Beaver Island Community School

Resolutions for the Operating Budgets for Fiscal Years

To Amend Budget for 2024-2025; Adopt 2025-2026

Monday, June 23, 2025

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 FY25FY26

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:

		2024-2025 Adopted Budget	2024-2025 Final Amended Budget	2025-2026 Adopted Budget
REVENUES				
	Local Sources	$ 1,705,990	$ 1,767,068	$ 1,847,210
	State Sources	1,152,426	$ 1,219,138	1,142,577
	Federal Sources	18,378	$ 40,904	25,080
	Received from Intermediate School District	476,682	$ 479,685	543,829
A	**Total revenues**	**$ 3,353,476**	**$ 3,506,795**	**$ 3,558,696**

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	$ 1,216,887	$ 1,087,775	$ 1,225,114
	Added Needs Programs	284,701.00	269,912.00	319,262
	Career and Technical Education	91,091.00	95,897.00	108,936
	Support Services:			
	Support Services, Pupil	158,881	121,570	140,894
	Support Services, Instructional	66,760	20,513	39,987
	General Administration	39,630	35,897	43,956
	School Administration	432,696	421,950	455,409
	Fiscal Services	67,500	59,011	70,133
	Operation & Maintenance	330,881	289,407	308,738
	Transportation	52,800	80,015	77,200
	Other Central Support	94,554	69,052	112,294
	Student/Athletic Activities	51,994	62,890	60,685
	Food Services	-	489	-
	Community Activities	790	1,608	3,398
	Site/Building Improvements	-	-	-
	Transfers to Other Funds	400,000	537,301	550,250
B	**Total expenditures**	**$ 3,289,165**	**$ 3,153,287**	**$ 3,516,256**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 64,311	$ 353,508	$ 42,440
FUND BALANCE				
	Non-spendable for prepaid expenses	2,705	2,549	2,549
	Assigned for subsequent year's expenditures	-	-	-
	Unassigned, Beginning	949,584	988,189	1,341,697
D	**Total Fund Balance**	**$ 952,289**	**$ 990,738**	**$ 1,344,246**
C + D	**Total fund balances - Ending**	**$ 1,016,600**	**$ 1,344,246**	**$ 1,386,686**
		30.91%	42.63%	39.44%

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

This budget is based on an estimated **15.3219** 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:

		2024-2025 Adopted Budget	2024-2025 Final Amended Budget	2025-2026 Adopted Budget
REVENUES				
	Local Sources	$ 7,614	$ 8,064	$ 6,308
	State Sources	9,200	18,197	17,717
	Federal Sources	35,291	24,528	24,500
	Transfers in from General Fund	33,151	34,030	50,250
A	**Total revenues**	**$ 85,256**	**$ 84,819**	**$ 98,775**

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	85,004	96,077
B	**Total expenditures**	**$ 85,256**	**$ 85,004**	**$ 96,077**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (185)	$ 2,698
FUND BALANCE				
	Non-spendable Inventory	1,374	1,312	1,312
	Restricted for food services	3,379	1,674	1,674
D	**Total Fund Balance**	**$ 4,753**	**$ 2,986**	**$ 2,986**
C + D	**Total fund balances - Ending**	**$ 4,753**	**$ 2,801**	**$ 5,684**
		5.57%	3.30%	5.92%

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 FY25FY26

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:

		2024-2025 Adopted Budget	2024-2025 Final Amended Budget	2025-2026 Adopted Budget
REVENUES				
	Local Sources	$ 24,935	$ 26,549	$ 27,890
A	**Total revenues**	**$ 24,935**	**$ 26,549**	**$ 27,890**

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	36,190	26,090
B	**Total expenditures**	**$ 24,889**	**$ 36,190**	**$ 26,090**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 46	$ (9,641)	$ 1,800
FUND BALANCE				
	Restricted for School Activity	21,206	13,668	4,027
D	**Total Fund Balance**	**$ 21,206**	**$ 13,668**	**$ 4,027**
C + D	**Total fund balances - Ending**	**$ 21,252**	**$ 4,027**	**$ 5,827**

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