

BRONSON COMMUNITY SCHOOLS
2017-2018 BUDGETS
November 6, 2017

TO: The Board of Education
FROM: Rachelle Roby, Business Manager

I join Mr. Hilderley in recommending that you adopt the following resolution:

RESOLVED, that this resolution shall be the general appropriations of Bronson Community Schools for the fiscal year 2017-2018. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Bronson Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Bronson Community Schools for the fiscal year 2017-2018 is as follows:

Revenue	
Local	
Tax Levy	\$1,032,138
Other Local Revenue	134,184
State	8,372,657
Federal	354,937
Total Revenue	\$9,893,916
Incoming Transfers and Other Transactions	0
Total Revenue, Incoming Transfers & Other Transactions	\$9,893,916
Fund Balance Available to Appropriate	2,375,701
Total Available to Appropriate General Fund	\$12,269,617

BE IT FURTHER RESOLVED, that \$10,103,213 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

Expenditures	
Instruction	
Basic Program	\$5,319,986
Added Needs	879,562
Support Services	
Pupil	184,913
Instructional Staff	128,999
General Administration	281,688
School Administration	652,092
Business	177,015
Operations & Maintenance	1,121,914
Student Transportation	790,958
Central Support Services	245,214
Other Support Services - Athletics	316,581
Community Services	4,291
Outgoing Transfers & Other Transactions	0
Total Appropriated	\$10,103,213

Instruction Employee Benefits of \$2,293,354, Support Services Employee Benefits of \$1,066,264, and Capital Outlay of \$219,121 are distributed among the previously listed appropriations.

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Bronson Community Schools for fiscal year 2017-2018 is as follows:

Revenue		
Local		
	Food Service	\$159,700
State		
	Food Service	30,420
Federal		
	Food Service	454,196
Total Revenue		<u>\$644,316</u>
Incoming Transfers & Other Transactions		
	Food Service	0
Total Revenue, Incoming Transfers & Other Transactions		<u>\$644,316</u>
Fund Balance, July 1, 2016	\$214,148	
Less Non-Spendable Fund Balance	44,533	
	<u> </u>	
Restricted Fund Balance Available to Appropriate		169,615
Total Available to Appropriate		<u> </u>
School Service Fund		<u>\$813,931</u>
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BE IT FURTHER RESOLVED, that \$633,149 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
	Food Service	633,149
Outgoing Transfers & Other Transactions		
	Food Service	0
Total Appropriated School Service Fund		<u> </u>
		<u>\$633,149</u>
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Employee Benefits of \$81,511 and Capital Outlay of \$10,200 are distributed among the previously listed appropriations.

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Sinking Fund of the Bronson Community Schools for fiscal year 2017-2018 is as follows:

Revenue	
Local	
Tax Levy	\$423,339
Other Local Revenue	205
Total Revenue	<u>\$423,544</u>
Incoming Transfers & Other Transactions	0
Total Revenue, Incoming Transfers & Other Transactions	<u>\$423,544</u>
Restricted Fund Balance Available to Appropriate	760,931
Total Available to Appropriate Sinking Fund	<u><u>\$1,184,475</u></u>

BE IT FURTHER RESOLVED, that \$738,765 of the total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Purchased Services	3,635
Capital Outlay	734,705
Other Expenses	425
Outgoing Transfers & Other Transactions	0
Total Appropriated Sinking Fund	<u><u>\$738,765</u></u>

BE IT FURTHER RESOLVED, that, for purposes of meeting emergency needs of the school district, transfers of appropriations in the General Fund, not to exceed \$10,000, may be made upon the written authorization of the Superintendent, but no other transactions shall be made without approval by 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.

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 by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

The General Fund budget includes 17.7264 mills of ad valorem property taxes to be levied on all non-homestead and non-qualified agricultural property for operating purposes and to meet requirements of the State Aid Act to allow the district to collect the foundation allowance for each full time equivalent membership.

The Sinking Fund budget includes 2.0000 mills of ad valorem property taxes to be levied on all property to fund the purchase, construction, or repair of facilities.

This appropriation resolution is to take immediate effect.

Adopted 11-6-17



Secretary of Board of Education

	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Ref. #
REVENUES				
Local Sources				
Tax Levy - Operation	\$1,037,816	\$1,036,121	\$1,032,138	1
Other Local Revenue	188,084	170,936	134,184	2
State Sources	7,689,236	8,093,739	8,372,657	3
Federal Sources	462,140	371,658	354,937	4
TOTAL REVENUES	\$9,377,278	\$9,672,454	\$9,893,916	5
Incoming Transfers and Other Transactions	0	1,319	0	6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,377,278	\$9,673,773	\$9,893,916	7
EXPENDITURES				
Instruction Expense				
Basic Program	\$4,854,106	\$4,888,905	\$5,319,986	8
Added Needs	715,365	689,252	679,562	9
Support Services				
Pupil	161,245	175,454	184,913	10
Instructional Staff	55,091	104,506	128,999	11
General Administration	261,148	269,679	281,688	12
School Administration	643,955	638,437	652,092	13
Business	163,674	173,371	177,015	14
Operation & Maintenance	814,974	998,728	1,121,914	15
Pupil Transportation	702,489	766,655	790,958	16
Central Support Services	207,247	237,732	245,214	17
Other Support Services - Athletics	276,774	297,470	316,581	18
Community Services	4,342	7,315	4,291	19
TOTAL EXPENDITURES	\$8,860,429	\$9,247,704	\$10,103,213	20
Outgoing Transfers and Other Transactions	1,920	229	0	21
TOTAL APPROPRIATED	\$8,862,349	\$9,247,933	\$10,103,213	22
EXCESS REVENUE (APPROPRIATIONS)	\$514,927	\$425,840	(\$209,297)	23
FUND BALANCE - JULY 1	\$1,438,708	\$1,953,636	\$2,379,476	24
Non-Spendable	\$2,998	\$2,228	\$3,775	25
Restricted	\$0	\$0	\$0	26
Committed	\$0	\$0	\$0	27
Assigned	\$261,900	\$360,026	\$0	28
Unassigned	\$1,173,810	\$1,591,381	\$2,375,701	29
FUND BALANCE - JUNE 30	\$1,953,636	\$2,379,476	\$2,170,179	30
Non-Spendable	\$2,228	\$3,775	\$3,775	31
Restricted	\$0	\$0	\$0	32
Committed	\$0	\$0	\$0	33
Assigned	\$360,026	\$392,832	\$0	34
Unassigned	\$1,591,381	\$1,982,869	\$2,166,404	35
The following are distributed among the previously listed appropriations:				
Employee Benefits				
Instruction	\$2,013,215	\$2,083,106	\$2,293,354	36
Support Services	\$1,035,607	\$995,953	\$1,066,264	37
Capital Outlay	\$55,140	\$298,745	\$219,121	38

BRONSON COMMUNITY SCHOOLS November 03, 2017 School Service Fund Food Service Detail Budget Projections For Fiscal Year Ending June 30, 2018				
	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Ref. #
FOOD SERVICE REVENUES				
Local Sources	\$165,474	\$177,554	\$159,700	39
State Sources	34,872	33,475	30,420	40
Federal Sources	439,972	469,248	454,196	41
TOTAL REVENUES	\$640,318	\$680,277	\$644,316	42
Incoming Transfers and Other Transactions	1,920	229	0	43
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$642,238	\$680,506	\$644,316	44
FOOD SERVICE EXPENDITURES				
Salaries	\$97,569	\$103,263	\$91,905	45
Employee Benefits	96,438	95,409	81,511	46
Contracted Services	116,794	120,294	143,691	47
Supplies and Materials	275,024	282,838	295,942	48
Capital Outlay	0	7,502	10,200	49
Other Expenses	11,037	10,113	9,900	50
TOTAL EXPENDITURES	\$596,862	\$619,419	\$633,149	51
Outgoing Transfers and Other Transactions		1,319	0	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$596,862	\$620,738	\$633,149	53
EXCESS REVENUE (EXPENDITURE)	\$45,376	\$59,768	\$11,167	54
FUND BALANCE - JULY 1	\$109,004	\$154,380	\$214,148	55
Non-Spendable	\$45,112	\$44,589	\$44,533	56
Restricted	\$63,891	\$109,791	\$169,615	57
Committed	\$0	\$0	\$0	58
Assigned	\$0	\$0	\$0	59
Unassigned	\$0	\$0	\$0	60
FUND BALANCE - JUNE 30	\$154,380	\$214,148	\$225,315	61
Non-Spendable	\$44,589	\$44,533	\$44,533	62
Restricted	\$109,791	\$169,615	\$180,782	63
Committed	\$0	\$0	\$0	64
Assigned	\$0	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66

	Actual 2015-2016	Actual 2016-2017	Estimated 2017-2018	Ref. #
SINKING FUND REVENUES				
Local Sources	\$424,334	\$432,686	\$423,544	67
TOTAL REVENUES	\$424,334	\$432,686	\$423,544	68
Incoming Transfers and Other Transactions	0	0	0	69
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$424,334	\$432,686	\$423,544	70
SINKING FUND EXPENDITURES				
Contracted Services	8,724	34,152	3,635	71
Capital Outlay	25,197	292,475	734,705	72
Other Expenses	195	425	425	73
TOTAL EXPENDITURES	\$34,116	\$327,052	\$738,765	74
Outgoing Transfers and Other Transactions	0	0	0	75
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$34,116	\$327,052	\$738,765	76
EXCESS REVENUE (EXPENDITURE)	\$390,218	\$105,634	(\$315,221)	77
FUND BALANCE - JULY 1	\$265,079	\$655,297	\$760,931	78
Non-Spendable	\$0	\$0	\$0	79
Restricted	\$265,079	\$655,297	\$760,931	80
Committed	\$0	\$0	\$0	81
Assigned	\$0	\$0	\$0	82
Unassigned	\$0	\$0	\$0	83
FUND BALANCE - JUNE 30	\$655,297	\$760,931	\$445,710	84
Non-Spendable	\$0	\$0	\$0	85
Restricted	\$655,297	\$760,931	\$445,710	86
Committed	\$0	\$0	\$0	87
Assigned	\$0	\$0	\$0	88
Unassigned	\$0	\$0	\$0	89