

**AMENDED GENERAL APPROPRIATIONS RESOLUTION FOR 2009-2010**

The following is the amendment to the 2009-10 General Appropriations Resolution for the General Fund. The Appropriations Resolution was approved by the Board of Education on June 22, 2009. As required by the Uniform Budgeting and Accounting Act, P. A. 621, an amendment to the Appropriations Resolution is in order when changes in the amounts appropriated by the Board are anticipated.

The 2009-10 Original Budget approved on June 22, 2009 has been updated to reflect the currently anticipated revenue and expense for the 2009-10 school year. The 2009-10 Proposed Amendment results in an increase in revenue of \$581,511. This is primarily a result of two things: additional funds from ARRA grants in IDEA and Title One, and the one time accounting change for Act 18 reimbursement. The IDEA ARRA funds allotted to the district amounted to \$680,000, of which \$183,000 is currently included in revenue. Title One ARRA funds totaled \$273,000, all of which are included in the budget with specific plans for spending. The one time accounting change for Act 18 increased County Revenues by \$210,000.

The 2009-10 Proposed Amendment results in an increase in expense of \$332,214. Detroit Diesel won their case with the tax tribunal for years 2006, 2007 and 2008. It is anticipated that their 2009 tax case will be settled this year also. This, combined with other cases that have been settled has necessitated the inclusion of \$282,000 in the budget for tax abatement charges, which are grouped with Business Services. Increased expenses in relation to the additional grant funds, less budget reductions approved by the Board account for the remaining increases in expense.

The year-end budget amendment will be provided in June and will include any changes that are not known at this time.

The Capital Projects Fund is also being amended at this time, and is included in this resolution. Our Bond was deemed substantially complete last year, but this reflects the remaining dollars that are being spent out in the 2009-10 school year.

Mr. Bruce Mazurowski moved adoption of the following resolution,

NOW THEREFORE, BE IT RESOLVED, that the general appropriation for South Redford School District for the fiscal year 2009-10 General Fund is amended as follows:

REVENUE:	
Local	\$ 4,138,231
State	24,008,344
Federal	2,978,566
County	447,002
Incoming Transfers and Other Transactions	<u>                  -</u>
Total Revenue	\$ 31,572,143
FUND BALANCE AVAILABLE	<u>\$ 2,277,592</u>
TO APPROPRIATE, July 1, 2009	
TOTAL AVAILABLE TO APPROPRIATE	<u>\$ 33,849,735</u>

South Redford School District

BE IT FURTHER RESOLVED, that \$ 31,922,143 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	\$ 17,881,846
Support Services	13,380,814
Community Services	292,083
Incoming Transfers and Other Transactions	<u>367,400</u>
Total Expenditures	\$ 31,922,143

The amendment for the General Fund will require a withdrawal from Fund Equity in the amount of \$350,000. This resolution shall take effect March 1, 2010.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the South Redford School District for fiscal year 2009-10 is as follows:

REVENUE	
Local	\$ 6
Total Revenue	\$ 6
FUND BALANCE, July 1, 2009	<u>517,614</u>
TOTAL AVAILABLE TO APPROPRIATE - CAPITAL PROJECTS FUND	<u>\$517,620</u>

BE IT FURTHER RESOLVED, that \$517,620 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Capital Projects	<u>\$ 517,620</u>

Supported by Mr. Tom Dowdy. Vote: All ayes (4) - Hicks, Dowdy, Mazurowski and Baker. Nay - (0). Abstain - (0).

See attachment budget amendment spreadsheet.

South Redford School District

**SOUTH REDFORD SCHOOL DISTRICT**  
**March 1, 2010**  
**Budget Amendments**

	<u>2008-2009 ACTUAL</u> <u>(Audited)</u>		2009-2010 Original Budget	2009-2010 Proposed Budget Amendment	2009-2010 Proposed Changes
<b>REVENUE:</b>		-			
Local	4,127,366		4,175,721	4,138,231	(37,490)
State	23,992,735		24,752,132	24,008,344	(743,788)
Federal	2,690,076		1,972,779	2,978,566	1,005,787
County	<u>235,641</u>	-	<u>90,000</u>	<u>447,002</u>	<u>357,002</u>
<b>TOTAL REVENUE:</b>	<b>\$ 31,045,818</b>		<b>\$30,990,632</b>	<b>\$ 31,572,143</b>	<b>\$ 581,511</b>
<b>EXPENDITURES:</b>					
<u>Instruction</u>					
Basic Programs	15,930,622		15,673,553	15,461,991	(211,562)
Added Needs	2,306,694		2,543,281	2,408,239	(135,042)
Adult Education	<u>10,365</u>		<u>45,458</u>	<u>11,616</u>	<u>(33,842)</u>
<b>Total Instruction</b>	<b>18,247,681</b>		<b>18,262,292</b>	<b>17,881,846</b>	<b>(380,446)</b>
<u>Support Services</u>					
Pupil	3,011,085		3,045,360	3,069,372	24,012
Instructional Staff	1,230,352		1,238,397	1,591,033	352,636
General Administration	686,665		720,490	710,725	(9,765)
School Administration	1,951,403		2,076,626	1,926,206	(150,420)
Business Services	553,744		666,290	789,879	123,589
Operations & Maintenance	3,101,098		3,470,539	3,463,398	(7,141)
Pupil Transportation	1,080,861		1,041,781	1,075,559	33,778
Central Services	<u>648,414</u>		<u>582,010</u>	<u>754,642</u>	<u>172,632</u>
<b>Total Support Services</b>	<b>\$ 12,263,622</b>		<b>\$ 12,841,492</b>	<b>13,380,814</b>	<b>\$ 539,322</b>
Community Services	211,362		176,145	292,083	115,938
Other Transactions & Transfers	<u>340,117</u>		<u>310,000</u>	<u>367,400</u>	<u>57,400</u>
<b>Grand Total Expenditures</b>	<b>\$31,062,782</b>		<b>\$31,589,929</b>	<b>\$31,922,143</b>	<b>\$332,214</b>
<b>EXCESS REVENUE/(EXPENSE):</b>	<b>\$(16,964)</b>		<b>\$( 599,297)</b>	<b>\$( 350,000)</b>	
<b>Fund Balance - Beginning of year</b>	<b><u>\$ 4,010,629</u></b>	-	<b><u>\$ 3,993,665</u></b>	<b><u>\$ 3,993,665</u></b>	
<b>Fund Balance - End of year</b>	<b><u>\$ 3,993,665</u></b>		<b><u>\$ 3,394,368</u></b>	<b><u>\$ 3,643,665</u></b>	