

**General and Special Program Appropriations Resolution  
For Adoption by the Board of Education  
Buchanan Community Schools  
June 16, 2014 Original Budget 2014-15**

Resolved, that this resolution shall be the general and special program fund appropriations of Buchanan Community Schools for the 2014-2015 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Buchanan Community Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2014-15 which includes 18.0000 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:	
1xx Local Sources	\$ 1,850,517
3xx State Sources	\$ 10,808,727
4xx Federal Sources	\$ 534,196
5xx-6xx Other Financing Sources	\$ 167,605
Total Revenue	<u>\$ 13,361,045</u>
Beginning Fund Balance, July 1, 2014	\$ 3,194,672
<b>Total Available to Appropriate</b>	<b>\$ 16,555,717</b>

Be it further resolved, that \$16,436,245 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
1xx - Instruction	
	11x - Basic Programs \$ 6,722,355
	12x - Added Needs \$ 1,576,645
	13x - Adult Education \$ -
2xx - Support Services	
	21x - Pupil Services \$ 952,305
	22x - Instructional Staff Support \$ 437,297
	23x - General Administration \$ 329,960
	24x - School Administration \$ 947,305
	25x - Business Services \$ 516,255
	26x - Operations and Maintenance \$ 1,234,404
	27x - Transportation \$ 801,556
	28x-29x - Other Central Services \$ 588,249
3xx - Community Services	\$ 91,659
4xx-6xx Other Financing Uses	<u>\$ 38,619</u>
<b>Total Appropriated</b>	<b>\$ 14,236,609</b>
<b>Beginning Unassigned Fund Balance, July 1, 2014</b>	<b>\$ 3,194,672</b>
<b>Projected Revenue to Expense 2014-2015</b>	<b>\$ (875,564) **</b>
<b>Projected Unassigned Fund Balance, June 30, 2015</b>	<b>\$ 2,319,108</b>

16.3%

**Special Program Appropriations**

**FOOD SERVICE FUND**

Revenue:	
	1xx Local Sources \$ 212,389
	3xx State Sources \$ 20,941
	4xx Federal Sources \$ 460,917
Total Revenue	<u>\$ 694,247</u>
Beginning Restricted Fund Balance, July 1, 2014	\$ 136,658

Less Non-spendable Fund Balance:		
Inventory		\$ -
Prepaid Expense		\$ -
<b>Total Available to Appropriate</b>		<u>\$ 830,905</u>

Be it further resolved, that \$830,905 of the total available to appropriate in the Food Service fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
	2xx - Support Services	\$ -
	29x - Other Central Services	\$ 777,092
<b>Total Appropriated</b>		<u>\$ 777,092</u>
<b>Fund Balance, July 1, 2014</b>		\$ 136,658
<b>Projected Revenue to Expense</b>		\$ (82,845)
<b>Non-spendable Fund Balance</b>		\$ -
<b>Projected Restricted Fund Balance, June 30, 2015</b>		<u><u>\$ 53,813</u></u>

\*\* This Fund Equity balance does not include the health insurance premium adjustments from 80/20 to Hard Caps, that difference is estimated at approximately \$200,000 and will be adjusted accordingly once final numbers are collected and verified.