

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 2009-10 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 2009-10 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 2010: 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 January 26, 2010

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 2009-10 is as follows:

REVENUES

1xx Local	\$2,240,892
3xx State	1,680,805
4xx Federal	208,668
5xx-6xx Incoming Transfers and Other Transactions	274,726
General Fund Loans	<u>0</u>
TOTAL REVENUE	\$4,405,091
Fund Balance 2008-09	<u>32,573</u>
TOTAL AVAILABLE TO APPROPRIATE	\$4,437,664
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<u>\$4,434,968</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$2,696</u></u>

BE IT FURTHER RESOLVED, that \$4,434,968 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

INSTRUCTION:

11x Basic Programs	\$2,211,103
12x Added Needs	596,722
13x Adult Education	0

SUPPORT SERVICES:

21x - Pupil Support	76,690
22x - Instructional Staff Support	61,882
23x - General Administration	226,951
24x - School Administration	202,504
25x - Business Services	121,675
26x - Operations and Maintenance	435,757
27x - Transportation	252,913
28x-29x Other Central Support	31,407
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>217,364</u>

TOTAL APPROPRIATED	<u><u>\$4,434,968</u></u>
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Forest Park School District

GENERAL FUND
Amended Operating Fund Budget
FOR FISCAL YEAR ENDING JUNE 30, 2010

	Adopted 2009-10	Amended 2009-10	Amended 2009-10
REVENUES			
Local Sources	\$2,229,073	\$2,240,892	\$0
State Sources	2,052,090	1,680,805	0
Federal Sources	191,677	208,668	0
SUB-TOTAL REVENUE	\$4,472,840	\$4,130,365	\$0
Incoming Transfers & Other Transactions	114,137	274,726	0
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,586,977	\$4,405,091	\$0
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$2,320,917	\$2,211,103	\$0
Added Needs	602,641	596,722	0
Adult/Continuing		0	0
Sub-Totals	\$2,923,558	\$2,807,825	\$0
SUPPORT SERVICES			
Pupil	83,829	76,690	0
Instructional Staff	79,698	61,882	0
General Administration	230,191	226,951	0
School Administration	251,604	202,504	0
Business	114,422	121,675	0
Operating Building Services	474,223	435,757	0
Pupil Transportation	277,544	252,913	0
Pupil Activities	31,407	31,407	0
Sub-Totals	\$1,542,918	\$1,409,779	\$0
Community Services	0	0	0
Outgoing Transfers & Other Transactions	148,332	217,364	0
TOTAL APPROPRIATED	\$4,614,808	\$4,434,968	\$0
EXCESS REVENUE (APPROPRIATIONS)	-27,831	-29,877	0
FUND BALANCE, JULY 1	35,674	32,573	0
FUND BALANCE, JUNE 30	\$7,843	\$2,696	\$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Athletic Fund** of the school district for the fiscal year 2010 is as follows:

REVENUES

1xx Local	\$50,617
3xx State	0
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	<u>88,000</u>
TOTAL REVENUE	\$138,617
Fund Balance, July 1, 2009	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	\$138,617
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<u>\$138,617</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$0</u></u>

BE IT FURTHER RESOLVED, that \$138,617 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	\$84,312
Employee Benefits	24,308
Purchased Services	18,347
Supplies & Materials	9,350
Capital Outlay	0
Dues, Fees & Misc.	2,300
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u><u>\$138,617</u></u>

Forest Park
ATHLETIC FUND
Adopted OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2010

	Adopted 2009-10	Amended 2009-10	Amended 2009-10
REVENUES			
Local Sources	\$50,617	\$0	\$0
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$50,617	\$0	\$0
Incoming Transfers & Other Transactions	88,000	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$138,617	\$0	\$0
EXPENDITURES			
Salaries	\$84,312	\$0	\$0
Employee Benefits	24,308	0	0
Purchased Services	18,347	0	0
Supplies & Materials	9,350	0	0
Capital Outlay	0	0	0
Dues, Fees & Misc.	2,300	0	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$138,617	\$0	\$0
EXCESS REVENUE (APPROPRIATIONS)	0	0	0
FUND BALANCE, JULY 1	0	5,683	5,683
FUND BALANCE, JUNE 30	\$0	\$5,683	\$5,683

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Food Service Fund** of the school district for the fiscal year 2010 as follows:

REVENUES

1xx Local	\$113,817
3xx State	8,295
4xx Federal	121,000
5xx-6xx Incoming Transfers and Other Transactions	<u>0</u>
TOTAL REVENUE	\$243,112
Fund Balance, July 1, 2009	<u>11,490</u>
TOTAL AVAILABLE TO APPROPRIATE	\$254,602
TOTAL APPROPRIATED FOR FISCAL YEAR 2010	<u>\$251,611</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$2,991</u></u>

BE IT FURTHER RESOLVED, that \$251,611 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	\$65,000
Employee Benefits	39,741
Purchased Services	5,000
Supplies & Materials	139,415
Capital Outlay	1,500
Dues, Fees & Misc.	955
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u>\$251,611</u>

Forest Park School District
Food Service Fund
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2010

	Adopted 2009-10	Amended 2009-10	Amended 2009-10
REVENUES			
Local Sources	\$113,817	\$0	\$0
State Sources	8,295	0	0
Federal Sources	121,000	0	0
SUB-TOTAL REVENUE	\$243,112	\$0	\$0
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$243,112	\$0	\$0
EXPENDITURES			
Salaries	\$65,000	\$0	\$0
Employee Benefits	39,741	0	0
Purchased Services	5,000	0	0
Supplies & Materials	139,415	0	0
Capital Outlay	1,500	0	0
Dues, Fees & Misc.	955	0	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$251,611	\$0	\$0
EXCESS REVENUE (APPROPRIATIONS)	-8,499	0	0
FUND BALANCE, JULY 1	11,490	0	0
FUND BALANCE, JUNE 30	\$2,991	\$0	\$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Debt Retirement Fund** of the school district for the fiscal year 2010 as follows:

REVENUES	
1xx - Local	\$613,883
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$613,883
Fund Balance, July 1, 2009	<u>235,839</u>
TOTAL AVAILABLE TO APPROPRIATE	\$849,722
TOTAL APPROPRIATED FOR FISCAL YEAR 2010	<u>\$643,888</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$205,834</u></u>

BE IT FURTHER RESOLVED, that \$643,888 of the total available to appropriate in the Debt Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Fees Bond Payments	300
1997 Bld & Site Bond Principal	\$415,000
1997 Bld & Site Bond Interest	147,250
2008 Bld & Site Bond Principal	50,000
2008 Bld & Site Bond Interest	<u>31,338</u>
TOTAL APPROPRIATED	<u><u>\$643,888</u></u>

Forest Park School District
DEBT RETIREMENT FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2010

	Adopted 2009-10	Amended 2009-10
REVENUES		
Local Sources	\$613,883	\$0
State Durant	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$613,883	\$0
EXPENDITURES		
Fees Bond Payments	300	
1997 Bld & Site Bond Principal	\$415,000	\$0
1997 Bld & Site Bond Interest	147,250	0
2008 Bld & Site Bond Principal	50,000	0
2008 Bld & Site Bond Interest	31,338	0
TOTAL APPROPRIATED	\$643,888	\$0
EXCESS REVENUE (APPROPRIATIONS)	-30,005	0
Operating Transfers in	0	
FUND BALANCE, JULY 1	235,839	0
FUND BALANCE, JUNE 30	\$205,834	\$0

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 2010 as follows:

REVENUES	
1xx - Local	\$4,871
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$4,871
Fund Balance, July 1, 2009	<u>699,065</u>
TOTAL AVAILABLE TO APPROPRIATE	\$703,936
TOTAL APPROPRIATED FOR FISCAL YEAR 2010	<u>\$699,065</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$4,871</u></u>

BE IT FURTHER RESOLVED, that \$699,065 of the total available to appropriate in the Capital Projects is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Capital Improvement Projects	\$699,065
TOTAL APPROPRIATED	<u><u>\$699,065</u></u>

**Forest Park School District
CAPITAL PROJECTS FUND
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2010**

	Adopted 2009-10	Amended	Amended
REVENUES			
Local Sources	\$4,871	\$0	\$0
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,871	\$0	\$0
EXPENDITURES			
Computers	\$0	\$0	\$0
Payment to Bluebird	0	0	
Lease payment to Bank	0	0	
Roof	0	0	0
Capital Improvement Projects	699,065	0	0
	0	0	0
TOTAL EXPENDITURES	\$699,065	\$0	\$0
Loan Proceeds	\$0	\$0	\$0
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	0	0	0
FUND BALANCE, JULY 1	699,065	0	0
FUND BALANCE, JUNE 30	\$4,871	\$0	\$0

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 2009-10 is as follows:

REVENUES	
1xx Local	\$18,233
3xx State	54,400
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	68,732
	<hr/>
TOTAL REVENUE	\$141,365
Fund Balance, July 1, 2009	<hr/> 3,122
TOTAL AVAILABLE TO APPROPRIATE	\$144,487
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<hr/> \$144,487
FUND BALANCE, JUNE 30, 2010	<hr/> \$0

BE IT FURTHER RESOLVED, that \$144,487 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	\$122,063
Added Needs	0
Adult/Continuing	0

SUPPORT SERVICES:

Pupil	0
Instructional Staff	0
General Administration	0
School Administration	7,876
Business	0
Operating Building Services	0
Pupil Transportation	0
Pupil Activities	0
Community Services	14,548
Outgoing Transfers & Other Transactions	0

TOTAL APPROPRIATED \$144,487

Forest Park School District

**Community Schools
ADOPTED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2010**

	Adopted 2009-10	Amended 2009-10	Final Amended 2009-10
REVENUES			
Local Sources	\$18,233	\$0	\$0
State Sources	54,400	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	<u>\$72,633</u>	<u>\$0</u>	<u>\$0</u>
Incoming Transfers & Other Transactions	68,732	0	0
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	<u>\$141,365</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$122,063	\$0	\$0
Added Needs	0	0	0
Adult/Continuing	0	0	0
Sub-Totals	<u>\$122,063</u>	<u>\$0</u>	<u>\$0</u>
SUPPORT SERVICES			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	7,876	0	0
Business	0	0	0

Operating Building Services	0	0	0
Pupil Transportation	0	0	0
Pupil Activities	0	0	0
Sub-Totals	<u>\$7,876</u>	<u>\$0</u>	<u>\$0</u>
Community Services	14,548	0	0
Outgoing Transfers & Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATED	\$144,487	\$0	\$0
EXCESS REVENUE (APPROPRIATIONS)	-3,122	0	0
FUND BALANCE, JULY 1	<u>3,122</u>	<u>0</u>	<u>0</u>
FUND BALANCE, JUNE 30	\$0	\$0	\$0