

**General and Special Program Appropriations Resolution
For Adoption by the Board of Education
Berrien Springs Public Schools
June 14, 2023**

Resolved, that this resolution shall be the general, special, debt retirement and capital project fund appropriations of Berrien Springs Public Schools for the 2022-2023 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 2022-2023 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	\$ 20,131,830
3xx State	\$ 52,516,353
4xx Federal	\$ 4,115,167
5xx-6xx Other Financing Sources	<u>\$ 4,911,316</u>
Total Revenue	\$ 81,674,666
Beginning Fund Balance, July 1, 2022	\$ 22,605,957
Less Non-spendable Fund Balance:	
Inventory	\$ 18,514
Prepaid Expense	<u>\$ -</u>
Total Available to Appropriate	\$ 104,262,109

Be it further resolved, that \$83,177,839 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	\$ 26,271,853
12x - Added Needs	\$ 7,713,374
13x - Adult Education	\$ 54,879
2xx - Support Services	
21x - Pupil Services	\$ 5,999,044
22x - Instructional Staff Support	\$ 10,626,742
23x - General Administration	\$ 1,494,709
24x - School Administration	\$ 2,494,401
25x - Business Services	\$ 976,080
26x - Operations and Maintenance	\$ 8,173,600
27x - Transportation	\$ 1,858,624
28x-29x - Other Central Services	\$ 6,675,902
3xx - Community Services	\$ 2,525,345
4xx-6xx Other Financing Uses	<u>\$ 8,313,286</u>
Total Appropriated	\$ 83,177,839
Beginning Fund Balance, July 1, 2022	\$ 22,605,957
Projected Revenue to Expense 2022-2023	\$ (1,503,173)
Non-spendable Fund Balance	\$ 18,514
Projected Unassigned Fund Balance, June 30, 2023	<u>\$ 21,084,270</u>

**General and Special Program Appropriations Resolution
For Adoption by the Board of Education
Berrien Springs Public Schools
June 14, 2023**

Special Program Appropriations

FOOD SERVICE FUND

Revenue:	
1xx Local	\$ 143,400
3xx State	\$ 27,500
4xx Federal	\$ 975,120
Total Revenue	\$ 1,146,020
Beginning Restricted Fund Balance, July 1, 2022	\$ 476,528
Less Non-spendable Fund Balance:	
Inventory	\$ 8,751
Prepaid Expense	\$ -
Total Available to Appropriate	\$ 1,613,797

Be it further resolved, that \$1,121,948 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	\$ 1,121,948
Total Appropriated	\$ 1,121,948
Fund Balance, July 1, 2022	\$ 476,528
Projected Revenue to Expense	\$ 24,072
Non-spendable Fund Balance	\$ 8,751
Projected Restricted Fund Balance, June 30, 2023	\$ 491,849

STUDENT/SCHOOL ACTIVITY FUND

Revenue:	
1xx Local	\$ 105,000
Total Revenue	\$ 105,000
Beginning Restricted Fund Balance, July 1, 2022	\$ 282,492
Total Available to Appropriate	\$ 387,492

Be it further resolved, that \$115,000 of the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
2xx - Support Services	
296 - Student Activity Expenses	\$ 115,000
Total Appropriated	\$ 115,000
Fund Balance, July 1, 2022	\$ 282,492
Projected Revenue to Expense	\$ (10,000)
Projected Restricted Student Activity Fund Balance, June 30, 2023	\$ 272,492

**General and Special Program Appropriations Resolution
For Adoption by the Board of Education
Berrien Springs Public Schools
June 14, 2023**

DEBT RETIREMENT

Be it further resolved, there be levied upon the taxable value of all properties **3.6000** mills for payment of principal and interest on the 2020 Bond issue for the 2022-23 fiscal year.

Revenue:	
1xx Local	\$ 1,589,299
6xx Transfers In	\$ 1,201,834
Total Revenue	<u>\$ 2,791,133</u>
Beginning Restricted Fund Balance, July 1, 2022	\$ 4,404,368
Less Non-spendable Fund Balance:	
Inventory	\$ -
Prepaid Expense	\$ -
Total Available to Appropriate	<u>\$ 7,195,501</u>

Be it further resolved, that \$2,450,725 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	\$ 2,450,725
Total Appropriated	<u>\$ 2,450,725</u>
Debt Service Fund Balance, July 1, 2022	\$ 4,404,368
Projected Revenue to Expense	\$ 340,408
Non-spendable Fund Balance	<u>\$ -</u>
Projected Restricted Fund Balance, June 30, 2023	<u><u>\$ 4,744,776</u></u>

**General and Special Program Appropriations Resolution
For Adoption by the Board of Education
Berrien Springs Public Schools
June 14, 2023**

CAPITAL PROJECTS FUNDS

(SINKING FUND/2019 LTGO/2019 UTGO/23 ENERGY CONS/PUBLIC IMPR FUND)

Be it further resolved, there be levied upon the taxable value of all properties 0.00 mills for sinking fund purposes for the 2022-23 fiscal year.

Revenue:

1xx Local	\$ 118,137
5xx Bond Proceeds	\$ 1,768,802
6xx Fund Mod	\$ -
	\$ -
Total Revenue	\$ 1,886,939
Beginning Restricted Fund Balance, July 1, 2022	\$ 4,324,066
Less Non-spendable Fund Balance:	
Capital Improvements	\$ -
Prepaid Expense	\$ -
Total Available to Appropriate	\$ 6,211,005

Be it further resolved, that \$1,418,745 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	\$ 1,353,782
5xx - Bond Issuance Cost	\$ 64,963
	\$ 1,418,745
Total Appropriated	\$ 1,418,745
Capital Project Fund Balance, July 1, 2022	\$ 4,324,066
Projected Revenue to Expense	\$ 468,194
Non-spendable Fund Balance	\$ -
Projected Restricted Fund Balance, June 30, 2023	\$ 4,792,260

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.