

# South Haven Public Schools

Amended Fiscal Year 2008-09 Budgets

and

Proposed Fiscal Year 2009-10 Budgets

General Fund  
School Service Fund(s)  
Debt Retirement Fund(s)

Adopted June 17, 2009

Uniform Budgeting and Accounting Act, P.A. 621, of 1978 requires that the administration provide informational budgets for these funds. This budget format meets the requirements of the law.

South Haven Public Schools

Resolved, that the South Haven Public Schools Board of Education shall levy its allowed 18.0000 mills on such property of the school district so that it may receive partial funding for its foundation grant.

It is further resolved that the South Haven Public Schools Board of Education shall levy 6 mills for the state education tax to be remitted to the state by the appropriate tax collect units.

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education 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 for purposes of meeting emergency needs of the school district, transfers of appropriations to the athletic, food service, or special revenue funds may be made upon written authorization of the Superintendent or his designee. No other transfer of funds may be made between account classifications shown in this budget document without the approval of the Board. When it is necessary to transfer funds between accounts or between funds as provided in the approved budget, the Superintendent shall provide to the Board of Education within thirty (30) days or the next regular meeting of the Board an appropriate amendment, which shall be considered for adoption by the Board at such meeting.

This appropriation takes effect July 1, 2009.

## General Fund

### 2008-09 Amended Budget

The amended revenue budget is attributed to revised taxable values, adjustments in interest revenue, revised allocations in federal grants, additional special education dollars from the VBISD and a late approval of a new preschool class. These figures were updated as the year progressed. The amended expense budget reflects all wage and benefit changes due to contract settlements as well as changes in insurance premiums and personnel changes. The American Recovery and Reinvestment Act (ARRA) will provide stabilization funds which will impact this current year budget and replace any proration we may receive for this year. We are awaiting further details to complete the final accounting for the ARRA funds.

### 2009-10

Next year's revenue budget reflects no change in the State Aid per student allocation and estimates a decline in enrollment of 25 students. At the time of this proposal the federal government has only released the preliminary appropriations for the 2009-10 grants. The expense budget reflects retirements, new hires for replacement, the increase in the retirement rate, step increases for labor contracts and salary and insurance increases. ARRA revenue and expenses for Title 1 funds are included but information on stabilization funds and special education funds have not been finalized as of this time.

Actual Fund Balance for 2007-08 \$2,728,315 (\$115,566 restricted)

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF SOUTH HAVEN PUBLIC SCHOOLS**

**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 1, Page 1)	\$18,717,664
Estimated fund balance, July 1, 2009	<u>2,673,386</u>
Total available to appropriate	<u>\$21,391,050</u>

**BE IT FURTHER RESOLVED**, that \$19,219,495 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 1, Page 1.

**South Haven Public Schools  
Adopted Budget  
Year Ending June 30, 2009**

Exhibit 1, Page 1

	<b>2007-08 Audited</b>	<b>Approved 2008-09 18-Jun-08</b>	<b>2008-09 Amendment 2/18/2009</b>	<b>2008-09 Proposed Final Amendment</b>	<b>2009-10 Proposed Budget</b>
<b>Revenues:</b>					
Local	7,234,825	7,156,574	7,379,937	7,269,748	7,367,315
State	10,260,409	10,279,839	10,115,164	10,300,060	9,918,439
Federal	783,435	834,834	1,128,724	1,121,427	1,095,725
Other	330,619	297,012	395,535	403,141	336,185
<b>Total</b>	<b>\$18,609,288</b>	<b>\$18,568,259</b>	<b>\$19,019,360</b>	<b>\$19,094,376</b>	<b>\$18,717,664</b>
<b>Expenses:</b>					
Instruction:					
Basic Programs	8,754,325	8,978,906	9,079,553	9,090,312	9,287,974
Added Needs	2,675,889	2,789,778	2,979,934	2,954,818	3,064,247
Adult & Cont. Ed	0	0	0	0	0
Support Services:					
Pupil	380,076	391,493	383,613	382,153	381,912
Instructional	461,998	459,454	640,185	635,102	490,606
General Adm.	255,560	278,784	285,059	266,019	285,586
School Adm.	1,098,270	1,098,076	1,091,536	1,100,968	1,107,828
Business Services	543,345	622,833	636,814	572,999	633,915
Oper. & Maint.	1,886,419	1,881,072	1,878,698	1,883,583	1,893,653
Transportation	819,547	731,544	795,275	791,082	721,138
Central Services	560,195	600,919	620,669	599,820	608,368
Community Service	15,347	17,953	20,191	20,191	20,191
Facility Acquisitions	132,848	42,722	135,288	135,288	19,288
Debt Service	18,711	18,711	9,356	9,356	0
Operating Transfers	601,520	656,014	686,789	707,614	704,789
<b>Total</b>	<b>\$18,204,050</b>	<b>\$18,568,259</b>	<b>\$19,242,960</b>	<b>\$19,149,305</b>	<b>\$19,219,495</b>
<b>Fund Balance</b>	<b>2,323,077</b>	<b>2,612,749</b>	<b>2,728,315</b>	<b>2,728,315</b>	<b>2,673,386</b>
Revenues Over (Under) Exp.	405,238	0	(223,600)	(54,929)	(501,831)
	2,728,315	2,612,749	2,504,715	2,673,386	2,171,555
Rsvd. Fund Bal. (Aud. Reimb)	115,566	115,566	0	0	0
<b>Unreserved Fund Balance</b>	<b>\$2,612,749</b>	<b>\$2,497,183</b>	<b>\$2,504,715</b>	<b>\$2,673,386</b>	<b>\$2,171,555</b>

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF SOUTH HAVEN PUBLIC SCHOOLS**

**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Food Service Fund** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 2, Page 1)	\$1,097,250
Estimated fund balance, July 1, 2009	<u>112,847</u>
Total available to appropriate	<u>\$ 1,210,097</u>

**BE IT FURTHER RESOLVED**, that \$ 1,121,892 of the total available to appropriate in the **Food Service Fund** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 2, Page 1.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 2, Page 1**

**Food Service Fund**

	2007-08 Audited	2008-09 Proposed & Approved	2008-09 Final Amendment	2009-10 Budget Proposed
<b>Revenues</b>				
Local Sources	\$379,511	\$363,000	\$411,971	\$411,971
State Sources	\$66,156	\$43,000	\$58,238	\$43,173
Federal Sources	\$641,851	\$621,000	\$642,106	\$642,106
Incoming Transfers and Other Transactions	\$0	\$5,000	\$5,000	\$0
<b>Total Revenues</b>	<b>\$1,087,518</b>	<b>\$1,032,000</b>	<b>\$1,117,315</b>	<b>\$1,097,250</b>
<b>Expenditures</b>				
Food Service	\$1,082,186	\$1,086,771	\$1,118,237	\$1,121,892
<b>Total Expenditures</b>	<b>\$1,082,186</b>	<b>\$1,086,771</b>	<b>\$1,118,237</b>	<b>\$1,121,892</b>
Excess of Revenues Over (Under) Expenditures	\$5,332	-\$54,771	-\$922	-\$24,642
Fund Balance Beginning of Yr.	\$108,437	\$113,769	\$113,769	\$112,847
<b>Fund Balance End of Yr.</b>	<b>\$113,769</b>	<b>\$58,998</b>	<b>\$112,847</b>	<b>\$88,205</b>

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF SOUTH HAVEN PUBLIC SCHOOLS**

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**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Athletic School Service Fund** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 3, Page 1)	\$ 447,448
Estimated fund balance, July 1, 2009	<u>-0-</u>
Total available to appropriate	<u>\$ 447,448</u>

**BE IT FURTHER RESOLVED**, that \$447,448 of the total available to appropriate in the **Athletic School Service Fund** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 3, Page 1.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 3, Page 1**

**Athletic Fund**

	2007-08 Audited	2008-09 Proposed & Approved	2008-09 Final Amendment	2009-10 Proposed
<b>Revenues</b>				
Local Sources	\$82,546	\$75,800	\$67,449	\$67,900
Incoming Transfers & Other Transactions	\$334,444	\$356,548	\$356,548	\$379,548
Total Revenues	\$416,990	\$432,348	\$423,997	\$447,448
<b>Expenditures</b>				
Athletic Activities	\$420,273	\$432,348	\$437,549	\$447,448
Total Expenditures	\$420,273	\$432,348	\$437,549	\$447,448
Excess of Revenues Over(Under) Expenditures	-\$3,283	\$0	-\$13,552	\$0
Fund Balance, Beginning of Yr.	\$16,835	\$13,552	\$13,552	\$0
<b>Fund Balance, End of Year</b>	<b>\$13,552</b>	<b>\$13,552</b>	<b>\$0</b>	<b>\$0</b>

(Includes Pay to Participate Fees)

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF SOUTH HAVEN PUBLIC SCHOOLS**

**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **1991 Debt Retirement Fund (Baseline)** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 4, Page 1)	\$1,203,067
Estimated fund balance, July 1, 2009	<u>103,488</u>
Total available to appropriate	<u>\$1,306,555</u>

**BE IT FURTHER RESOLVED**, that \$1,055,801 of the total available to appropriate in the **1991 Debt Retirement Fund (Baseline)** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 4, Page 1.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 4, Page 1**

**1991 Debt Retirement Fund (Baseline)**

1993/2003	2007-08 Audited	2008-09 Adopted	Amended 2008-09 Final	2009-10 Proposed
<b>Revenues</b>				
Local/Property Tax & Interest on Account	\$938,838	\$1,035,986	\$1,187,518	\$1,056,836
Proceeds from bonds	\$0	\$0		
Other/Durant	\$0	\$146,231	\$0	\$21,764
<b>Total Revenue</b>	<b>\$938,838</b>	<b>\$1,182,217</b>	<b>\$1,187,518</b>	<b>\$1,078,600</b>
<b>Expenditures</b>				
Redemption of Principal				
1991 General Obligation	\$0	\$0	\$0	\$0
1993/2003 Refund, General Obligation	\$317,790	\$309,590	\$309,590	\$780,000
Durant Obligation	\$0	\$105,400	\$105,400	\$18,069
Refunded Bond Activity	\$0			
Interest on Debt				
1991 General Obligation	\$0	\$0	\$0	\$0
1993/2003 Refund, General Obligation	\$684,399	\$722,936	\$722,759	\$252,527
Durant Obligation	\$0	\$40,831	\$40,831	\$3,695
Redemption Fees	\$800	\$1,510	\$1,100	\$1,510
<b>Total Expenditures</b>	<b>\$1,002,989</b>	<b>\$1,180,267</b>	<b>\$1,179,680</b>	<b>\$1,055,801</b>
Excess of Revenues Over (Under) Expenditures	<b>(\$64,151)</b>	\$1,950	\$7,838	\$22,799
Fund Balance, Beginning of the Year	\$159,801	\$95,650	\$95,650	\$103,488
<b>Fund Balance, End of the Year</b>	<b>\$95,650</b>	<b>\$97,600</b>	<b>\$103,488</b>	<b>\$126,287</b>

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
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**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **2003 Debt Retirement Fund (North Shore/Auditorium/Remodels)** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 5, Page 1)	\$1,332,070
Estimated fund balance, July 1, 2009	<u>141,488</u>
Total available to appropriate	<u>\$ 1,473,558</u>

**BE IT FURTHER RESOLVED**, that \$ 1,313,613 of the total available to appropriate in the **2003 Debt Retirement Fund (North Shore/Auditorium/Remodels)** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 5, Page 1.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 5, Page 1**

**2003 Debt Retirement Fund**

	2007-08 Audited	2008-09 Adopted	Amended 2008-09 Final	2009-10 Proposed
<b>Revenues</b>				
Local/Property Tax & Interest on Account	\$1,011,848	\$1,253,876	\$1,259,111	\$ 1,332,070
Proceeds from Sale of Buildings	\$0	\$0	\$0	\$0
Proceeds from Bond Premium	\$0	\$0	\$0	\$0
Incoming Transfer from Capital Proj.	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$1,011,848</b>	<b>\$1,253,876</b>	<b>\$1,259,111</b>	<b>\$ 1,332,070</b>
<b>Expenditures</b>				
Redemption of Principal 2003 General Obligation	\$245,000	\$310,000	\$310,000	\$ 390,000
Interest on Debt 2003 General Obligation	\$554,657	\$549,757	\$549,757	\$ 543,171
2006 Refunding General Obligation	\$379,519	\$379,942	\$379,942	\$ 379,942
Paying Agent Fees	\$434	\$500	\$675	\$ 500
<b>Total Expenditures</b>	<b>\$1,179,610</b>	<b>\$1,240,199</b>	<b>\$1,240,374</b>	<b>\$ 1,313,613</b>
Excess of Revenues Over (Under) Expenditures	<b>(\$167,762)</b>	\$13,677	\$18,737	\$ 18,457
Fund Balance, Beginning of the Year	\$290,513	\$122,751	\$122,751	\$ 141,488
<b>Fund Balance, End of the Year</b>	<b>\$122,751</b>	<b>\$136,428</b>	<b>\$141,488</b>	<b>\$ 159,945</b>

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
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**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **2001 Energy Conservation Fund (QZAB)** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 6, Page 1)	\$270,276
Estimated fund balance, July 1, 2009	<u>\$1,051,454</u>
Total available to appropriate	<u>\$1,321,730</u>

**BE IT FURTHER RESOLVED**, that \$560,000 of the total available to appropriate in the **2001 Energy Conservation Fund (QZAB)** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 6, Page 1.

**BE IT FURTHER RESOLVED**, the Board covenants to deposit in this “set-aside” account, semi annual transfers until such time as payments are to be made beginning in 2008.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 6, Page 1**

	2007-08 Audited	2008-09 Proposed Budget	2008-09 Final Amendment	2009-10 Proposed Budget
<b>2001 Energy Conservation Debt Fund</b>				
<b>Revenues</b>				
Incoming Transfers	\$252,276	\$252,276	\$252,276	\$252,276
Interest on Account	\$25,204	\$18,000	\$25,000	\$18,000
Total Revenues	\$277,480	\$270,276	\$277,276	\$270,276
<b>Expenditures</b>				
(None until 2008)	\$119,587	\$965,000	\$965,000	\$560,000
Total Expenditures	\$119,587	\$965,000	\$965,000	\$560,000
Excess of Revenues Over (Under) Expenditures	\$157,893	-\$694,724	-\$687,724	-\$289,724
Fund Balance, Beginning of the Year	\$1,581,285	\$1,739,178	\$1,739,178	\$1,051,454
<b>Fund Balance, End of the Year</b>	<b>\$1,739,178</b>	<b>\$1,044,454</b>	<b>\$1,051,454</b>	<b>\$761,730</b>

**GENERAL APPROPRIATION RESOLUTION**

**RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF SOUTH HAVEN PUBLIC SCHOOLS**

**RESOLVED**, that this resolution shall be the general appropriations of South Haven Public Schools for the fiscal year 2009-10. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by South Haven Public Schools.

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **School Service Fund** of South Haven Public Schools for the fiscal year 2009-10 is as follows:

Revenue (from Exhibit 7, Page 1)	\$108,043
Estimated fund balance, July 1, 2009	<u>2,443</u>
Total available to appropriate	<u>\$110,486</u>

**BE IT FURTHER RESOLVED**, that \$155,475 of the total available to appropriate in the **School Service Fund** is hereby appropriated in the amounts and for the purposes set forth in Exhibit 7, Page 1.

**South Haven Public Schools**  
 Adopted Budget  
 Year Ending June 30, 2009

**Exhibit 7, Page 1**

	2007-08 Audited	2008-09 Proposed & Approved	2008-09 Final Amended	2009-10 Proposed Budget
<b>School Service Fund</b>				
<b>Revenues</b>				
Local Revenue (Community Education)	\$139,908	\$182,489	\$107,881	\$108,043
Incoming Transfers - General Fund	\$14,800	\$0	\$41,000	\$0
Total Revenues	\$154,708	\$182,489	\$148,881	\$108,043
Total Expenditures	\$150,056	\$182,489	\$152,162	\$155,475
Excess of Revenues Over(Under) Expenditures	\$4,652	\$0	-\$3,281	-\$47,432
<b>Fund Balance, Beginning fo the Year</b>	<b>\$1,072</b>	<b>\$5,724</b>	<b>\$5,724</b>	<b>\$2,443</b>
<b>Fund Balance, End of the Year</b>	<b>\$5,724</b>	<b>\$5,724</b>	<b>\$2,443</b>	<b>-\$44,989</b>