

**BRONSON COMMUNITY SCHOOLS  
2016-2017 BUDGETS  
November 7, 2016**

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 2016-2017. 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 2016-2017 is as follows:

Revenue	
Local	
Tax Levy	\$1,026,994
Other Local Revenue	155,628
State	8,064,486
Federal	447,931
<b>Total Revenue</b>	<b>\$9,695,039</b>
Incoming Transfers and Other Transactions	2,867
<b>Total Revenue, Incoming Transfers &amp; Other Transactions</b>	<b>\$9,697,906</b>
Fund Balance Available to Appropriate	1,591,381
<b>Total Available to Appropriate General Fund</b>	<b>\$11,289,287</b>

**BE IT FURTHER RESOLVED**, that \$9,825,866 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	\$4,998,769
Added Needs	732,398
Support Services	
Pupil	173,477
Instructional Staff	141,656
General Administration	276,449
School Administration	654,829
Business	177,125
Operations & Maintenance	1,181,944
Student Transportation	920,973
Central Support Services	245,786
Other Support Services - Athletics	312,410
Community Services	10,050
Outgoing Transfers & Other Transactions	0
<b>Total Appropriated</b>	<b>\$9,825,866</b>

Instruction Employee Benefits of \$2,140,794, Support Services Employee Benefits of \$1,034,788, and Capital Outlay of \$279,620 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 2016-2017 is as follows:

Revenue		
Local		
	Food Service	\$145,750
State		
	Food Service	30,550
Federal		
	Food Service	399,170
Total Revenue		<u>\$575,470</u>
Incoming Transfers & Other Transactions		
	Food Service	0
Total Revenue, Incoming Transfers & Other Transactions		<u>\$575,470</u>
Fund Balance, July 1, 2016		\$154,380
Less Non-Spendable Fund Balance		44,589
		<u>109,791</u>
Restricted Fund Balance Available to Appropriate		109,791
Total Available to Appropriate School Service Fund		<u>\$685,261</u> =====

BE IT FURTHER RESOLVED, that \$614,256 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	614,013
Outgoing Transfers & Other Transactions		
	Food Service	243
Total Appropriated School Service Fund		<u>\$614,256</u> =====

Employee Benefits of \$102,133 and Capital Outlay of \$3,702 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 2016-2017 is as follows:

Revenue	
Local	
Tax Levy	\$427,287
Other Local Revenue	600
Total Revenue	<u>\$427,887</u>
Incoming Transfers & Other Transactions	0
Total Revenue, Incoming Transfers & Other Transactions	<u>\$427,887</u>
Restricted Fund Balance Available to Appropriate	655,297
Total Available to Appropriate Sinking Fund	<u>\$1,083,184</u> =====

BE IT FURTHER RESOLVED, that \$815,268 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	2,176
Capital Outlay	812,892
Other Expenses	200
Outgoing Transfers & Other Transactions	0
Total Appropriated Sinking Fund	<u>\$815,268</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 November 7, 2016

  
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Secretary of Board of Education

		BRONSON COMMUNITY SCHOOLS District # 25 General Fund Fiscal Year 2015-2016			
	Actual 2014-2015	Actual 2015-2016	Estimated 2016-2017	Ref. #	
<b>REVENUES</b>					
<b>Local Sources</b>					
Tax Levy - Operation	\$868,600	\$1,037,816	\$1,028,994	1	
Other Local Revenue	171,779	188,084	155,828	2	
State Sources	7,829,473	7,889,236	8,064,486	3	
Federal Sources	474,254	462,140	447,931	4	
<b>TOTAL REVENUES</b>	<b>\$9,144,106</b>	<b>\$9,377,278</b>	<b>\$9,696,039</b>	<b>5</b>	
Incoming Transfers and Other Transactions	0	0	2,867	6	
<b>TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$9,144,106</b>	<b>\$9,377,278</b>	<b>\$9,697,906</b>	<b>7</b>	
<b>EXPENDITURES</b>					
<b>Instruction Expense</b>					
Basic Program	\$4,715,581	\$4,854,105	\$4,998,769	8	
Added Needs	749,454	715,385	732,398	9	
<b>Support Services</b>					
Pupil	174,115	161,245	173,477	10	
Instructional Staff	62,889	55,091	141,856	11	
General Administration	263,552	281,148	278,449	12	
School Administration	666,931	643,955	654,829	13	
Business	182,400	183,674	177,125	14	
Operation & Maintenance	923,439	814,974	1,181,944	15	
Pupil Transportation	580,190	702,489	920,973	16	
Central Support Services	252,058	207,247	245,786	17	
Other Support Services - Athletics	284,109	276,774	312,410	18	
Community Services	5,407	4,342	10,050	19	
<b>TOTAL EXPENDITURES</b>	<b>\$8,840,125</b>	<b>\$8,860,429</b>	<b>\$9,825,866</b>	<b>20</b>	
Outgoing Transfers and Other Transactions	0	1,920	0	21	
<b>TOTAL APPROPRIATED</b>	<b>\$8,840,125</b>	<b>\$8,862,349</b>	<b>\$9,825,866</b>	<b>22</b>	
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>\$303,981</b>	<b>\$514,927</b>	<b>(\$127,960)</b>	<b>23</b>	
<b>FUND BALANCE - JULY 1</b>					
	\$1,134,727	\$1,438,706	\$1,953,635	24	
<b>Non-Spendable</b>					
Restricted	\$26,629	\$2,998	\$2,228	25	
Committed	\$0	\$0	\$0	26	
Assigned	\$281,900	\$261,900	\$360,028	28	
Unassigned	\$844,198	\$1,244,339	\$1,591,381	29	
<b>FUND BALANCE - JUNE 30</b>					
	\$1,438,708	\$1,953,635	\$1,825,675	30	
<b>Non-Spendable</b>					
Restricted	\$2,998	\$2,228	\$2,998	31	
Committed	\$0	\$0	\$0	32	
Assigned	\$191,371	\$360,028	\$0	34	
Unassigned	\$1,244,339	\$1,591,381	\$1,822,677	35	
The following are distributed among the previously listed appropriations:					
<b>Employee Benefits</b>					
Instruction	\$2,013,215	\$2,109,307	\$2,140,794	36	
Support Services	\$1,035,607	\$935,804	\$1,034,788	37	
Capital Outlay	\$55,140	\$178,714	\$279,820	38	

**BRONSON COMMUNITY SCHOOLS**  
 November 7, 2016  
 School Service Fund  
 Food Service  
 Detail Budget Projection  
 For Fiscal Year Ending June 30, 2017

	Actual 2014-2015	Actual 2015-2016	Estimated 2016-2017	Ref. #
<b>FOOD SERVICE REVENUES</b>				
Local Sources	\$157,986	\$165,474	\$145,750	39
State Sources	34,268	34,872	30,550	40
Federal Sources	428,825	439,972	399,170	41
<b>TOTAL REVENUES</b>	<b>\$621,079</b>	<b>\$640,318</b>	<b>\$575,470</b>	<b>42</b>
Incoming Transfers and Other Transactions	0	1,920	0	43
<b>TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$621,079</b>	<b>\$642,238</b>	<b>\$575,470</b>	<b>44</b>
<b>FOOD SERVICE EXPENDITURES</b>				
Salaries	\$97,827	\$97,569	\$107,343	45
Employee Benefits	99,537	96,438	102,133	46
Contracted Services	117,920	116,794	122,031	47
Supplies and Materials	274,589	275,024	267,304	48
Capital Outlay	0	0	3,702	49
Other Expenses	11,864	11,037	11,500	50
<b>TOTAL EXPENDITURES</b>	<b>\$601,737</b>	<b>\$596,862</b>	<b>\$614,013</b>	<b>51</b>
Outgoing Transfers and Other Transactions			243	52
<b>TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$601,737</b>	<b>\$596,862</b>	<b>\$614,256</b>	<b>53</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b>\$19,342</b>	<b>\$45,376</b>	<b>(\$38,786)</b>	<b>54</b>
<b>FUND BALANCE - JULY 1</b>	<b>\$89,662</b>	<b>\$109,004</b>	<b>\$154,380</b>	<b>55</b>
Non-Spendable	\$46,027	\$45,112	\$44,589	56
Restricted	\$43,637	\$63,891	\$109,791	57
Committed	\$0	\$0	\$0	58
Assigned	\$0	\$0	\$0	59
Unassigned	\$0	\$0	\$0	60
<b>FUND BALANCE - JUNE 30</b>	<b>\$109,004</b>	<b>\$154,380</b>	<b>\$115,594</b>	<b>61</b>
Non-Spendable	\$45,112	\$44,589	\$44,589	62
Restricted	\$63,891	\$109,791	\$71,005	63
Committed	\$0	\$0	\$0	64
Assigned	\$0	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66

ERHONSON COMMUNITY SCHOOLS  
 November 21, 2016  
 Sinking Fund  
 Detail Budget Project  
 For Fiscal Year Ending June 30, 2017

	Actual 2014-2015	Actual 2015-2016	Estimated 2016-2017	Ref. #
<b>SINKING FUND REVENUES</b>				
Local Sources	\$395,045	\$424,334	\$427,887	67
<b>TOTAL REVENUES</b>	<b>\$395,045</b>	<b>\$424,334</b>	<b>\$427,887</b>	<b>68</b>
Incoming Transfers and Other Transactions	0	0	0	69
<b>TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$395,045</b>	<b>\$424,334</b>	<b>\$427,887</b>	<b>70</b>
<b>SINKING FUND EXPENDITURES</b>				
Contracted Services	14,142	8,724	2,176	71
Capital Outlay	113,399	25,197	812,892	72
Other Expenses	2,425	195	200	73
<b>TOTAL EXPENDITURES</b>	<b>\$129,966</b>	<b>\$34,116</b>	<b>\$815,268</b>	<b>74</b>
Outgoing Transfers and Other Transactions	0	0	0	75
<b>TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	<b>\$129,966</b>	<b>\$34,116</b>	<b>\$815,268</b>	<b>76</b>
<b>EXCESS REVENUE (EXPENDITURE)</b>	<b>\$265,079</b>	<b>\$390,218</b>	<b>(\$387,381)</b>	<b>77</b>
<b>FUND BALANCE - JULY 1</b>	<b>\$0</b>	<b>\$265,079</b>	<b>\$655,297</b>	<b>78</b>
Non-Spendable	\$0	\$0	\$0	79
Restricted	\$0	\$265,079	\$655,297	80
Committed	\$0	\$0	\$0	81
Assigned	\$0	\$0	\$0	82
Unassigned	\$0	\$0	\$0	83
<b>FUND BALANCE - JUNE 30</b>	<b>\$265,079</b>	<b>\$655,297</b>	<b>\$267,916</b>	<b>84</b>
Non-Spendable	\$0	\$0	\$0	85
Restricted	\$265,079	\$655,297	\$267,916	86
Committed	\$0	\$0	\$0	87
Assigned	\$0	\$0	\$0	88
Unassigned	\$0	\$0	\$0	89