Beaver Island Community School

Resolutions for the Operating Budgets for Fiscal Years

To Amend Budget for 2023-2024; Adopt Budget for 2024-2025

Wednesday, June 26, 2024

Budget Category Explanations	
Basic Programs	**Added Programs**
Teacher & Aide salary, benefits, travel, dues	Special Education Teacher & Aide salary and benefits
Student textbooks, classroom supplies, tools	Academics tool including classrooms supplies
Student Enrichment for arts, drama, music	Teacher travel
Support Services	Student Enrichment for arts, drama, music
Guidance Counselor	**Board of Education**
Class Advisors for student activity	Board Member Payment, Training
Health Services	District-Wide Advertise, Printing Legal, Audit, Board Policy
Administration	**Other Central Support**
Superintendent, Administrative Assistant Wages, Benefits	Technology Services, Supplies, Capital Outlay
Travel, office supplies, membership dues	Support Staff Professional Development
District postage	

General Fund Budget
Resolution for Adoption by the Board of Education
GF FY24FY25

RESOLVED, that this resolution shall be the **General Education Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the General Fund are as follows:

		2023-2024 Adopted Budget	2023-2024 Final Amended Budget	2024-2025 Adopted Budget
REVENUES				
	Local Sources	$ 1,675,039	$ 1,682,293	$ 1,705,990
	State Sources	556,975	$ 1,153,801	1,152,426
	Federal Sources	9,652	$ 24,587	18,378
	Received from Intermediate School District	478,151	$ 484,338	476,682
A	**Total revenues**	**$ 2,719,817**	**$ 3,345,019**	**$ 3,353,476**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the General Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Instruction:			
	Basic Programs	$ 1,235,531	$ 1,053,864	$ 1,216,887
	Added Needs Programs	267,418	$ 322,179	284,701
	Career and Technical Education	100,527	$ 106,943	91,091
	Support Services:			
	Support Services, Pupil	140,403	136,427	158,881
	Support Services, Instructional	19,429	33,080	66,760
	General Administration	31,630	31,489	39,630
	School Administration	408,063	400,734	432,696
	Fiscal Services	59,404	59,904	67,500
	Operation & Maintenance	265,238	290,712	330,881
	Transportation	46,472	48,877	52,800
	Other Central Support	102,229	104,399	94,554
	Student/Athletic Activities	47,177	52,939	51,994
	Food Services	-	-	-
	Community Activities	350	407	790
	Site/Building Improvements	-	219,639	-
	Transfers to Other Funds	58,151	346,496	400,000
B	**Total expenditures**	**$ 2,782,022**	**$ 3,208,089**	**$ 3,289,165**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ (62,205)	$ 136,930	$ 64,311
FUND BALANCE				
	Non-spendable for prepaid expenses	3,697	3,697	2,705
	Assigned for subsequent year's expenditures	83,148	62,205	-
	Unassigned, Beginning	680,394	749,457	949,584
D	**Total Fund Balance**	**$ 767,239**	**$ 815,359**	**$ 952,289**
C + D	**Total fund balances - Ending**	**$ 705,034**	**$ 952,289**	**$ 1,016,600**
		25.34%	29.68%	30.91%

This appropriation resolution is to take effect upon adoption by the Board of Education.

This budget is based on an estimated **15.2073** General Fund mills to be levied on all taxable valuation within the district.

RESOLVED, that this resolution shall be the **Food Service Fund Budget.**
BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the Food Service Fund are as follows:

		2023-2024 Adopted Budget	2023-2024 Final Amended Budget	2024-2025 Adopted Budget
REVENUES				
	Local Sources	$ 7,614	$ 5,332	$ 5,101
	State Sources	9,200	$ 14,218	14,184
	Federal Sources	35,291	$ 30,061	23,939
	Transfers in from General Fund	33,151	$ 46,496	58,000
A	**Total revenues**	**$ 85,256**	**$ 96,107**	**$ 101,224**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the Food Service Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Food Service	85,256	94,985	98,047
B	**Total expenditures**	**$ 85,256**	**$ 94,985**	**$ 98,047**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ -	$ 1,122	$ 3,177
FUND BALANCE				
	Non-spendable Inventory	1,374	1,374	1,312
	Restricted for food services	3,379	1,822	3,006
D	**Total Fund Balance**	**$ 4,753**	**$ 3,196**	**$ 4,318**
C + D	**Total fund balances - Ending**	**$ 4,753**	**$ 4,318**	**$ 7,495**
		5.57%	4.55%	7.64%

This appropriation resolution is to take effect upon adoption by the Board of Education.

School Activity Fund Budget
Resolution for Adoption by the Board of Education
SA FY24FY25

RESOLVED, that this resolution shall be the **School Activities Fund Budget.**

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the School Activity Fund are as follows:

		2023-2024 Adopted Budget	2023-2024 Final Amended Budget	2024-2025 Adopted Budget
REVENUES				
	Local Sources	$ 24,935	$ 24,059	$ 24,940
A	**Total revenues**	**$ 24,935**	**$ 24,059**	**$ 24,940**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the School Activity Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	School Activities	24,889	39,566	24,889
B	**Total expenditures**	**$ 24,889**	**$ 39,566**	**$ 24,889**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 46	$ (15,507)	$ 51
FUND BALANCE				
	Restricted for School Activity	21,206	40,512	25,005
D	**Total Fund Balance**	**$ 21,206**	**$ 40,512**	**$ 25,005**
C + D	**Total fund balances - Ending**	**$ 21,252**	**$ 25,005**	**$ 25,056**

This appropriation resolution is to take effect upon adoption by the Board of Education.