

# Memorandum

**To:** Mark Kleinhans, Superintendent  
**From:** Sharon Ramirez, CFO  
**Date:** 6/25/2015  
**Re:** 2014-2015 Year End Budget Adjustments

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Included in your board packet are the recommended final changes to the following 2014-15 budgets:

General Fund (includes Athletics)

School Service Funds

Food Service Fund

Technology Enhancement Millage Fund

Debt Fund

Capital Projects Maintenance Fund

Sinking Fund

These changes are submitted for Board consideration at the June 25, 2015 meeting.

**Recommendation:** It is recommended that Board approval be sought authorizing the attached budget resolution for the fiscal year 2014-2015.

Please see attached.

Thank you.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
General Fund (and Athletics)**

Resolved, that this resolution shall be the general appropriations of **Bedford Public Schools** for the **June 30, 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 **Bedford 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 **June 30, 2015** which includes 18 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:

	Final Budget	
Revenue:		
1xx Local	\$	3,863,130
3xx State	\$	33,565,026
4xx Federal	\$	686,026
5xx Other Financing Sources	\$	2,146,300
6xx Fund Modifications	\$	<u>82,000</u>
Total Revenue	\$	40,342,482
Total Fund Balance, July 1 Available to Appropriate	\$	708,458
* Includes restricted grant monies	\$	338,199
Net Fund Balance Available to Appropriate	\$	370,259
Total Available to Appropriate	\$	41,050,940

BE IT FURTHER RESOLVED that 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	\$	21,209,682
12x - Added Needs	\$	4,114,062
13x - Adult Education	\$	111,758
19x - Other Instruction	\$	13,622
2xx – Support Services		
20x - Other Technical	\$	34,500
21x - Pupil Support	\$	1,801,266
22x - Instructional Staff Support	\$	1,020,602
23x - General Administration	\$	752,807
24x - School Administration	\$	2,562,268
25x - Business Services	\$	500,718
26x - Operations and Maintenance	\$	3,435,911
27x - Transportation	\$	3,237,330
28x - Central	\$	590,272
29x - Support Services	\$	810,664
3xx - Community Service	\$	-
4xx - Architect Services	\$	-
5xx - Debt Service	\$	184,915
6xx - Fund Modifications	\$	<u>-</u>
Total Appropriated	\$	40,380,377
Revenues Over Expenditures 2014-2015	\$	(37,895)
Estimated Fund Balance, July 1	\$	332,364

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
School Service Funds**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SCHOOL SERVICE** funds of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:	<u>COMMUNITY ED</u>		<u>LATCHKEY</u>		<u>SUMMER LATCHKEY</u>		<u>HEALTH VAN</u>		<u>TOTAL</u>
	\$		\$		\$		\$		
1xx Local	\$	421,000	\$	234,000	\$	114,000	\$	83,000	\$ 852,000
3xx State	\$	-	\$	-	\$	-	\$	30,650	\$ 30,650
4xx Federal	\$	-	\$	-	\$	-	\$	-	\$ -
5xx Other Financing Sources	\$	-	\$	-	\$	-	\$	-	\$ -
6xx Fund Modifications	\$	-	\$	-	\$	-	\$	-	\$ -
<b>Total Revenue</b>	<b>\$</b>	<b>421,000</b>	<b>\$</b>	<b>234,000</b>	<b>\$</b>	<b>114,000</b>	<b>\$</b>	<b>113,650</b>	<b>\$ 882,650</b>
<b>Total Fund Balance, July 1 Available to Appropriate</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>967</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>4,977</b>	<b>\$ 5,944</b>
<b>Total Available to Appropriate</b>	<b>\$</b>	<b>421,000</b>	<b>\$</b>	<b>234,967</b>	<b>\$</b>	<b>114,000</b>	<b>\$</b>	<b>118,627</b>	<b>\$ 888,594</b>

BE IT FURTHER RESOLVED that the total available to appropriate in the school service funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	<u>COMMUNITY ED</u>		<u>LATCHKEY</u>		<u>SUMMER LATCHKEY</u>		<u>HEALTH VAN</u>		<u>TOTAL</u>
	\$		\$		\$		\$		
1xx – Instruction									
11x - Basic Programs	\$	-	\$	-	\$	-	\$	-	\$ -
12x - Added Needs	\$	-	\$	-	\$	-	\$	-	\$ -
13x - Adult Education	\$	-	\$	-	\$	-	\$	-	\$ -
19x - Other Instruction	\$	-	\$	-	\$	-	\$	-	\$ -
2xx – Support Services									
21x - Pupil Support	\$	-	\$	-	\$	-	\$	-	\$ -
22x - Instructional Staff Support	\$	-	\$	-	\$	-	\$	-	\$ -
23x - General Administration	\$	-	\$	2,933	\$	-	\$	-	\$ 2,933
24x - School Administration	\$	-	\$	-	\$	-	\$	-	\$ -
25x - Business Services	\$	-	\$	-	\$	-	\$	-	\$ -
26x - Operations and Maintenance	\$	-	\$	-	\$	-	\$	-	\$ -
27x - Transportation	\$	432	\$	-	\$	-	\$	-	\$ 432
28x - Central	\$	-	\$	-	\$	-	\$	-	\$ -
29x - Support Services	\$	-	\$	-	\$	-	\$	-	\$ -
3xx - Community Service	\$	389,083	\$	253,549	\$	82,203	\$	105,515	\$ 830,350
5xx - Debt Service	\$	-	\$	-	\$	-	\$	-	\$ -
6xx - Fund Modifications	\$	10,000	\$	8,000	\$	3,000	\$	3,000	\$ 24,000
<b>Total Appropriated</b>	<b>\$</b>	<b>399,515</b>	<b>\$</b>	<b>264,482</b>	<b>\$</b>	<b>85,203</b>	<b>\$</b>	<b>108,515</b>	<b>\$ 857,715</b>
<b>Estimated Fund Balance, July 1</b>	<b>\$</b>	<b>21,485</b>	<b>\$</b>	<b>(29,515)</b>	<b>\$</b>	<b>28,797</b>	<b>\$</b>	<b>10,112</b>	<b>\$ 30,879</b>

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
Special Revenue Fund - SENIOR CENTER**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SPECIAL REVENUE** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:

1xx Local	\$	373,668
3xx State	\$	-
4xx Federal	\$	20,500
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>394,168</u>
 Total Fund Balance, July 1 Available to Appropriate	 \$	 159,570
 Total Available to Appropriate	 \$	 553,738

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	-
23x - General Administration	\$	3,598
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	-
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	362,579
4xx - Prior Period Adjustments	\$	6,400
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	15,000
Total Appropriated	\$	<u>387,577</u>
 Estimated Fund Balance, July 1	 \$	 166,161

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
School Service Funds - Food Service**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SCHOOL SERVICE** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:

1xx Local	\$	694,497
3xx State	\$	45,557
4xx Federal	\$	503,447
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
<b>Total Revenue</b>	<b>\$</b>	<b>1,243,501</b>
Total Fund Balance, July 1 Available to Appropriate	\$	30,131
Total Available to Appropriate	\$	1,273,632

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	-
23x - General Administration	\$	-
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	-
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	1,307,708
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	30,000
<b>Total Appropriated</b>	<b>\$</b>	<b>1,337,708</b>
Estimated Fund Balance, July 1	\$	(64,076)

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
Technology Enhancement Millage**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **TECHNOLOGY ENHANCEMENT MILLAGE** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** which includes .5 mills of ad valorem taxes to be levied on all property to be used for technology enhancement purposes is as follows:

Revenue:

1xx Local	\$	1,238,618
3xx State	\$	44,910
4xx Federal	\$	-
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>1,283,528</u>
 Total Fund Balance, July 1 Available to Appropriate	 \$	 76,678
 Total Available to Appropriate	 \$	 1,360,206

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	679,623
23x - General Administration	\$	-
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	-
27x - Transportation	\$	-
28x - Central	\$	618,947
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
Total Appropriated	\$	<u>1,298,570</u>
 Estimated Fund Balance, July 1	 \$	 61,636

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
Debt Service Funds**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SCHOOL SERVICE** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:

1xx Local	\$	-
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	4,500
6xx Fund Modifications	\$	-
<b>Total Revenue</b>	<b>\$</b>	<b>4,500</b>
Total Fund Balance, July 1 Available to Appropriate	\$	134,205
Total Available to Appropriate	\$	138,705

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	-
23x - General Administration	\$	-
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	-
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	135,061
6xx - Fund Modifications	\$	3,644
<b>Total Appropriated</b>	<b>\$</b>	<b>138,705</b>
Estimated Fund Balance, July 1	\$	-

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.

**Resolution for Adoption by the Board of Education Bedford Public Schools  
Capital Projects Fund - CAPITAL MAINTENANCE FUND**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **CAPITAL PROJECTS** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:

1xx Local	\$	-
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	105
<b>Total Revenue</b>	<b>\$</b>	<b>105</b>
Total Fund Balance, July 1 Available to Appropriate	\$	62,509
Total Available to Appropriate	\$	62,614

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	-
23x - General Administration	\$	-
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	60,464
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
<b>Total Appropriated</b>	<b>\$</b>	<b>60,464</b>
Estimated Fund Balance, July 1	\$	2,150

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.



**Resolution for Adoption by the Board of Education Bedford Public Schools  
Capital Projects Fund - SINKING FUND**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **CAPITAL PROJECTS** fund of the **BEDFORD PUBLIC SCHOOLS** for fiscal year **June 30, 2015** is as follows:

Revenue:

1xx Local	\$	750
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	400
6xx Fund Modifications	\$	-
<b>Total Revenue</b>	<b>\$</b>	<b>1,150</b>
<b>Total Fund Balance, July 1 Available to Appropriate</b>	<b>\$</b>	<b>473,242</b>
<b>Total Available to Appropriate</b>	<b>\$</b>	<b>474,392</b>

BE IT FURTHER RESOLVED that 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	\$	-
12x - Added Needs	\$	-
13x - Adult Education	\$	-
19x - Other Instruction	\$	-
2xx – Support Services		
21x - Pupil Support	\$	-
22x - Instructional Staff Support	\$	-
23x - General Administration	\$	-
24x - School Administration	\$	-
25x - Business Services	\$	567
26x - Operations and Maintenance	\$	247,000
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
<b>Total Appropriated</b>	<b>\$</b>	<b>247,567</b>
<b>Estimated Fund Balance, July 1</b>	<b>\$</b>	<b>226,825</b>

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.

**Resolution to Approve Budget Adjustments for the Year Ended June 30, 2015**  
**BEDFORD PUBLIC SCHOOLS**  
**ALL FUNDS**

BE IT 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.

Ayes:           Members    Dr. Timothy Brakel, Todd Bruning, Denise "D" Ellsworth, Ronald Koch,  
  Lisa Beins-McCaig, Wayne Meehean, and Michael J. Smith

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Nays:           Members    None

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Absent:         Members    None

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Motion Declared Adopted.

  
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Michael J. Smith - Secretary  
Bedford Public Schools Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Bedford Public Schools, Monroe County, 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, 2015, 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 PA267, as amended.

  
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Michael J. Smith - Secretary  
Bedford Public Schools Board of Education