Forest Park School District
BOARD OF EDUCATION

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F O R E W A R D

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 2024-25 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 2024-25 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 General Appropriations of the Forest Park School District for the fiscal year 2024-25. A 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.

This appropriation resolution is to take effect on July 1, 2024

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the General Fund of the school district for fiscal year 2024-25 is as follows:

REVENUES	
1xx Local	$3,620,757
3xx State	2,700,261
4xx Federal	220,158
5xx-6xx Incoming Transfers and Other Transactions	108,165
General Fund Loans	0
TOTAL REVENUE	$6,649,341
Unreserved Fund Balance 2023-24	2,152,908
TOTAL AVAILABLE TO APPROPRIATE	$8,802,249
TOTAL APPROPRIATED FOR FISCAL YEAR 2024-24	$6,854,018
FUND BALANCE, June 30, 2025	$1,948,231

BE IT FURTHER RESOLVED, that $6,854,018 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	$3,439,230
12x Added Needs	995,466
13x Adult Education	0
SUPPORT SERVICES:	
21x - Pupil Support	49,889
22x - Instructional Staff Support	230,967
23x - General Administration	329,287
24x - School Administration	292,021
25x - Business Services	242,639
26x - Operations and Maintenance	610,098
27x - Transportation	484,404
28x-29x Other Central Support	34,417
3xx - Community Services	
4xx-6xx Other Financing Uses	145,600
TOTAL APPROPRIATED	$6,854,018

Forest Park School District

GENERAL FUND
Amended Operating Fund Budget
FOR FISCAL YEAR ENDING June 30, 2025

	Amended Jun-25	Amended Dec-24	Adopted Jun-24
REVENUES			
Local Sources		$3,620,757	$3,516,090
State Sources		2,700,261	2,462,254
Federal Sources		220,158	201,916
SUB-TOTAL REVENUE	$0	$6,541,176	$6,180,260
Incoming Transfers & Other Transactions		108,165	94,197
General Fund Loans	0	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$6,649,341**	**$6,274,457**
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs		$3,439,230	$3,365,314
Added Needs		995,466	984,290
Adult/Continuing	0	0	0
Sub-Totals	$0	$4,434,696	$4,349,604
SUPPORT SERVICES			
Pupil		49,889	67,011
Instructional Staff		230,967	156,963
General Administration		329,287	334,168
School Administration		292,021	294,214
Business		242,639	164,240
Operating Building Services		610,098	647,448
Pupil Transportation		484,404	271,595
Pupil Activities		34,417	35,033
Sub-Totals	$0	$2,273,722	$1,970,672
Community Services			0
Outgoing Transfers & Other Transactions		145,600	166,278
TOTAL APPROPRIATED	**$0**	**$6,854,018**	**$6,486,554**
EXCESS REVENUE (APPROPRIATIONS)	**0**	**-204,677**	**-212,097**
UNRESERVED FUND BALANCE, JULY 1		**2,152,908**	**2,572,307**
UNRESERVED FUND BALANCE, JUNE 30	**$0**	**$1,948,231**	**$2,360,210**

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 2024-25 is as follows:

REVENUES	
1xx Local	$47,065
3xx State	0
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	115,000

TOTAL REVENUE	-	$162,065
Fund Balance, July 1, 2024	-	12,953
TOTAL AVAILABLE TO APPROPRIATE	-	$175,018
TOTAL APPROPRIATED FOR FISCAL YEAR 2024-25		$174,543
FUND BALANCE, June 30, 2025	-	$475

BE IT FURTHER RESOLVED, that $174,543 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	$55,025
Employee Benefits	22,041
Purchased Services	69,725
Supplies & Materials	22,562
Capital Outlay	0
Dues, Fees & Misc.	5,190
Outgoing Transfers & Other Transactions	0
TOTAL APPROPRIATED	$174,543

Forest Park

ATHLETIC FUND
Adopted
FOR FISCAL YEAR ENDING June 30, 2025

	Amended	Amended Jun-25	Adopted Dec-24
REVENUES			
Local Sources	$0	$0	$47,065
State Sources	0	0	0
Federal Sources	0	0	0
SUB-TOTAL REVENUE	$0	$0	$47,065
Incoming Transfers & Other Transactions		0	115,000
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$0**	**$162,065**
EXPENDITURES			
Salaries	$0	$0	$55,025
Employee Benefits	0	0	22,041
Purchased Services	0	0	69,725
Supplies & Materials	0	0	22,562
Capital Outlay	0	0	0
Dues, Fees & Misc.	0	0	5,190
Outgoing Transfers & Other Transactions	0	0	0

TOTAL APPROPRIATED	**$0**	**$0**	**$174,543**
EXCESS REVENUE (APPROPRIATIONS)	**0**	**0**	**-12,478**
		0	
FUND BALANCE, JULY 1		**0**	**12,953**
FUND BALANCE, JUNE 30	**$0**	**$0**	**$475**

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 2024-25 as follows:

REVENUES	
1xx Local	$53,500
3xx State	123,800
4xx Federal	331,065
5xx-6xx Incoming Transfers and Other Transactions	0
TOTAL REVENUE	$508,365
Fund Balance, July 1, 2024	171,295
TOTAL AVAILABLE TO APPROPRIATE	$679,660
TOTAL APPROPRIATED FOR FISCAL YEAR 2024-25	$520,251
FUND BALANCE, June 30, 2025	$159,409

BE IT FURTHER RESOLVED, that $520,251 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	$112,340
Employee Benefits	104,364
Purchased Services	9,890
Supplies & Materials	270,665
Capital Outlay	17,992
Dues, Fees & Misc.	5,000
Outgoing Transfers & Other Transactions	0
TOTAL APPROPRIATED	$520,251

Forest Park School District

Food Service Fund
Adopted BUDGET
FOR FISCAL YEAR ENDING June 30, 2025

	Amended Jun-25	Adopted Dec-24
REVENUES		
Local Sources	$0	$53,500

State Sources	0	123,800
Federal Sources	0	331,065
SUB-TOTAL REVENUE	$0	$508,365
Incoming Transfers & Other Transactions	0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$508,365**
EXPENDITURES		
Salaries	$0	$112,340
Employee Benefits	0	104,364
Purchased Services	0	9,890
Supplies & Materials	0	270,665
Capital Outlay	0	17,992
Dues, Fees & Misc.	0	5,000
Outgoing Transfers & Other Transactions	0	0
TOTAL APPROPRIATED	**$0**	**$520,251**
EXCESS REVENUE (APPROPRIATIONS)	**0**	**-11,886**
FUND BALANCE, JULY 1	**0**	**171,295**
FUND BALANCE, JUNE 30	**$0**	**$159,409**

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 2024-25 as follows:

REVENUES	
1xx - Local	$8,000
5xx-6xx Other financing sources	0
TOTAL REVENUE	$8,000
Fund Balance, July 1, 2024	7,085
TOTAL AVAILABLE TO APPROPRIATE	$15,085
TOTAL APPROPRIATED FOR FISCAL YEAR 2025	$5,000
FUND BALANCE, June 30, 2025	$10,085

BE IT FURTHER RESOLVED, that $5,000 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	$5,000
TOTAL APPROPRIATED	$5,000

Forest Park School District
CAPITAL PROJECTS FUND
Proposed BUDGET
FOR FISCAL YEAR ENDING June 30, 2025

	Amended Jun-25	Adopted Dec-24	Amended
REVENUES			
Local Sources	$0	$8,000	
Incoming Transfers & Other Transactions	0	0	
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$8,000**	
EXPENDITURES			
New/Used School Bus		$0	
Electrical		0	
New Equpment		0	
General Trades		0	
Computer Outlay		0	
Capital Outlay	0	5,000	
		0	
TOTAL EXPENDITURES	**$0**	**$5,000**	
Loan Proceeds		$0	
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	**0**	**3,000**	
FUND BALANCE, JULY 1	**5,475**	**5,475**	
FUND BALANCE, JUNE 30	**$5,475**	**$8,475**	

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 2024-25 is as follows:

REVENUES	
1xx Local	$7,946
3xx State	273,416
4xx Federal	0
5xx-6xx Incoming Transfers and Other Transactions	0
TOTAL REVENUE	$281,362
Fund Balance, July 1, 2024	16,568
TOTAL AVAILABLE TO APPROPRIATE	$297,930
TOTAL APPROPRIATED FOR FISCAL YEAR 2024-25	$283,787

FUND BALANCE, June 30, 2025	$14,143

BE IT FURTHER RESOLVED, that $283,787 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	$273,415
Added Needs	0
Adult/Continuing	0
SUPPORT SERVICES:	
Pupil	0
Instructional Staff	0
General Administration	0
School Administration	2,875
Business	0
Operating Building Services	0
Pupil Transportation	0
Pupil Activities	0
Community Services	7,497
Outgoing Transfers & Other Transactions	0
TOTAL APPROPRIATED	$283,787

Forest Park School District

Community Schools
ADOPTED BUDGET
FOR FISCAL YEAR ENDING June 30, 2025

	Amended	Amended Jun-25	Adopted Dec-24
REVENUES			
Local Sources	$0	$0	$7,946
State Sources	0	0	273,416
Federal Sources	0	0	0
SUB-TOTAL REVENUE	$0	$0	$281,362
Incoming Transfers & Other Transactions	0	0	0
General Fund Loans		0	0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$0**	**$281,362**
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Programs	$0	$0	$273,415
Added Needs		0	0
Adult/Continuing		0	0
Sub-Totals	$0	$0	$273,415
SUPPORT SERVICES			
Pupil	0	0	0
Instructional Staff	0	0	0
General Administration	0	0	2,875
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	$0	$0	$2,875
Community Services	0	0	7,497
Outgoing Transfers & Other Transactions		0	0
TOTAL APPROPRIATED	**$0**	**$0**	**$283,787**
EXCESS REVENUE (APPROPRIATIONS)	**0**	**0**	**-2,425**
FUND BALANCE, JULY 1	**0**	**0**	**16,568**
FUND BALANCE, JUNE 30	**$0**	**$0**	**$14,143**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for the appropriations in the Sinking Fund of the school district for the fiscal year 2024-25 as follows:

REVENUES	
1xx - Local	$334,864
5xx-6xx Other financing sources	0
TOTAL REVENUE	$334,864
Fund Balance, July 1, 2024	392,469
TOTAL AVAILABLE TO APPROPRIATE	$727,333
TOTAL APPROPRIATED FOR FISCAL YEAR 2024-25	$509,415
FUND BALANCE, June 30, 2024	$217,918

BE IT FURTHER RESOLVED, that $509,415 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	$509,415
TOTAL APPROPRIATED	$509,415

Forest Park School District
SINKING FUND
ADOPTED BUDGET
FOR FISCAL YEAR ENDING June 30, 2025

	Amended Jun-25	Adopted Dec-24	Amended
REVENUES			

Local Sources	$0	$334,864
Grants & Other revenue		0
TOTAL REVENUES, TRANSFERS & OTHER TRANSACTIONS	**$0**	**$334,864**
EXPENDITURES		
Operations Building Services	$0	$509,415
Technology		0
New Equpment		0
General Trades		0
Misc Supplies		0
Capital Outlay		0
		0
TOTAL EXPENDITURES	**$0**	**$509,415**
Loan Proceeds	$0	$0
EXCESS REVENUE AND OTHER FIN. SOURCES (EXPENDITURES)	**0**	**-174,551**
FUND BALANCE, JULY 1	**0**	**392,469**
FUND BALANCE, JUNE 30	**$0**	**$217,918**