

Forest Park School District BOARD OF EDUCATION

Home of the Trojans

John Harrison
Board President
June-13

Julia Leake
Vice President
June-12

Susan Casagranda
Secretary
June-11

Lisa Koon-Bloomburg
Treasurer
June-14



William St. John
Trustee
June-12

Dr. Kim Scarlassara
Trustee
June-11

James Nocerini
Trustee
June-14

Thomas A. Jayne
Superintendent of Schools

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 June 28, 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	\$2,244,258
3xx State	1,690,681
4xx Federal	357,647
5xx-6xx Incoming Transfers and Other Transactions	131,637
General Fund Loans	<u>0</u>
TOTAL REVENUE	\$4,424,223
Fund Balance 2008-09	<u>32,573</u>
TOTAL AVAILABLE TO APPROPRIATE	\$4,456,796
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<u>\$4,454,475</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$2,321</u></u>

BE IT FURTHER RESOLVED, that \$4,454,475 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	\$2,239,473
12x Added Needs	605,477
13x Adult Education	0
SUPPORT SERVICES:	
21x - Pupil Support	66,149
22x - Instructional Staff Support	51,053
23x - General Administration	225,518
24x - School Administration	203,329
25x - Business Services	130,865
26x - Operations and Maintenance	437,700
27x - Transportation	247,005
28x-29x Other Central Support	29,424
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>218,482</u>
TOTAL APPROPRIATED	<u><u>\$4,454,475</u></u>

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	\$2,244,258
State Sources	2,052,090	1,680,805	1,690,681
Federal Sources	191,677	208,668	357,647
SUB-TOTAL REVENUE	\$4,472,840	\$4,130,365	\$4,292,586
Incoming Transfers & Other Transactions	114,137	274,726	131,637
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,586,977	\$4,405,091	\$4,424,223
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$2,320,917	\$2,211,103	\$2,239,473
Added Needs	602,641	596,722	605,477
Adult/Continuing		0	0
Sub-Totals	\$2,923,558	\$2,807,825	\$2,844,950
SUPPORT SERVICES			
Pupil	83,829	76,690	66,149
Instructional Staff	79,698	61,882	51,053
General Administration	230,191	226,951	225,518
School Administration	251,604	202,504	203,329
Business	114,422	121,675	130,865
Operating Building Services	474,223	435,757	437,700
Pupil Transportation	277,544	252,913	247,005
Pupil Activities	31,407	31,407	29,424
Sub-Totals	\$1,542,918	\$1,409,779	\$1,391,043
Community Services	0	0	0
Outgoing Transfers & Other Transactions	148,332	217,364	218,482
TOTAL APPROPRIATED	\$4,614,808	\$4,434,968	\$4,454,475
EXCESS REVENUE (APPROPRIATIONS)	-27,831	-29,877	-30,252
FUND BALANCE, JULY 1	35,674	32,573	32,573
FUND BALANCE, JUNE 30	\$7,843	\$2,696	\$2,321

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

REVENUES

1xx Local	\$47,294
3xx State	0
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	<u>88,000</u>
TOTAL REVENUE	\$135,294
Fund Balance, July 1, 2009	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	\$135,294
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<u>\$133,440</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$1,854</u></u>

BE IT FURTHER RESOLVED, that \$133,440 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	\$80,517
Employee Benefits	23,075
Purchased Services	15,247
Supplies & Materials	8,781
Capital Outlay	0
Dues, Fees & Misc.	5,820
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u><u>\$133,440</u></u>

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

	Adopted 2009-10	Amended 2009-10	Amended 2009-10
REVENUES			
Local Sources	\$50,617	\$47,294	\$0
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$50,617	\$47,294	\$0
Incoming Transfers & Other Transactions	88,000	88,000	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$138,617	\$135,294	\$0
EXPENDITURES			
Salaries	\$84,312	\$80,517	\$0
Employee Benefits	24,308	23,075	0
Purchased Services	18,347	15,247	0
Supplies & Materials	9,350	8,781	0
Capital Outlay	0	0	0
Dues, Fees & Misc.	2,300	5,820	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$138,617	\$133,440	\$0
EXCESS REVENUE (APPROPRIATIONS)	0	1,854	0
FUND BALANCE, JULY 1	0	0	0
FUND BALANCE, JUNE 30	\$0	\$1,854	\$0

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

REVENUES

1xx Local	\$91,625
3xx State	8,295
4xx Federal	136,348
5xx-6xx Incoming Transfers and Other Transactions	<u>0</u>
TOTAL REVENUE	\$236,268
Fund Balance, July 1, 2009	<u>11,490</u>
TOTAL AVAILABLE TO APPROPRIATE	\$247,758
TOTAL APPROPRIATED FOR FISCAL YEAR 2010	<u>\$241,672</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$6,086</u></u>

BE IT FURTHER RESOLVED, that \$241,672 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	\$70,500
Employee Benefits	40,582
Purchased Services	3,790
Supplies & Materials	124,900
Capital Outlay	1,300
Dues, Fees & Misc.	600
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u>\$241,672</u>

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

	Adopted 2009-10	Amended 2009-10	Amended 2009-10
REVENUES			
Local Sources	\$113,817	\$91,625	\$0
State Sources	8,295	8,295	0
Federal Sources	121,000	136,348	0
SUB-TOTAL REVENUE	\$243,112	\$236,268	\$0
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$243,112	\$236,268	\$0
EXPENDITURES			
Salaries	\$65,000	\$70,500	\$0
Employee Benefits	39,741	40,582	0
Purchased Services	5,000	3,790	0
Supplies & Materials	139,415	124,900	0
Capital Outlay	1,500	1,300	0
Dues, Fees & Misc.	955	600	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$251,611	\$241,672	\$0
EXCESS REVENUE (APPROPRIATIONS)	-8,499	-5,404	0
FUND BALANCE, JULY 1	11,490	11,490	0
FUND BALANCE, JUNE 30	\$2,991	\$6,086	\$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the amended appropriations in the **Debt 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>\$663,888</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$185,834</u></u>

BE IT FURTHER RESOLVED, that \$663,888 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	167,250
2008 Bld & Site Bond Principal	50,000
2008 Bld & Site Bond Interest	<u>31,338</u>
TOTAL APPROPRIATED	<u><u>\$663,888</u></u>

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

	Adopted 2009-10	Amended 2009-10
REVENUES		
Local Sources	\$613,883	\$613,883
State Durant	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$613,883	\$613,883
EXPENDITURES		
Fees Bond Payments	300	300
1997 Bld & Site Bond Principal	\$415,000	\$415,000
1997 Bld & Site Bond Interest	147,250	167,250
2008 Bld & Site Bond Principal	50,000	50,000
2008 Bld & Site Bond Interest	31,338	31,338
TOTAL APPROPRIATED	\$643,888	\$663,588
EXCESS REVENUE (APPROPRIATIONS)	-30,005	-49,705
Operating Transfers in	0	
FUND BALANCE, JULY 1	235,839	235,839
FUND BALANCE, JUNE 30	\$205,834	\$186,134

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

REVENUES	
1xx - Local	\$4,923
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$4,923
Fund Balance, July 1, 2009	<u>699,065</u>
TOTAL AVAILABLE TO APPROPRIATE	\$703,988
TOTAL APPROPRIATED FOR FISCAL YEAR 2010	<u>\$682,778</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$21,210</u></u>

BE IT FURTHER RESOLVED, that \$682,778 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	\$682,778
TOTAL APPROPRIATED	<u><u>\$682,778</u></u>

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

	Adopted 2009-10	Amended	Amended
REVENUES			
Local Sources	\$4,871	\$4,923	\$0
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,871	\$4,923	\$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	682,778	0
	0	0	0
TOTAL EXPENDITURES	\$699,065	\$682,778	\$0
Loan Proceeds	\$0	\$0	\$0
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	0	0	0
FUND BALANCE, JULY 1	699,065	699,065	0
FUND BALANCE, JUNE 30	\$4,871	\$21,210	\$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	\$16,355
3xx State	54,400
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	70,842
	<hr/>
TOTAL REVENUE	\$141,597
Fund Balance, July 1, 2009	<hr/> 3,122
TOTAL AVAILABLE TO APPROPRIATE	\$144,719
TOTAL APPROPRIATED FOR FISCAL YEAR 2009-10	<hr/> \$144,719
FUND BALANCE, JUNE 30, 2010	<hr/> \$0

BE IT FURTHER RESOLVED, that \$144,716 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	\$123,286
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	13,554
Outgoing Transfers & Other Transactions	0

TOTAL APPROPRIATED \$144,716

Forest Park School District

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

	Adopted 2009-10	Amended 2009-10	Final Amended 2009-10
REVENUES			
Local Sources	\$18,233	\$16,355	\$0
State Sources	54,400	54,400	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$72,633	\$70,755	\$0
Incoming Transfers & Other Transactions	68,732	70,842	0
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$141,365	\$141,597	\$0
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$122,063	\$123,286	\$0
Added Needs	0	0	0
Adult/Continuing	0	0	0
Sub-Totals	\$122,063	\$123,286	\$0
SUPPORT SERVICES			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	7,876	7,876	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>\$7,876</u>	<u>\$0</u>
Community Services	14,548	13,554	0
Outgoing Transfers & Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATED	\$144,487	\$144,716	\$0
EXCESS REVENUE (APPROPRIATIONS)	-3,122	0	0
FUND BALANCE, JULY 1	<u>3,122</u>	<u>3,122</u>	<u>0</u>
FUND BALANCE, JUNE 30	\$0	\$3	\$0