

**General and Special Program Appropriations Resolution
For Adoption by the Board of Education
Berrien Springs Public Schools
JUNE 21, 2018**

Resolved, that this resolution shall be the general, special, debt retirement and capital project fund appropriations of Berrien Springs Public Schools for the 2017-2018 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 Berrien Springs Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2017-2018 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:

1xx Local	\$ 4,870,734
3xx State	\$ 36,176,435
4xx Federal	\$ 1,088,103
5xx-6xx Other Financing Sources	\$ 1,340,874
Total Revenue	<u>\$ 43,476,146</u>
Beginning Fund Balance, July 1, 2017	\$ 10,716,189
Less Non-spendable Fund Balance:	
Inventory	\$ 38,085
Prepaid Expense	<u>\$ -</u>
Total Available to Appropriate	\$ 54,154,250

Be it further resolved, that \$47,264,383 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

1xx - Instruction	
11x - Basic Programs	\$ 16,306,619
12x - Added Needs	\$ 3,873,767
13x - Adult Education	\$ 73,828
2xx - Support Services	
21x - Pupil Services	\$ 2,135,110
22x - Instructional Staff Support	\$ 5,209,521
23x - General Administration	\$ 650,355
24x - School Administration	\$ 2,184,922
25x - Business Services	\$ 544,943
26x - Operations and Maintenance	\$ 4,032,515
27x - Transportation	\$ 1,460,734
28x-29x - Other Central Services	\$ 3,270,566
3xx - Community Services	\$ 3,277,673
4xx-6xx Other Financing Uses	<u>\$ 4,243,830</u>
Total Appropriated	\$ 47,264,383
Beginning Fund Balance, July 1, 2017	\$ 10,716,189
Projected Revenue to Expense 2017-2018	\$ (3,788,237)
Projected Unassigned Fund Balance, June 30, 2018	\$ 6,927,952

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Special Program Appropriations

FOOD SERVICE FUND

Revenue:	
1xx Local	\$ 154,500
3xx State	\$ 34,500
4xx Federal	\$ 679,500
Total Revenue	\$ 868,500
Beginning Restricted Fund Balance, July 1, 2017	\$ 136,011
Less Non-spendable Fund Balance:	
Inventory	\$ 2,758
Prepaid Expense	\$ -
Total Available to Appropriate	\$ 1,001,753

Be it further resolved, that \$843,535 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:	
2xx - Support Services	
29x - Other Central Services	\$ 843,535
Total Appropriated	\$ 843,535
Fund Balance, July 1, 2017	\$ 96,859
Projected Revenue to Expense	\$ 24,965
Non-spendable Fund Balance	\$ 2,758
Projected Restricted Fund Balance, June 30, 2018	\$ 124,582

DEBT RETIREMENT

Be it further resolved, there be levied upon the taxable value of all properties 1.760 mills for payment of principal and interest on the 2015 (1999) Refunding Bond issue for the 2017-18 fiscal year.

Revenue:	
1xx Local	\$ 696,753
6xx Transfers In	\$ 513,345
Total Revenue	\$ 1,210,098
Beginning Restricted Fund Balance, July 1, 2017	\$ 3,107,888
Less Non-spendable Fund Balance:	
Inventory	\$ -
Prepaid Expense	\$ -
Total Available to Appropriate	\$ 4,317,986

Be it further resolved, that \$800,395 of the total available to appropriate in the Debt Retirement fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
5xx - Long Term Debt	\$ 800,395
Total Appropriated	\$ 800,395
Debt Service Fund Balance, July 1, 2017	\$ 3,107,888
Projected Revenue to Expense	\$ 409,703
Non-spendable Fund Balance	\$ -
Projected Restricted Fund Balance, June 30, 2018	\$ 3,517,591

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CAPITAL PROJECTS FUNDS (SINKING FUND)

Be it further resolved, there be levied upon the taxable value of all properties 0.9953 mills for sinking fund purposes for the 2017-18 fiscal year.

Revenue:	
1xx Local	\$ 352,600
	\$ -
Total Revenue	\$ 352,600
Beginning Restricted Fund Balance, July 1, 2017	\$ 1,288,475
Less Non-spendable Fund Balance:	
Inventory	\$ -
Prepaid Expense	\$ -
Total Available to Appropriate	\$ 1,641,075

Be it further resolved, that \$212,934 of the total available to appropriate in the Capital Project fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
4xx - Site Improvement	\$ 212,934
	\$ 212,934
Total Appropriated	\$ 212,934
Capital Project Fund Balance, July 1, 2018	\$ 1,433,724
Projected Revenue to Expense	\$ 139,666
Non-spendable Fund Balance	\$ -
Projected Restricted Fund Balance, June 30, 2018	\$ 1,573,390

Further Resolved, that no board of education member or employee of the school 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. Changes in the amount appropriated by the board shall require approval of the board.

Be it further resolved that for the purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the Superintendent for Policy #6320 but no other transfers of appropriations shall be made without prior approval of the board of education. When 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 amendment shall be adopted by the board of education at such meeting.

This resolution shall take immediate effect.