

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 2010-11 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 2010-11 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 2011: 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 27, 2011

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 2010-11 is as follows:

REVENUES

1xx Local	\$2,320,739
3xx State	1,514,233
4xx Federal	174,670
5xx-6xx Incoming Transfers and Other Transactions	287,441
General Fund Loans	<u>0</u>
TOTAL REVENUE	\$4,297,083
Fund Balance 2009-10	<u>33,296</u>
TOTAL AVAILABLE TO APPROPRIATE	\$4,330,379
TOTAL APPROPRIATED FOR FISCAL YEAR 2010-11	<u>\$4,231,835</u>
FUND BALANCE, JUNE 30, 2011	<u><u>\$98,544</u></u>

BE IT FURTHER RESOLVED, that \$4,231,835 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	\$2,176,821
12x Added Needs	522,078
13x Adult Education	0

SUPPORT SERVICES:

21x - Pupil Support	66,318
22x - Instructional Staff Support	51,050
23x - General Administration	223,294
24x - School Administration	206,960
25x - Business Services	145,079
26x - Operations and Maintenance	447,369
27x - Transportation	250,702
28x-29x Other Central Support	21,464
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>120,700</u>

TOTAL APPROPRIATED	<u><u>\$4,231,835</u></u>
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Forest Park School District

**GENERAL FUND
Amended Operating Fund Budget
FOR FISCAL YEAR ENDING JUNE 30, 2011**

	Final Amended Jun-11	Amended Jan-11	Adopted 2010-11
REVENUES			
Local Sources	\$2,320,739	\$2,307,905	\$2,308,188
State Sources	1,514,233	1,494,929	1,543,840
Federal Sources	174,670	174,670	140,140
SUB-TOTAL REVENUE	\$4,009,642	\$3,977,504	\$3,992,168
Incoming Transfers & Other Transactions	287,441	287,574	85,025
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,297,083	\$4,265,078	\$4,077,193
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$2,176,821	\$2,148,231	\$2,019,859
Added Needs	522,078	531,498	491,798
Adult/Continuing		0	0
Sub-Totals	\$2,698,899	\$2,679,729	\$2,511,657
SUPPORT SERVICES			
Pupil	66,318	64,138	63,628
Instructional Staff	51,050	52,992	55,280
General Administration	223,294	220,480	218,480
School Administration	206,960	208,215	210,562
Business	145,079	144,109	143,123
Operating Building Services	447,369	471,654	458,528
Pupil Transportation	250,702	251,593	240,010
Pupil Activities	21,464	19,176	27,784
Sub-Totals	\$1,412,236	\$1,432,357	\$1,417,395
Community Services	0	0	0
Outgoing Transfers & Other Transactions	120,700	117,700	95,715
TOTAL APPROPRIATED	\$4,231,835	\$4,229,786	\$4,024,767
EXCESS REVENUE (APPROPRIATIONS)	65,248	35,292	52,426
FUND BALANCE, JULY 1	33,296	33,296	2,321
FUND BALANCE, JUNE 30	\$98,544	\$68,588	\$54,747

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the **Athletic Fund** of the school district for the fiscal year 2011 is as follows:

REVENUES

1xx Local	\$69,035
3xx State	0
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	<u>90,000</u>
TOTAL REVENUE	\$159,035
Fund Balance, July 1, 2010	<u>2,139</u>
TOTAL AVAILABLE TO APPROPRIATE	\$161,174
TOTAL APPROPRIATED FOR FISCAL YEAR 2010-11	<u>\$160,549</u>
FUND BALANCE, JUNE 30, 2011	<u><u>\$625</u></u>

BE IT FURTHER RESOLVED, that \$160,549 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	\$81,944
Employee Benefits	30,975
Purchased Services	17,242
Supplies & Materials	12,057
Capital Outlay	0
Dues, Fees & Misc.	2,467
Outgoing Transfers & Other Transactions	<u>15,864</u>
TOTAL APPROPRIATED	<u><u>\$160,549</u></u>

Forest Park
ATHLETIC FUND
AMENDED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2011

	Adopted 2010-11	Amended Jun-11	Amended
REVENUES			
Local Sources	\$64,655	\$69,035	\$0
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$64,655	\$69,035	\$0
Incoming Transfers & Other Transactions	96,000	90,000	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$160,655	\$159,035	\$0
EXPENDITURES			
Salaries	\$81,944	\$81,944	\$0
Employee Benefits	30,975	30,975	0
Purchased Services	17,117	17,242	0
Supplies & Materials	12,057	12,057	0
Capital Outlay	0		0
Dues, Fees & Misc.	2,467	2,467	0
Outgoing Transfers & Other Transactions	15,864	15,864	0
TOTAL APPROPRIATED	\$160,424	\$160,549	\$0
EXCESS REVENUE (APPROPRIATIONS)	231	-1,514	0
FUND BALANCE, JULY 1	2,139	2,139	0
FUND BALANCE, JUNE 30	\$2,370	\$625	\$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the **Food Service Fund** of the school district for the fiscal year 2011 as follows:

REVENUES

1xx Local	\$86,910
3xx State	8,700
4xx Federal	144,060
5xx-6xx Incoming Transfers and Other Transactions	<u>0</u>
TOTAL REVENUE	\$239,670
Fund Balance, July 1, 2010	<u>28,527</u>
TOTAL AVAILABLE TO APPROPRIATE	\$268,197
TOTAL APPROPRIATED FOR FISCAL YEAR 2011	<u>\$253,814</u>
FUND BALANCE, JUNE 30, 2010	<u><u>\$14,383</u></u>

BE IT FURTHER RESOLVED, that \$253,814 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	\$81,255
Employee Benefits	37,614
Purchased Services	11,000
Supplies & Materials	123,090
Capital Outlay	0
Dues, Fees & Misc.	855
Outgoing Transfers & Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u>\$253,814</u>

Forest Park School District
Food Service Fund
AMENDED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2011

	Adopted 2010-11	Amended Jun-11	Amended
REVENUES			
Local Sources	\$94,645	\$86,910	\$0
State Sources	8,700	8,700	0
Federal Sources	136,244	144,060	0
SUB-TOTAL REVENUE	\$239,589	\$239,670	\$0
Incoming Transfers & Other Transactions	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$239,589	\$239,670	\$0
EXPENDITURES			
Salaries	\$71,900	\$81,255	\$0
Employee Benefits	35,898	37,614	0
Purchased Services	10,000	11,000	0
Supplies & Materials	127,400	123,090	0
Capital Outlay	1,300	0	0
Dues, Fees & Misc.	1,000	855	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$247,498	\$253,814	\$0
EXCESS REVENUE (APPROPRIATIONS)	-7,909	-14,144	0
FUND BALANCE, JULY 1	28,527	28,527	0
FUND BALANCE, JUNE 30	\$20,618	\$14,383	\$0

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the **Debt Fund** of the school district for the fiscal year 2011 as follows:

REVENUES	
1xx - Local	\$647,411
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$647,411
Fund Balance, July 1, 2010	<u>184,268</u>
TOTAL AVAILABLE TO APPROPRIATE	\$831,679
TOTAL APPROPRIATED FOR FISCAL YEAR 2011	<u>\$661,454</u>
FUND BALANCE, JUNE 30, 2011	<u><u>\$170,225</u></u>

BE IT FURTHER RESOLVED, that \$661,454 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	241
1997 Bld & Site Bond Principal	\$430,000
1997 Bld & Site Bond Interest	146,500
2008 Bld & Site Bond Principal	55,000
2008 Bld & Site Bond Interest	<u>29,713</u>
TOTAL APPROPRIATED	<u><u>\$661,454</u></u>

Forest Park School District
DEBT RETIREMENT FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2011

	Adopted 2010-11	Amended 2010-11
REVENUES		
Local Sources	\$645,437	\$647,411
State Durant	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$645,437	\$647,411
EXPENDITURES		
Fees Bond Payments	0	241
1997 Bld & Site Bond Principal	\$430,000	\$430,000
1997 Bld & Site Bond Interest	146,500	146,500
2008 Bld & Site Bond Principal	55,000	55,000
2008 Bld & Site Bond Interest	29,713	29,713
TOTAL APPROPRIATED	\$661,213	\$661,454
EXCESS REVENUE (APPROPRIATIONS)	-15,776	-14,043
Operating Transfers in	0	
FUND BALANCE, JULY 1	184,268	184,268
FUND BALANCE, JUNE 30	\$168,492	\$170,225

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the **Capital Projects** of the school district for the fiscal year 2011 as follows:

REVENUES	
1xx - Local	\$37
5xx-6xx Other financing sources	<u>9,772</u>
TOTAL REVENUE	\$9,809
Fund Balance, July 1, 2010	<u>64,588</u>
TOTAL AVAILABLE TO APPROPRIATE	\$74,397
TOTAL APPROPRIATED FOR FISCAL YEAR 2011	<u>\$69,960</u>
FUND BALANCE, JUNE 30, 2011	<u><u>\$4,437</u></u>

BE IT FURTHER RESOLVED, that \$69,960 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	\$69,960
TOTAL APPROPRIATED	<u><u>\$69,960</u></u>

**Forest Park School District
CAPITAL PROJECTS FUND
OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2011**

	Adopted 2010-11	Amended Jun-11	Amended
REVENUES			
Local Sources	\$30	\$37	\$0
Incoming Transfers & Other Transactions	0	9,772	
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$30	\$9,809	
EXPENDITURES			
Computers	\$0	\$0	\$0
Payment to Bluebird	0	0	
Lease payment to Bank	0	0	
Roof	0	0	0
Capital Improvement Projects	64,618	69,960	0
	0	0	0
TOTAL EXPENDITURES	\$64,618	\$69,960	\$0
Loan Proceeds	\$0	\$0	\$0
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	-64,588	-60,151	0
FUND BALANCE, JULY 1	64,588	64,588	0
FUND BALANCE, JUNE 30	\$0	\$4,437	\$0



BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the **Community Schools Fund** of the school district for fiscal year 2010-11 is as follows:

REVENUES	
1xx Local	\$17,150
3xx State	61,200
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	12,070
	<hr/>
TOTAL REVENUE	\$90,420
Fund Balance, July 1, 2010	<hr/> 8,000
TOTAL AVAILABLE TO APPROPRIATE	\$98,420
TOTAL APPROPRIATED FOR FISCAL YEAR 2010-11	<hr/> \$86,000
FUND BALANCE, JUNE 30, 2011	<hr/> \$12,420

BE IT FURTHER RESOLVED, that \$86,000 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	\$68,962
Added Needs	0
Adult/Continuing	0

SUPPORT SERVICES:

Pupil	0
Instructional Staff	0
General Administration	0
School Administration	8,353
Business	0
Operating Building Services	0
Pupil Transportation	0
Pupil Activities	0
Community Services	8,685
Outgoing Transfers & Other Transactions	<u>0</u>

TOTAL APPROPRIATED \$86,000

Forest Park School District

**Community Schools
AMENDED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2011**

	Adopted 2010-11	Final Amended 2010-11	
REVENUES			
Local Sources	\$16,885	\$17,150	\$0
State Sources	54,400	61,200	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	<u>\$71,285</u>	<u>\$78,350</u>	<u>\$0</u>
Incoming Transfers & Other Transactions	12,070	12,070	0
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	<u>\$83,355</u>	<u>\$90,420</u>	<u>\$0</u>
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$71,570	\$68,962	\$0
Added Needs	0	0	0
Adult/Continuing	0	0	0
Sub-Totals	<u>\$71,570</u>	<u>\$68,962</u>	<u>\$0</u>
SUPPORT SERVICES			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	0
School Administration	8,352	8,353	0
Business	0	0	0

Operating Building Services	0	0	0
Pupil Transportation	0	0	0
Pupil Activities	0	0	0
Sub-Totals	<u>\$8,352</u>	<u>\$8,353</u>	<u>\$0</u>
Community Services	9,050	8,685	0
Outgoing Transfers & Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATED	\$88,972	\$86,000	\$0
EXCESS REVENUE (APPROPRIATIONS)	-5,617	4,420	0
FUND BALANCE, JULY 1	<u>8,000</u>	<u>8,000</u>	<u>0</u>
FUND BALANCE, JUNE 30	\$2,383	\$12,420	\$0