Bronson Community Schools

Preliminary Budget Amendment for the Fiscal Year Ending June 30, 2027



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 2026-27 be adopted as follows:

			Preliminary Budget 7/1/2026		
REVENUES					
11x/12x	Tax Levy	$	1,489,840		1
1xx	Other Local Revnue		251,409		2
3xx	State Sources		11,047,743		3
4xx	Federal Sources		383,413		4
5xx-6xx	Incoming Transfers		36,330		5
Total Revenues		$	13,208,735		6
EXPENDITURES					
1xx - Instruction					
11x	Basic Program	$	6,298,836		7
12x	Added Needs		1,517,161		8
Total Instruction		$	7,815,997		9
2xx - Support Services					
21x	Pupil Support	$	909,317		10
22x	Instructional Staff Support		285,080		11
23x	General Administration		384,616		12
24x	School Administration		791,800		13
25x	Business Services		196,660		14
26x	Operation & Maintenance		1,367,082		15
27x	Transportation		904,010		16
28x	Central Support Services		343,146		17
29x	Other Support Services		611,009		18
Total Support Services		$	5,792,720		19
3xx	Community Services		15,809		20
4xx-6xx	Outgoing Transfers & Other Financing Uses		5,900		21
Total Appropriated		$	13,630,426		22
Revenues over/(under) Expenditures:		$	(421,691)		23
FUND BALANCE					
Beginning Fund Balance (Projected)		$	3,372,098	24	24
Revenues over/(under) Expenditures:			(421,691)	25	25
Restricted Fund Balance		$	7,229	26	26
Projected Ending Fund Balance 2026-2027		$	2,943,178	27	27
Fund Balance as a Percentage of Expenditures			21.59%	28	28

ADOPTED *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 2026-27 be adopted as follows:

			Preliminary Budget 7/1/2026	
REVENUES				
1xx	Local	$	67,193	29
3xx	State		147,576	30
4xx	Federal		685,905	31
6xx	Transfer In		5,900	32
Total Revenues		$	906,574	33
EXPENDITURES				
21x	Staffing	$	49,745	34
29x	Food Service Operations		903,268	35
6xx	Transfers		14,350	36
Total Appropriated		$	967,363	37
Revenues over/(under) Expenditures:		$	(60,789)	38
FUND BALANCE				
Beginning Fund Balance (Projected)		$	373,283	39
Revenues over/(under) Expenditures:			(60,789)	40
Projected Ending Fund Balance 2026-27		$	312,494	41

ADOPTED *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
CTIVITY SPECIAL REVENUE FUND for the fiscal year 2026-27 be adopted as follow

	Preliminary Budget 7/1/2026	
REVENUES		
All Revenues	$95,502	42
Total Revenues	$95,502	43
EXPENDITURES		
All Expenditures	$85,307	44
Total Appropriated	$85,307	45
Revenues over/(under) Expenditures:	$10,195	46
FUND BALANCE		
Beginning Fund Balance (Projected)	$167,039	47
Revenues over/(under) Expenditures:	10,195	48
Projected Ending Fund Balance 2026-27	$ 177,234	49

ADOPTED *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 2026-27 be adopted as follows:

		Preliminary Budget 7/1/2026	
REVENUES			
1xx	Local Taxes	$ 600,465	50
3xx	Treasury PPT	-	51
5xx	Other Revenue	-	52
Total Revenues		$ 600,465	53
EXPENDITURES			
2xx	Other - Tax Chargebacks	$ -	54
4xx	Renovation of Existing Buildings	2,245,904	55
Total Expenditures		$ 2,245,904	56
Total Appropriated		2,245,904	57
Revenues over/(under) Expenditures:		$ (1,645,439)	58
FUND BALANCE			
Beginning Fund Balance (Projected)		$ 1,799,213	59
Revenues over/(under) Expenditures:		(1,645,439)	60
Projected Ending Fund Balance 2026-27		$ 153,774	61

ADOPTED *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