

Willow Run Community Schools



2009-2010 Operating Budgets

- General Fund
- Athletic Fund
- Community Service Fund
- Food Service Fund

Prepared and Presented by
Dr. David M. Houle
June 25, 2009



**Willow Run Community Schools
Business Services Office**

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Internal Memorandum

To: Willow Run Board of Education

From: Dr. David M. Houle, Director of Business & Operations

Date: 25 June 2009

RE: 2009-10 PROPOSED BUDGET ASSUMPTIONS

OVERVIEW

This memorandum is prepared to highlight certain significant assumptions made to develop the Willow Run Community Schools Proposed Operating Budget for the 2009-2010 Fiscal Year. Many of the assumptions follow the direction established by the Deficit Elimination Plan (DEP), originally adopted by the District's Board of Education in December 2006 and later conditionally approved by the Michigan Department of Education. Additionally, a "10 Point Plan" was advanced by the Board to address the fiscal dilemma in alternate ways allowing the District to maintain operation of all of its remaining classroom buildings. A key goal of the "10 Point Plan" was to increase enrollment and "grow" out of financial problems. Unfortunately, the goal to "grow" enrollment did not materialize. Therefore, as disenfranchised community members remained indifferent to the District's enhancements, other options such as staff resizing, building closure and contract concessions will need to be negotiated and implemented in order to achieve the DEP conditions.

Of the many challenges currently faced by the District, significant issues affecting the revenue base for the 2009-2010 budget have included:

- Inadequacy and uncertainty regarding educational funding
- Southeast Michigan current unfavorable economic climate
- Declining student enrollment
- Salary increases – annual salary step increases, insurance premiums, and retirement contribution
- Utility expense increases

Revenue Highlights:

Revenues were analyzed and adjusted to reflect the most current and accurate information available at this time. The following are the assumptions and rationale used in the development of the 2009-2010 Proposed Operating Budgets:

- The State Foundation Allowance is estimated to be \$7,840. This is comprised of the final 2009-2010 Foundation Grant of \$7,730 plus a \$110 supplement using ARRA funding.

- Local source revenue was adjusted to reflect changes in the Taxable Value of Non-Homestead property within the Willow Run School District. 2009-2010 taxable value information did not become available until June 12, 2009. For Budget development purposes, the 2008-2009 property tax valuations were used to calculate the Foundation Allowance. This was done mainly because reliable estimates for 2009 Non PRE Personal Property were yet not available. Using the 2008-2009 property tax valuations will have **no** affect on the gross Foundation Allowance calculation for 2009-2010.
- The plan is predicated on the levy of the full statutory required 18 Mills on Non-Homestead property in the Willow Run Community Schools District. This is based on the favorable disposition of the community with the August 2006 Headlee Override Millage approval. Currently, as a result of prior Headlee Millage Reduction Fractions, (MLF) the District's local tax levy is limited to 17.1620 Mills on Non-Homestead property. The additional 0.8380 Mills allows the District to realize its full statutory foundation allowance and will increase revenues by approximately \$120,408 for the 2009-2010 School Year.
- Other State Sources consisting of the following "Categoricals" continue to be the subject of intense debate in Lansing: (Still changing at June 19, 2009)

• At Risk (31a)	\$1,008,714	(w/o 2008-2009 deferred)
• School Lunch (31d)	\$ 38,000	
• Declining Enrollment (29)	\$ 130,664	(Probable elimination)
• School Readiness (32d)	\$ 231,200	(Probable elimination)
• Adult Education (107.1)	<u>\$ 66,230</u>	(Probable 10% Reduction)
Total	\$1,474,808	

- The 2009-2010 enrollment projection was completed by Middle Cities Education Association (MCEA) using a rubric approved by the Michigan Department of Treasury. In the analysis, enrollment is projected for a five year period. The projected numbers from the MCEA analysis were initially used to develop the 2009-2010 operating budget. The 75/25 blended count for the State Aid Membership was used to calculate the amount of State Aid the District would have expected to receive. The initial projected declined blended count was computed as follows:

Actual Gen. Ed K-12 Spring (Feb 2009)	1,932.00 x 25% =	483.00
MCEA Fall 09 Gen. Ed K-12 Projection	1,840.00 x 75% =	1,380.00
Total General Ed Blended Count		<u>1,863.00</u>

Special Education enrollment was projected to remain constant at 66.49 FTE. Therefore, total blended count enrollment for the District was projected to be 1,929.49. The Gross Foundation Allowance revenue for 2009-2010 will be \$14,605,921. This is attained by multiplying the projected General Ed. K-12 blended count of 1,863 by the projected Per Pupil Foundation Allowance of \$7,840.

The following is a review of the recent enrollment declines:

Actual Blended Count 2005-2006	2,576.91	
Budgeted Enrollment 2006-2007	2,533.54	<i>(projected 43.37 worse than 2005-2006 Actual Blended Count)</i>

Actual Blended Count 2006-2007	2,441.19	<i>(135.72 worse than 2005-2006)</i>
Budgeted Enrollment 2007-2008	2,344.13	<i>(projected 97.06 worse than 2006-2007 and 232.78 worse than 2005-2006)</i>
Actual Blended Count 2007-2008	2,159.11	<i>(417.80 worse than 2005-2006 and 282.08 worse than 2006-2007)</i>
MCEA Budgeted Count 2008-2009	2,015.00	<i>(projected 561.91 worse than 2005-2006 and 426.19 worse than 2006-2007 and 144.11 worse than 2007-2008)</i>
Actual Blended Count 2008-2009	1,951.54	<i>(625.37 worse than 2005-2006 and 489.65 worse than 2006-2007 and 207.57 worse than 2007-2008)</i>
MCEA Budgeted Count 2009-2010	1,863.00	<i>(projected 713.91 worse than 2005-2006 and 578.19 worse than 2006-2007 and 296.11 worse than 2007-2008) and 88.54 worse than 2008-2009)</i>

- Special Education enrollment is projected to remain constant at 66.49 FTE. Therefore, total blended count enrollment for the District is projected to be 1,929.49. The total Foundation Allowance for 2009-2010 is therefore projected to be \$16,076,900 or, approximately \$1,470,980 more than the MCEA General Education projection.
- All other local revenues were estimated based on prior year's activity and anticipated activity. Local source revenue will decline by approximately \$120,000 with the reduction in interest rate level and the affect that this has on the District's interest income on working capital. Facilities rentals has been increased to offset the carrying costs of Kettering utility expense with the anticipation that a suitable tenant may be identified by Fall 2009.
- State of Michigan Special Education Section 52 Foundation Funding was based on last year's FTE enrollment of 66.49.
- Federal Source Revenues have been projected to be just over \$3.2 million dollars for 2009-2010. The projection includes the actual amounts awarded where that information is known and estimates have been used that are based on the most current information available at the time. All Grant revenue is subject to change based on pending changes in Federal funding. This includes the use of carryover amounts of unexpended grants in the current year.
- Act 18 funding from the WISD is budgeted at 2008-2009 opening budget levels with an adjustment for the planned reduced funding approved by the County Superintendents. With that reduction, total Special Education costs will be reimbursed at 80% instead of the former 82% rate. Other Local District Sources are projected based on current information available at this time.

Expense Highlights:

The following chart is a comparison of expenditures by object classification for FYE's 2009 and 2010:

Object	2008-2009		2009-2010	
Salaries	\$13,472,826	53.13%	\$12,247,501	52.44%
Benefits	6,406,206	25.26%	5,847,764	25.04%
Services	2,664,161	10.51%	2,470,829	10.58%
Supplies	1,849,203	7.29%	1,832,055	7.84%
Capital	3,500	0.05%	12,082	0.01%
Other Expenses	389,657	1.54%	388,873	1.67%
Fund Transfers	563,301	2.22%	563,301	2.41%
Total	\$25,357,435	100.00%	\$23,353,823	100.00%

Total expenditures were adjusted for the following reasons:

- Total salaries **do not** reflect any salary increases, step increases or contract settled lift of scale and other adjustments. This matter is a subject of the current negotiations with the WREA as we ask all staff to become engaged in the rehabilitation of the District's financial condition. The following is a list of the District's bargaining units and their corresponding contract expiration dates:
 - WREA (Teachers) – expires 6/30/09 – Currently negotiating
 - Management Support Unit (Secretaries) – expires 6/30/10
 - WAEA (Adult Educators) – expires 6/30/11
 - WR Para Educators – expires 6/30/11
 - WR Administrator's Association – expires 6/30/09
 - AFSCME Local 3451 (Maintenance, Transportation, Food Service) – expires 6/30/12

- Salary & Benefits expense is driven mainly by staffing assignments. Staffing assignments have been updated and are based on the best information available. Twenty (20) teaching staff were Laid-Off as part of an initiative to "right size" the teaching staff to enrollment levels. Five (5) of six (6) teaching staff retirements were also eliminated from the 2009-2010 Budget. Four (4) Operations Support Staff were Laid-Off as part of a reduction in force, in part related to the closing of Kettering Elementary. A building Principal was reduced as part of the building closure as well. Only one essential replacement position was included in the budget. It is the following:

REPLACE – Title I Coordinator

- Health Care and other employee insurance benefits cost rates were obtained from the insurance companies to reflect actual cost wherever possible. The following is a brief summary of anticipated changes in benefit costs by category:
 - Health Insurance for all employees – 5% increase to District costs from 2008-09
Employee contributions for elective options may increase substantially more
 - Retirement – 16.94 % rate,
 - Workers' Compensation Insurance – Constant at 2008-2009 rates
 - Dental, Life Insurance, Vision – Constant at 2008-2009 rates
 - \$213,000 has been budgeted for Unemployment Insurance claims

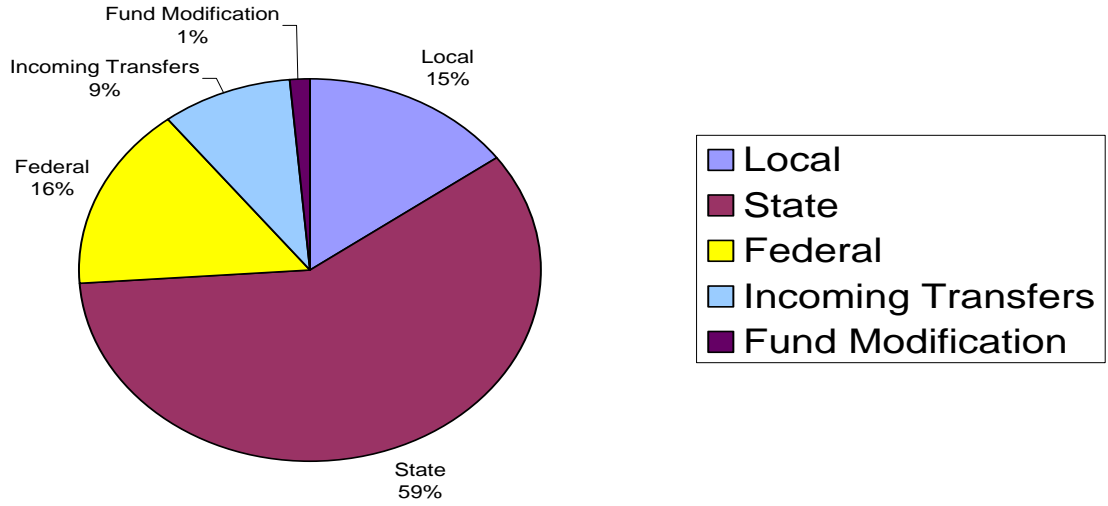
- No General funds have been provided for the bus replacement cycle of the District, although some bus replacement is becoming a critical need to the District.
- Teaching supply line item budgets remained at 2008-2009 levels. The allocation among the buildings was updated based on the Spring 2007 enrollment by building. Textbooks, office supplies, and custodial supplies were maintained at 2008-2009 levels.
- Utility costs for Gas, Electric, Telephone, and Water & Sewage are budgeted to remain constant at 2008-2009 levels. A District wide energy study was completed as part of a State Grant program and it indicated relatively high energy efficiency for most of the District's buildings. As a result of the study, four buildings were targeted for more comprehensive energy analysis and that work has been completed.
- Outgoing Transfers were adjusted to subsidize the Athletic Fund, Community Service Fund (Child Care) and the Food Service Fund (School Lunch Program). The General Fund subsidy for Student Athletics is budgeted at \$358,000 for 2009-2010. The Community Service Fund subsidy is budgeted at \$0 because of the closure of that program. Food service is projected to break even based on the initial submitted budget request from the contractor.
- All Special Revenue Funds are based on prior year activity and anticipated activity.
- Other adjustments were made to reflect various program initiatives and to further consolidate similar expenditures in certain categories.

As always, this appropriations budget is based on the best information available at this time and, other things remaining equal, we believe that this proposed budget fairly represents anticipated results of operations for fiscal year 2009-2010.

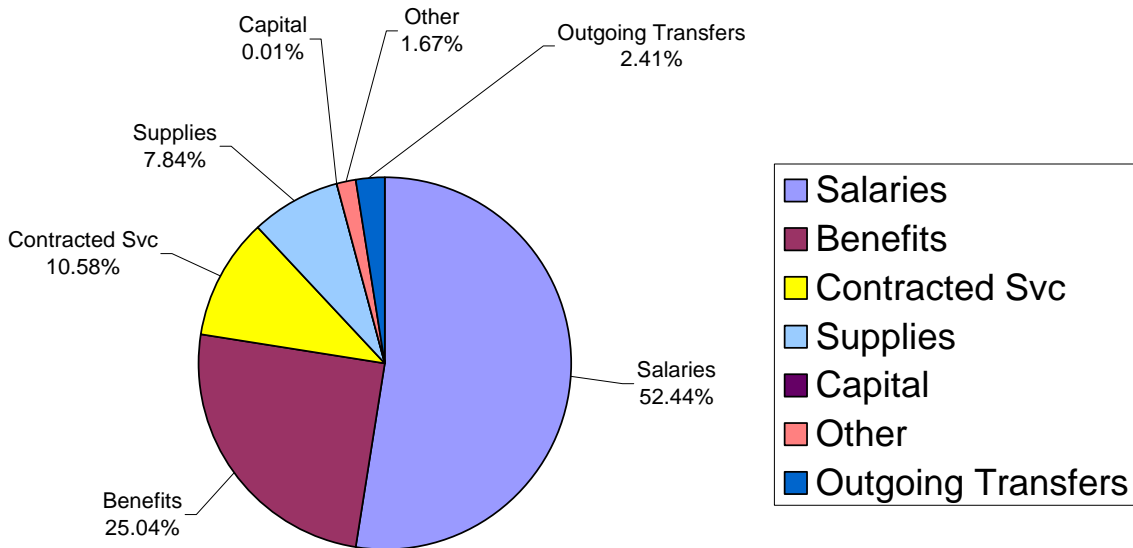
Executive Summary of 2009-2010 Budgets

- Levy 18.0000 mills (17.1620 and .8380 “Headlee Override” millage)
- General Education Fall enrollment goal of 1,840 FTE
- Surplus General Fund Budget of \$23,353,823, Surplus of \$692,578 DEP)
- Balanced Athletic Fund Budget of \$371,145 after \$358,000 G/F subsidy
- Balanced Community Service Fund Budget of \$6,500
- Balanced Food Service Fund Budget of \$1,037,825
- No compensation or step increases for any group (DEP) *Currently under negotiation*
- Interest Income reduced to reflect current economic climate
- Closure of one (1) Elementary building (DEP)
 - *In the event that General Education Fall enrollment falls short of 1,840, another building will close for 2010-2011 Fiscal Year (DEP)*
- Twenty (20) teaching staff lay-offs to “right size” staff to enrollment (DEP)
 - *Five (5) additional staff reductions for 2010-2011 Fiscal Year (DEP)*
- Six (6) teaching staff retirement replacements frozen and unfunded (DEP)
- Four (4) custodial lay-offs as well as the reduction of overtime expense
- Elimination of Summer Work custodial assignments (DEP)
- Assumes reduced Transportation expense in salary, benefits and fuel related to more efficient bus routing and the elimination of open enrollment transportation. (DEP)
- Elimination of the “French” substitute
- Presumes a 16.94 % MPSERS Retirement rate
- Presumes only a 5% increase in Healthcare costs
- Presumes that ACT 18 funding will bring SE funding to 80%
- Presumes that all State and Federal Grants continue at current levels.
- Assumes no increase to Utility Expenses from 2008-2009 projected levels
- Assumes to offset carrying costs associated with Kettering Elementary
- Assumes that 2008-2009 new grant funding from Title I for five teachers will continue
- Assumes that 2008-2009 new grant funding from State At-Risk for five (5) 1/6th riders, one (1) Attendance, one (1) Guidance and one (1) Social Work staff will continue
- Assumes no General Funds for Police Liaison activity
- Continue to explore alternative uses for rental income of idle assets
- Continue to explore sale of under utilized facilities to raise capital
- Continue to explore sale or public joint venture of land holdings
- Continue to explore and analyze all utility usage patterns to assure minimum costs

Willow Run CS 2009-2010 Revenue Sources, All Funds



Willow Run CS 2009-10 Expense Objects, All Funds



**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
GENERAL FUND BUDGET FYE-JUNE 30, 2010**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2009-2010; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of 18.000 mills on Non-Homestead and other qualified properties, and unappropriated fund balance be available for appropriations in the **GENERAL FUND** of the Willow Run Community Schools for the fiscal year 2009-2010 as follows:

REVENUE:	<u>June-08 Actual</u>	<u>June-09 3rd Amendment</u>	<u>June-10 Budget</u>
Local Revenue	\$ 4,422,160	\$ 3,526,141	\$ 3,591,156
State Revenue	16,156,241	15,503,307	14,932,693
Federal Revenue	2,245,383	3,204,991	3,204,991
Incoming Transfers & Other Transactions	2,272,562	2,378,216	2,317,561
Fund Modifications	109,376	86,000	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 25,205,722</u>	<u>\$ 24,698,655</u>	<u>\$ 24,046,401</u>
FUND BALANCE AS OF JULY 1ST	\$ (1,852,750)	\$ (2,296,441)	\$ (2,955,222)
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ (1,852,750)</u>	<u>\$ (2,296,441)</u>	<u>\$ (2,955,222)</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 23,352,972	\$ 22,402,214	\$ 21,091,179

BE IT FURTHER RESOLVED, that \$ 21,091,179 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below. The Board is adopting a deficit budget for 2009-10 and is in the process of filing a deficit reduction plan with the Michigan Department of Education in compliance with the Uniform Budgeting and Accounting Act and the State School Aid Act.

EXPENDITURES

Basic Programs, Instruction	\$ 10,148,970	\$ 10,022,577	\$ 8,761,464
Added Needs, Instruction	2,334,756	3,450,538	3,527,733
Adult and Continuing Ed	227,860	69,600	38,538
Pupil Support	3,033,556	2,245,546	2,218,356
Instructional Support	920,390	785,973	729,118
General Administration	435,284	523,579	532,648
School Administration	1,454,001	1,469,031	1,361,773
Business Support	967,882	903,776	865,893
Operations/Maintenance	3,468,227	3,525,795	3,038,647
Transportation	1,354,034	1,236,591	1,103,393
Central Services	396,816	369,384	421,214
Community Services	228,692	196,746	196,746
TOTAL EXPENDITURES	<u>\$ 24,970,468</u>	<u>\$ 24,799,136</u>	<u>\$ 22,795,523</u>
Outgoing Transfers	213,441	200,300	200,300
Fund Modifications	465,503	358,000	358,000
TOTAL APPROPRIATED	<u>\$ 25,649,413</u>	<u>\$ 25,357,436</u>	<u>\$ 23,353,823</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ (2,296,441)</u>	<u>\$ (2,955,222)</u>	<u>\$ (2,262,644)</u>

The above was approved by the Board of Education June 25, 2009. Ayes _____ Nays _____

Claudette Braxton, President

Dorothy Stewart, Treasurer

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
ATHLETIC FUND BUDGET FYE-JUNE 30, 2010**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2009-2010; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **ATHLETIC FUND** of the Willow Run Community Schools for the fiscal year 2009-10 as follows:

REVENUE:	June-08 <u>Actual</u>	June-09 <u>Amended</u>	June-10 <u>Budget</u>
Local Revenue	\$ 17,390	\$ 13,145	\$ 13,145
State Revenue	-	-	-
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	390,998	358,000	358,000
Fund Modifications	-	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 408,388</u>	<u>\$ 371,145</u>	<u>\$ 371,145</u>
 FUND BALANCE AS OF JULY 1ST	 -	 \$ -	 \$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 408,388	 \$ 371,145	 \$ 371,145

BE IT FURTHER RESOLVED, that \$ 371,365 of the total available to appropriate in the **ATHLETIC FUND** is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES			
Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	408,388	371,145	371,145
Community Services	-	-	-
TOTAL EXPENDITURES	<u>\$ 408,388</u>	<u>\$ 371,145</u>	<u>\$ 371,145</u>
Outgoing Transfers	-	-	-
Fund Modifications	-	-	-
TOTAL APPROPRIATED	<u>\$ 408,388</u>	<u>\$ 371,145</u>	<u>\$ 371,145</u>
 FUND BALANCE ENDING JUNE 30TH	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

The above was approved by the Board of Education June 25, 2009. Ayes _____ Nays _____

Claudette Braxton, President

Dorothy Stewart, Treasurer

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
COMMUNITY SERVICE FUND BUDGET FYE-JUNE 30, 2010**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2009-2010; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the COMMUNITY SERVICE FUND of the Willow Run Community Schools for the fiscal year 2009-2010 as follows:

REVENUE:	June-08 <u>Actual</u>	June-09 <u>Amended</u>	June-10 <u>Budget</u>
Local Revenue	\$ 12,046	\$ 6,500	\$ 6,500
State Revenue	-	-	-
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	-	-	-
Fund Modifications	1,976	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 14,022</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
 FUND BALANCE AS OF JULY 1ST	 \$ -	 \$ -	 \$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 TOTAL AMOUNT AVAILABLE TO APPROPRIATE	 \$ 14,022	 \$ 6,500	 \$ 6,500

BE IT FURTHER RESOLVED, that \$ 6,500 of the total available to appropriate in the **COMMUNITY SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES			
Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	-	-	-
Community Services	14,022	6,500	6,500
TOTAL EXPENDITURES	<u>\$ 14,022</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
Outgoing Transfers	-	-	-
Fund Modifications	-	-	-
TOTAL APPROPRIATED	<u>\$ 14,022</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
 FUND BALANCE ENDING JUNE 30TH	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

The above was approved by the Board of Education June 25, 2009. Ayes _____ Nays _____

Claudette Braxton, President

Dorothy Stewart, Treasurer

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
FOOD SERVICE FUND BUDGET FYE-JUNE 30, 2010**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2009-2010; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **FOOD SERVICE FUND** of the Willow Run Community Schools for the fiscal year 2009-10 as follows:

REVENUE:	June-08 <u>Actual</u>	June-09 <u>Amended</u>	June-10 <u>Budget</u>
Local Revenue	\$ 230,768	\$ 182,559	\$ 182,559
State Revenue	97,425	111,638	111,638
Federal Revenue	806,966	829,628	743,628
Incoming Transfers & Other Transactions			-
Fund Modifications	-	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 1,135,159</u>	<u>\$ 1,123,825</u>	<u>\$ 1,037,825</u>
FUND BALANCE AS OF JULY 1ST	23,789	\$ -	\$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ 23,789</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 1,158,948	\$ 1,123,825	\$ 1,037,825

BE IT FURTHER RESOLVED, that \$ 1,037,825 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			
Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	1,121,102	1,123,825	1,037,825
Community Services	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,121,102</u>	<u>\$ 1,123,825</u>	<u>\$ 1,037,825</u>
Outgoing Transfers	-	-	-
Fund Modifications	37,846	-	-
TOTAL APPROPRIATED	<u>\$ 1,158,948</u>	<u>\$ 1,123,825</u>	<u>\$ 1,037,825</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>

The above was approved by the Board of Education June 25, 2009. Ayes _____ Nays _____

Claudette Braxton, President

Dorothy Stewart, Treasurer