

BRONSON COMMUNITY SCHOOLS
2015-2016 BUDGETS
October 5, 2015

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 2015-2016. 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 2015-2016 is as follows:

Revenue	
Local	
Tax Levy	\$1,012,874
Other Local Revenue	157,001
State	7,680,980
Federal	465,088
Total Revenue	\$9,315,943
Incoming Transfers and Other Transactions	3,900
Total Revenue, Incoming Transfers & Other Transactions	\$9,319,843
Fund Balance Available to Appropriate	1,244,339
Total Available to Appropriate General Fund	\$10,564,182

BE IT FURTHER RESOLVED, that \$9,489,100 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	\$4,977,723
Added Needs	723,486
Support Services	
Pupil	163,798
Instructional Staff	73,075
General Administration	270,342
School Administration	653,630
Business	158,045
Operations & Maintenance	1,153,799
Student Transportation	800,513
Central Support Services	231,716
Other Support Services - Athletics	276,758
Community Services	6,215
Outgoing Transfers & Other Transactions	0
Total Appropriated	\$9,489,100

Instruction Employee Benefits of \$2,132,625, Support Services Employee Benefits of \$988,793, and Capital Outlay of \$167,819 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 2015-2016 is as follows:

Revenue		
Local		
	Food Service	\$148,000
State		
	Food Service	30,020
Federal		
	Food Service	406,203
Total Revenue		<u>\$584,223</u>
Incoming Transfers & Other Transactions		
	Food Service	0
Total Revenue, Incoming Transfers & Other Transactions		<u>\$584,223</u>
Fund Balance, July 1, 2015	\$109,004	
Less Non-Spendable Fund Balance	<u>45,112</u>	
Restricted Fund Balance Available to Appropriate		63,891
Total Available to Appropriate		<u>\$648,114</u>
School Service Fund		=====

BE IT FURTHER RESOLVED, that \$618,613 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	618,613
Outgoing Transfers & Other Transactions		
	Food Service	0
Total Appropriated School Service Fund		<u>\$618,613</u>
		=====

Employee Benefits of \$103,337 and Capital Outlay of \$0 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 2015-2016 is as follows:

Revenue	
Local	
Tax Levy	\$422,031
Other Local Revenue	20
Total Revenue	<u>\$422,051</u>
Incoming Transfers & Other Transactions	0
Total Revenue, Incoming Transfers & Other Transactions	<u>\$422,051</u>
Restricted Fund Balance Available to Appropriate	265,079
Total Available to Appropriate Sinking Fund	<u>\$687,130</u> =====

BE IT FURTHER RESOLVED, that \$494,596 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	2,000
Capital Outlay	492,596
Other Expenses	0
Outgoing Transfers & Other Transactions	0
Total Appropriated Sinking Fund	<u>\$494,596</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 October 5, 2015


Secretary of Board of Education

BRONSON COMMUNITY SCHOOLS
October 5, 2015
General Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2016

	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Ref. #
REVENUES				
Local Sources				
Tax Levy - Operation	\$844,286	\$868,600	\$1,012,874	1
Other Local Revenue	162,331	171,779	157,001	2
State Sources	7,542,403	7,629,473	7,680,980	3
Federal Sources	512,563	474,254	465,088	4
TOTAL REVENUES	\$9,061,583	\$9,144,106	\$9,315,943	5
Incoming Transfers and Other Transactions	6,225	0	3,900	6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,067,808	\$9,144,106	\$9,319,843	7
EXPENDITURES				
Instruction Expense				
Basic Program	\$4,653,073	\$4,715,581	\$4,977,723	8
Added Needs	809,519	749,454	723,486	9
Support Services				
Pupil				
Instructional Staff	170,536	174,115	163,798	10
General Administration	90,469	62,889	73,075	11
School Administration	268,648	263,552	270,342	12
Business	636,260	666,931	653,630	13
Operation & Maintenance	147,637	162,400	158,045	14
Pupil Transportation	964,267	923,439	1,153,799	15
Central Support Services	694,836	580,190	800,513	16
Other Support Services - Athletics	243,128	252,058	231,716	17
Community Services	277,973	284,109	276,758	18
	7,138	5,407	6,215	19
TOTAL EXPENDITURES	\$8,963,484	\$8,840,125	\$9,489,100	20
Outgoing Transfers and Other Transactions	0	0	0	21
TOTAL APPROPRIATED	\$8,963,484	\$8,840,125	\$9,489,100	22
EXCESS REVENUE (APPROPRIATIONS)	\$104,324	\$303,981	(\$169,257)	23
UND BALANCE - JULY 1	\$1,030,403	\$1,134,727	\$1,438,708	24
Non-Spendable				
Restricted	\$31,629	\$28,629	\$2,998	25
Committed	\$0	\$0	\$0	26
Assigned	\$0	\$0	\$0	27
Unassigned	\$197,117	\$261,900	\$191,371	28
	\$801,657	\$844,198	\$1,244,339	29
UND BALANCE - JUNE 30	\$1,134,727	\$1,438,708	\$1,269,451	30
Non-Spendable				
Restricted	\$28,629	\$2,998	\$2,998	31
Committed	\$0	\$0	\$0	32
Assigned	\$0	\$0	\$0	33
Unassigned	\$261,900	\$191,371	\$0	34
	\$844,198	\$1,244,339	\$1,266,453	35
The following are distributed among the previously listed appropriations:				
Employee Benefits				
Instruction	\$1,958,613	\$1,921,920	\$2,132,625	36
Support Services	\$995,767	\$996,372	\$988,793	37
Capital Outlay	\$82,976	\$121,773	\$167,819	38

BRONSON COMMUNITY SCHOOLS
October 5, 2015
School Service Fund
Food Service
Detail Budget Projection
For Fiscal Year Ending June 30, 2016

	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Ref. #
FOOD SERVICE REVENUES				
Local Sources				
State Sources	\$158,105	\$157,986	\$148,000	39
Federal Sources	44,602	34,268	30,020	40
	425,925	428,825	406,203	41
TOTAL REVENUES	\$628,632	\$621,079	\$584,223	
Incoming Transfers and Other Transactions	0	0	0	42
				43
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$628,632	\$621,079	\$584,223	44
FOOD SERVICE EXPENDITURES				
Salaries				
Employee Benefits	\$96,645	\$97,827	\$99,361	45
Contracted Services	91,257	99,537	103,337	46
Supplies and Materials	140,683	117,920	121,720	47
Capital Outlay	289,835	274,589	281,234	48
Other Expenses	7,077	0	0	49
	12,577	11,864	12,961	50
TOTAL EXPENDITURES	\$638,074	\$601,737	\$618,613	
Outgoing Transfers and Other Transactions			0	51
				52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$638,074	\$601,737	\$618,613	53
CESS REVENUE (EXPENDITURE)	(\$9,442)	\$19,342	(\$34,390)	54
OND BALANCE - JULY 1	\$99,105	\$89,662	\$109,004	55
on-Spendable				
Restricted	\$44,621	\$46,027	\$45,112	56
Committed	\$111,167	\$43,637	\$63,891	57
Assigned	\$0	\$0	\$0	58
Unassigned	\$9,443	\$0	\$0	59
	\$0	\$0	\$0	60
OND BALANCE - JUNE 30	\$89,662	\$109,004	\$74,614	61
on-Spendable				
Restricted	\$46,027	\$45,112	\$45,000	62
Committed	\$43,637	\$63,891	\$29,614	63
Assigned	\$0	\$0	\$0	64
Unassigned	\$0	\$0	\$0	65
	\$0	\$0	\$0	66

BRONSON COMMUNITY SCHOOLS
October 5, 2015
Sinking Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2016

	Actual 2013-2014	Actual 2014-2015	Estimated 2015-2016	Ref. #
SINKING FUND REVENUES				
Local Sources	\$0	\$395,045	\$422,051	67
TOTAL REVENUES	\$0	\$395,045	\$422,051	68
Incoming Transfers and Other Transactions	0	0	0	69
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$0	\$395,045	\$422,051	70
SINKING FUND EXPENDITURES				
Contracted Services	0	14,142	2,000	71
Capital Outlay	0	113,399	492,596	72
Other Expenses	0	2,425	0	73
TOTAL EXPENDITURES	\$0	\$129,966	\$494,596	74
Outgoing Transfers and Other Transactions	0	0	0	75
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$0	\$129,966	\$494,596	76
EXCESS REVENUE (EXPENDITURE)	\$0	\$265,079	(\$72,545)	77
FUND BALANCE - JULY 1	\$0	\$0	\$265,079	78
Non-Spendable	\$0	\$0	\$0	79
Restricted	\$0	\$0	\$265,079	80
Committed	\$0	\$0	\$0	81
Assigned	\$0	\$0	\$0	82
Unassigned	\$0	\$0	\$0	83
FUND BALANCE - JUNE 30	\$0	\$265,079	\$192,534	84
Non-Spendable	\$0	\$0	\$0	85
Restricted	\$0	\$265,079	\$192,534	86
Committed	\$0	\$0	\$0	87
Assigned	\$0	\$0	\$0	88
Unassigned	\$0	\$0	\$0	89