

BRONSON COMMUNITY SCHOOLS
2011-2012 BUDGETS
October 3, 2011

TO: The Board of Education
FROM: Rachele Roby, Business Manager

I join Mr. Modert 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 2011-2012. 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 2011-2012 is as follows:

Revenue	
Local	
Tax Levy	\$691,134
Other Local Revenue	120,270
State	7,633,209
Federal	411,255
	\$8,855,868
Total Revenue	\$8,855,868
Incoming Transfers and Other Transactions	0
	\$8,855,868
Total Revenue, Incoming Transfers & Other Transactions	\$8,855,868
Unassigned Fund Balance Available to Appropriate	1,894,992
	\$10,750,860
Total Available to Appropriate General Fund	\$10,750,860

BE IT FURTHER RESOLVED, that \$ 9,770,209 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	\$5,277,472
Added Needs	644,066
Support Services	
Pupil	242,077
Instructional Staff	123,682
General Administration	246,170
School Administration	704,917
Business	190,490
Operations & Maintenance	1,115,498
Student Transportation	661,074
Central Support Services	261,747
Other Support Services - Athletics	292,146
Community Services	10,870
Outgoing Transfers & Other Transactions	0
	\$9,770,209
Total Appropriated	\$9,770,209

Instruction Employee Benefits of \$ 1,978,916, Support Services Employee Benefits of \$ 1,099,210, and Capital Outlay of \$ 66,875 are distributed among the previously listed appropriations.

BRONSON COMMUNITY SCHOOLS
 2011-2012 Budgets
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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 2011-2012 is as follows:

Revenue		
Local		
Food Service		\$166,000
State		
Food Service		30,860
Federal		
Food Service		402,351
Total Revenue		<u>\$599,211</u>
Incoming Transfers & Other Transactions		
Food Service		0
Total Revenue, Incoming Transfers & Other Transactions		<u>\$599,211</u>
Fund Balance, July 1, 2011	\$175,343	
Less Non-Spendable Fund Balance	69,248	
	<u> </u>	
Restricted Fund Balance Available to Appropriate		106,095
Total Available to Appropriate School Service Fund		<u>\$705,306</u> =====

BE IT FURTHER RESOLVED, that \$ 685,820 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		685,820
Outgoing Transfers & Other Transactions		
Food Service		0
Total Appropriated School Service Fund		<u>\$685,820</u> =====

Employee Benefits of \$ 88,595 and Capital Outlay of \$ 16,000 are distributed among the previously listed appropriations.

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.

This appropriation resolution is to take immediate effect.

Adopted October 3, 2011


Secretary of Board of Education

BRONSON COMMUNITY SCHOOLS
October 3, 2011
General Fund
Detail Budget Projection
For Fiscal Year Ending June 30, 2012

	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Ref. #
REVENUES				
Local Sources				
Tax Levy - Operation	\$733,721	\$706,629	\$691,134	1
Other Local Revenue	294,853	147,928	120,270	2
State Sources	7,896,421	7,983,582	7,633,209	3
Federal Sources	909,875	915,260	411,255	4
TOTAL REVENUES	\$9,834,870	\$9,753,399	\$8,855,868	5
Incoming Transfers and Other Transactions	12,025		0	6
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$9,846,895	\$9,753,399	\$8,855,868	7
EXPENDITURES				
Instruction Expense				
Basic Program	\$5,408,887	\$4,940,225	\$5,277,472	8
Added Needs	734,952	761,055	644,066	9
Support Services				
Pupil	227,560	237,315	242,077	10
Instructional Staff	253,444	151,326	123,682	11
General Administration	221,070	238,099	246,170	12
School Administration	690,227	754,127	704,917	13
Business	256,273	164,747	190,490	14
Operation & Maintenance	1,035,742	949,940	1,115,498	15
Pupil Transportation	635,451	564,327	661,074	16
Central Support Services	248,603	244,576	261,747	17
Other Support Services - Athletics	350,138	334,723	292,146	18
Community Services	5,485	5,671	10,870	19
TOTAL EXPENDITURES	\$10,067,832	\$9,346,131	\$9,770,209	20
Outgoing Transfers and Other Transactions	0		0	21
TOTAL APPROPRIATED	\$10,067,832	\$9,346,131	\$9,770,209	22
EXCESS REVENUE (APPROPRIATIONS)	(\$220,937)	\$407,268	(\$914,341)	23
FUND BALANCE - JULY 1				
	\$1,744,806	\$1,523,869	\$1,931,137	24
Non-Spendable				
	\$0	\$0	\$36,145	25
Restricted				
	\$0	\$0	\$0	26
Committed				
	\$0	\$0	\$0	27
Assigned				
	\$0	\$0	\$0	28
Unassigned				
	\$1,744,806	\$1,523,869	\$1,894,992	29
FUND BALANCE - JUNE 30				
	\$1,523,869	\$1,931,137	\$1,016,796	30
Non-Spendable				
	\$0	\$36,145	\$40,000	31
Restricted				
	\$0	\$0	\$0	32
Committed				
	\$0	\$0	\$0	33
Assigned				
	\$0	\$0	\$0	34
Unassigned				
	\$1,523,869	\$1,894,992	\$976,796	35
The following are distributed among the previously listed appropriations:				
Employee Benefits				
Instruction	\$1,777,383	\$1,774,025	\$1,978,916	36
Support Services	\$968,826	\$966,399	\$1,099,210	37
Capital Outlay	\$102,928	\$97,609	\$66,875	38

BRONSON COMMUNITY SCHOOLS
October 3, 2011
School Service Fund
Food Service
Detail Budget Projection
For Fiscal Year Ending June 30, 2012

	Actual 2009-2010	Actual 2010-2011	Estimated 2011-2012	Ref. #
FOOD SERVICE REVENUES				
Local Sources	\$198,058	\$184,483	\$166,000	39
State Sources	43,941	33,830	30,860	40
Federal Sources	429,936	421,122	402,351	41
TOTAL REVENUES	\$671,935	\$639,435	\$599,211	42
Incoming Transfers and Other Transactions	0	0	0	43
TOTAL REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS	\$671,935	\$639,435	\$599,211	44
FOOD SERVICE EXPENDITURES				
Salaries	\$125,556	\$98,348	\$108,775	45
Employee Benefits	80,045	69,689	88,595	46
Contracted Services	142,970	157,122	159,100	47
Supplies and Materials	276,838	263,673	304,000	48
Capital Outlay	22,475	11,769	16,000	49
Other Expenses	7,990	9,227	9,350	50
TOTAL EXPENDITURES	\$655,874	\$609,828	\$685,820	51
Outgoing Transfers and Other Transactions	0	0	0	52
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	\$655,874	\$609,828	\$685,820	53
EXCESS REVENUE (EXPENDITURE)	\$16,061	\$29,607	(\$86,609)	54
FUND BALANCE - JULY 1	\$129,675	\$145,736	\$175,343	55
Non-Spendable	\$0	\$0	\$69,248	56
Restricted	\$0	\$0	\$106,095	57
Committed	\$0	\$0	\$0	58
Assigned	\$129,675	\$145,736	\$0	59
Unassigned	\$0	\$0	\$0	60
FUND BALANCE - JUNE 30	\$145,736	\$175,343	\$88,734	61
Non-Spendable	\$0	\$69,248	\$65,000	62
Restricted	\$0	\$106,095	\$23,734	63
Committed	\$0	\$0	\$0	64
Assigned	\$145,736	\$0	\$0	65
Unassigned	\$0	\$0	\$0	66