

# Memorandum

**To:** Mark Kleinhans, Superintendent  
**From:** Sharon Ramirez, CFO  
**Date:** 6/26/2014  
**Re:** 2013-2014 Year End Budget Adjustments

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Included in your board packet are the recommended changes to the following 2013-14 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 26, 2014 meeting.

**Recommendation:** It is recommended that Board approval be sought authorizing the attached budget resolution for the fiscal year 2013-2014.

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, 2014** 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, 2014** 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:

Revenue:		
1xx Local	\$	3,858,356
3xx State	\$	32,994,697
4xx Federal	\$	789,420
5xx Other Financing Sources	\$	1,370,594
6xx Fund Modifications	\$	61,555
Total Revenue	\$	<u>39,074,622</u>
Total Fund Balance, July 1 Available to Appropriate	\$	(189,632)
Total Available to Appropriate	\$	38,884,990

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	\$	20,549,728
12x - Added Needs	\$	4,123,756
13x - Adult Education	\$	128,496
19x - Other Instruction	\$	8,000
2xx - Support Services		
21x - Pupil Support	\$	1,704,694
22x - Instructional Staff Support	\$	1,079,675
23x - General Administration	\$	876,196
24x - School Administration	\$	2,469,570
25x - Business Services	\$	484,538
26x - Operations and Maintenance	\$	3,354,750
27x - Transportation	\$	2,363,873
28x - Central	\$	662,904
29x - Support Services	\$	783,562
3xx - Community Service	\$	-
4xx - Architect Services	\$	350
5xx - Debt Service	\$	249,118
6xx - Fund Modifications	\$	4,638
Total Appropriated	\$	<u>38,843,848</u>
Estimated Fund Balance, July 1	\$	41,142

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, 2014 is as follows:

Revenue:	COMMUNITY ED		SUMMER		HEALTH VAN	TOTAL
		LATCHKEY	LATCHKEY			
1xx Local	\$ 518,500	\$ 247,445	\$ 114,000	\$ 66,174	\$ 946,119	
3xx State	\$ -	\$ -	\$ -	\$ 58,850	\$ 58,850	
4xx Federal	\$ -	\$ -	\$ -	\$ -	\$ -	
5xx Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
6xx Fund Modifications	\$ -	\$ -	\$ -	\$ 4,638	\$ 4,638	
<b>Total Revenue</b>	<b>\$ 518,500</b>	<b>\$ 247,445</b>	<b>\$ 114,000</b>	<b>\$ 129,662</b>	<b>\$ 1,009,607</b>	
Total Fund Balance, July 1 Available to Appropriate	\$ -	\$ 967	\$ -	\$ 6,162	\$ 7,129	
<b>Total Available to Appropriate</b>	<b>\$ 518,500</b>	<b>\$ 248,412</b>	<b>\$ 114,000</b>	<b>\$ 135,824</b>	<b>\$ 1,016,736</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:	COMMUNITY ED		SUMMER		HEALTH VAN	TOTAL
		LATCHKEY	LATCHKEY			
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	\$ 495,148	\$ 238,583	\$ 106,508	\$ 135,608	\$ 975,847	
5xx - Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
6xx - Fund Modifications	\$ 20,000	\$ 8,800	\$ 3,600	\$ 4,854	\$ 37,254	
<b>Total Appropriated</b>	<b>\$ 515,148</b>	<b>\$ 247,383</b>	<b>\$ 110,108</b>	<b>\$ 140,462</b>	<b>\$ 1,013,101</b>	
Estimated Fund Balance, July 1	\$ 3,352	\$ 1,029	\$ 3,892	\$ (4,638)	\$ 3,635	

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, 2014** is as follows:

Revenue:		
1xx Local	\$	337,847
3xx State	\$	-
4xx Federal	\$	20,500
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	358,347
Total Fund Balance, July 1 Available to Appropriate	\$	185,230
Total Available to Appropriate	\$	543,577

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	\$	373,025
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	39,090
Total Appropriated	\$	412,115
Estimated Fund Balance, July 1	\$	131,462

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 - RSVP**

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, 2014** is as follows:

Revenue:		
1xx Local	\$	13,281
3xx State	\$	20,999
4xx Federal	\$	68,206
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>102,486</u>
Total Fund Balance, July 1 Available to Appropriate	\$	76,199
Total Available to Appropriate	\$	178,685

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	\$	145,385
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	<u>33,300</u>
Total Appropriated	\$	178,685

Estimated Fund Balance, July 1	\$	-
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Further Resolved, that no board of education member or employee of the school district shall expend any funds

**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, 2014** is as follows:

Revenue:		
1xx Local	\$	695,497
3xx State	\$	98,196
4xx Federal	\$	542,447
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>1,336,140</u>
 Total Fund Balance, July 1 Available to Appropriate	 \$	 19,756
 Total Available to Appropriate	 \$	 1,355,896

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	\$	1,325,481
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	30,000
Total Appropriated	\$	<u>1,355,481</u>
 Estimated Fund Balance, July 1	 \$	 415

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, 2014** 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	\$	1,178,618
3xx State	\$	1,000
4xx Federal	\$	-
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>1,179,618</u>
Total Fund Balance, July 1 Available to Appropriate	\$	137,358
Total Available to Appropriate	\$	1,316,976

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	\$	692,527
23x - General Administration	\$	7,333
24x - School Administration	\$	-
25x - Business Services	\$	-
26x - Operations and Maintenance	\$	5,100
27x - Transportation	\$	-
28x - Central	\$	600,288
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
Total Appropriated	\$	<u>1,305,248</u>
Estimated Fund Balance, July 1	\$	11,728

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, 2014** is as follows:

Revenue:		
1xx Local	\$	1,781,980
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	810
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>1,782,790</u>
Total Fund Balance, July 1 Available to Appropriate	\$	148,477
Total Available to Appropriate	\$	1,931,267

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	\$	1,796,942
6xx - Fund Modifications	\$	-
Total Appropriated	\$	<u>1,796,942</u>
Estimated Fund Balance, July 1	\$	134,325

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, 2014** is as follows:

Revenue:		
1xx Local	\$	175
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	-
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>175</u>
Total Fund Balance, July 1 Available to Appropriate	\$	116,009
Total Available to Appropriate	\$	116,184

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	\$	53,675
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
Total Appropriated	\$	<u>53,675</u>
Estimated Fund Balance, July 1	\$	62,509

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, 2014** is as follows:

Revenue:		
1xx Local	\$	490,000
3xx State	\$	-
4xx Federal	\$	-
5xx Other Financing Sources	\$	550
6xx Fund Modifications	\$	-
Total Revenue	\$	<u>490,550</u>
 Total Fund Balance, July 1 Available to Appropriate	 \$	 377,967
 Total Available to Appropriate	 \$	 868,517

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	\$	214
26x - Operations and Maintenance	\$	395,000
27x - Transportation	\$	-
28x - Central	\$	-
29x - Support Services	\$	-
3xx - Community Service	\$	-
5xx - Debt Service	\$	-
6xx - Fund Modifications	\$	-
Total Appropriated	\$	<u>395,214</u>
 Estimated Fund Balance, July 1	 \$	 473,303

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, 2014**  
**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, Denise "D" Ellsworth, Joe Gore, Ron Koch

Lisa Beins-McCaig, Wayne Meehan and Michael J. Smith

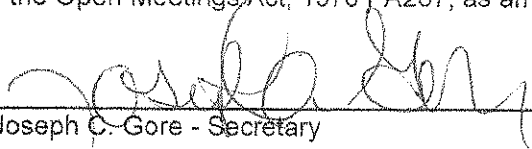
Nays:           Members None

Absent:         Members None

Motion Declared Adopted.

  
\_\_\_\_\_  
Joseph C. Gore - 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 26, 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 PA267, as amended.

  
\_\_\_\_\_  
Joseph C. Gore - Secretary  
Bedford Public Schools Board of Education

Resolution to Approve Budget Adjustments for the Year Ended June 30, 2014  
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 \_\_\_\_\_  
\_\_\_\_\_

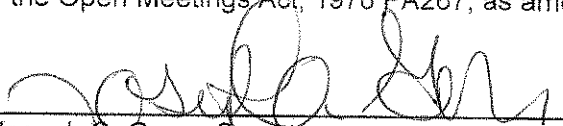
Nays:           Members \_\_\_\_\_  
\_\_\_\_\_

Absent:         Members \_\_\_\_\_  
\_\_\_\_\_

Motion Declared Adopted.

  
\_\_\_\_\_  
Joseph C. Gore - 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 26, 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 PA267, as amended.

  
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Joseph C. Gore - Secretary  
Bedford Public Schools Board of Education