Bronson Community Schools

Final Budget Amendment for the Fiscal Year Ending June 30, 2026



29 June 2026

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Bronson Community Schools

RESOLVED, that the General Appropriations Act for Bronson Community Schools **GENERAL FUND** for the fiscal year 2025-26 be adopted as follows:

		Preliminary Budget 7/1/2025	Original Budget 12/8/2025	April Budget Admendment 4/13/2026	Final Admendment 6/29/2026	
REVENUES						
11x/12x	Tax Levy	$ 1,456,369	$ 1,507,688	$1,507,688	$1,489,841	1
1xx	Other Local Revnue	326,685	290,902	275,216	290,336	2
3xx	State Sources	10,632,348	10,851,538	11,157,195	11,020,654	3
4xx	Federal Sources	435,962	368,704	369,136	370,251	4
5xx-6xx	Incoming Transfers	19,824	89,449	88,098	88,835	5
Total Revenues		$ 12,871,188	$ 13,108,281	$ 13,397,333	$ 13,259,917	6
EXPENDITURES						
1xx - Instruction						
11x	Basic Program	$ 7,018,263	$ 6,990,078	$ 7,092,048	$ 6,859,037	7
12x	Added Needs	1,497,888	1,538,747	1,543,355	1,351,382	8
Total Instruction		$ 8,516,151	$ 8,528,825	$ 8,635,403	$ 8,210,419	9
2xx - Support Services						
21x	Pupil Support	$ 847,944	$ 842,964	$ 846,628	$ 802,080	10
22x	Instructional Staff Support	168,831	118,168	141,189	106,532	11
23x	General Administration	403,361	429,313	430,803	414,090	12
24x	School Administration	725,825	791,174	805,941	775,133	13
25x	Business Services	235,164	209,704	230,985	221,941	14
26x	Operation & Maintenance	1,284,054	1,379,400	1,388,512	1,273,820	15
27x	Transportation	749,236	756,763	772,172	696,375	16
28x	Central Support Services	332,493	346,158	348,630	318,413	17
29x	Other Support Services	667,307	685,757	691,691	619,317	18
Total Support Services		$ 5,414,215	$ 5,559,401	$ 5,656,551	$ 5,227,701	19
3xx	Community Services	25,207	19,755	19,755	16,153	20
4xx-6xx	Outgoing Transfers & Other Financing Uses	6,280	6,280	6,280	5,900	21
Total Appropriated		$ 13,961,853	$ 14,114,261	$ 14,317,989	$ 13,460,173	22
Revenues over/(under) Expenditures:		$ (1,090,665)	$ (1,005,980)	$ (920,656)	$ (200,256)	23
FUND BALANCE						
Beginning Fund Balance (Projected)		$ 3,445,839	24 $ 3,572,354	$ 3,572,354	$ 3,572,354	24
Revenues over/(under) Expenditures:		(1,090,665)	25 (1,005,980)	(920,656)	(200,256)	25
Restricted Fund Balance		$ 16,186	26 $ 16,186	14,605	7,229	26
Projected Ending Fund Balance 2025-2026		$ 2,338,988	27 $ 2,550,188	$ 2,637,093	$ 3,364,869	27
Fund Balance as a Percentage of Expenditures		16.75%	28 18.07%	18.42%	25.00%	28

ADOPTED *this 23th day of June 2025*
AMENDED *this 8th day of December 2025*
AMENDED *this 13th day of April 2026*
AMENDED *this 29th day of June 2026*

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Bronson Community Schools

RESOLVED, that the General Appropriations Act for Bronson Community Schools **FOOD SERVICE FUND** for the fiscal year 2025-26 be adopted as follows:

		Preliminary Budget 7/1/2025	Original Budget 12/8/2025	April Admendment 4/13/2026	Final Admendment 6/19/2026	
REVENUES						
1xx	Local	$ 73,863	$ 73,513	$ 64,630	$ 69,458	29
3xx	State	161,867	167,622	131,353	151,080	30
4xx	Federal	704,886	691,350	647,728	677,905	31
6xx	Transfer In	6,280	6,280	6,280	5,900	32
Total Revenues		$ 946,896	$ 938,765	$ 849,991	$ 904,343	33
EXPENDITURES						
21x	Staffing	$ 75,241	$ 83,863	$ 68,069	$ 47,519	34
29x	Food Service Operations	860,276	924,210	834,890	805,065	35
6xx	Transfers	14,350	14,350	14,350	14,350	36
Total Appropriated		$ 949,867	$ 1,022,423	$ 917,309	$ 866,934	37
Revenues over/(under) Expenditures:		$ (2,971)	$ (83,658)	$ (67,318)	$ 37,409	38
FUND BALANCE						
Beginning Fund Balance (Projected)		$ 316,987	$ 345,956	$ 345,956	$ 345,956	39
Revenues over/(under) Expenditures:		(2,971)	(83,658)	(67,318)	37,409	40
Projected Ending Fund Balance 2025-26		$ 314,016	$ 262,298	$ 278,638	$ 383,365	41

ADOPTED *this 23th day of June 2025*
AMENDED *this 8th day of December 2025*
AMENDED *this 13th day of April 2026*
AMENDED *this 29th day of June 2026*

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Bronson Community Schools

RESOLVED, that the General Appropriations Act for Bronson Community Schools
ACTIVITY SPECIAL REVENUE FUND for the fiscal year 2025-26 be adopted as follows:

	Preliminary Budget 7/1/2025	Original Budget 12/8/2025	April Admendment 12/8/2025	Final Admendment 6/19/2026	
REVENUES					
All Revenues	$65,792	$68,919	$75,914	$131,624	42
Total Revenues	$65,792	$68,919	$75,914	$131,624	43
EXPENDITURES					
All Expenditures	$70,846	$71,071	$84,535	$87,744	44
Total Appropriated	$70,846	$71,071	$84,535	$87,744	45
Revenues over/(under) Expenditures:	($5,054)	($2,152)	($8,621)	$43,880	46
FUND BALANCE					
Beginning Fund Balance (Projected)	$123,756	$124,806	$124,806	$124,806	47
Revenues over/(under) Expenditures:	(5,054)	(2,152)	(8,621)	43,880	48
Projected Ending Fund Balance 2025-26	$ 118,702	$ 122,654	$ 116,185	$ 168,686	49

ADOPTED *this 23th day of June 2025*
AMENDED *this 8th day of December 2025*
AMENDED *this 13th day of April 2026*
AMENDED *this 29th day of June 2026*

GENERAL APPROPRIATIONS ACT

Resolution for Adoption by the Board of Education of Bronson Community Schools

RESOLVED, that the General Appropriations Act for Bronson Community Schools **SINKING FUND** for the fiscal year 2025-2026 be adopted as follows:

		Preliminary Budget 7/1/2025	Original Budget 12/8/2025	April Admendment 4/13/2026	Final Admendment 6/19/2026	
REVENUES						
1xx	Local Taxes	$ 559,960	$ 598,873	$ 602,373	$ 602,664	50
3xx	Treasury PPT	-	-	-	17,891	51
5xx	Other Revenue	-	-	-	-	52
Total Revenues		$ 559,960	$ 598,873	$ 602,373	$ 620,555	53
EXPENDITURES						
2xx	Other - Tax Chargebacks	$ 660	$ 564	$ 1,335	$ 1,335	54
4xx	Renovation of Existing Buildings	1,251,831	1,750,636	1,898,862	279,875	55
Total Appropriated		1,252,491	1,751,200	1,900,197	281,210	56
Revenues over/(under) Expenditures:		$ (692,531)	$ (1,152,327)	$ (1,297,824)	$ 339,345	57
FUND BALANCE						
Beginning Fund Balance (Projected)		$ 1,460,117	$ 1,460,117	$ 1,460,117	$ 1,460,117	58
Revenues over/(under) Expenditures:		(692,531)	(1,152,327)	(1,297,824)	339,345	59
Projected Ending Fund Balance 2025-26		$ 767,586	$ 307,790	$ 162,293	$ 1,799,462	60

ADOPTED *this 23th day of June 2025*
AMENDED *this 8th day of December 2025*
AMENDED *this 13th day of April 2026*
AMENDED *this 29th day of June 2026*

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 1.9656 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 June 29, 2026

Brenda Kelley

Secretary of Board of Education