

# Forest Park School District BOARD OF EDUCATION

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## FOREWARD

Each year each school district is confronted with the task of achieving numerous educational objectives within available financial resources. The accomplishment of this task is more probable if the district prepares a documented plan of action outlining the financial resources to be utilized to achieve specific objectives. The process of developing a budget has other managerial advantages:

- Costs relative to importance of programs and activities are periodically reevaluated for present and future educational advantages.
- Internal operations are systematically reexamined for efficiency and economy so that improvements might be made.
- Data concerning specific areas of responsibility are made readily available for evaluative purposes.

The Uniform Budgeting and Accounting Act, Act 621 of Public Acts of 1978, mandates the formulation and establishment of a uniform chart of accounts and reports for school districts. The purpose of the Act is to provide the structure necessary for a close relationship between the administration and the local school board with regard to the establishment of budgets and appropriations. Forest Park School District's General Fund Budget has in the past and continues to meet these guidelines. The budget and other financial reports have contained comparative figures and year-end financial information.

The 2008-09 General Fund Budget is presented as one page. Supplementary data, (line items), are provided as required by the Uniform Budgeting and Accounting Act. Additional material is provided as a resource and to assist in analyzing budget material.

The 2008-09 budget represents a financial outline for providing the best possible educational plan for students with available funds. It has been developed after discussion with Board Members, administrators, teachers and other interested persons in the Forest Park School District. Goals which were adopted by the Board of Education serve as the guide for budget development and it represents in monetary terms thousands of hours of student instruction, transportation, custodial services, building maintenance and things which together combine to make a successful school program.

The budget must make assumptions in certain areas, including, but not limited to, enrollment, state aid assistance and Taxable Values on non-homestead property. It will be brought to the Board of Education for revision as needed.

**RESOLUTION FOR ADOPTION BY THE  
BOARD OF EDUCATION  
OF THE  
Forest Park School District**

RESOLVED, that this resolution shall be the Amended General Appropriations of the Forest Park School District for the fiscal year 2009: A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Forest Park School District

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of any funds 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 of the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with the general supervision of the execution of the budget 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 amended appropriation resolution is to take effect on June 22, 2009

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the amended appropriations in the **General Fund** of the school district for fiscal year 2008-09 is as follows:

<b>REVENUES</b>	
1xx Local	\$2,416,735
3xx State	2,031,897
4xx Federal	156,962
5xx-6xx Incoming Transfers and Other Transactions	56,950
General Fund Loans	<u>0</u>
<b>TOTAL REVENUE</b>	<b>\$4,662,544</b>
Fund Balance 2008-09	<u>148,776</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$4,811,320</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2008-09</b>	<b><u>\$4,779,338</u></b>
<b>FUND BALANCE, JUNE 30, 2009</b>	<b><u><u>\$31,982</u></u></b>

BE IT FURTHER RESOLVED, that \$4,779,338 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
<b>INSTRUCTION:</b>	
11x Basic Programs	\$2,426,039
12x Added Needs	531,576
13x Adult Education	0
<b>SUPPORT SERVICES:</b>	
21x - Pupil Support	77,677
22x - Instructional Staff Support	88,007
23x - General Administration	234,266
24x - School Administration	278,045
25x - Business Services	114,432
26x - Operations and Maintenance	505,290
27x - Transportation	284,092
28x-29x Other Central Support	31,985
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>207,929</u>
<b>TOTAL APPROPRIATED</b>	<b><u><u>\$4,779,338</u></u></b>

**Forest Park School District**  
**GENERAL FUND**  
**Amended Operating Fund Budget**  
**FOR FISCAL YEAR ENDING JUNE 30, 2009**

	<b>Adopted 2008-09</b>	<b>Amended 2008-09</b>	<b>Final 2008-09</b>
<b>REVENUES</b>			
Local Sources	\$2,389,928	\$2,436,390	\$2,416,735
State Sources	2,245,505	2,015,887	2,031,897
Federal Sources	149,730	156,125	156,962
<b>SUB-TOTAL REVENUE</b>	<b>\$4,785,163</b>	<b>\$4,608,402</b>	<b>\$4,605,594</b>
Incoming Transfers & Other Transactions	64,727	86,547	56,950
General Fund Loans	0	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$4,849,890</b>	<b>\$4,694,949</b>	<b>\$4,662,544</b>
<b>EXPENDITURES</b>			
<b>INSTRUCTION EXPENSE</b>			
Basic Programs	\$2,477,320	\$2,447,683	\$2,426,039
Added Needs	507,784	510,371	531,576
Adult/Continuing		0	0
Sub-Totals	\$2,985,104	\$2,958,054	\$2,957,615
<b>SUPPORT SERVICES</b>			
Pupil	67,906	76,004	77,677
Instructional Staff	99,062	84,680	88,007
General Administration	237,070	236,023	234,266
School Administration	279,589	273,067	278,045
Business	116,748	112,215	114,432
Operating Building Services	551,341	542,854	505,290
Pupil Transportation	310,823	299,168	284,092
Pupil Activities	33,067	33,067	31,985
Sub-Totals	\$1,695,606	\$1,657,078	\$1,613,794
Community Services	0	0	0
Outgoing Transfers & Other Transactions	214,720	208,720	207,929
<b>TOTAL APPROPRIATED</b>	<b>\$4,895,430</b>	<b>\$4,823,852</b>	<b>\$4,779,338</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>-45,540</b>	<b>-128,903</b>	<b>-116,794</b>
<b>FUND BALANCE, JULY 1</b>	<b>298,438</b>	<b>148,776</b>	<b>148,776</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$252,898</b>	<b>\$19,873</b>	<b>\$31,982</b>

BE IT FURTHER RESOLVED, that the total amended revenues and unappropriated fund balance estimated to be available for appropriations in the **Athletic Fund** of the school district for the fiscal year 2009 is as follows:

**REVENUES**

1xx Local	\$50,001
3xx State	0
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	<u>100,000</u>
<b>TOTAL REVENUE</b>	\$150,001
Fund Balance, July 1, 2008	<u>4,067</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	\$154,068
<b>TOTAL APPROPRIATED FOR FISCAL YEAR (Year)</b>	<u>\$153,989</u>
<b>FUND BALANCE, JUNE 30, 2009</b>	<u><u>\$79</u></u>

BE IT FURTHER RESOLVED, that \$153,989 of the total available to appropriate in the Athletic Fund is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES**

Salaries	\$86,682
Employee Benefits	26,934
Purchased Services	21,956
Supplies & Materials	15,620
Capital Outlay	0
Dues, Fees & Misc.	2,797
Outgoing Transfers & Other Transactions	<u>0</u>
<b>TOTAL APPROPRIATED</b>	<u><u>\$153,989</u></u>

**Forest Park**  
**ATHLETIC FUND**  
**AMENDED OPERATING BUDGET**  
**FOR FISCAL YEAR ENDING JUNE 30, 2009**

	Audited 2007-08	Adopted 2008-09	Amended 2008-09
<b>REVENUES</b>			
Local Sources	\$62,848	\$48,411	\$50,001
State Sources	0	0	0
Federal Sources	0	0	0
<b>SUB-TOTAL REVENUE</b>	<b>\$62,848</b>	<b>\$48,411</b>	<b>\$50,001</b>
Incoming Transfers & Other Transactions	103,821	100,000	100,000
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$166,669</b>	<b>\$148,411</b>	<b>\$150,001</b>
<b>EXPENDITURES</b>			
Salaries	\$83,482	\$85,892	\$86,682
Employee Benefits	27,795	26,983	26,934
Purchased Services	19,932	20,017	21,956
Supplies & Materials	25,383	15,825	15,620
Capital Outlay	0	0	0
Dues, Fees & Misc.	11,693	2,655	2,797
Outgoing Transfers & Other Transactions	0	0	0
<b>TOTAL APPROPRIATED</b>	<b>\$168,285</b>	<b>\$151,372</b>	<b>\$153,989</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>-1,616</b>	<b>-2,961</b>	<b>-3,988</b>
<b>FUND BALANCE, JULY 1</b>	<b>5,683</b>	<b>4,067</b>	<b>4,067</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$4,067</b>	<b>\$1,106</b>	<b>\$79</b>

BE IT FURTHER RESOLVED, that the total amended revenues and unappropriated fund balance estimated to be available for appropriations in the **Food Service Fund** of the school district for the fiscal year 2009 as follows:

**REVENUES**

1xx Local	\$114,812
3xx State	11,826
4xx Federal	121,000
5xx-6xx Incoming Transfers and Other Transactions	<u>0</u>
<b>TOTAL REVENUE</b>	\$247,638
Fund Balance, July 1, 2008	<u>18,873</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	\$266,511
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2009</b>	<u>\$264,401</u>
<b>FUND BALANCE, JUNE 30, 2009</b>	<u><u>\$2,110</u></u>

BE IT FURTHER RESOLVED, that \$264,401 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**

Salaries	\$75,000
Employee Benefits	42,731
Purchased Services	6,090
Supplies & Materials	139,625
Capital Outlay	0
Dues, Fees & Misc.	955
Outgoing Transfers & Other Transactions	<u>0</u>
<b>TOTAL APPROPRIATED</b>	<u>\$264,401</u>

**Forest Park School District**  
**Food Service Fund**  
**AMENDED OPERATING BUDGET**  
**FOR FISCAL YEAR ENDING JUNE 30, 2009**

	<b>Audited 2007-08</b>	<b>Adopted 2008-09</b>	<b>Amended 2008-09</b>
<b>REVENUES</b>			
Local Sources	\$111,326	\$109,945	\$114,812
State Sources	8,165	11,826	11,826
Federal Sources	126,654	123,234	121,000
<b>SUB-TOTAL REVENUE</b>	<b>\$246,145</b>	<b>\$245,005</b>	<b>\$247,638</b>
Incoming Transfers & Other Transactions	0	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$246,145</b>	<b>\$245,005</b>	<b>\$247,638</b>
<b>EXPENDITURES</b>			
Salaries	\$70,152	\$71,000	\$75,000
Employee Benefits	42,379	42,371	42,731
Purchased Services	10,648	2,150	6,090
Supplies & Materials	126,436	140,060	139,625
Capital Outlay	8,032	2,500	0
Dues, Fees & Misc.	630	850	955
Outgoing Transfers & Other Transactions	0	0	0
<b>TOTAL APPROPRIATED</b>	<b>\$258,277</b>	<b>\$258,931</b>	<b>\$264,401</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>-12,132</b>	<b>-13,926</b>	<b>-16,763</b>
<b>FUND BALANCE, JULY 1</b>	<b>31,005</b>	<b>18,873</b>	<b>18,873</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$18,873</b>	<b>\$4,947</b>	<b>\$2,110</b>

BE IT FURTHER RESOLVED, that the total amended revenues and unappropriated fund balance estimated to be available for appropriations in the **Debt Retirement Fund** of the school district for the fiscal year 2009 as follows:

<b>REVENUES</b>	
1xx - Local	\$601,487
5xx-6xx Other financing sources	<u>0</u>
<b>TOTAL REVENUE</b>	<b>\$601,487</b>
Fund Balance, July 1, 2008	<u>245,896</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$847,383</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2008</b>	<u>\$597,479</u>
<b>FUND BALANCE, JUNE 30, 2009</b>	<u><u>\$249,904</u></u>

BE IT FURTHER RESOLVED, that \$597,479 of the total available to appropriate in the Debt Fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
1997 Bld & Site Bond Principal	\$400,000
1997 Bld & Site Bond Interest	179,550
Tax Tribunal	345
2008 Bldg & Site Bonds/Int	<u>17,584</u>
<b>TOTAL APPROPRIATED</b>	<u><u>\$597,479</u></u>

Forest Park School District  
**DEBT RETIREMENT FUND**  
**AMENDED BUDGET**  
**FOR FISCAL YEAR ENDING JUNE 30, 2009**

	Audited 2007-08	Final Amended 2008-09
<b>REVENUES</b>		
Local Sources	\$617,920	\$601,487
State Durant	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$617,920</b>	<b>\$601,487</b>
<b>EXPENDITURES</b>		
1997 Bld & Site Bond Principal	\$454,101	\$400,000
1997 Bld & Site Bond Interest	199,202	179,550
Tax Refunds	10,437	345
2008 Bldg & Site Bonds/Int	0	17,584
<b>TOTAL APPROPRIATED</b>	<b>\$663,740</b>	<b>\$597,479</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>-45,820</b>	<b>4,008</b>
Operating Transfers in	72113	
<b>FUND BALANCE, JULY 1</b>	<b>219,603</b>	<b>245,896</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$245,896</b>	<b>\$249,904</b>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Capital Projects Fund** of the school district for the fiscal year 2009 as follows:

<b>REVENUES</b>	
1xx - Local	\$10,100
5xx-6xx Other financing sources	<u>853,090</u>
<b>TOTAL REVENUE</b>	<b>\$863,190</b>
Fund Balance, July 1, 2008	<u>11,556</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$874,746</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2008</b>	<u><u>\$723,996</u></u>
<b>FUND BALANCE, JUNE 30, 2009</b>	<u><u>\$150,750</u></u>

BE IT FURTHER RESOLVED, that \$723,996 of the total available to appropriate in the Capital Projects is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURES</b>	
Bus Purchase	\$65,590
Capital Improvement Projects	\$640,538
Cameras	\$9,168
Comptuer Outlay	\$8,700
<b>TOTAL APPROPRIATED</b>	<u><u>\$723,996</u></u>

**Forest Park School District**  
**CAPITAL PROJECTS FUND**  
**AMENDED OPERATING BUDGET**  
**FOR FISCAL YEAR ENDING JUNE 30, 2009**

	Audited 2007-08	Adopted 2008-09	Amended 2008-09
<b>REVENUES</b>			
Local Sources	\$40,375	\$60	\$10,100
Incoming Transfers & Other Transactions	0	853,090	853,090
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<b>\$40,375</b>	<b>\$853,150</b>	<b>\$863,190</b>
<b>EXPENDITURES</b>			
Computers	\$30,426	\$12,500	\$8,700
Bus Purchase	0	65,590	65,590
Cameras	0	8,543	9,168
	0	0	0
Capital Improvement Projects	0	775,000	640,538
	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$30,426</b>	<b>\$861,633</b>	<b>\$723,996</b>
Loan Proceeds	\$0	\$0	\$0
<b>EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)</b>	<b>9,949</b>	<b>-8,483</b>	<b>139,194</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,607</b>	<b>11,556</b>	<b>11,556</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$11,556</b>	<b>\$3,073</b>	<b>\$150,750</b>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the amended appropriations in the **Community Schools Fund** of the school district for fiscal year 2008-09 is as follows:

<b>REVENUES</b>	
1xx Local	\$14,395
3xx State	54,400
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	0
<b>TOTAL REVENUE</b>	<b>\$68,795</b>
Fund Balance, July 1, 2008 C/O MSRP	19,937
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$88,732</b>
<b>TOTAL APPROPRIATED FOR FISCAL YEAR 2008-09</b>	<b>\$79,030</b>

**FUND BALANCE, JUNE 30, 2009**

\$9,702

BE IT FURTHER RESOLVED, that \$79,030 of the total available to appropriate in the

Community Schools Fund is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES**

**INSTRUCTION:**

Basic Programs	\$58,709
Added Needs	0
Adult/Continuing	0

**SUPPORT SERVICES:**

Pupil	0
Instructional Staff	0
General Administration	0
School Administration	8,587
Business	0
Operating Building Services	0
Pupil Transportation	0
Pupil Activities	0
Community Services	11,734
Outgoing Transfers & Other Transactions	<u>0</u>

**TOTAL APPROPRIATED**

\$79,030

Forest Park School District

**Community Schools  
AMENDED OPERATING BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2009**

	<b>Audited 2007-08</b>	<b>Adopted 2008-09</b>	<b>Final Amended 2008-09</b>
<b>REVENUES</b>			
Local Sources	\$33,385	\$15,750	\$14,395
State Sources	54,400	54,400	54,400
Federal Sources	0	0	0
<b>SUB-TOTAL REVENUE</b>	<u>\$87,785</u>	<u>\$70,150</u>	<u>\$68,795</u>
Incoming Transfers & Other Transactions	0	0	0
General Fund Loans	0	0	0
<b>TOTAL REVENUES, TRANSFERS &amp; OTHER TRANSACTIONS</b>	<u>\$87,785</u>	<u>\$70,150</u>	<u>\$68,795</u>
<b>EXPENDITURES</b>			
<b>INSTRUCTION EXPENSE</b>			
Basic Programs	\$31,979	\$64,398	\$58,709
Added Needs	0	0	0
Adult/Continuing	0	0	0
Sub-Totals	<u>\$31,979</u>	<u>\$64,398</u>	<u>\$58,709</u>
<b>SUPPORT SERVICES</b>			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	8,460	8,687	8,587
Business	0	0	0
Operating Building Services	0	0	0
Pupil Transportation	0	0	0

Pupil Activities	0	0	0
Sub-Totals	\$8,460	\$8,687	\$8,587
Community Services	38,080	12,284	11,734
Outgoing Transfers & Other Transactions	0	0	0
<b>TOTAL APPROPRIATED</b>	<b>\$78,519</b>	<b>\$85,369</b>	<b>\$79,030</b>
<b>EXCESS REVENUE (APPROPRIATIONS)</b>	<b>9,266</b>	<b>-15,219</b>	<b>-10,235</b>
<b>FUND BALANCE, JULY 1</b>	<b>0</b>	<b>19,937</b>	<b>19,937</b>
<b>FUND BALANCE, JUNE 30</b>	<b>\$9,266</b>	<b>\$4,718</b>	<b>\$9,702</b>