

# GENERAL APPROPRIATIONS ACT

2011 - 2012

Resolution for Adoption  
by the  
Board of Education  
of the  
Eaton Rapids Public School

RESOLVED, that this resolution shall be the general appropriations act of Eaton Rapids Public Schools for the fiscal year ending 2012; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Eaton Rapids Pubic Schools.

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June 22, 2011  
Date Adopted

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Secretary, Board of Education

BE IT FURTHER RESOLVED, that the district will levy 17.8669 mills on non-homestead and non-qualified agricultural property for operating purposes, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Eaton Rapids Public Schools for the fiscal year ending 2012 is as follows:

REVENUE		
Local (17.8669 mills non-homestead)	100	\$2,410,472
Intermediate	200	0
State	300	17,509,258
Federal	400	1,957,567
Incoming Transfers & Other Transactions		1,008,940
TOTAL REVENUE		22,886,237
Fund Balance, July 1, 2011 (Est)		1,675,995
Less Assigned Fund Balance (Est)		(350,223)
Fund Balance Available to Appropriate		1,325,772
TOTAL AVAILABLE TO APPROPRIATE		24,212,009

BE IT FURTHER RESOLVED, that \$23,266,347 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		
Basic Programs	110	11,944,619
Added Needs	120	3,059,969
Adult and Continuing	130	269,499
Unclassified	190	0
Support Services		
Pupil	210	626,108
Instructional Staff	220	563,606
General Administration	230	358,644
School Administration	240	1,172,402
Business	250	397,180
Operation & Maint	260	1,969,259
Pupil Transportation	270	1,421,721
Central & Data Processing Services	280	400,785
Other	290	400,900
Community Services	300	611,455
Outgoing Transfers & Other Transactions	400	70,200
Transfer to Athletic Fund(Board subsidy)	400	0
TOTAL APPROPRIATED		23,266,347
EXCESS REVENUE (APPROPRIATIONS)		(380,110)
Estimated Fund Balance (Net)		945,662
ADD: Appropriated Fund Balance		350,223
Estimated Fund Balance, June 30, 2012		1,295,885

AND, BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of Eaton Rapids Public Schools for the fiscal year ending 2012 is as follows:

REVENUE	Community Recreation	Food Service	TOTAL
Local	6	396,079	396,085
State	0	43,600	43,600
Federal	0	440,178	440,178
Incoming Transfers/Other	0	0	0
** Total Revenue	6	879,857	879,863
Fund Balance, July 1, 2011 (Est)	6	157,458	157,464
Less Appropriated Fund Balance	0	0	0
Total Available to Appropriate	12	1,037,315	1,037,327

AND BE IT FURTHER RESOLVED, that \$ 818,000 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	Community Recreation	Food Service	Total
Salaries	0	280,000	280,000
Employee Benefits	0	125,000	125,000
Purchased Services	0	20,000	20,000
Supplies/Other	0	380,000	380,000
Capital Outlay	0	5,000	5,000
Other Expense	0	8,000	8,000
Outgoing Transfers/Other	0	0	0
** Total Appropriated	0	818,000	818,000
Excess Revenue (Appropriations)	6	61,857	61,863
Estimated Fund Balance, June 30, 2012	12	219,315	219,327

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except 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 by the Board.

BE IT FURTHER RESOLVED, that the Superintendent 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, for purposes of meeting emergency needs of the district, transfers of appropriations of ten percent (10%) of a category total may be made upon written authorization of the Superintendent, but no other transfers shall be made without approval of the Board of Education. When the Superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations act amendment, which amendment shall be adopted by the Board of Education at such meeting.

This act is to take effect on July 1, 2011.

GENERAL FUND  
 DETAIL BUDGET PROJECTION  
 FOR FISCAL YEAR ENDING JUNE 30, 2012  
 \*\*\* Presented 06/22/11 \*\*\*

	FUNC	Actual 09-10	Estimate 10-11	Estimate 11-12
REVENUES:				
Local Sources	100	2,374,076	2,410,472	2,410,472
Intermediate Sources	200	0	0	0
State Sources	300	18,517,016	18,574,279	17,509,258
Federal Sources	400	1,638,260	1,654,061	1,957,567
Incoming Transfers/Other	500	973,943	1,008,940	1,008,940
** TOTAL REVENUE		23,503,295	23,647,752	22,886,237
EXPENDITURES:				
INSTRUCTION EXPENSE				
Basic Programs	110	11,522,397	12,157,224	11,944,619
Added Needs	120	3,102,305	3,212,769	3,059,969
Adult and Continuing	130	279,603	269,499	269,499
Unclassified	190	0	0	0
SUPPORT SERVICES				
Pupil	210	759,280	626,108	626,108
Instructional Staff	220	667,845	563,606	563,606
General Administration	230	350,776	382,644	358,644
School Administration	240	1,306,118	1,172,402	1,172,402
Business	250	396,613	397,180	397,180
Operation & Maint	260	2,058,817	1,969,259	1,969,259
Pupil Transportation	270	1,533,089	1,463,721	1,421,721
Central & Data Processing Services	280	399,800	400,785	400,785
Other	290	0	400,900	400,900
Community Services	300	655,464	611,455	611,455
Outgoing Transfers/Other	400	5,181	20,200	70,200
Transfer to Athletic Fund (Board subsidy)	400	257,119	0	0
** Total Appropriated		23,294,407	23,647,752	23,266,347
Excess Revenue (Appropriations)		208,888	0	(380,110)
FUND BALANCE, JULY 01, 2009,10,11		1,467,006	1,675,894	1,675,995
FUND BALANCE, JUNE 30, 2010,11,12		1,675,894	1,675,894	1,295,885

Expense by Object:

Salary	13,528,876	13,506,832	12,746,267
Fringe Benefits	6,250,612	6,438,727	6,820,687
Purchased Service	723,024	826,112	826,112
Supplies	1,507,602	1,607,320	1,554,520
Capital Outlay	23,652	9,208	59,208
Misc Expense	150,482	148,580	148,580
Transfers/other	1,110,159	1,110,973	1,110,973
Total Expense	23,294,407	23,647,752	23,266,347

GENERAL FUND  
 APPROPRIATION COMPARISON  
 FOR FISCAL YEARS ENDING JUNE 30, 2012 & 2011

\*\*\* Presented 06/22/11 \*\*\*

	Proposed Budget 11-12	Final Budget 10-11	Diff
<b>REVENUES:</b>			
Local Sources	\$2,410,472	\$2,410,472	0
Intermediate Sources	0	0	0
State Sources	17,509,258	18,574,279	(1,065,021)
Federal Sources	1,957,567	1,654,061	303,506
Incoming Transfers/Other	1,008,940	1,008,940	0
<b>** TOTAL REVENUE</b>	<b>22,886,237</b>	<b>23,647,752</b>	<b>(761,515)</b>
<b>EXPENDITURES:</b>			
<b>INSTRUCTION EXPENSE</b>			
Basic Programs	11,944,619	12,157,224	(212,605)
Added Needs	3,059,969	3,212,769	(152,800)
Adult and Continuing	269,499	269,499	0
Unclassified	0	0	0
<b>SUPPORT SERVICES</b>			
Pupil	626,108	626,108	0
Instructional Staff	563,606	563,606	0
General Administration	358,644	382,644	(24,000)
School Administration	1,172,402	1,172,402	0
Business	397,180	397,180	0
Operation & Maintenance	1,969,259	1,969,259	0
Pupil Transportation	1,421,721	1,463,721	(42,000)
Central & Data Processing Services	400,785	400,785	0
Other	400,900	400,900	0
COMMUNITY SERVICES	611,455	611,455	0
OUTGOING TRANSFERS/OTHER	70,200	20,200	50,000
Transfer to Athletic Fund (Board subsidy)	0	0	0
<b>** TOTAL APPROPRIATED</b>	<b>23,266,347</b>	<b>23,647,752</b>	<b>(381,405)</b>
EXCESS REVENUE(APPROPRIATIONS)	(380,110)	0	(380,110)
FUND BALANCE, JULY 01, 2011, 2010	1,675,995	1,675,894	101
FUND BALANCE, JUNE 30, 2012, 2011 (Est)	1,295,885	1,675,894	(380,009)
Expense by Object:			
Salary	12,746,267	13,506,832	(760,565)
Fringe Benefits	6,820,687	6,438,727	381,960
Purchased Service	826,112	826,112	0
Supplies	1,554,520	1,607,320	(52,800)
Capital Outlay	59,208	9,208	50,000
Misc Expense	148,580	148,580	0
Transfers/other	1,110,973	1,110,973	0
Total Expense	23,266,347	23,647,752	(381,405)