

Forest Park School District BOARD OF EDUCATION

Home of the Trojans

James Nocerini

President
December-22

Debra Divoky

Trustee
December-18

Lisa Koon-Bloomburg

Treasurer
December-22

Donald Peterson

Trustee
December-20



William St. John

Vice President
December-18

Dr. Kim Scarlassara

Trustee
December-22

William Leonoff

Secretary
December-20

Becky Waters

K-5 Principal/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 2016-17 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 2016-17 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 2017 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.

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 2016-17 is as follows:

REVENUES

1xx Local	\$2,478,417
3xx State	1,383,796
4xx Federal	145,622
5xx-6xx Incoming Transfers and Other Transactions	127,133
General Fund Loans	<u>0</u>
TOTAL REVENUE	\$4,134,968
Fund Balance 2015-16	<u>246,487</u>
TOTAL AVAILABLE TO APPROPRIATE	\$4,381,455
TOTAL APPROPRIATED FOR FISCAL YEAR 2016-17	<u>\$4,226,274</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$155,181</u></u>

BE IT FURTHER RESOLVED, that \$4,226,274 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	\$1,962,826
12x Added Needs	586,043
13x Adult Education	0

SUPPORT SERVICES:

21x - Pupil Support	119,604
22x - Instructional Staff Support	84,946
23x - General Administration	177,355
24x - School Administration	267,704
25x - Business Services	176,184
26x - Operations and Maintenance	457,052
27x - Transportation	254,011
28x-29x Other Central Support	17,600
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>122,950</u>

TOTAL APPROPRIATED	<u><u>\$4,226,275</u></u>
---------------------------	----------------------------------

Forest Park School District
GENERAL FUND
Amended Operating Fund Budget
FOR FISCAL YEAR ENDING JUNE 30, 2017

	Final Amended Jun-17	Amended Dec-16	Adopted 2016-17
REVENUES			
Local Sources	\$2,478,417	\$2,488,038	\$2,486,423
State Sources	1,383,796	1,360,722	1,318,762
Federal Sources	145,622	142,932	132,840
SUB-TOTAL REVENUE	\$4,007,835	\$3,991,692	\$3,938,025
Incoming Transfers & Other Transactions	127,133	109,332	131,532
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$4,134,968	\$4,101,024	\$4,069,557
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$1,962,826	\$1,915,362	\$1,939,275
Added Needs	586,043	590,962	571,906
Adult/Continuing	0	0	0
Sub-Totals	\$2,548,869	\$2,506,324	\$2,511,181
SUPPORT SERVICES			
Pupil	119,604	112,007	109,299
Instructional Staff	84,946	78,656	75,246
General Administration	177,355	175,894	174,358
School Administration	267,704	272,336	268,949
Business	176,184	152,847	145,930
Operating Building Services	457,052	477,211	459,717
Pupil Transportation	254,011	280,390	279,275
Pupil Activities	17,600	21,943	21,945
Sub-Totals	\$1,554,456	\$1,571,284	\$1,534,719
Community Services		0	0
Outgoing Transfers & Other Transactions	122,950	107,500	84,800
TOTAL APPROPRIATED	\$4,226,275	\$4,185,108	\$4,130,700
EXCESS REVENUE (APPROPRIATIONS)	-91,307	-84,084	-61,143
FUND BALANCE, JULY 1	246,487	246,487	246,487
FUND BALANCE, JUNE 30	\$155,180	\$162,403	\$185,344

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 2017 is as follows:

REVENUES

1xx Local		\$46,849
3xx State		0
4xx Federal		0
5xx-6xx Incoming Transfers and Other Transactions		<u>72,000</u>
TOTAL REVENUE	-	\$118,849
Fund Balance, July 1, 2016	-	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	-	\$118,849
TOTAL APPROPRIATED FOR FISCAL YEAR 2016-17		<u>\$118,741</u>
FUND BALANCE, JUNE 30, 2017	-	<u><u>\$108</u></u>

BE IT FURTHER RESOLVED, that \$118,741 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		\$34,860
Employee Benefits		14,273
Purchased Services		51,583
Supplies & Materials		9,540
Capital Outlay		2,000
Dues, Fees & Misc.		3,200
Outgoing Transfers & Other Transactions		<u>3,285</u>
TOTAL APPROPRIATED	-	<u><u>\$118,741</u></u>

Forest Park
ATHLETIC FUND
Amended Budget
FOR FISCAL YEAR ENDING JUNE 30, 2017

	Adopted December-16	Amended Jun-17	Amended
REVENUES			
Local Sources	\$42,804	\$46,849	\$0
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$42,804	\$46,849	\$0
Incoming Transfers & Other Transactions	70,500	72,000	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$113,304	\$118,849	\$0
EXPENDITURES			
Salaries	\$35,260	\$34,860	\$0
Employee Benefits	14,916	14,273	0
Purchased Services	46,017	51,583	0
Supplies & Materials	10,820	9,540	0
Capital Outlay	0	2,000	0
Dues, Fees & Misc.	6,015	3,200	0
Outgoing Transfers & Other Transactions	0	3,285	0
TOTAL APPROPRIATED	\$113,028	\$118,741	\$0
EXCESS REVENUE (APPROPRIATIONS)	276	108	0
FUND BALANCE, JULY 1	0	0	0
FUND BALANCE, JUNE 30	\$276	\$108	\$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 2017 as follows:

REVENUES	
1xx Local	\$105,345
3xx State	13,672
4xx Federal	160,968
5xx-6xx Incoming Transfers and Other Transactions	<u>34,010</u>
TOTAL REVENUE	\$313,995
Fund Balance, July 1, 2016	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	\$313,995
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$313,873</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$122</u></u>

BE IT FURTHER RESOLVED, that \$313,873 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	\$84,100
Employee Benefits	66,555
Purchased Services	11,800
Supplies & Materials	142,768
Capital Outlay	6,700
Dues, Fees & Misc.	1,950
Outgoing Transfers & Other Transactions	<u> </u>
TOTAL APPROPRIATED	<u>\$313,873</u>

Forest Park School District
Food Service Fund
AMENDED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2017

	Adopted Dec-16	Amended Jun-17
REVENUES		
Local Sources	\$102,452	\$105,345
State Sources	12,300	13,672
Federal Sources	193,168	160,968
SUB-TOTAL REVENUE	\$307,920	\$279,985
Incoming Transfers & Other Transactions	16,500	34,010
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$324,420	\$313,995
EXPENDITURES		
Salaries	\$82,300	\$84,100
Employee Benefits	65,775	66,555
Purchased Services	11,700	11,800
Supplies & Materials	156,668	142,768
Capital Outlay	7,000	6,700
Dues, Fees & Misc.	700	1,950
Outgoing Transfers & Other Transactions	0	0
TOTAL APPROPRIATED	\$324,143	\$313,873
EXCESS REVENUE (APPROPRIATIONS)	277	122
FUND BALANCE, JULY 1	0	0
FUND BALANCE, JUNE 30	\$277	\$122

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 2017 as follows:

REVENUES	
1xx - Local	\$690,623
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$690,623
Fund Balance, July 1, 2016	<u>\$ 217,497</u>
TOTAL AVAILABLE TO APPROPRIATE	\$908,120
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$713,445</u>
FUND BALANCE, JUNE 30, 2017	<u>\$194,675</u>

BE IT FURTHER RESOLVED, that \$713,445 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	\$ 1,225
1997 Bld & Site Bond Principal	\$ 470,000
1997 Bld & Site Bond Interest	\$ 13,356
2008 & 2012 Bld & Site Bond Principal	\$ 200,001
2008 & 2012 Bld & Site Bond Interest	\$ 28,863
Tax Tribunal	\$ -
TOTAL APPROPRIATED	<u>\$ 713,445</u>

Forest Park School District
DEBT RETIREMENT FUND
Amended Adopted
FOR FISCAL YEAR ENDING JUNE 30, 2017

	Adopted Dec-16	Amended Jun-17
REVENUES		
Local Sources	\$669,291	\$690,623
State Durant	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$669,291	\$690,623
EXPENDITURES		
Fees Bond Payments	1000	1225
1997 Bld & Site Bond Principal	\$470,000	\$470,000
1997 Bld & Site Bond Interest	13,356	13,356
2008 Bld & Site Bond Principal	200,000	200,001
2008 Bld & Site Bond Interest	28,863	28,863
Tax Tribunal		0
TOTAL APPROPRIATED	\$713,219	\$713,445
EXCESS REVENUE (APPROPRIATIONS)	-43,928	-22,822
Operating Transfers in	0	
FUND BALANCE, JULY 1	217,497	217,497
FUND BALANCE, JUNE 30	\$173,569	\$194,675

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 2017 as follows:

REVENUES	
1xx - Local	\$17,110
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$17,110
Fund Balance, July 1, 2016	<u>11,418</u>
TOTAL AVAILABLE TO APPROPRIATE	\$28,528
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$15,000</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$13,528</u></u>

BE IT FURTHER RESOLVED, that \$15,000 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	\$15,000
TOTAL APPROPRIATED	<u><u>\$15,000</u></u>

**Forest Park School District
CAPITAL PROJECTS FUND
AMENDED BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2017**

	Adopted Dec-16	Amended Jun-17	Amended
REVENUES			
Local Sources	\$8,510	\$17,110	
Incoming Transfers & Other Transactions	0	0	
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$8,510	\$17,110	
EXPENDITURES			
New/Used School Bus	\$0	\$1,500	
Electrical	0	0	
New Equipment	0	0	
General Trades	0	0	
Computer Outlay	0	0	
Capital Outlay	10,000	13,500	
	0	0	
TOTAL EXPENDITURES	\$10,000	\$15,000	
Loan Proceeds	\$0	\$0	
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	-1,490	2,110	
FUND BALANCE, JULY 1	11,418	11,418	
FUND BALANCE, JUNE 30	\$9,928	\$13,528	

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 2016-17 is as follows:

REVENUES	
1xx Local	\$18,257
3xx State	79,275
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$97,532
Fund Balance, July 1, 2016	1,787
TOTAL AVAILABLE TO APPROPRIATE	\$99,319
TOTAL APPROPRIATED FOR FISCAL YEAR 2016-17	\$98,579

FUND BALANCE, JUNE 30, 2017

\$740

BE IT FURTHER RESOLVED, that \$98,579 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	\$80,560
Added Needs	0
Adult/Continuing	0

SUPPORT SERVICES:

Pupil	0
Instructional Staff	0
General Administration	0
School Administration	3,964
Business	0
Operating Building Services	0
Pupil Transportation	0
Pupil Activities	0
Community Services	14,055
Outgoing Transfers & Other Transactions	0

TOTAL APPROPRIATED \$98,579

Forest Park School District

**Community Schools
AMENDED OPERATING BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2017**

	Adopted Dec-16	Amended Jun-17	Amended
REVENUES			
Local Sources	\$16,887	\$18,257	\$0
State Sources	71,725	79,275	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$88,612	\$97,532	\$0
Incoming Transfers & Other Transactions	0	0	0
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$88,612	\$97,532	\$0
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$71,725	\$80,560	\$0
Added Needs	0	0	0
Adult/Continuing	0	0	0
Sub-Totals	\$71,725	\$80,560	\$0
SUPPORT SERVICES			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	3,964	3,964	0
School Administration	0	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>\$3,964</u>	<u>\$3,964</u>	<u>\$0</u>
Community Services	14,190	14,055	0
Outgoing Transfers & Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPROPRIATED	\$89,879	\$98,579	\$0
EXCESS REVENUE (APPROPRIATIONS)	-1,267	-1,047	0
FUND BALANCE, JULY 1	<u>1,787</u>	<u>1,787</u>	<u>0</u>
FUND BALANCE, JUNE 30	\$520	\$740	\$0