
Instructional Staff	4,263,021	5,053,089	5,047,467	329,374	(8)	5,376,841
General Administration	1,040,123	1,033,293	1,062,199	(21,095)	(9)	1,041,104
School Administration	3,111,515	3,249,103	3,281,569	(44,755)	(10)	3,236,814
Business Services	1,151,023	1,338,440	1,160,364	(8,549)	(11)	1,151,815
Operation & Maintenance	5,185,076	5,312,563	5,635,852	62,582	(12)	5,698,434
Pupil Transportation	1,039,318	1,019,812	1,100,728	53,559	(13)	1,154,287
Central Services	2,763,161	2,832,410	2,750,799	(293,159)	(14)	2,457,640
Athletic Activities	871,304	941,918	1,067,562	41,608	(15)	1,109,170
Community Services	48,880	115,989	193,703	2,755	(16)	196,458
Building Improvements	-	-	60,300	68,196	(17)	128,496
Outgoing Transfers	275,000	275,000	275,000	(25,000)	(18)	250,000
TOTAL APPROPRIATIONS	$ 78,736,294	$ 80,792,870	$ 81,559,778			$ 82,217,605
Excess Revenue (Expenditures)	1,227,717	(142,012)	363,973			(199,987)
Fund Balance July 1	13,692,927	14,920,644	14,920,644			14,920,644
Non spendable Reserve	53,187	75,000	75,000			100,000
Committed for Per Pupil Carryover Budget	82,192	100,000	100,000			50,000
Committed for Fund Balance Sharing	38,000	60,000	25,000			50,000
Committed for Shared Time Support	5,323,769	4,000,000	5,000,000			5,000,000
Assigned for Equitable Learning Opportunities	1,063,626	320,000	320,000			450,000
Uncommitted Fund Balance June 30	8,359,870	10,223,632	9,764,617			9,070,657
TOTAL FUND BALANCE	$ 14,920,644	$ 14,778,632	$ 15,284,617			$ 14,720,657

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

Revenues			
Local Sources			
1 a.	Adjust property taxes to actual taxable values	$	(162,341)
b.	Adjust interest income to reflect current interest rates		40,000
c.	Adjust miscellaneous income (rentals, athletic fee, etc.)		11,500
		$	(110,841)
State Sources (State Aid)			
2 a.	Foundation Allowance adjustments - FTE	$	8,564
b.	Property tax adjustments		162,341
c.	MPSERS Retirement support categoricals		63,317
d.	Recognize final allocation - 31aa Mental Health & School Safety Funding		(106,286)
e.	Recognize final allocation - 35j Literacy		165,936
f.	Adjust misc categorical grants		(54,237)
		$	239,635
Federal Sources			
3 a.	Adjust various grants - Medicaid AOP, IDEA PNP, etc.		26,715
Incoming Transfers and Other Transactions			
4 a.	Reflect final Medicaid & SE Tuition	$	(61,642)
Expenditures			
Basic Programs (Elem, MS, HS, Summer School, etc.)			
5 a.	Adjust salaries and benefits to reflect current staffing and compensation	$	260,735
b.	Adjust building per pupil budgets		14,445
c.	Adjust for grant budgets		7,845
d.	Adjust department budgets - Reclass of equitable learning projects funds		72,500
		$	355,525
Added Needs (Special Education, At-Risk, Career Focused Ed)			
6 a.	Adjust salaries and benefits to reflect current staffing and compensation	$	97,091
b.	Adjust for grant budgets		17,350
c.	Adjust department budgets - Special Education		(2,940)
		$	111,501
Pupil Services (Counseling, Speech, Psychs, Social Workers, etc.)			
7 a.	Adjust salaries and benefits to reflect current staffing and compensation	$	203,179
b.	Adjust for grant budgets - 31aa grant, primarily		(238,894)
c.	Adjust department budgets - OT/PT, Social Worker & Speech Pathologist contracted costs		61,000
		$	25,285
Instructional Staff Support (Curriculum, Media)			
8 a.	Adjust salaries and benefits to reflect current staffing and compensation	$	(3,924)
b.	Adjust for grant budgets (mainly 35j Literacy & reclass functions for 31aa)		282,998
c.	Adjust department budgets (Curriculum - textbooks & ST staff services)		50,300
		$	329,374
General Administration (Superintendent, Board of Education, Legal Fees)			
9 a.	Adjust salaries and benefits to reflect current staffing and compensation - mainly 147g	$	(21,095)

Expenditures (cont.)

School Administration (Principal's Department)			
10	a.	Adjust salaries and benefits to reflect current staffing and compensation - mainly 147g	$ (40,005)
	b.	Adjust department budgets	(4,750)
			$ (44,755)
Business Services (Finance Department, Audit, Property & Liability Insurance)			
11	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ (11,149)
	b.	Adjust department budgets	2,600
			$ (8,549)
Operation & Maintenance (Custodians, Maintenance, Building Operating Costs, Utilities)			
12	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ 56,430
	b.	Reclassify functions for 31aa grant budget and adjust GSRP budget	(67,158)
	c.	Adjust utility budgets	73,310
			$ 62,582
Pupil Transportation (Transportation Services)			
13	a.	Adjust salaries and benefits to reflect current staffing and compensation (bus aides)	$ 15,359
	b.	Adjust for grant budgets for planned use of funds	(1,800)
	c.	Increase contracted bussing costs	40,000
			$ 53,559
Central Services (Pupil Accounting, Community Services, Non-Instructional Technology Services)			
14	a.	Adjust salaries and benefits to reflect current staffing and compensation	$ (7,903)
	b.	Adjust for grant budgets	2,085
	c.	Adjust Tech IGA to reflect staffing	(132,091)
	d.	Adjust department budgets - Reclass of equitable learning projects funds	(155,250)
			$ (293,159)
Athletic Activities			
15	a.	Adjust salaries and benefits	$ (4,912)
	b.	Adjust permits and coaching budgets	46,520
			$ 41,608
Community Services (Non-public proportionate share)			
16	a.	Adjust for grant budgets - Parent Events & Non Public Share	$ 2,755
Building Improvements			
17	a.	Reclassify grant budget functions (GSRP Capital Outlay adjustment)	$ 68,196
Outgoing Transfers			
18	a.	Decrease transfer out to Other Capital Projects Fund to match transfer in	$ (25,000)

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 yea
2024-25 be amended, as follows, effective immediately:

	2023-2024 Actual Results	2024-2025 Original Budget	2024-2025 As Amended	Proposed Amendments		2024-2025 As Proposed
REVENUES:						
Local Sources	$ 3,638,287	$ 3,821,200	$ 2,659,677	$ 88,904	(1)	$ 2,748,581
State Sources	-	-	4,335	-		4,335
TOTAL REVENUES	$ 3,638,287	$ 3,821,200	$ 2,664,012			$ 2,752,916
EXPENDITURES:						
Other School Services	$ 3,835,905	$ 3,869,101	$ 2,984,302	$ 80,222	(2)	$ 3,064,524
Durant/Strategic Fund	-	-	-	-		-
Hurley Field Fund	24,541	38,530	38,530	-		38,530
TOTAL APPROPRIATIONS	$ 3,860,446	$ 3,907,631	$ 3,022,832			$ 3,103,054
Excess Revenue (Expenditures)	(222,159)	(86,431)	(358,820)			(350,138)
Fund Balance July 1	4,376,981	4,154,822	4,154,822			4,154,822
Fund Balance June 30	$ 4,154,822	$ 4,068,391	$ 3,796,002			$ 3,804,684

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

Revenues

Local Sources (Tuition & Fees)			
1	a.	Adjust tuition income	$ 83,904
	b.	Adjust interest income	5,000
			$ 88,904

Expenditures

Other School Services			
2	a.	Adjust labor costs (salaries, benefits and purchased services)	$ 80,222

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	2024-2025 As Amended	Proposed Amendments		2024-2025 As Proposed
REVENUES:						
Local Sources	$ 143,401	$ 117,500	$ 134,500	$ (9,040)	(1)	$ 125,460
State Sources	712,291	699,887	780,452	196,768	(2)	977,220
Federal Sources	521,360	401,700	399,929	(10,475)	(3)	389,454
TOTAL REVENUES	$ 1,377,052	$ 1,219,087	$ 1,314,881			$ 1,492,134
EXPENDITURES:						
Food Services	$ 1,239,090	$ 1,333,400	$ 1,415,000	$ (9,491)	(4)	$ 1,405,509
TOTAL APPROPRIATIONS	$ 1,239,090	$ 1,333,400	$ 1,415,000			$ 1,405,509
Excess Revenue (Expenditures)	137,962	(114,313)	(100,119)			86,625
Fund Balance July 1	296,599	434,561	434,561			434,561
Fund Balance June 30	$ 434,561	$ 320,248	$ 334,442			$ 521,186

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

Revenues

Local Sources

1	a.	Adjust interest and meal revenue	$ (9,040)

State Sources (State Aid)

2	a.	Adjust YTD estimates for breakfast & lunch revenue	$ 196,768

Federal Sources

3	a.	Adjust YTD estimates for State vs Federal payments	$ (10,475)

Expenditures

Food Services

4	a.	Adjust labor costs (salaries, benefits and purchased services)	$ (3,327)
	b.	Adjust food costs	(6,164)
			$ (9,491)

Resolution for Budget Amendment
By the Board of Education of the Berkley School District

RESOLVED, that the general appropriation resolution for the STUDENT ACTIVITIES 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 As Proposed
REVENUES:					
Local Sources	$ 1,175,163	$ 1,158,000	$ (14,496)	(1)	$ 1,143,504
EXPENDITURES:					
Student Activities	$ 1,182,792	$ 1,150,000	$ (84,408)	(2)	$ 1,065,592
TOTAL APPROPRIATIONS	$ 1,182,792	$ 1,150,000			$ 1,065,592
Excess Revenue (Expenditures)	(7,629)	8,000			77,912
Fund Balance July 1	734,658	727,029			727,029
Fund Balance June 30	$ 727,029	$ 735,029			$ 804,941

Berkley School District
2024-2025
Student Activities Fund Budget Amendment
Detail of Adjustments

Revenues

Local Sources

1 a.	Adjust revenues to current trends	$ (14,496)

Expenditures

Student Activities

2 a.	Adjust expenses to current trends	$ (84,408)

Resolution for Budget Amendment
By the Board of Education of the Berkley School District

RESOLVED, that the general appropriation resolution for the DEBT SERVICE FUNDS of the Berkley School District for the fiscal year 2024-2025 be amended, as follows, effective immediately:

	2023-2024 Actual Results	2024-2025 Original Budget	Proposed Amendments		2024-2025 As Proposed
REVENUES:					
Local Sources and Other Financing Sources	$ 7,503,089	$ 10,257,162	$ 37,746,403	(1)	$ 48,003,565
EXPENDITURES:					
Debt Service (Principal & Interest) and Other Financing Uses	$ 6,739,495	$ 10,916,599	$ 37,636,598	(2)	$ 48,553,197
TOTAL APPROPRIATIONS	$ 6,739,495	$ 10,916,599			$ 48,553,197
Excess Revenue (Expenditures)	763,594	(659,437)			(549,632)
Fund Balance July 1	1,737,146	2,500,740			2,500,740
Fund Balance June 30	$ 2,500,740	$ 1,841,303			$ 1,951,108

Berkley School District
2024-2025
Debt Service Funds Budget Amendment
Detail of Adjustments

Revenues

Local Sources

1	a.	Refunding of 2015 Debt - Other Financing Sources	$ 37,058,047
	b.	Correction - recorded Sinking Fund tax revenue and not Series II	647,994
	d.	Adjust property taxes to actual taxable values	25,025
	d.	Adjust interest income to reflect current interest rates	15,337
			$ 37,746,403

Expenditures

Debt

2	a.	Refunding of 2015 Debt - Other Financing Uses	$ 38,458,047
	b.	Adjusted May payments for 2015 Debt	(821,449)
			$ 37,636,598

Resolution for Budget Amendment
By the Board of Education of the Berkley School District

RESOLVED, that the general appropriation resolution for the SINKING 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 As Proposed
REVENUES:					
Local Sources	$ 4,099,554	$ 4,261,772	$ 22,981	(1)	$ 4,284,753
TOTAL REVENUES	$ 4,099,554	$ 4,261,772			$ 4,284,753
EXPENDITURES:					
Sinking Fund	$ 1,137,241	$ 1,540,000	$ (5,747)	(2)	$ 1,534,253
Transfer to SF Debt Fund	2,711,265	2,750,500	-	(3)	2,750,500
TOTAL APPROPRIATIONS	$ 3,848,506	$ 4,290,500			$ 4,284,753
Excess Revenue (Expenditures)	251,048	(28,728)			-
Fund Balance July 1	3,129,522	3,380,570			3,380,570
Fund Balance June 30	$ 3,380,570	$ 3,351,842			$ 3,380,570

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

Revenues

Local Sources

1	a.	Adjust property taxes to actual taxable values	$ (17,019)
	b.	Increase interest income	40,000
			$ 22,981

Expenditures

Sinking Fund

2	a.	Adjust planned use of funds for sinking fund projects	$ (5,747)