

PENNFIELD SCHOOLS

2009-2010
BUDGET RESOLUTION
FOR ADOPTION BY THE
BOARD OF EDUCATION

- ▶ GENERAL FUND
- ▶ SCHOOL SERVICE FUND
(FOOD SERVICE & ATHLETICS)

PENNFIELD SCHOOLS

GENERAL FUND
2009-2010

2009-2010
GENERAL APPROPRIATION
RESOLUTION

RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF THE
PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of the Pennfield Schools for the fiscal year July 1, 2009 to June 30, 2010; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Pennfield Schools. The total number of mills levied on all non-homestead and non-qualified agricultural properties will be 18.0000 mills, for the purpose of general operations.

June 15, 2009

PENNFIELD SCHOOLS

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for fiscal year 2009-2010 are as follows:

<u>REVENUE</u>	
Local Sources	\$ 983,337
Intermediate Sources	580,000
State Sources	12,896,975
Federal Sources	1,278,261
Incoming Transfers and Other Transactions	<u>10,000</u>
<u>TOTAL REVENUE</u>	<u>\$15,748,573</u>
Designated Fund Balance	<u>1,569,048</u>
(NET) Fund Balance Available to Appropriate	<u>644,049</u>
<u>TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2009</u>	<u>\$17,961,670</u>

BE IT FURTHER RESOLVED, that \$15,971,361 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES</u>	
<u>INSTRUCTION</u>	
Basic Programs	\$ 8,176,492
Added Needs	1,445,600
Adult & Continuing Education	0
<u>SUPPORT SERVICES</u>	
Pupil	441,365
Instructional Support	602,063
General Administration	280,806
School Administration	1,263,016
Business	289,290
Operation and Maintenance	1,692,549
Transportation	865,672
Central Services	263,318
Other	0
Community Services	37,290
Capital Outlay	157,900
Outgoing Transfers and Other Transactions	<u>456,000</u>
<u>TOTAL APPROPRIATED</u>	<u>\$15,971,361</u>
FUND BALANCE JULY 1, 2009	<u>\$2,213,097</u>
FUND BALANCE JUNE 30, 2010	<u>\$1,990,309</u>

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 of Schools is hereby charged with 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 appropriation resolution is to take effect on July 1, 2009.

PENNFIELD SCHOOLS
GENERAL FUND
FOR FISCAL YEAR ENDING JUNE 30, 2010

GENERAL FUND	2007-2008 ACTUAL	2008-2009 PROPOSED BUDGET	2009-2010 PROPOSED BUDGET
REVENUE:			
LOCAL SOURCES	1,005,557	1,017,710	983,337
INTERMEDIATE REVENUE	593,648	600,000	580,000
STATE SOURCES	13,629,107	13,622,105	12,896,975
FEDERAL SOURCES	294,326	765,877	1,278,261
INCOMING TRANSFERS AND OTHER TRANSACTIONS	82,256	35,000	10,000
DESIGNATED FUND EQUITY	-	-	-
TOTAL REVENUES:	15,604,894	16,040,692	15,748,573
EXPENDITURES:			
INSTRUCTION:			
110 BASIC PROGRAMS	8,205,765	8,273,607	8,176,492
120 ADDED NEEDS	1,420,868	1,507,729	1,445,600
130 ADULT & CONTINUING EDUCATION	-	-	-
SUPPORT SERVICES:			
210 PUPIL	461,737	451,759	441,365
220 INSTRUCTIONAL SUPPORT	755,906	704,412	602,063
230 GENERAL ADMINISTRATION	260,328	285,377	280,806
240 SCHOOL ADMINISTRATION	1,194,699	1,194,752	1,263,016
250 BUSINESS	225,792	262,158	289,290
260 OPERATION AND MAINTENANCE	1,786,775	1,665,260	1,692,549
270 TRANSPORTATION	890,059	829,922	865,672
280 CENTRAL SERVICES	251,852	258,319	263,318
290 OTHER	-	-	-
300 COMMUNITY SERVICES	78,988	37,290	37,290
CAPITAL OUTLAY	513,667	252,900	157,900
OUTGOING TRANSFERS AND OTHER TRANSACTIONS	501,838	466,827	456,000
TOTAL EXPENDITURES:	16,548,274	16,190,312	15,971,361
Excess Revenue (Expenditures)	(943,380)	(149,620)	(222,788)
FUND BALANCE: JULY 1	3,306,097	2,362,717	2,213,097
RESERVED FUND BALANCE:			
Prepaid Expenses and Inventories	48,207	50,000	50,000
PROJECTED GENERAL FUND BALANCE JUNE 30	2,362,717	2,213,097	1,990,309
NET AMOUNT: 6/30 FUND BALANCE LESS DESIGNATED AMOUNT			

PENNFIELD SCHOOLS

SCHOOL SERVICE FUND
FOOD SERVICE AND ATHLETIC FUNDS
2009-2010

2009-2010
SCHOOL SERVICE FUND
APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF
PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the School Service Fund appropriation of the Pennfield Schools for the fiscal year July 1, 2009 to June 30, 2010. A resolution to make appropriations; to provide for all the expenditure of the appropriations; and to provide for the disposition of all income received by the Pennfield Schools.

June 15, 2009

PENNFIELD SCHOOLS

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Pennfield Schools for fiscal year, July 1, 2009 to June 30, 2010 are as follows:

REVENUE

Local Sources	\$ 340,000
State Sources	28,000
Federal Sources	<u>285,000</u>
<u>TOTAL REVENUE</u>	\$ 653,000
Incoming Transfers and Other Transactions	<u>456,000</u>
<u>TOTAL REVENUE/INCOMING TRANSFERS/OTHER</u>	\$1,109,000
Fund Balance Available to Appropriate	<u>131,924</u>
<u>TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2009</u>	<u>\$1,240,294</u>

BE IT FURTHER RESOLVED, that \$1,109,000 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

Food Service	\$498,000
Athletic Activities	450,500
Employee Benefits	135,500
Capital Outlay	<u>25,000</u>
<u>TOTAL EXPENDITURES</u>	\$1,109,000
Outgoing Transfers and Other Transactions	<u>0</u>
<u>TOTAL APPROPRIATED</u>	<u>\$1,109,000</u>

FUND BALANCE JULY 1, 2009	<u>\$131,924</u>
FUND BALANCE JUNE 30, 2010	<u>\$131,294</u>

PENNFIELD SCHOOLS
SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2010

COMBINED FOOD SERVICE AND ATHLETIC	2007-2008 ACTUAL	2008-2009 PROPOSED BUDGET	2009-2010 PROPOSED BUDGET
REVENUE:			
LOCAL REVENUE	314,089	337,000	340,000
STATE REVENUE	29,274	28,300	28,000
FEDERAL REVENUE	273,559	287,500	285,000
INCOMING TRANSFERS AND OTHER TRANSACTIONS	486,660	456,000	456,000
TOTAL REVENUES:	1,103,582	1,108,800	1,109,000
EXPENDITURES:			
FOOD SERVICE	504,050	483,700	498,000
ATHLETIC ACTIVITIES	439,517	431,500	450,500
EMPLOYEE BENEFITS	149,478	142,500	135,500
CAPITAL OUTLAY	15,147	14,500	25,000
OUTGOING TRANSFERS AND OTHER TRANSACTIONS	-	-	
TOTAL EXPENDITURES:	1,108,192	1,072,200	1,109,000
Excess Revenue (Expenditures)	(4,610)	36,600	-
FUND BALANCE: JULY 1	99,934	95,324	131,924
PROJECTED GENERAL FUND BALANCE JUNE 30	95,324	131,924	131,924
NET AMOUNT: 6/30 FUND BALANCE LESS DESIGNATED AMOUNT			

PENNFIELD SCHOOLS
SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2010

FOOD SERVICE	2007-2008 ACTUAL	2008-2009 PROPOSED BUDGET	2009-2010 PROPOSED BUDGET
REVENUE:			
LOCAL REVENUE	258,891	265,000	265,000
STATE REVENUE	29,274	28,300	28,000
FEDERAL REVENUE	273,559	287,500	285,000
INCOMING TRANSFERS AND OTHER TRANSACTIONS	-	-	-
TOTAL REVENUES:	561,724	580,800	578,000
EXPENDITURES:			
SALARIES	191,454	191,000	195,000
CONTRACTED SERVICE	4,911	4,700	5,000
SUPPLIES & OTHER EXPENSES	307,685	288,000	298,000
EMPLOYEE BENEFITS	47,137	46,000	55,000
CAPITAL OUTLAY	15,147	14,500	25,000
OUTGOING TRANSFERS AND OTHER TRANSACTIONS	-	-	-
TOTAL EXPENDITURES:	566,334	544,200	578,000
Excess Revenue (Expenditures)	(3,610)	36,600	-
FUND BALANCE: JULY 1	99,934	95,324	131,924
PROJECTED GENERAL FUND BALANCE JUNE 30	95,324	131,924	131,924
NET AMOUNT: 6/30 FUND BALANCE LESS DESIGNATED AMOUNT			

PENNFIELD SCHOOLS
SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDING JUNE 30, 2010

ATHLETIC	2007-2008 ACTUAL	2008-2009 PROPOSED BUDGET	2009-2010 PROPOSED BUDGET
REVENUE:			
LOCAL REVENUE	55,198	72,000	75,000
STATE REVENUE	-	-	-
FEDERAL REVENUE	-	-	-
INCOMING TRANSFERS AND OTHER TRANSACTIONS	486,660	456,000	456,000
TOTAL REVENUES:	541,858	528,000	531,000
EXPENDITURES:			
SALARIES	324,880	250,000	250,000
CONTRACTED SERVICE	18,182	93,000	104,000
SUPPLIES & OTHER EXPENSES	96,455	88,500	96,500
EMPLOYEE BENEFITS	102,341	96,500	80,500
CAPITAL OUTLAY	-	-	-
OUTGOING TRANSFERS AND OTHER TRANSACTIONS	-	-	-
TOTAL EXPENDITURES:	541,858	528,000	531,000
Excess Revenue (Expenditures)	-	-	-
FUND BALANCE: JULY 1	-	-	-
PROJECTED GENERAL FUND BALANCE JUNE 30	-	-	-
NET AMOUNT: 6/30 FUND BALANCE LESS DESIGNATED AMOUNT			

2009 Tax Rate Request (This form must be completed and submitted on or before September 30, 2009)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory. Penalty applies.

County	CALHOUN	2009 Taxable Value of ALL Properties in the Unit as of 5-26-09	244,302,840
Local Government Unit	PENNFIELD SCHOOLS	For LOCAL School Districts: 2009 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties if a millage is levied against them.	58,855,580

You must complete this form for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2009 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2008 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2009 Current Year "Headlee" Millage Reduction Fraction	(7) 2009 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
☆☆☆ PENNFIELD CHARTER TOWNSHIP, BEDFORD CHARTER TOWNSHIP, CITY OF BATTLE CREEK											
OPER	Non-Home	5/6/08	18.0000	18.0000	1.0000	18.0000	1.0000	18.0000	9.0000	9.0000	2012
VOTED	ALL	6/14/04	7.5900	7.5900	1.0000	7.5900	1.0000	7.5900	3.7950	3.7950	2034
☆☆☆ CONVIS TOWNSHIP, ASSYRIA TOWNSHIP, JOHNSTOWN TOWNSHIP											
OPER	Non-Home	5/6/08	18.0000	18.0000	1.0000	18.0000	1.0000	18.0000	0.0000	18.0000	2012
VOTED	ALL	6/14/04	7.59	7.59	1.0000	7.5900	1.0000	7.5900	0.0000	7.5900	2034

Prepared by	Marcia Ellison	Telephone Number	269.961.9781	Title of Preparer	Business Manager	Date	5/29/09
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Held Harmless) Millage, 380.1211(3).

<input checked="" type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary		Marcia Ellison	5/29/09
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Bently J. Laser	5/29/09

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2008 for instructions on completing this section.	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

** IMPORTANT: See instructions on page 2 regarding where to find the millage rate used in column (5).