

# DOWAGIAC UNION SCHOOL DISTRICT

## 2008-2009 BUDGET RESOLUTION FOR ADOPTION:

GENERAL FUND

SPECIAL REVENUE – ATHLETIC FUND

SPECIAL REVENUE – SCHOOL LUNCH FUND

DEBT RETIREMENT FUND

June 16, 2008

GENERAL FUND

2008 - 2009

2008-2009 GENERAL APPROPRIATION RESOLUTION

Resolution for Adoption by the

Board of Education

of the

Dowagiac Union School District

RESOLVED, that this resolution shall be the general appropriations of the Dowagiac Union School District for the fiscal year July 1, 2008 to June 30, 2009; 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 Dowagiac Union School District. The total number of mills levied on all non-homestead and non-qualified agricultural properties will be (18) eighteen mills, for the purpose of general operations.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the General Fund of the School District for fiscal year 2008-2009 is as follows:

June 16, 2008

## General Appropriation

June 16, 2008

DOWAGIAC UNION SCHOOL DISTRICTREVENUE

Local Sources	\$4,905,370
Intermediate Sources	0
State Sources	15,349,791
Federal Sources	1,270,901
Incoming Transfer and Other Transactions	
<u>TOTAL REVENUE</u>	<u>21,526,062</u>
Designated Fund Balance	615,451
(NET) Fund Balance Available to Appropriate	<u>2,665,304</u>
<u>TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2008</u>	<u><u>24,806,817</u></u>

BE IT FURTHER RESOLVED, that \$21,215,596 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	\$ 10,080,885
Added Needs	2,432,671
Adult & Continuing Education	26,575
<u>Support Services</u>	
Pupil	1,088,815
Instruction Staff	1,313,053
General Administration	341,860
School Administration	1,157,582
Business	980,425
Operation and Maintenance	2,079,889
Pupil Transportation Services	1,147,926
Central Services	133,395
Community Services	10,500
Outgoing Transfers & Other Transactions	422,020
<u>TOTAL APPROPRIATED</u>	<u><u>21,215,596</u></u>

General Appropriation

June 16, 2008

FUND BALANCE JULY 1, 2008

\$3,280,755

FUND BALANCE JUNE 30, 2009

\$3,591,221

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, 2008.

<b>Dowagiac Union School District</b>			
<b>General Fund Budget</b>			
<b>For Fiscal Year Ending June 30, 2009</b>			
<b>June 16, 2008</b>			
	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
	<b>Actual</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUES:</b>			
Local Revenue	4,554,191	4,862,835	4,905,370
Intermediate Revenue	-	-	-
State Revenue	15,865,514	15,323,305	15,349,791
Federal Revenue	1,491,167	1,429,680	1,270,901
Incoming Transfers & Other Transactions	15,002	5,889	-
*Designated Fund Equity		<b>83,955</b>	<b>615,451</b>
<b>TOTAL REVENUES</b>	<b>21,925,874</b>	<b>21,705,664</b>	<b>22,141,513</b>
<b>EXPENDITURES:</b>			
<b>Instruction</b>			
110 Basic Programs	10,422,747	10,223,902	10,080,885
120 Added Needs	2,737,749	2,511,281	2,432,671
130 Adult & Continuing Education	24,011	30,445	26,575
<b>Support Services</b>			
210 Pupil	1,127,092	1,113,852	1,088,815
220 Instructional Staff	1,343,823	1,407,746	1,313,053
230 General Administration	300,246	332,059	341,860
240 School Administration	1,384,905	1,329,309	1,157,582
250 Business	790,260	901,108	980,425
260 Operation & Maintenance	2,484,873	1,834,935	2,079,889
270 Pupil Transportation Services	893,688	948,023	1,147,926
280 Central Services	148,478	130,792	133,395
290 Other			
300 Community Services	8,152	5,865	10,500
Outgoing Transfers/Other Transactions	438,329	424,302	422,020
<b>TOTAL EXPENDITURES:</b>	<b>22,104,353</b>	<b>21,193,619</b>	<b>21,215,596</b>
<b>Excess Revenue (Expenditures)</b>	<b>(178,479)</b>	<b>512,045</b>	<b>925,917</b>
<b>FUND BALANCE: JULY 1</b>	<b>3,031,144</b>	<b>2,768,710</b>	<b>2,665,304</b>
<b>PROJECTED GENERAL FUND BALANCE JUNE 30</b>	<b>2,852,665</b>	<b>3,280,755</b>	<b>3,591,221</b>
<b>NET AMOUNT: 6/30 FUND BALANCE LESS DESIGNATED AMOUNT</b>			

SPECIAL REVENUE

Athletic Fund

2008 - 2009

2008-2009 Special Revenue Athletic Fund Appropriation Resolution

Resolution for Adoption by The

Board of Education

of The

Dowagiac Union School District

RESOLVED, that this resolution shall be the Special Revenue Athletic Fund appropriation of the Dowagiac Union School District for the fiscal year July 1, 2008 to June 30, 2009; 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 Dowagiac Union School District.

BE IT FURTHER RESOLVED, that the total revenue and un-appropriated fund balance estimated to be available for appropriations in the Special Revenue Athletic Fund of the Dowagiac Union School District for fiscal year, July 1, 2008 to June 30, 2009 is as follows:

June 16, 2008

DOWAGIAC UNION SCHOOL DISTRICTREVENUE

Local Sources	\$85,980
State Sources	0
Federal Sources	0
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<u>TOTAL REVENUE</u>	\$85,980
Incoming Transfers and Other Transactions	353,800
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<u>TOTAL REVENUE/INCOMING TRANSFERS/OTHER</u>	\$439,780
<u>TRANSACTIONS</u>	
Fund Balance Available to Appropriate	0
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<u>TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2008</u>	<u>\$439,780</u>

BE IT FURTHER RESOLVED, that \$439,780 of the total available to appropriate in the Special Revenue-Athletic Fund is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES

Salaries	\$205,341
Employee Benefits	123,863
Contracted Services	60,968
Supplies/Other Expenses	49,608
Capital Outlay	
<u>TOTAL EXPENDITURES</u>	\$439,780
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Outgoing Transfers and Other Transactions	0
<u>TOTAL APPROPRIATED</u>	<u>\$439,780</u>

FUND BALANCE JULY 1, 2008	\$0
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FUND BALANCE JUNE 30, 2009	\$0
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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, 2008.

**Dowagiac Union School District**

**Athletic Fund**

**For Fiscal Year Ending June 30, 2009**

**June 16, 2008**

<b>ATHLETICS</b>	<b>2006-2007 Actual Budget</b>	<b>2007-2008 Proposed Budget</b>	<b>2008-2009 Proposed Budget</b>
<b>REVENUES:</b>			
Local Revenue	85,917	87,007	85,980
State Revenue			
Federal Revenue			
Incoming Transfers & Other Transactions	316,910	353,862	353,800
<b>TOTAL REVENUES</b>	<b>402,827</b>	<b>440,869</b>	<b>439,780</b>
<b>EXPENDITURES:</b>			
Salaries	168,895	170,753	205,341
Contracted Service	117,637	154,401	123,863
Supplies & Other Expenses	74,100	74,011	60,968
Employee Benefits	42,195	41,704	49,608
Capital Outlay	0	0	0
Outgoing Transfers/Other Transactions			
<b>TOTAL EXPENDITURES:</b>	<b>402,827</b>	<b>440,869</b>	<b>439,780</b>
<b>Excess Revenue (Expenditures)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE: JULY 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECTED GENERAL FUND BALANCE JUNE 30</b>	<b>0</b>	<b>0</b>	<b>0</b>

SPECIAL REVENUE

School Lunch Fund

2008 - 2009

2008-2009 Special Revenue School Lunch Fund Appropriation Resolution

Resolution for Adoption by The

Board of Education

of The

Dowagiac Union School District

RESOLVED, that this resolution shall be the Special Revenue School Lunch Fund appropriation of the Dowagiac Union School District for the fiscal year July 1, 2008 to June 30, 2009; 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 Dowagiac Union School District.

BE IT FURTHER RESOLVED, that the total revenue and un-appropriated fund balance estimated to be available for appropriations in the Special Revenue School Lunch Fund of the Dowagiac Union School District for fiscal year, July 1, 2008 to June 30, 2009 is as follows:

June 16, 2008

## Special Revenue-Lunch Fund Appropriation

June 16, 2008

DOWAGIAC UNION SCHOOL DISTRICTREVENUE

Local Sources	\$318,280
State Sources	56,665
Federal Sources	622,685
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<u>TOTAL REVENUE</u>	\$994,690
Incoming Transfers and Other Transactions	0
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<u>TOTAL REVENUE/INCOMING TRANSFERS/OTHER TRANSACTIONS</u>	\$994,690
Fund Balance Available to Appropriate	
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<u>TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2008</u>	<u>\$994,690</u>

BE IT FURTHER RESOLVED, that \$994,690 of the total available to appropriate in the Special Revenue School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES

Salaries	\$42,060
Employee Benefits	10,175
Contracted Services	875,632
Supplies/Other Expenses	66,823
Capital Outlay	
<u>TOTAL EXPENDITURES</u>	\$994,690
Outgoing Transfers and Other Transactions	0
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<u>TOTAL APPROPRIATED</u>	<u>\$994,690</u>

FUND BALANCE JULY 1, 2008

\$0

FUND BALANCE JUNE 30, 2009

\$0

Special Revenue-Lunch Fund Appropriation

June 16, 2008

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, 2008.

**June 16, 2008**

	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>
<b>FOOD SERVICE</b>	<b>Actual</b>	<b>Proposed</b>	<b>Proposed</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>REVENUES:</b>			
Local Revenue	293,131	304,580	318,280
State Revenue	54,409	53,723	53,725
Federal Revenue	539,257	628,572	622,685
Incoming Transfers & Other Transactions	1,898		0
<b>TOTAL REVENUES</b>	<b>888,695</b>	<b>986,875</b>	<b>994,690</b>
<b>EXPENDITURES:</b>			
Salaries	53,620	72,400	42,060
Contracted Service	780,413	830,972	875,632
Supplies & Other Expenses	41,048	65,858	66,823
Employee Benefits	13,614	17,645	10,175
Outgoing Transfers/Other Transactions			
<b>TOTAL EXPENDITURES:</b>	<b>888,695</b>	<b>986,875</b>	<b>994,690</b>
<b>Excess Revenue (Expenditures)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE: JULY 1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROJECTED GENERAL FUND BALANCE JUNE 30</b>	<b>0</b>	<b>0</b>	<b>0</b>

Debt Retirement Fund

2008 - 2009

Debt Retirement Fund Appropriation Resolution

Resolution for Adoption by The

Board of Education

of The

Dowagiac Union School District

RESOLVED, that this resolution shall be the Debt Retirement Fund appropriation of the Dowagiac Union School District for the fiscal year July 1, 2008 to June 30, 2009; 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 Dowagiac Union School District.

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, 2008.

# DOWAGIAC UNION SCHOOLS

2008 - 2009 DEBT RETIREMENT BUDGET

DEBT RETIREMENT FUND

BEGINNING FUND BALANCE:		\$649,567	
REVENUES:			
PROPERTY TAX LEVY (Note: 1)		\$1,185,702	
INTEREST INCOME		<u>\$6,000</u>	
TOTAL REVENUE		\$1,191,702	
TOTAL FUNDS AVAILABLE			\$1,841,269
EXPENDITURES:			
PRINCIPAL REDEMPTION		\$545,000	
INTEREST EXPENSE (Note: 2)		\$1,007,918	
MISC EXPENSE		<u>\$2,000</u>	
TOTAL EXPENDITURES			<u>\$1,554,918</u>
ENDING FUND BALANCE, JUNE 30, 2009			<u><u>\$286,351</u></u>

Note 1: Property tax levy includes 2.65 mills for debt retirement

Note 2: Interest expense includes November 1, 2009