

**Resolution for Adoption by the Board of Education
Brighton Area Schools**

RESOLVED, that this resolution shall be the GENERAL appropriations of Brighton Area Schools for the 2024-25 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 Brighton Area 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 2024-25 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:	
1 xx Local	\$14,427,204
3 xx State	106,663,989
4 xx Federal	1,383,901
5 xx-6xx Other Financing Sources	5,561,259
Total Revenue	\$128,036,353
Total Fund Balance, July 1, 2024 Available to Appropriate	21,579,034
Total Available to Appropriate	\$149,615,387

Be it further resolved, that \$126,548,185 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
1 xx – Instruction	
11x – Basic Programs	\$78,209,615
12x – Added Needs	12,304,371
13x – Adult Education	426,861
2xx- Support Services	
21x – Pupil Support	4,351,621
22x – Instructional Staff Support	8,263,950
23x – General Administration	989,180
24x – School Administration	4,357,767
25x – Business Services	868,711
26x – Operations and Maintenance	9,434,589
27x – Transportation	2,859,500
28x – Other Central Support	1,666,219
29X - Athletics	2,288,471
3xx- Community Services	8,500
4xx-6xx Other Financing Uses	518,830
Total Appropriated	\$126,548,185
Projected June 30, 2025 Fund Balance	\$23,067,202

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, except transfers approved by the Superintendent under MCL 141.439, not to exceed \$75,000, shall require approval of the board.

This resolution shall take immediate effect.

**Resolution for Adoption by the Board of Education
Brighton Area Schools**

RESOLVED, that this resolution shall be the FOOD SERVICE FUND appropriations for Brighton Area Schools for the 2024-25 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 Brighton Area Schools.

Revenue:

1 xx Local	\$768,500
3 xx State	2,045,000
4 xx Federal	975,000
	<u>\$3,788,500</u>

Total Fund Balance, July 1, 2024 Available to Appropriate	<u>1,470,084</u>
Total Available to Appropriate	<u><u>\$5,258,584</u></u>

Be if further resolved, that \$3,679,600 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:

297 – Food Services	<u>\$3,679,600</u>
Total Appropriated	<u><u>\$3,679,600</u></u>
Projected June 30, 2025 Fund Balance	<u><u>\$1,578,984</u></u>

**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.
This resolution shall take immediate effect.**

**Resolution for Adoption by the Board of Education
Brighton Area Schools**

RESOLVED, that this resolution shall be the COMMUNITY EDUCATION FUND appropriations for Brighton Area Schools for the 2024-25 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 Brighton Area Schools.

Revenue:

Local	\$4,129,700
State	391,500
Federal	63,000
Miscellaneous	0
Transfer from General Fund	340,475
	<u>\$4,924,675</u>

Total Fund Balance, July 1, 2024 Available to Appropriate	31,730
Total Available to Appropriate	<u>\$4,956,405</u>

Be it further resolved, that \$4,924,675 of the total available to appropriate in the Community Education fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Adult Education	\$236,500
Operations and Maintenance	\$141,500
Transportation	\$52,100
Community Services	\$81,600
Community Recreation	\$1,081,425
Community Activities	\$386,350
Custody and Care of Children	\$2,880,300
Other Community Services	\$64,900

Total Appropriated **\$4,924,675**

Projected June 30, 2025 Fund Balance **\$31,730**

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.

This resolution shall take immediate effect.

**Resolution for Adoption by the Board of Education
Brighton Area Schools**

RESOLVED, that this resolution shall be the STUDENT ACTIVITY FUND appropriations for Brighton Area Schools for the 2024-25 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 Brighton Area Schools.

Revenue:

1 xx Local	<u>\$1,550,000</u>
	<u>1,550,000</u>

Total Fund Balance, July 1, 2024 Available to Appropriate	<u>1,214,120</u>
Total Available to Appropriate	<u><u>\$2,764,120</u></u>

Be if further resolved, that \$1,400,000 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:

296 – Student Activities	<u>\$1,400,000</u>
Total Appropriated	<u><u>\$1,400,000</u></u>

Projected June 30, 2025 Fund Balance	<u><u>\$1,364,120</u></u>
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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.

This resolution shall take immediate effect.

**Resolution for Adoption by the Board of Education
Brighton Area Schools**

RESOLVED, that this resolution shall be the **CAPITAL PROJECTS FUND** appropriations for Brighton Area Schools for the 2024-25 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 Brighton Area Schools.

Revenue:

1 xx Local	<u>\$20,000</u>
	<u>20,000</u>
Total Fund Balance, July 1, 2024 Available to Appropriate	<u>595,635</u>
Total Available to Appropriate	<u><u>\$615,635</u></u>

Be if further resolved, that \$200 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:

452 – Site Improvements	<u>\$200</u>
Total Appropriated	<u><u>\$200</u></u>
Projected June 30, 2025 Fund Balance	<u><u>615,435</u></u>

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.

This resolution shall take immediate effect.

BRIGHTON AREA SCHOOLS

2024-25 Combined Statement of Revenues, Expenditures Operating Budget - Original

	Proposed FY 2025	Final Budget FY 2024	Variance
REVENUES:			
Local:			
Property Taxes	13,053,704	12,718,500	335,204
Interest on Investments	800,000	1,150,000	(350,000)
Tuition	63,000	56,000	7,000
Student Fees	68,000	66,000	2,000
Athletic Admissions and Fees	291,000	251,550	39,450
Other	151,500	151,200	300
State	106,663,989	102,043,765	4,620,224
Federal	1,383,901	3,950,103	(2,566,202)
County Special Education and Misc	5,561,259	4,878,360	682,899
Total Revenues	128,036,353	125,265,478	2,770,875
EXPENDITURES:			
Instruction:			
Basic Programs	78,209,615	71,737,514	6,472,101
Added Needs	12,304,371	12,976,603	(672,232)
Adult/Continuing Education	426,861	570,563	(143,702)
Instructional Support Services:			
Pupil	4,351,621	4,253,235	98,386
Instructional Staff	8,263,950	7,127,714	1,136,236
General Administration	989,180	1,032,290	(43,110)
School Administration	4,357,767	4,346,415	11,352
Non-Instructional Support Services:			
Business	868,711	840,840	27,871
Operations and Maintenance	9,434,589	10,207,802	(773,213)
Pupil Transportation	2,859,500	2,159,500	700,000
Central	1,666,219	1,953,517	(287,298)
Athletics	2,288,471	2,118,800	169,671
Food Service	0	0	0
Community	8,500	8,868	(368)
Debt Services:			
Principal	165,700	165,500	200
Interest	0	0	0
Agent Fees	0	0	0
Total Expenditures	126,195,055	119,499,161	6,695,894
Excess of Revenues over Expenditures	1,841,298	5,766,317	(3,925,019)
OTHER FINANCING SOURCES/(USES):			
Bond Proceeds	0	0	0
Operating Transfers In & Other	50,000	98,000	(48,000)
Other	(10,000)	(9,600)	(400)
Operating Transfers Out	(393,130)	(507,721)	114,591
Total Other Financing Sources/(Uses)	(353,130)	(419,321)	66,191
Excess of Revenues and Expenditures	1,488,168	5,346,996	(3,858,828)
Fund Balance - Beginning	21,579,034	16,232,038	
Fund Balance - Ending	23,067,202	21,579,034	
Fund Balance Percentage - Revenue	18.0%	17.2%	
Fund Balance Percentage - Expenses	18.3%	18.1%	

Brighton Area Schools
Food Service Budget Summary
Fiscal Year 2025

	<u>FY 2025 Budget</u>	<u>Amended Budget</u>	<u>Variance</u>
REVENUES:			
Local	768,500	767,000	1,500
State	2,045,000	2,009,600	35,400
Federal	975,000	971,500	3,500
Miscellaneous	-	-	-
Transfer from General Fund	-	-	-
Total Revenues	<u>3,788,500</u>	<u>3,748,100</u>	<u>40,400</u>
EXPENDITURES:			
Food Service			
Salaries	847,600	831,000	16,600
Benefits	518,500	501,700	16,800
Purchased Services	68,000	60,550	7,450
Supplies	1,695,500	1,638,850	56,650
Capital Outlay	500,000	565,500	(65,500)
Other Expenses	50,000	41,800	8,200
Transfers/Other	-	-	-
Total Expenditures	<u>3,679,600</u>	<u>3,639,400</u>	<u>40,200</u>
Excess Revenues/Expenses	108,900	108,700	200
Fund Balance - Beginning	<u>1,470,084</u>	<u>1,361,384</u>	-
Fund Balance - Ending	<u><u>1,578,984</u></u>	<u><u>1,470,084</u></u>	<u><u>200</u></u>

Brighton Area Schools
Community Education Budget Summary
Fiscal Year 2025

	<u>FY 2025 Budget</u>	<u>Amended Budget</u>	<u>Variance</u>
REVENUES:			
Local	4,129,700	4,129,700	-
State	391,500	391,500	-
Federal	63,000	14,000	49,000
Miscellaneous	-	-	-
Transfer from General Fund	340,475	363,550	(23,075)
Total Revenues	<u>4,924,675</u>	<u>4,898,750</u>	<u>25,925</u>
EXPENDITURES:			
Adult Education	236,500	234,900	1,600
Operations and Maintenance	141,500	140,000	1,500
Transportation	52,100	51,900	200
Community Services	81,600	78,575	3,025
Community Recreation	1,081,425	1,064,525	16,900
Community Activities	386,350	369,550	16,800
Custody and Care of Children	2,880,300	2,896,300	(16,000)
Other Community Services	64,900	63,000	1,900
Total Expenditures	<u>4,924,675</u>	<u>4,898,750</u>	<u>25,925</u>
Excess Revenues/Expenses	-	-	-
Fund Balance - Beginning	<u>31,730</u>	<u>31,730</u>	-
Fund Balance - Ending	<u><u>31,730</u></u>	<u><u>31,730</u></u>	<u>-</u>