

Resolution for Adoption by the Big Bay de Noc School Board of Education

Resolved, that this resolution shall be the general appropriations of Big Bay de Noc School for the 2014-2015 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Big Bay de Noc School.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general and school lunch funds of the school district for fiscal year 2014-2015 which includes 18.0000 mills of ad valorem taxes to be levied on non-principal residence, non-qualified agricultural property, and non-qualified forest property to be used for operation purposes is as follows:

Revenue:		
100 - Local		\$1,614,963
200 - Other Political Subdivisions		\$0
300 - State		\$372,803
400 - Federal		\$403,892
500-600 - Other Financing Sources		\$10,000
Total Revenue		\$2,401,658
Estimated Fund Balance, July 1, 2014		\$400,000
Total Available to Appropriate		\$2,801,658

Be it further resolved, that \$2,537,113 of the total available to appropriate in the general and lunch funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
100 - Instruction		
110 - Basic Programs		\$993,918
120 - Added Needs		\$296,391
200 - Support Services		
210 - Pupil Support		\$18,500
220 - Instructional Staff Support		\$32,490
230 - General Administration		\$128,772
240 - School Administration		\$175,472
250 - Business Services		\$54,740
260 - Operations and Maintenance		\$257,184
270 - Transportation		\$259,821
280-290 - Other Central Support		\$313,951
300 - Community Services		\$0
400-600 - Other Financing Uses		\$5,874
Total Appropriated		\$2,537,113
Projected June 30, 2015 Fund Balance		\$264,545

The undersigned duly qualified and acting Secretary of the Board of Education of the Big Bay de Noc School, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on June 25, 2014, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Ann Harrington
Secretary, Board of Education

**BIG BAY DE NOC SCHOOL
2014-2015 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/25/14</u>	<u>Total 2013-2014</u>	<u>6/25/14</u>	<u>Total 2014-2015</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		1,576,663		1,572,463	
110-200	INTERMEDIATE REVENUE		1,763		0	
110-300	STATE REVENUE		323,438		365,463	
110-400	FEDERAL REVENUE		306,920		314,392	
110-500	OTHER REVENUE		68,612		10,000	
	GENERAL FUND REVENUE TOTALS:		2,277,396		2,262,318	(15,078)
210--ATHLETIC FUND REVENUE ACCOUNTS						
	ATHLETIC FUND REVENUE TOTALS:		15,540		16,500	960
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
	FOOD SERVICE FUND REVENUE TOTALS:		122,975		122,840	(135)
	GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:		2,415,911		2,401,658	(14,253)
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100 INSTRUCTIONAL ACCOUNTS						
111	Elementary Instruction					
111-111-1000	Elementary Salaries	277,518		282,180		4,662
111-111-2000	Elementary Fringe Benefits	197,410		195,881		(1,529)
111-111-3000 & 4000	Elementary Purchased Services	19,850		19,100		(750)
111-111-5100	Elementary Supplies	16,691		6,391		(10,300)
111-111-6000	Elementary Equipment	4,384		2,200		(2,184)
111-111-7000	Elementary Miscellaneous	1,000		1,000		0
	111 FUNCTION TOTAL:		516,853		506,752	(10,101)
112	Middle School					
111-112-1000	Middle School Salaries	75,946		77,091		1,145
111-112-2000	Middle School Fringe Benefits	56,070		57,420		1,350
111-112-3000 & 4000	Middle School Purchased Services	3,000		2,000		(1,000)
111-112-5000	Middle School Supplies	1,800		1,805		5
	112 FUNCTION TOTAL:		136,816		138,316	1,500
113	High School					
111-113-1000	High School Salaries	152,665		157,465		4,800
111-113-2000	High School Fringe Benefits	100,210		101,008		798
111-113-3000 & 4000	High School Purchased Services	36,500		35,500		(1,000)
111-113-5000	High School Supplies	4,694		5,954		1,260
111-113-6000	High School Equipment	1,500		1,000		(500)
111-113-7000	High School Miscellaneous	30,207		28,174		(2,033)

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113 FUNCTION TOTAL:			325,776		329,101	3,325
118	Early Childhood					
111-118-1000	Early Childhood Salaries	11,827		11,260		(567)
111-118-2000	Early Childhood Fringe Benefits	7,224		6,914		(310)
111-118-3000 & 4000	Early Childhood Purchased Services	450		750		300
111-118-5000	Early Childhood Supplies	2,250		750		(1,500)
111-118-6000	Early Childhood Equipment	0		0		0
111-118-7000	Early Childhood Miscellaneous	75		75		0
118 FUNCTION TOTAL:			21,826		19,749	(2,077)
122	Special Education					
111-122-1000	Special Education Salaries	54,768		56,454		1,686
111-122-2000	Special Education Fringe Benefits	40,066		43,199		3,133
111-122-3000 & 4000	Special Education Purchased Services	4,044		6,000		1,956
111-122-5000	Special Education Supplies	1,100		350		(750)
111-122-6000	Special Education Equipment	0		0		0
111-122-7000	Special Education Miscellaneous	500		1,000		500
122 FUNCTION TOTAL:			100,478		107,003	6,525
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	99,304		103,681		4,377
111-125-2000	Compensatory Education Fringe Benefits	54,448		72,201		17,753
111-125-3000 & 4000	Compensatory Education Purchased Services	10,200		3,275		(6,925)
111-125-5000	Compensatory Education Supplies	9,569		9,091		(478)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	1,090		1,140		50
125 FUNCTION TOTAL:			174,611		189,388	14,777
TOTAL OF INSTRUCTIONAL ACCOUNTS:			1,276,360		1,290,309	13,949
200	SUPPORT ACCOUNTS					
213	Health					
111-213-3000	Health Purchased Services	500		500		0
213 FUNCTION TOTAL:			500		500	0
215	Speech					
111-215-3000	Speech Services	15,834		18,000		2,166
215 FUNCTION TOTAL:			15,834		18,000	2,166
221	Improvement of Instruction					
111-221-1000	Title II-A Salaries	0		0		0
111-221-2000	Title II-A Fringe Benefits	0		0		0
111-221-3000	Title II-A Purchased Services	10,445		11,045		600
111-221-5000	Title II-A Supplies	0		0		0
221 FUNCTION TOTAL:			10,445		11,045	600
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	0		0		0
111-222-2000	Educational Media Services Fringe Benefits	0		0		0

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111-222-3000 & 4000	Educational Media Services Purchased Services	200		200		0
111-222-5000	Educational Media Services Supplies	6,175		6,175		0
111-222-6000	Educational Media Services Equipment	0		0		0
111-222-7000	Educational Media Services Miscellaneous	100		100		0
	222 FUNCTION TOTAL:		6,475		6,475	0
225	Instruction Related Technology					
111-225-5000	Computer Supplies	6,995		6,995		0
	225 FUNCTION TOTAL:		6,995		6,995	0
226	Supervision of Instructional Staff					
111-226-1000	Title I Director Salaries	5,800		5,800		0
111-226-2000	Title I Director Fringe Benefits	1,909		2,175		266
	226 FUNCTION TOTAL:		7,709		7,975	266
231	Board of Education					
111-231-1000	Board of Education Salaries	2,000		2,500		500
111-231-3000 & 4000	Board of Education Purchased Services	19,000		18,000		(1,000)
111-231-5000	Board of Education Supplies	500		500		0
111-231-7000	Board of Education Miscellaneous	3,100		3,100		0
	231 FUNCTION TOTAL:		24,600		24,100	(500)
232	Executive Administration					
111-232-1000	Executive Administration Salaries	75,553		74,785		(768)
111-232-2000	Executive Administration Fringe Benefits	23,716		23,587		(129)
111-232-3000 & 4000	Executive Administration Purchased Services	3,000		4,500		1,500
111-232-5000	Executive Administration Supplies	500		300		(200)
111-232-6000	Executive Administration Equipment	0		0		0
111-232-7000	Executive Administration Miscellaneous	250		1,500		1,250
	232 FUNCTION TOTAL:		103,019		104,672	1,653
241	School Administration					
111-241-1000	School Administration Salaries	93,383		93,293		(90)
111-241-2000	School Administration Fringe Benefits	70,386		68,979		(1,407)
111-241-3000 & 4000	School Administration Purchased Services	6,000		5,500		(500)
111-241-5000	School Administration Supplies	5,500		5,000		(500)
111-241-6000	School Administration Equipment	500		1,000		500
111-241-7000	School Administration Miscellaneous	1,700		1,700		0
	241 FUNCTION TOTAL:		177,469		175,472	(1,997)
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	0		0		0
111-252-2000	Fiscal Services Fringe Benefits	0		0		0
111-252-3000 & 4000	Fiscal Services Purchased Services	44,247		44,247		0
111-252-5000	Fiscal Services Supplies	750		500		(250)
111-252-6000	Fiscal Services Equipment	1,000		1,000		0
111-252-7000	Fiscal Services Miscellaneous	1,000		2,000		1,000
	252 FUNCTION TOTAL:		46,997		47,747	750
259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	5,613		5,979		366
111-259-7000	Other Business Services Miscellaneous	1,014		1,014		0

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259 FUNCTION TOTAL:			6,627		6,993	366
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	22,283		21,387		(896)
111-261-2000	Operation and Maintenance Fringe Benefits	12,797		12,425		(372)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	104,394		87,472		(16,922)
111-261-5000	Operation and Maintenance Supplies	146,500		135,000		(11,500)
111-261-6000	Operation and Maintenance Equipment	37,200		0		(37,200)
111-261-7000	Operation and Maintenance Miscellaneous	900		900		0
261 FUNCTION TOTAL:			324,074		257,184	(66,890)
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	93,312		93,838		526
111-271-2000	Pupil Transportation Fringe Benefits	77,788		71,182		(6,606)
111-271-3000 & 4000	Pupil Transportation Purchased Services	22,211		23,055		844
111-271-5000	Pupil Transportation Supplies	53,000		60,000		7,000
111-271-6000	Pupil Transportation Equipment	49,850		2,000		(47,850)
111-271-7000	Pupil Transportation Miscellaneous	550		600		50
271 FUNCTION TOTAL:			296,711		250,675	(46,036)
282	Communication Services					
111-282-3000	Comm. Services Purchased Services	7,500		6,500		(1,000)
282 FUNCTION TOTAL:			7,500		6,500	(1,000)
283	Staff/Personnel Services					
111-283-3000	Title II-A Purchased Services	3,525		3,525		0
111-283-7000	Staff Miscellaneous	1,000		450		(550)
283 FUNCTION TOTAL:			4,525		3,975	(550)
284	Technology					
111-284-3000 & 4000	Technology Purchased Services	48,000		45,000		(3,000)
111-284-5000	Technology Supplies	17,000		15,000		(2,000)
111-284-6000	Technology Equipment	31,000		10,000		(21,000)
111-284-7000	Technology Miscellaneous	600		600		0
291 FUNCTION TOTAL:			96,600		70,600	(26,000)
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	11,825		11,925		100
111-291-2000	Pupil Activities Fringe Benefits	4,434		4,472		38
291 FUNCTION TOTAL:			16,259		16,397	138
299	School Improvement					
111-299-7000	School Improvement Miscellaneous	2,500		1,500		(1,000)
299 FUNCTION TOTAL:			2,500		1,500	(1,000)
TOTAL OF ALL SUPPORT ACCOUNTS:			1,154,839		1,016,805	(138,034)
490	Prior Period Adjustments					
111-492-8000	Adjustments to Prior Period	7,800		5,874		(1,926)
490 FUNCTION TOTAL:			7,800		5,874	(1,926)

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611	Transfers					
111-611-9000	Indirect Cost	815		0		(815)
	611 FUNCTION TOTAL:		815		0	(815)
	TOTAL GENERAL FUND EXPENSES		2,439,814		2,312,988	(126,826)
211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	6,500		6,500		0
111-271-2000	Athletic Transportation Fringe Benefits	2,646		2,646		0
211-271-5000	Athletic Transportation Supplies	0		0		0
	271 FUNTION TOTAL:		9,146		9,146	0
293	Athletics					
211-293-1000	Athletic Salaries	17,513		17,433		(80)
211-293-2000	Athletic Fringe Benefits	6,565		4,662		(1,903)
211-293-3000 & 4000	Athletic Purchased Services	32,024		33,074		1,050
211-293-5000	Athletic Supplies	6,000		6,000		0
211-293-6000	Athletic Equipment	0		0		0
211-293-7000	Athletic Miscellaneous	3,000		3,675		675
	293 FUNCTION TOTAL:		65,102		64,844	(258)
	TOTAL ATHLETIC FUND EXPENSES		74,248		73,990	(258)
251-- SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
297	Food Service					
251-297-1000	Food Service Salaries	44,190		41,251		(2,939)
251-297-2000	Food Service Fringe Benefits	40,448		40,084		(364)
251-297-3000 & 4000	Food Service Purchased Services	3,000		4,000		1,000
251-297-5000	Food Service Supplies	63,900		58,800		(5,100)
251-297-6000	Food Service Equipment	4,000		4,000		0
251-297-7000	Food Service Miscellaneous	2,500		2,000		(500)
	297 FUNCTION TOTAL:		158,038		150,135	(7,903)
	TOTAL SCHOOL LUNCH FUND EXPENSES		158,038		150,135	(7,903)
	SCHOOL SERVICE FUND EXPENSE TOTALS:		232,286		224,125	(8,161)
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		2,672,100		2,537,113	(134,987)
			(256,189)		(135,455)	120,734
SUMMARY						
			6/25/14 2013-2014		6/25/14 2014-2015	
	BEGINNING BALANCE:		596,008		400,000	
	EXCESS REVENUE OVER (UNDER) EXPENDITURES:		(256,189)		(135,455)	

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	PROJECTED YEAR-END BALANCE:		339,819		264,545	