

2009/2010 GENERAL APPROPRIATION RESOLUTION  
**ORIGINAL BUDGET RESOLUTION FOR ADOPTION BY**  
 THE BOARD OF TRUSTEES  
 OF  
 BLACK RIVER PUBLIC SCHOOL

RESOLVED, that this resolution shall be the general appropriations of Black River Public School for the fiscal year 2009-2010: A resolution to make appropriations; to provide for the expenditure of appropriations; and to provide for the disposition of all income received by Black River Public School.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of Black River Public School for the fiscal year ending June 30, 2010, is as follows:

<u>REVENUE</u>	Original Budget
Local sources	\$ 577,179
Intermediate sources	31,000
State sources	6,168,078
Federal sources	151,304
Total revenue	6,927,561
Fund Balance, July 1, 2009 (estimate)	1,559,711
Total Available to appropriate	\$ 8,487,272

BE IT FURTHER RESOLVED, that \$6,636,355 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set below:

<u>EXPENDITURES</u>	
<i>Instruction:</i>	
Basic Programs	
Elementary	\$ 914,000
Middle School	849,000
High School	1,376,000
Added Needs	
Special Education	517,000
Compensatory education (Title I & 31a)	141,000
Total instruction . . . . .	3,797,000
<i>Support Services:</i>	
Pupil services	282,000
Instructional staff	112,000
Charter agency oversight	182,000
Other general administration	172,000
School administration	307,000
Business support services	223,000
Plant operation/maintenance	497,000
Pupil transportation	42,000
Technology	108,000
Total support services . . . . .	1,925,000
<i>Capital Outlay</i> . . . . .	70,000
<i>Debt Service:</i>	
Principal	92,891
Interest	214
Total debt service . . . . .	93,105
Total Expenditures	5,885,105
<u>TRANSFERS OUT TO:</u>	
Athletics	61,000
Debt Retirement	690,250
Total appropriated	\$ 6,636,355
Change in fund balance	\$ 291,206
Fund balance, beginning (estimate)	1,559,711
Fund balance, ending	\$ 1,850,917

BE IT FURTHER RESOLVED, that the amount of unreserved fund balance in the general fund in excess of 15% of the sum of general fund expenditures and transfers out is hereby "designated for subsequent years' capital expenditures" as shown below; and that for reporting purposes the 15% undesignated amount shall be based on budgeted amounts for presentation of budgeted statements and based on actual amounts for presentation of actual results.

<u>General Fund Balance</u>	
<i>Unreserved:</i>	
Designated for subsequent years' capital exp	\$ 855,464
Undesignated	995,453
Total fund balance	\$ 1,850,917

BE IT FURTHER RESOLVED, that adopted budgets are intended to be formatted per the Michigan Department of Education Bulletin 1022 Accounting Manual Chart of Accounts, and any revision in account classification to comply with Bulletin 1022 and/or generally accepted financial reporting standards should be reflected for reporting purposes in the presentation of both the actual results and the corresponding budgets.