

BRONSON COMMUNITY SCHOOLS
2014-2015 BUDGETS
October 6, 2014

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

I join Mrs. Belote 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 2014-2015. 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 2014-2015 is as follows:

Revenue	
Local	
Tax Levy	\$837,622
Other Local Revenue	115,256
State	7,700,080
Federal	521,404
Total Revenue	\$9,174,362
Incoming Transfers and Other Transactions	0
Total Revenue, Incoming Transfers & Other Transactions	\$9,174,362
Fund Balance Available to appropriate	844,198
Total Available to appropriate General Fund	\$10,018,560

BE IT FURTHER RESOLVED, that \$9,253,763 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	\$4,750,706
Added Needs	778,974
Support Services	
Pupil	178,884
Instructional Staff	115,978
General Administration	271,319
School Administration	678,188
Business	158,041
Operations & Maintenance	1,098,496
Student Transportation	685,528
Central Support Services	249,030
Other Support Services - Athletics	282,848
Community Services	5,771
Outgoing Transfers & Other Transactions	0
Total Appropriated	\$9,253,763

Instruction Employee Benefits of \$2,040,310, Support Services Employee Benefits of \$1,086,437, and Capital Outlay of \$23,383 are distributed among the previously listed appropriations.

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 2014-2015 Budgets
 October 6, 2014
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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 2014-2015 is as follows:

Revenue		
Local		
Food Service		\$144,500
State		
Food Service		35,570
Federal		
Food Service		410,337
Total Revenue		<u>\$590,407</u>
Incoming Transfers & Other Transactions		
Food Service		0
Total Revenue, Incoming Transfers & Other Transactions		<u>\$590,407</u>
Fund Balance, July 1, 2014	\$89,660	
Less Non-Spendable Fund Balance	46,027	
	<u> </u>	
Restricted Fund Balance Available to Appropriate		43,633
Total Available to Appropriate School Service Fund		<u>\$634,040</u> =====

BE IT FURTHER RESOLVED, that \$658,762 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		658,762
Outgoing Transfers & Other Transactions		
Food Service		0
Total Appropriated School Service Fund		<u>\$658,762</u> =====

Employee Benefits of \$107,254 and Capital Outlay of \$0 are distributed among the previously listed appropriations.

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.

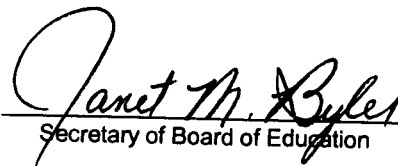
FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes 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.

This 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.

This appropriation resolution is to take immediate effect.

Adopted October 6, 2014


Secretary of Board of Education

BRONSON COMMUNITY SCHOOLS
October 6, 2014
General Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2015

	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Ref. #
REVENUES				
Local Sources				
Tax Levy - Operation	\$774,257	\$844,286	\$837,622	1
Other Local Revenue	170,534	162,331	115,256	2
State Sources	7,644,520	7,542,403	7,700,080	3
Federal Sources	403,564	512,563	521,404	4
TOTAL REVENUES	\$8,992,875	\$9,061,583	\$9,174,362	5
Incoming Transfers and Other Transactions	20,000	6,225	0	6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,012,875	\$9,067,808	\$9,174,362	7
EXPENDITURES				
Instruction Expense				
Basic Program	\$5,179,968	\$4,653,073	\$4,750,706	8
Added Needs	684,783	809,519	778,974	9
Support Services				
Pupil	170,902	170,536	178,884	10
Instructional Staff	111,604	90,469	115,978	11
General Administration	245,947	268,648	271,319	12
School Administration	673,028	636,260	678,188	13
Business	171,150	147,637	158,041	14
Operation & Maintenance	996,923	964,267	1,098,496	15
Pupil Transportation	617,693	694,836	685,528	16
Central Support Services	222,567	243,128	249,030	17
Other Support Services - Athletics	281,766	277,973	282,848	18
Community Services	3,096	7,138	5,771	19
TOTAL EXPENDITURES	\$9,359,427	\$8,963,484	\$9,253,763	20
Outgoing Transfers and Other Transactions	0	0	0	21
TOTAL APPROPRIATED	\$9,359,427	\$8,963,484	\$9,253,763	22
EXCESS REVENUE (APPROPRIATIONS)	(\$346,552)	\$104,324	(\$79,401)	23
FUND BALANCE - JULY 1	\$1,376,954	\$1,030,403	\$1,134,727	24
Non-Spendable	\$31,873	\$31,629	\$28,629	25
Restricted	\$0	\$0	\$0	26
Committed	\$0	\$0	\$0	27
Assigned	\$0	\$197,117	\$261,900	28
Unassigned	\$1,345,081	\$801,657	\$844,198	29
FUND BALANCE - JUNE 30	\$1,030,403	\$1,134,727	\$1,055,326	30
Non-Spendable	\$31,629	\$28,629	\$35,000	31
Restricted	\$0	\$0	\$0	32
Committed	\$0	\$0	\$0	33
Assigned	\$197,117	\$261,900	\$0	34
Unassigned	\$801,657	\$844,198	\$1,020,326	35
The following are distributed among the previously listed appropriations:				
Employee Benefits				
Instruction	\$1,958,613	\$1,921,920	\$2,040,310	36
Support Services	\$995,767	\$996,372	\$1,086,437	37
Capital Outlay	\$82,976	\$121,773	\$23,383	38

BRONSON COMMUNITY SCHOOLS
October 6, 2014
School Service Funds
Food Services
Detail Budget Projections
For Fiscal Year Ending June 30, 2015

	Actual 2012-2013	Actual 2013-2014	Estimated 2014-2015	Ref. #
FOOD SERVICE REVENUES				
Local Sources	\$161,003	\$158,105	\$144,500	
State Sources	39,898	44,602	35,570	
Federal Sources	461,749	425,925	410,337	
TOTAL REVENUES	\$662,650	\$628,632	\$590,407	
Incoming Transfers and Other Transactions	0	0	0	
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$662,650	\$628,632	\$590,407	
FOOD SERVICE EXPENDITURES				
Salaries	\$105,521	\$96,645	\$107,200	4
Employee Benefits	85,914	91,257	107,254	4
Contracted Services	164,609	140,683	139,088	4
Supplies and Materials	342,520	289,835	292,459	4
Capital Outlay	7,719	7,077	0	4
Other Expenses	11,937	12,577	12,761	50
TOTAL EXPENDITURES	\$718,220	\$638,074	\$658,762	51
Outgoing Transfers and Other Transactions	20,000		0	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$738,220	\$638,074	\$658,762	53
EXCESS REVENUE (EXPENDITURE)	(\$75,570)	(\$9,442)	(\$68,355)	54
FUND BALANCE - JULY 1	\$174,672	\$99,102	\$89,660	55
Non-Spendable	\$66,816	\$44,621	\$46,027	56
Restricted	\$107,856	\$54,481	\$43,633	57
Committed	\$0	\$0	\$0	58
Assigned	\$0	\$0	\$0	59
Unassigned	\$0	\$0	\$0	60
FUND BALANCE - JUNE 30	\$99,102	\$89,660	\$21,305	61
Non-Spendable	\$44,621	\$46,027	\$5,000	62
Restricted	\$54,481	\$43,633	\$16,305	63
Committed	\$0	\$0	\$0	64
Assigned	\$0	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66