

BERRIEN SPRINGS PUBLIC SCHOOLS
GENERAL APPROPRIATIONS RESOLUTION
JUNE 14, 2023

Resolved, that this resolution shall be the general, special revenue, debt service and capital project funds appropriations of Berrien Springs Public Schools for the 2023-2024 fiscal year; a resolution to make appropriations; to provide for the expenditure of appropriations; and to provide for the disposition of all revenue received by the District.

GENERAL FUND

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the District for the 2023-2024 fiscal year, which includes 18.0000 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes, is as follows:

Revenue	
Local	\$ 21,220,470
State	54,345,607
Federal	2,465,566
Other	4,987,436
Total Revenue	<u>\$ 83,019,079</u>
Beginning Fund Balance	\$ 21,102,784
Less Non-Spendable Fund Balance	<u>\$ (18,514)</u>
Total Available to appropriate	<u><u>\$ 104,103,349</u></u>

Be it further resolved, that \$89,870,879 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	
Basic Programs	\$ 25,524,737
Added Needs	8,212,804
Adult Education	45,918
Support Services	
Pupil Support Services	7,212,606
Instructional Staff Support Services	13,769,760
General Administration	1,561,696
School Administration	3,155,239
Business Services	1,193,770
Operations and Maintenance	6,530,301
Transportation	2,221,614
Other Support Services	7,358,976
Community Services	2,341,428
Facility Acquisition, Construction, Improvements	7,842,191
Other Financing Uses	2,899,838
Total Appropriated	<u><u>\$ 89,870,879</u></u>

Beginning Fund Balance	\$ 21,102,784
Projected Revenue Over/(Under) Expenditures	\$ (6,851,800)
Ending Fund Balance	\$ 14,250,984
Less Non-Spendable Fund Balance	\$ (18,514)
Projected Unassigned Ending Fund Balance	\$ 14,232,470

FOOD SERVICE FUND

Revenue	
Local	\$ 159,000
State	28,000
Federal	1,003,500
Total Revenue	\$ 1,190,500
Beginning Fund Balance	\$ 500,600
Less Non-Spendable Fund Balance	\$ (8,751)
Total Available to Appropriate	\$ 1,682,349

Be it further resolved, that \$1,375,558 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	
Support Services	
Other Support Services	\$ 1,375,558
Total Appropriated	\$ 1,375,558
Beginning Fund Balance	\$ 500,600
Projected Revenue Over/(Under) Expenditures	\$ (185,058)
Ending Fund Balance	\$ 315,542
Less Non-Spendable Fund Balance	\$ (8,751)
Projected Ending Restricted Fund Balance	\$ 306,791

STUDENT ACTIVITY FUND

Revenue	
Local	\$ 105,000
Total Revenue	\$ 105,000
Beginning Fund Balance	\$ 272,492
Less Non-Spendable Fund Balance	\$ -
Total Available to Appropriate	\$ 377,492

Be it further resolved, that \$115,00 of the total available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Support Services	
Other Support Services	\$ 115,000
Total Appropriated	\$ 115,000

Beginning Fund Balance	\$ 272,492
Projected Revenue Over/(Under) Expenditures	\$ (10,000)
Ending Fund Balance	\$ 262,492
Less Non-Spendable Fund Balance	\$ -
Projected Ending Restricted Fund Balance	\$ 262,492

DEBT SERVICE FUND

Be it further resolved, there be levied upon the taxable value of all properties 3.0000 mills for payment of principal and interest on the 2020 bond issuance for the 2023-2024 fiscal year.

Revenue

Local	\$ 1,373,941
State	9,486
Federal	25,000
Other	1,401,029
Total Revenue	\$ 2,809,456
Beginning Fund Balance	\$ 4,744,776
Less Non-Spendable Fund Balance	\$ -
Total Available to appropriate	\$ 7,554,232

Be it further resolved, that \$2,470,395 of the total available to appropriate in the Debt Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Debt Service	\$ 2,470,395
Total Appropriated	\$ 2,470,395

Beginning Fund Balance	\$ 4,744,776
Projected Revenue Over/(Under) Expenditures	\$ 339,061
Ending Fund Balance	\$ 5,083,837
Less Non-Spendable Fund Balance	\$ -
Projected Ending Restricted Fund Balance	\$ 5,083,837

CAPITAL PROJECTS FUND

Be it further resolved, there be levied upon the taxable value of all properties 0.0000 mills for sinking fund purposes for the 2023-2024 fiscal year.

Revenue	
Local	\$ 38,000
Total Revenue	<u>\$ 38,000</u>
Beginning Fund Balance	\$ 4,792,260
Less Non-Spendable Fund Balance	\$ -
Total Available to Appropriate	<u>\$ 4,830,260</u>

Be it further resolved, that \$4,428,934 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Facility Construction/Improvements	\$ 4,216,000
Other Financing Uses/Transfers Out	212,934
Total Appropriated	<u>\$ 4,428,934</u>
Beginning Fund Balance	\$ 4,792,260
Projected Revenue Over/(Under) Expenditures	<u>\$ (4,390,934)</u>
Ending Fund Balance	\$ 401,326
Less Non-Spendable Fund Balance	\$ -
Projected Ending Restricted Fund Balance	<u>\$ 401,326</u>

Further resolved, that no Board of Education member or employee of the District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Be it further resolved, that for the purposes of meeting emergency needs of the District, transfers of appropriations may be made upon the written authorization of the Superintendent, but no other transfers of appropriations shall be made without prior approval of the Board of Education. If the Superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriation amendment, which shall be adopted by the Board of Education at such meeting.

This resolution shall take immediate effect.