

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 2015-16 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 2015-16 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	\$2,488,038
3xx State	1,360,722
4xx Federal	142,932
5xx-6xx Incoming Transfers and Other Transactions	109,332
General Fund Loans	<u>0</u>
TOTAL REVENUE	\$4,101,024
Fund Balance 2015-16	<u>246,487</u>
TOTAL AVAILABLE TO APPROPRIATE	\$4,347,511
TOTAL APPROPRIATED FOR FISCAL YEAR 2015-16	<u>\$4,185,108</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$162,403</u></u>

BE IT FURTHER RESOLVED, that \$4,185,108 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	\$1,915,362
12x Added Needs	590,962
13x Adult Education	0

SUPPORT SERVICES:

21x - Pupil Support	112,007
22x - Instructional Staff Support	78,656
23x - General Administration	175,894
24x - School Administration	272,336
25x - Business Services	152,847
26x - Operations and Maintenance	477,211
27x - Transportation	280,390
28x-29x Other Central Support	21,943
3xx - Community Services	0
4xx-6xx Other Financing Uses	<u>107,500</u>

TOTAL APPROPRIATED	<u><u>\$4,185,108</u></u>
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Forest Park School District
GENERAL FUND
Amended Operating Fund Budget
FOR FISCAL YEAR ENDING JUNE 30, 2017

	Final Amended	Amended Dec-16	Adopted 2016-17
REVENUES			
Local Sources	\$0	\$2,488,038	\$2,486,423
State Sources	0	1,360,722	1,318,762
Federal Sources	0	142,932	132,840
SUB-TOTAL REVENUE	\$0	\$3,991,692	\$3,938,025
Incoming Transfers & Other Transactions	0	109,332	131,532
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$0	\$4,101,024	\$4,069,557
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	\$0	\$1,915,362	\$1,939,275
Added Needs		590,962	571,906
Adult/Continuing	0	0	0
Sub-Totals	\$0	\$2,506,324	\$2,511,181
SUPPORT SERVICES			
Pupil	0	112,007	109,299
Instructional Staff	0	78,656	75,246
General Administration	0	175,894	174,358
School Administration	0	272,336	268,949
Business	0	152,847	145,930
Operating Building Services	0	477,211	459,717
Pupil Transportation	0	280,390	279,275
Pupil Activities	0	21,943	21,945
Sub-Totals	\$0	\$1,571,284	\$1,534,719
Community Services		0	0
Outgoing Transfers & Other Transactions	0	107,500	84,800
TOTAL APPROPRIATED	\$0	\$4,185,108	\$4,130,700
EXCESS REVENUE (APPROPRIATIONS)	0	-84,084	-61,143
FUND BALANCE, JULY 1	0	246,487	246,487
FUND BALANCE, JUNE 30	\$0	\$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		\$42,804
3xx State		0
4xx Federal		0
5xx-6xx Incoming Transfers and Other Transactions		<u>70,500</u>
TOTAL REVENUE	-	\$113,304
Fund Balance, July 1, 2016	-	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	-	\$113,304
TOTAL APPROPRIATED FOR FISCAL YEAR 2016-17		<u>\$113,028</u>
FUND BALANCE, JUNE 30, 2017	-	<u><u>\$276</u></u>

BE IT FURTHER RESOLVED, that \$113,028 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		\$35,260
Employee Benefits		14,916
Purchased Services		46,017
Supplies & Materials		10,820
Capital Outlay		0
Dues, Fees & Misc.		6,015
Outgoing Transfers & Other Transactions		<u>0</u>
TOTAL APPROPRIATED	-	<u><u>\$113,028</u></u>

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

	Adopted December-16	Amended Jun-16	Amended
REVENUES			
Local Sources	\$42,804		\$0
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	\$42,804	\$0	\$0
Incoming Transfers & Other Transactions	70,500		0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$113,304	\$0	\$0
EXPENDITURES			
Salaries	\$35,260	\$0	\$0
Employee Benefits	14,916	0	0
Purchased Services	46,017	0	0
Supplies & Materials	10,820	0	0
Capital Outlay	0	0	0
Dues, Fees & Misc.	6,015	0	0
Outgoing Transfers & Other Transactions	0	0	0
TOTAL APPROPRIATED	\$113,028	\$0	\$0
EXCESS REVENUE (APPROPRIATIONS)	276	0	0
FUND BALANCE, JULY 1	0	0	0
FUND BALANCE, JUNE 30	\$276	\$0	\$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	\$102,452
3xx State	12,300
4xx Federal	193,168
5xx-6xx Incoming Transfers and Other Transactions	<u>16,500</u>
TOTAL REVENUE	\$324,420
Fund Balance, July 1, 2016	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	\$324,420
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$324,143</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$277</u></u>

BE IT FURTHER RESOLVED, that \$324,143 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	\$82,300
Employee Benefits	65,775
Purchased Services	11,700
Supplies & Materials	156,668
Capital Outlay	7,000
Dues, Fees & Misc.	700
Outgoing Transfers & Other Transactions	<u> </u>
TOTAL APPROPRIATED	<u>\$324,143</u>

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

	Adopted Dec-16	Amended
REVENUES		
Local Sources	\$102,452	\$0
State Sources	12,300	0
Federal Sources	193,168	0
SUB-TOTAL REVENUE	\$307,920	\$0
Incoming Transfers & Other Transactions	16,500	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$324,420	\$0
EXPENDITURES		
Salaries	\$82,300	\$0
Employee Benefits	65,775	0
Purchased Services	11,700	0
Supplies & Materials	156,668	0
Capital Outlay	7,000	0
Dues, Fees & Misc.	700	0
Outgoing Transfers & Other Transactions	0	0
TOTAL APPROPRIATED	\$324,143	\$0
EXCESS REVENUE (APPROPRIATIONS)	277	0
FUND BALANCE, JULY 1	0	1,603
FUND BALANCE, JUNE 30	\$277	\$1,603

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	\$669,291
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$669,291
Fund Balance, July 1, 2016	<u>\$ 217,497</u>
TOTAL AVAILABLE TO APPROPRIATE	\$886,788
TOTAL APPROPRIATED FOR FISCAL YEAR 2017	<u>\$713,218</u>
FUND BALANCE, JUNE 30, 2017	<u>\$173,570</u>

BE IT FURTHER RESOLVED, that \$713,218 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	\$ 1,000
1997 Bld & Site Bond Principal	\$ 470,000
1997 Bld & Site Bond Interest	\$ 13,356
2008 & 2012 Bld & Site Bond Principal	\$ 200,000
2008 & 2012 Bld & Site Bond Interest	\$ 28,862
Tax Tribunal	\$ -
TOTAL APPROPRIATED	<u>\$ 713,218</u>

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

	Adopted Dec-16	Amended
REVENUES		
Local Sources	\$669,291	\$0
State Durant	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$669,291	\$0
EXPENDITURES		
Fees Bond Payments	1000	0
1997 Bld & Site Bond Principal	\$470,000	\$0
1997 Bld & Site Bond Interest	13,356	0
2008 Bld & Site Bond Principal	200,000	0
2008 Bld & Site Bond Interest	28,862	0
Tax Tribunal		0
TOTAL APPROPRIATED	\$713,218	\$0
EXCESS REVENUE (APPROPRIATIONS)	-43,927	0
Operating Transfers in	0	
FUND BALANCE, JULY 1	217,497	0
FUND BALANCE, JUNE 30	\$173,570	\$0

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	\$8,510
5xx-6xx Other financing sources	<u>0</u>
TOTAL REVENUE	\$8,510
Fund Balance, July 1, 2016	<u>11,418</u>
TOTAL AVAILABLE TO APPROPRIATE	\$19,928
TOTAL APPROPRIATED FOR FISCAL YEAR 2016	<u>\$10,000</u>
FUND BALANCE, JUNE 30, 2017	<u><u>\$9,928</u></u>

BE IT FURTHER RESOLVED, that \$10,000 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	\$10,000
TOTAL APPROPRIATED	<u><u>\$10,000</u></u>

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

	Adopted Dec-16	Amended	Amended
REVENUES			
Local Sources	\$8,510	\$0	
Incoming Transfers & Other Transactions	0		
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	\$8,510	\$0	
EXPENDITURES			
Concrete	\$0	\$0	
Electrical	0	0	
New Equipment	0	0	
General Trades	0	0	
Computer Outlay	0	0	
Capital Outlay	10,000	0	
	0	0	
TOTAL EXPENDITURES	\$10,000	\$0	
Loan Proceeds	\$0	\$0	
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	-1,490	0	
FUND BALANCE, JULY 1	11,418	3,884	
FUND BALANCE, JUNE 30	\$9,928	\$3,884	

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	\$16,887
3xx State	71,725
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	0
TOTAL REVENUE	\$88,612
Fund Balance, July 1, 2016	1,787
TOTAL AVAILABLE TO APPROPRIATE	\$90,399
TOTAL APPROPRIATED FOR FISCAL YEAR 2016-17	\$89,879

FUND BALANCE, JUNE 30, 2017

\$520

BE IT FURTHER RESOLVED, that \$89,879 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	\$71,725
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	14,190
Outgoing Transfers & Other Transactions	0

TOTAL APPROPRIATED \$89,879

Forest Park School District

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

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