

BRONSON COMMUNITY SCHOOLS
2018-2019 BUDGETS
JUNE 30, 2019

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 2018-2019. 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.

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BRONSON COMMUNITY SCHOOLS
June 25, 2018
General Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2019

	Projected 2018-2019	Ref #
REVENUES		
Local Sources		
Tax Levy - Operation	\$1,041,449	1
Other Local Revenue	180,143	2
State Sources	8,192,126	3
Federal Sources	338,909	4
TOTAL REVENUES	\$9,752,627	5
Incoming Transfers and Other Transactions	0	6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,752,627	7
EXPENDITURES		
Instruction Expense		
Basic Program	\$5,452,816	8
Added Needs	759,159	9
Support Services		
Pupil	185,284	10
Instructional Staff	94,137	11
General Administration	277,906	12
School Administration	670,470	13
Business	178,184	14
Operation & Maintenance	1,027,833	15
Pupil Transportation	782,769	16
Central Support Services	247,392	17
Other Support Services - Athletics	339,642	18
Community Services	9,664	19
TOTAL EXPENDITURES	\$10,025,256	20
Outgoing Transfers and Other Transactions	0	21
TOTAL APPROPRIATED	\$10,025,256	22
EXCESS REVENUE (APPROPRIATIONS)	(\$272,629)	23
FUND BALANCE - JULY 1	\$2,507,837	24
Non-Spendable	\$2,336	25
Restricted	\$0	26
Committed	\$0	27
Assigned	\$0	28
Unassigned	\$2,505,501	29
FUND BALANCE - JUNE 30	\$2,235,208	30
Non-Spendable	\$2,336	31
Restricted	\$0	32
Committed	\$0	33
Assigned	\$272,629	34
Unassigned	\$1,960,243	35
The following are distributed among the previously listed appropriations:		
Employee Benefits		
Instruction	\$2,322,999	36
Support Services	\$1,087,756	37
Capital Outlay	\$140,200	38

BRONSON COMMUNITY SCHOOLS
June 25, 2018
School Service Fund
Food Service
Detail Budget Projection
For Fiscal Year Ending June 30, 2018

	Projected 2018-2019	Ref. #
FOOD SERVICE REVENUES		
Local Sources	\$156,200	39
State Sources	25,490	40
Federal Sources	436,025	41
TOTAL REVENUES	\$617,715	42
Incoming Transfers and Other Transactions	0	43
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$617,715	44
FOOD SERVICE EXPENDITURES		
Salaries	\$74,820	45
Employee Benefits	73,945	46
Contracted Services	156,125	47
Supplies and Materials	280,800	48
Capital Outlay	40,000	49
Other Expenses	11,250	50
TOTAL EXPENDITURES	\$636,940	51
Outgoing Transfers and Other Transactions	0	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$636,940	53
EXCESS REVENUE (EXPENDITURE)	(\$19,225)	54
FUND BALANCE - JULY 1	\$270,905	55
Non-Spendable	\$44,170	56
Restricted	\$226,735	57
Committed	\$0	58
Assigned	\$0	59
Unassigned	\$0	60
FUND BALANCE - JUNE 30	\$251,680	61
Non-Spendable	\$44,533	62
Restricted	\$207,147	63
Committed	\$0	64
Assigned	\$0	65
Unassigned	\$0	66

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	Projected 2018-2019	Ref. #
SINKING FUND REVENUES		
Local Sources	\$439,193	67
TOTAL REVENUES	\$439,193	68
Incoming Transfers and Other Transactions	0	69
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$439,193	70
SINKING FUND EXPENDITURES		
Contracted Services	0	71
Capital Outlay	20,436	72
Other Expenses	550	73
TOTAL EXPENDITURES	\$20,986	74
Outgoing Transfers and Other Transactions	0	75
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$20,986	76
EXCESS REVENUE (EXPENDITURE)	\$418,207	77
FUND BALANCE - JULY 1	\$515,137	78
Non-Spendable	\$0	79
Restricted	\$515,137	80
Committed	\$0	81
Assigned	\$0	82
Unassigned	\$0	83
FUND BALANCE - JUNE 30	\$933,344	84
Non-Spendable	\$0	85
Restricted	\$933,344	86
Committed	\$0	87
Assigned	\$0	88
Unassigned	\$0	89

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.

Shirley Kalkowski
Secretary of Board of Education

Adopted *6-25-18*

Bronson Community Schools

June 25, 2018

Notes and Assumptions for Budget Projection

For Fiscal Year Ending June 30, 2019

This budget is based on a number of variables that are not definite. There are several items that are unknown at this point, such as variances in employee's election for retirement and the impact it may have on the rate, and the actual student count. I have used the hard caps for all staff for the insurance costs. Annually we will be reviewing insurance to ensure that we are offering the most affordable insurance plan for all staff. Also, included in this budget is a 1.25% increase, with a \$500 off schedule stipend for all permanent staff full and part time. I have estimated a loss of 15 FTE from the February count and used a slightly higher retirement rate of 39.55%. This includes the 12.21% that is paid to us in the state aid payment which we must pay back to the retirement system.

GENERAL FUND

REVENUES

1 Tax Levy- The taxable values in the district have decreased slightly for the tax levy for the 2018-2019 fiscal year. However, this is basically a wash as it will reduce the amount of state aid that we receive.

2 Other Local Revenue – There has not been much change for this area of the budget from last year. I have included the revenue that we will receive from Head Start, the Bronson Area Youth Center, and the Bronson Fire Department for leasing space in Chicago Street School.

3 State Sources – For this budget, I assumed the foundation allowance at \$7871, which was rebased to include a \$240 increase. I have used the current pupil count split of 90% in the fall and 10% of the prior year February. I have kept in the categorical for section 22d which is the isolated districts (\$44). I have used a blended count of 1024, which is a loss of approximately 33 FTE from this past year. I have left the MPSERS offset the same, as well as the MPSERS Stabilization funds and I have slightly increased the At Risk Funding. I am not exactly sure where the actual numbers will land from the state, but this was my best guess.

4 Federal Sources – The Title funds that are included in this budget are the initial estimated allocations. I did not include any carryover funds for them and did not include any Title V funds as the funds for this category cannot be applied for yet. We received a reduction in our federal funds in the initial estimated allocations, but we will have some carryover from this year, that should help to offset the decrease in funds.

EXPENSES

8 Basic Program – This is the largest expense category.... At this time, I have budgeted for the hire of one 2nd grade teacher and the two half time teachers at Anderson are now full time. I have put a mid-range teacher in at the Jr./Sr. High School to replace the art position and continuing to employ the teacher at 3rd grade to keep class sizes low. Steps and lane changes with a 1.25% increase and a \$500 off schedule payment for all eligible teaching staff has also been included. In this category is also where we have accounted for the purchase of the new social studies curriculum approved at the last board meeting.

9 Added Needs – There is an increase in this category to accommodate for wage changes and the hire of a social worker at the elementary level. I have budgeted for what I have estimated the allocations will be without carryover. Currently our interventionists and most of our paraprofessional support are funded in this area.

15 Operations and Maintenance – Staffing in maintenance and custodial is budgeted for the same as it was last year, with the increases included for wages and fringe benefits. I have included increases in the natural gas and electric costs which is typical every year. I have included the purchase of a new copier for the admin office in this budget as well as, new switches for the servers. The budget has been increased for any labor and repairs that may be necessary that might not be able to be covered by the sinking fund.

16 Transportation – This category has increased to accommodate for the wage increase as well as the increase in fringe benefits. I have included the purchase of a new bus, increases in fuel costs as well as additional funds for parts and labor expenses. We are beginning to get back on track with our fleet, but need to continue to replace the older buses in our fleet.

23 Excess Appropriations – Keep in mind that there are a huge number of variables that will impact this bottom line. My feeling is that it will be improved when we do the first budget in the school year. We have done a good job containing our costs and were aware that we were going to dip into fund equity for this year.

FOOD SERVICE

The food service fund projection budget is almost identical to the current year budget with minor changes due to the retirement of a school employee, being replaced by a Chartwells employee. We are showing a year with more expenditures than revenue but I expect that we will balance this budget by years end. I have not included charging indirect costs to food service in this budget, but we intend to charge a minimal amount each year to cover the increased work load on the admin office for oversight. The food service fund continues to be self sufficient with no subsidy from the general fund. We intend to operate that way well into the future.

Sinking Fund

The Sinking Fund projection budget is just showing that we will add to fund equity by \$418,207. We have not made any definite decision on how we are planning to spend the remaining funds, so the only item that I have included in this budget is the updating of the plumbing fixtures in each of the restrooms throughout the district. I will update the Sinking Fund budget with the new project and updated figures in the fall when we do our normal budget amendment.