

Berkley School District

General Appropriations Resolution

Including

Adoption of the Budget

and

Property Tax Levy to Support that Budget

and

Supplementary Information Budget Material

for the

Fiscal Year

July 1, 2025 through June 30, 2026

Public Hearing Notice Published: May 22, 2025

Public Hearing Held: June 2, 2025

Resolution Adopted: June 9, 2025

General Appropriations Resolution
Resolution for Adoption by the Board of Education of
Berkley School District 2025-26 Budget

RESOLVED, that this resolution shall be the general appropriations resolution of the Berkley School District for the fiscal year 2025-26. This is a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Berkley School District.

BE IT FURTHER RESOLVED, that a levy of 18.0000 mills for operating purposes during the 2025-26 school year is hereby approved. This millage is exempt from levy on homestead property.

BE IT FURTHER RESOLVED, that a levy of 2.7521 mills for Building Maintenance Fund (Sinking Fund) purposes during the 2025-26 school year is hereby approved.

BE IT FURTHER RESOLVED, that the following debt levies of 1.3700 mills for the 2015 Bond Fund, .3400 mills for the 2023 Building and Site Bonds Series I Fund, 2.4100 mills for the 2024 Building and Site Bonds Series II Fund, and 1.3300 mills for the 2025 Bond Refunding is hereby approved for debt retirement purposes during the 2025-26 school year.

This makes the total tax levy 26.2021 for the 2025-26 school year; 18.0000 mills is levied on the taxable value of non-homestead property, and 8.2021 mills is levied on the taxable value of all property in the school district.

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriations in the General Fund of the Berkley School District for the fiscal year 2025-26 are as follows:

Revenue	
Local Sources	\$ 5,379,448
State Sources	67,774,663
Federal Sources	1,806,012
Transfers and Other	<u>5,604,851</u>
Total Revenue	80,564,974
Fund Balance Available to Appropriate	<u>14,720,657</u>
Total Available to Appropriate - General Fund	\$ 95,285,631

BE IT FURTHER RESOLVED, that \$81,303,991 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instruction Expense:	
Basic Programs	\$ 43,324,282
Added Needs	9,947,279
Support Services:	
Pupil Support	7,192,444
Instructional Staff Support	4,751,710
General Administration	1,047,453
School Administration	3,259,959
Business Services	1,176,488
Operations and Maintenance	5,397,187
Pupil Transportation	1,145,996
Central Staff Services	2,455,428
Athletic Services	1,110,661
Community Services	195,104
Outgoing Transfers	<u>250,000</u>
Total Expenditures	\$ 81,253,991

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriation in the Community Services Fund of the Berkley School District for the fiscal year 2025-26 are as follows:

Revenue:	
Local Sources	<u>\$ 2,543,488</u>
Fund Balance Available to Appropriate	<u>3,804,685</u>
Total Available to Appropriate - Community Services Fund	\$ 6,348,173

BE IT FURTHER RESOLVED, that \$2,578,682 of the total available to appropriate in the Community Services Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
School Services Fund	2,533,706
Durant Fund / Strategic Fund (MAISL)	-
Hurley Field Fund	<u>44,976</u>
Total Expenditures	\$ 2,578,682

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriation in the Food Service Fund of the Berkley School District for the fiscal year 2025-26 are as follows:

Revenue:	
Local Sources	\$ 126,589
State Sources	996,763
Federal Sources	<u>396,043</u>
Total Revenue	1,519,395
Fund Balance Available to Appropriate	<u>521,186</u>
Total Available to Appropriate - Food Service Fund	\$ 2,040,581

BE IT FURTHER RESOLVED, that \$1,444,705 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Labor Costs	\$ 666,073
Food, Supplies and Other	747,132
Administrative Fees	1,500
Capital Outlay	<u>30,000</u>
Total Expenditures	\$ 1,444,705

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Student Activities Fund of the Berkley School District for fiscal year 2025-26 are as follows:

Revenue:	
Local Sources	\$ <u>1,142,104</u>
Fund Balance Available to Appropriate	<u>804,940</u>
Total Available to Appropriate - Student Activities Fund	\$ 1,947,044

BE IT FURTHER RESOLVED, that \$1,065,592 of the total available to appropriate in the Student Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Student Activities	\$ <u>1,065,592</u>
Total Expenditures	\$ 1,065,592

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriations in the Debt Service Funds (consisting of the 2015 Debt Service (including refunding), 2023 School Bond Debt Service - Series I, 2024 School Bond Debt Service – Series II and 2023 School Bond Debt Service Funds) of the Berkley School District for the fiscal year 2025-26 are as follows:

Revenue:	
Property Tax Levy	\$ 8,065,862
Interest & Other Local Income	209,200
Transfer from the Sinking Fund	<u>2,788,500</u>
Total Revenue	11,063,562
Fund Balance Available to Appropriate	<u>1,951,109</u>
Total Available to Appropriate - Debt Retirement Fund	\$ 13,014,671

BE IT FURTHER RESOLVED, that \$11,787,910 of the total available to appropriate in the Debt Service Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Redemption of Bond Principal	\$ 5,385,000
Interest on Bonded Debt	<u>6,402,910</u>
Total Expenditures	\$ 11,787,910

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Other Capital Projects Fund of the Berkley School District for fiscal year 2025-26 are as follows:

Revenue:	
Incoming Transfer	\$ <u>250,000</u>
Fund Balance Available to Appropriate	<u>77,038</u>
Total Available to Appropriate - Other Capital Projects	\$ 327,038

BE IT FURTHER RESOLVED, \$250,000 total available to appropriate in the Other Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Site Improvement & Equipment	\$ 225,000
Technology Equipment	<u>25,000</u>
Total Expenditures	\$ 250,000

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Sinking Fund of the Berkley School District for fiscal year 2025-26 are as follows:

Revenue:	
Property Taxes	\$ 4,112,391
Interest Income	<u>192,000</u>
Total Revenue	4,304,391
Fund Balance Available to Appropriate	<u>3,380,570</u>
Total Available to Appropriate - Sinking Fund	\$ 7,684,961

BE IT FURTHER RESOLVED, \$4,304,391 total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Building Improvements	\$ 765,891
Site Improvements	\$ 450,000
Technology	300,000
Outgoing Transfers to Debt Service	<u>2,788,500</u>
Total Expenditures	\$ 4,304,391

BE IT FURTHER RESOLVED, that no Board of Education member or employees of the school district shall expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold department heads responsible for the performance of their responsibilities within the amounts appropriated by the Board of Education.

This appropriation resolution is to take effect on July 1, 2025.

Berkley School District
General Operating Fund

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Revenue:				
Local Sources	\$ 5,193,820	\$ 5,528,555	\$ 5,357,737	\$ 5,379,448
State Sources	67,495,588	67,768,002	69,170,567	67,774,663
Federal Sources	2,490,070	2,084,237	2,080,574	1,806,012
Transfers and Other	<u>4,784,533</u>	<u>5,270,064</u>	<u>5,408,740</u>	<u>5,604,851</u>
Total Revenue	\$ 79,964,011	\$ 80,650,858	\$ 82,017,618	\$ 80,564,974
Expenditures:				
Instruction Expense:				
Basic Programs	\$ 42,235,587	\$ 41,702,095	\$ 43,306,873	\$ 43,324,282
Added Needs	9,832,997	10,039,760	9,994,584	9,947,279
Support Services:				
Pupil Support	6,919,289	7,879,398	7,115,089	7,192,444
Instructional Staff Support	4,263,021	5,053,089	5,376,841	4,751,710
General Administration	1,040,123	1,033,293	1,041,104	1,047,453
School Administration	3,111,515	3,249,103	3,236,814	3,259,959
Business Services	1,151,023	1,338,440	1,151,815	1,176,488
Operations and Maintenance	5,185,076	5,312,563	5,698,434	5,397,187
Pupil Transportation	1,039,318	1,019,812	1,154,287	1,145,996
Central Staff Services	2,763,161	2,832,410	2,457,640	2,455,428
Athletic Services	871,304	941,918	1,109,170	1,110,661
Community Services	48,880	115,989	196,458	195,104
Building Improvements	-	0	128,496	50,000
Outgoing Transfers	<u>275,000</u>	<u>275,000</u>	<u>250,000</u>	<u>250,000</u>
Total Expenditures	\$ 78,736,294	\$ 80,792,871	\$ 82,217,605	\$ 81,303,991
Excess Revenue (Expenditures)	\$ 1,227,717	\$ (142,013)	\$ (199,987)	\$ (739,017)
Fund Balance, July 1	\$ 13,692,927	\$ 14,920,644	\$ 14,920,644	\$ 14,720,657
Fund Balance, June 30				
-Non spendable Reserve	53,187	75,000	100,000	100,000
-Assigned for Building Budgets	82,192	100,000	50,000	50,000
-Assigned for Fund Balance Sharing	38,000	60,000	50,000	50,000
-Assigned for Shared Time	5,323,769	4,000,000	5,000,000	5,000,000
-Assigned for Equitable Learning Opportunities	1,063,626	320,000	450,000	-
-Unassigned	<u>8,359,870</u>	<u>10,223,631</u>	<u>9,070,657</u>	<u>8,781,640</u>
Total June 30	\$ 14,920,644	\$ 14,778,631	\$ 14,720,657	\$ 13,981,640

Berkley School District
Community Services Fund

School Services

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Fund Balance	\$ 494,364	\$ 63,459	\$ 63,459	\$ (458,149)
Revenue:				
Local Sources	\$ 3,405,000	\$ 3,646,200	\$ 2,538,581	\$ 2,343,488
State Sources	-	-	4,335	-
Total Revenue	\$ 3,405,000	\$ 3,646,200	\$ 2,542,916	\$ 2,343,488
Total Available	\$ 3,899,364	\$ 3,709,659	\$ 2,606,375	\$ 1,885,339
Expenditures:				
Salaries	\$ 1,250,108	\$ 1,265,359	\$ 923,501	\$ 782,053
Employee Benefits	671,986	659,566	515,529	450,998
Purchased Services	1,682,098	1,627,926	1,379,261	1,044,942
Supplies and Other	231,713	316,250	246,233	255,713
Total Expenditures	\$ 3,835,905	\$ 3,869,101	\$ 3,064,524	\$ 2,533,706
Ending Fund Balance	\$ 63,459	\$ (159,442)	\$ (458,149)	\$ (648,367)

Durant Fund / Strategic Fund (MAISL)

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Fund Balance	\$ 3,934,673	\$ 4,138,450	\$ 4,138,450	\$ 4,333,450
Revenue:				
Local Sources	203,777	160,000	195,000	175,000
General Fund Subsidy	-	-	-	-
Total Revenue	\$ 203,777	\$ 160,000	\$ 195,000	\$ 175,000
Total Available	\$ 4,138,450	\$ 4,298,450	\$ 4,333,450	\$ 4,508,450
Expenditures:				
Basic Program	\$ -	\$ -	\$ -	\$ -
Strategic Planning Support	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,138,450	\$ 4,298,450	\$ 4,333,450	\$ 4,508,450
Committed - Durant Fund	\$ 3,038,450	\$ 3,198,450	\$ 3,233,450	\$ 3,408,450
Committed - Strategic Fund (MAISL)	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000

Berkley School District
School Services Fund (con't)

Hurley Field Fund

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Fund Balance	\$ (52,055)	\$ (47,086)	\$ (47,086)	\$ (70,616)
Revenue:				
Local Sources	\$ 29,510	\$ 15,000	\$ 15,000	\$ 25,000
General Fund Subsidy	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 29,510	\$ 15,000	\$ 15,000	\$ 25,000
Total Available	\$ (22,545)	\$ (32,086)	\$ (32,086)	\$ (45,616)
Expenditures:				
Salaries	\$ 12,935	\$ 20,000	\$ 20,000	\$ 25,000
Employee Benefits	5,096	7,530	7,530	8,976
Supplies and Other	<u>6,510</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Total Expenditures	\$ 24,541	\$ 38,530	\$ 38,530	\$ 44,976
Ending Fund Balance	\$ (47,086)	\$ (70,616)	\$ (70,616)	\$ (90,592)

Berkley School District
Food Service Fund

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Balance	\$ 296,599	\$ 434,561	\$ 434,561	\$ 521,186
Revenue:				
Local Sources	\$ 143,401	\$ 117,500	\$ 125,460	\$ 126,589
State Sources	712,291	699,887	977,220	996,763
Federal Sources	<u>521,360</u>	<u>401,700</u>	<u>389,454</u>	<u>396,043</u>
Total Revenue	\$ 1,377,051	\$ 1,219,087	\$ 1,492,134	\$ 1,519,395
Total Available	\$ 1,673,650	\$ 1,653,648	\$ 1,926,695	\$ 2,040,581
Expenditures:				
Labor Costs	\$ 585,384	\$ 588,130	\$ 646,673	\$ 666,073
Food, Supplies and Other	640,571	643,270	727,336	747,132
Bank Fees	1,699	2,000	1,500	1,500
Capital Outlay	<u>11,435</u>	<u>100,000</u>	<u>30,000</u>	<u>30,000</u>
Total Expenditures	\$ 1,239,089	\$ 1,333,400	\$ 1,405,509	\$ 1,444,705
Ending Balance	\$ 434,561	\$ 320,248	\$ 521,186	\$ 595,876

Berkley School District
Student Activities Fund

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Balance	\$ 734,658	\$ 727,028	\$ 727,028	\$ 804,940
Revenue:				
Local Sources	<u>\$ 1,175,162</u>	<u>\$ 1,158,000</u>	<u>\$ 1,143,504</u>	<u>\$ 1,142,104</u>
Total Revenue	\$ 1,175,162	\$ 1,158,000	\$ 1,143,504	\$ 1,142,104
Total Available				
Expenditures:				
Student Activities	<u>\$ 1,182,792</u>	<u>\$ 1,150,000</u>	<u>\$ 1,065,592</u>	<u>\$ 1,065,592</u>
Total Expenditures	\$ 1,182,792	\$ 1,150,000	\$ 1,065,592	\$ 1,065,592
Ending Balance	727,028	735,028	804,940	881,452

Berkley School District
Debt Service Funds

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Balance	\$ 1,737,146	\$ 2,500,740	\$ 2,500,740	\$ 1,951,108
Revenue:				
Property Tax Levy	\$ 4,381,797	\$ 7,260,499	\$ 7,933,518	\$ 8,065,862
Other Financing Sources - 2015 Refunding	-	-	37,058,047	-
Interest Income	205,352	246,163	261,500	209,200
Transfer from Sinking Fund	<u>2,915,939</u>	<u>2,750,500</u>	<u>2,750,500</u>	<u>2,788,500</u>
Total Revenue	\$ 7,503,089	\$ 10,257,162	\$ 48,003,565	\$ 11,063,562
Expenditures:				
Redemption of Bond Principal	\$ 4,235,000	\$ 4,740,000	\$ 4,740,000	\$ 5,385,000
Interest on Bonded Debt	2,504,495	6,176,599	5,355,150	6,402,910
Other Financing Uses - 2015 Refunding	<u>-</u>	<u>-</u>	<u>38,458,047</u>	<u>-</u>
Total Expenditures	\$ 6,739,495	\$ 10,916,599	\$ 48,553,197	\$ 11,787,910
Excess Revenue (Expenditures)	763,594	(659,437)	(549,632)	(724,348)
Fund Balance, June 30	\$ 2,500,740	\$ 1,841,303	\$ 1,951,108	\$ 1,226,760

Berkley School District
Other Capital Projects

	2023-24 Actual <u>Results</u>	2024-25 Original <u>Budget</u>	2024-25 Amended <u>Budget</u>	2025-26 Proposed <u>Budget</u>
Beginning Balance	\$ 57,127	\$ 77,038	\$ 77,038	\$ 77,038
Revenue:				
Interest Income	\$ -	\$ -	\$ -	\$ -
Transfers and Other	<u>275,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Revenue	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Available	\$ 332,127	\$ 327,038	\$ 327,038	\$ 327,038
Expenditures:				
Site Improvement & Equipment	\$ 190,752	\$ 225,000	\$ 225,000	\$ 225,000
Technology Equipment	64,337	25,000	25,000	25,000
Outgoing Transfers	-	-	-	-
Total Expenditures	\$ 255,089	\$ 250,000	\$ 250,000	\$ 250,000
Ending Balance	\$ 77,038	\$ 77,038	\$ 77,038	\$ 77,038

Sinking Fund

	2022-23 Actual <u>Results</u>	2023-24 Original <u>Budget</u>	2023-24 Amended <u>Budget</u>	2024-25 Proposed <u>Budget</u>
Beginning Balance	\$ 3,129,522	\$ 3,380,570	\$ 3,380,570	\$ 3,380,570
Revenue:				
Property Taxes	\$ 3,827,074	\$ 4,061,772	\$ 4,044,753	\$ 4,112,391
Interest Income	253,231	200,000	240,000	192,000
Other	<u>19,249</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	\$ 4,099,554	\$ 4,261,772	\$ 4,284,753	\$ 4,304,391
Total Available	\$ 7,229,076	\$ 7,642,342	\$ 7,665,323	\$ 7,684,961
Expenditures:				
Building Improvements	\$ 877,633	\$ 1,240,000	\$ 784,753	\$ 765,891
Site Improvements	181,723	-	450,000	450,000
Technology	77,885	300,000	300,000	300,000
Outgoing Transfers to Debt Service	<u>2,711,265</u>	<u>2,750,500</u>	<u>2,750,000</u>	<u>2,788,500</u>
Total Expenditures	\$ 3,848,506	\$ 4,290,500	\$ 4,284,753	\$ 4,304,391
Ending Balance	\$ 3,380,570	\$ 3,351,842	\$ 3,380,570	\$ 3,380,570