

2013-14  
**GENERAL APPROPRIATIONS ACT**  
(Amended December 2013)

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF THE WOODHAVEN-BROWNSTOWN SCHOOL DISTRICT**

RESOLVED, that this resolution shall be the general appropriations act of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2014, as amended; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Woodhaven-Brownstown School District.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2014 is as follows (Note: Total revenues include all income generated by an ad valorem property tax levy of 18.0000 mills, applied against all non-homestead and non-qualified agricultural property in the Woodhaven-Brownstown School District. The purpose of such a Millage levy is to help support the appropriations outlined below):

Revenue

Local sources	\$7,558,593
Interdistrict sources	237,038
State sources	31,956,088
Federal sources	467,494
Operating Transfers	1,160,867
<b>Total Revenue</b>	<b>\$41,380,080</b>

Fund Balance, July 1, 2013	\$3,715,141	
Less Designated Fund Balance	<u>0</u>	
Fund Balance Available to Appropriate		<u>3,715,141</u>
<b>Total Available To Appropriate</b>		<b>\$45,095,221</b>

BE IT FURTHER RESOLVED, that \$45,095,221 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	\$26,524,432
Support Services	14,597,164
Athletics	661,901
Operating Transfers	496,901
<b>Total Appropriated</b>	<b><u>\$42,280,398</u></b>

<b>Projected Unappropriated Fund Balance - June 30, 2014</b>	<b><u>\$2,814,823</u></b>
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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund (including Cafeteria, Funded Projects and Special Education/TOTE) of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2014 is as follows:

Revenue		
Local sources		\$739,570
Interdistrict sources		3,417,895
State sources		3,219,185
Federal sources		1,102,633
Operating Transfers		<u>0</u>
<b>Total Revenue</b>		<b>\$8,479,283</b>
Fund Balance, July 1, 2013	\$ 10,722	
Less Designated Fund Balance	<u>0</u>	
Fund Balance Available to Appropriate		<u>10,722</u>
<b>Total Available To Appropriate</b>		<b>\$8,490,005</b>

BE IT FURTHER RESOLVED, that \$8,490,005 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Food service		\$1,772,289
Special Education/TOTE		3,004,609
Funded Projects		3,276,856
Capital Outlay		25,828
Operating Transfers		<u>369,728</u>
<b>Total Appropriated</b>		<b><u>\$8,449,310</u></b>
<b>Projected Unappropriated Fund Balance - June 30, 2014</b>		<b><u>40,695</u></b>

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects/Sinking Fund of the Woodhaven-Brownstown School District for the fiscal year ending June 30, 2014 is as follows (Note: Total revenues include all revenue generated by a tax levy of .9778 mills applied against all property in the Woodhaven-Brownstown School District. The purpose of such a levy is to support the appropriations outlined below):

Revenue		
Local sources		\$1,007,935
Operating Transfers		<u>0</u>
<b>Total Revenue</b>		<b>\$1,007,935</b>
Fund Balance July 1, 2013	\$774,043	
Less Designated Fund Balance	<u>0</u>	
Fund Balance Available to Appropriate		<u>\$774,043</u>
<b>Total Available To Appropriate</b>		<b>\$1,781,978</b>

BE IT FURTHER RESOLVED, that \$1,781,978 of the total available to appropriate in the Capital Projects/Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Capital Outlay		<u>\$970,000</u>
<b>Total Appropriated</b>		<b>\$970,000</b>
<b>Projected Unappropriated Fund Balance - June 30, 2014</b>		<b><u>\$811,978</u></b>

BE IT FURTHER RESOLVED, that the Superintendent 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 constitutes a revision effective December 2013, to the General Appropriations Act that was adopted for the fiscal year ending June 30, 2014, and which took effect on July 1, 2013.

Adoption of Resolution by Woodhaven-Brownstown Board of Education:

Present: Members: \_\_\_\_\_

Absent: Members: \_\_\_\_\_

The following preamble and resolution were offered by Member: \_\_\_\_\_  
and supported by Member: \_\_\_\_\_.

Motion carried unanimously to adopt 2013-14 Budget Resolution Amendment # 1.

\_\_\_\_\_  
Bruce Burke, Secretary  
Woodhaven-Brownstown Board of Education

Revenue	2012-13			2013-14			2013-14		
	June Amended		Total	Original		Total	Dec Amended		Total
	2012-13 June Amend Budget	2012-13 Athletic Fund		2013-14 Original Budget	2013-14 Athletic Fund		2013-14 Dec amd Budget	2013-14 Athletic Fund	
Local	7,065,291	165,000	7,230,291	6,688,695	165,000	6,853,695	7,393,593	165,000	7,558,593
State	31,812,620		31,812,620	32,714,484		32,714,484	31,956,088		31,956,088
Federal	444,660		444,660	412,122		412,122	467,494		467,494
Interdistrict	240,666		240,666	274,970		274,970	237,038		237,038
Intra District Revenue	403,893	375,718	779,611	663,966	440,873	1,104,839	663,966	496,901	1,160,867
<b>Total Revenue</b>	<b>39,967,130</b>	<b>540,718</b>	<b>40,507,848</b>	<b>40,754,237</b>	<b>605,873</b>	<b>41,360,110</b>	<b>40,718,179</b>	<b>661,901</b>	<b>41,380,080</b>
<b>Expenditures</b>									
<b>Direct Instruction</b>									
Elementary Instruction	10,290,067	-	10,290,067	10,973,462	-	10,973,462	11,108,867	-	11,108,867
Secondary Instruction	11,195,399	-	11,195,399	11,897,134	-	11,897,134	11,727,731	-	11,727,731
After School Instruction	22,333	-	22,333	34,723	-	34,723	34,562	-	34,562
Added Needs Instruction	3,733,465	-	3,733,465	3,882,563	-	3,882,563	3,653,272	-	3,653,272
<b>Direct Instruction</b>	<b>25,241,264</b>	<b>-</b>	<b>25,241,264</b>	<b>26,787,883</b>	<b>-</b>	<b>26,787,883</b>	<b>26,524,432</b>	<b>-</b>	<b>26,524,432</b>
<b>Supporting Services</b>									
Support Services - Pupil	2,459,964	-	2,459,964	2,552,572	-	2,552,572	2,541,505	-	2,541,505
Support Services - Instruction	1,278,592	-	1,278,592	1,281,920	-	1,281,920	1,298,185	-	1,298,185
General Administration	448,223	-	448,223	494,980	-	494,980	493,412	-	493,412
School Administration	2,536,305	-	2,536,305	2,716,813	-	2,716,813	2,707,931	-	2,707,931
Business	1,328,659	-	1,328,659	977,498	-	977,498	915,732	-	915,732
Operations and Maintenance	3,077,620	-	3,077,620	3,104,059	-	3,104,059	3,157,114	-	3,157,114
Transportation	2,025,426	-	2,025,426	2,047,744	-	2,047,744	2,378,456	-	2,378,456
Central Services	1,113,831	-	1,113,831	1,021,551	-	1,021,551	1,104,829	-	1,104,829
Other	-	-	-	-	-	-	-	-	-
Athletics	-	540,718	540,718	-	605,873	605,873	-	661,901	661,901
Interdistrict Transfers	625,718	-	625,718	440,873	-	440,873	496,901	-	496,901
<b>Support Services</b>	<b>14,894,338</b>	<b>540,718</b>	<b>15,435,055</b>	<b>14,638,010</b>	<b>605,873</b>	<b>15,243,883</b>	<b>15,094,055</b>	<b>661,901</b>	<b>15,755,966</b>
<b>Total Expenditures</b>	<b>40,135,602</b>	<b>540,718</b>	<b>40,676,320</b>	<b>41,425,893</b>	<b>605,873</b>	<b>42,031,766</b>	<b>41,618,497</b>	<b>661,901</b>	<b>42,280,398</b>
<b>Revenue over (Expenditures)</b>	<b>(168,472)</b>	<b>0</b>	<b>(168,472)</b>	<b>(671,656)</b>	<b>0</b>	<b>(671,656)</b>	<b>(900,318)</b>	<b>0</b>	<b>(900,317)</b>
<b>Beginning Fund Balance, July 1,</b>	<b>3,262,100</b>		<b>3,262,100</b>	<b>3,093,628</b>		<b>3,093,628</b>	<b>3,715,141</b>		<b>3,715,141</b>
<b>Ending Fund Balance, June 30,</b>	<b>3,093,628</b>		<b>3,093,628</b>	<b>2,421,972</b>		<b>2,421,972</b>	<b>2,814,823</b>		<b>2,814,824</b>

Woodhaven - Brownstown Schools  
 Summary of Budgets  
 Special Revenue Funds  
 2013-14

	<u>Cafeteria</u>	<u>Funded</u>	<u>Tote</u>	<u>Total</u>
	<u>Fund</u>	<u>Projects</u>	<u>Center Fund</u>	<u>Revenue</u>
				<u>Funds</u>
<i><u>Revenue</u></i>				
Local sources:	\$725,163	\$14,407	\$0	\$739,570
Intermediate Sources	\$0	\$972,936	\$2,444,959	\$3,417,895
State Sources	\$67,027	\$2,239,453	\$912,705	\$3,219,185
Federal Sources	\$1,035,900	\$66,733	\$0	\$1,102,633
Transfers In	\$0	\$0	\$0	\$0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Revenue</i>	\$1,828,090	\$3,293,529	\$3,357,664	\$8,479,283
 <i><u>Expenditures</u></i>				
Food Service	\$1,772,289	\$0	\$0	\$1,772,289
Grants	\$0	\$3,276,856	\$0	\$3,276,856
Tote	\$0	\$0	\$3,004,609	\$3,004,609
Capital Outlay	\$25,828	\$0	\$0	\$25,828
Transfers Out	\$0	\$16,673	\$353,055	\$369,728
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	\$1,798,117	\$3,293,529	\$3,357,664	\$8,449,310
 <i>Revenue Over/(under) Expenditures</i>				
	\$29,973	\$0	\$0	\$29,973
 <i>Beginning Fund Balance</i>				
	\$10,722	\$0	\$0	\$10,722
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<i>Ending Fund Balance</i>				
	\$40,695	\$0	\$0	\$40,695
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## Sinking Fund Budget 2013-14

Amended December 2013

<u>Account</u>	<u>Account Description</u>	<u>Resp</u>	<u>Budget</u>		
40-111-0000-000-000-0000	PROPERTY TAX REVENUE	SNK	\$984,935.00		
40-111-0002-000-000-0000	COLLECT-DELQ TAXES	SNK	\$20,000.00		
40-151-0000-000-971-0097	INTEREST-SINKING FUND	SNK	\$3,000.00	<b>Current Work:</b>	
40-312-0000-000-000-0000	State Grant - Misc	SNK	\$0.00		
	<b>Sinking Fund Revenue</b>		<b>\$1,007,935.00</b>	<b>Concrete &amp; Asphalt</b>	
41-452-6310-020-000-0000	SITE IMPROVEMENTS	SNK	\$0.00	Cement Work Bates - Garden/Etnr.	16,500
41-456-6220-020-000-0000	BLDG ALTERATIONS	SNK	\$275,000.00	Cement Work Weg - Basketball pad	14,500
41-452-3191-020-000-0000	A/E FEES - BATES	SNK	\$0.00	Cement Work Bates - Sidewalk	4,500
	<b>Building 020</b>		<b>\$275,000.00</b>	<b>Special Projects</b>	
41-452-6310-025-000-0000	SITE IMPROVEMENTS - Weg	SNK	\$25,000.00	Fencing Bates, H/S & PHMS	20,521
41-456-6220-025-000-0000	BLDG ALTERATIONS	SNK	\$2,200.00	Bates Café Renovation, Effis, etc..	270,979
	<b>Building 025</b>		<b>\$27,200.00</b>	WHS Athletic path, Fields & Entrance	344,577
41-452-6310-040-000-0000	SITE IMPROVEMENTS	SNK	\$5,500.00	Technology Cabling	8,643
41-453-3191-040-000-0000	A/E FEES-YAKE	SNK	\$0.00	Yake Café Flooring	13,740
41-456-6220-040-000-0000	BLDG ALTERATIONS	SNK	\$19,500.00	Drinking Fountains	9,670
41-456-6223-040-100-0000	A/E REIMB. - YAKE	SNK	\$0.00	Fitness Path	46,623
	<b>Building 040</b>		<b>\$25,000.00</b>	Parking lot lights	10,850
41-452-6310-045-000-0000	SITE IMPROVEMENTS - GTH	SNK	\$7,200.00	HVAC Controls	25,765
41-453-3191-045-000-0000	A/E FEES-GUDITH	SNK	\$0.00	Office Renovations - Erving & BMS	18,000
41-456-6220-045-000-0000	BLDG ALTERATIONS	SNK	\$7,600.00		
41-456-6223-045-100-0000	A/E REIMB. - GUDITH	SNK	\$0.00	<b>Proposed Projects (in budget)</b>	
	<b>Building 045</b>		<b>\$14,800.00</b>	District Wide Surveying	35,000
41-452-6310-050-000-0000	SITE IMPROVEMENTS - ERV	SNK	\$33,000.00	Bates HVAC Work	50,000
41-456-6220-050-000-0000	BLDG ALTERATIONS - ERV	SNK	\$1,300.00	Budgeted Reserves	50,000
	<b>Building 050</b>		<b>\$34,300.00</b>		
41-452-6310-070-000-0000	SITE IMPROVEMENTS	SNK	\$5,000.00		
41-453-3190-070-000-0000	ARCHITECT SERVICES	SNK	\$0.00		
41-456-6220-070-000-0000	BLDG ALTERATIONS	SNK	\$2,000.00		
41-456-6223-070-100-0000	A/E REIMB. - PHMS	SNK	\$0.00		
	<b>Building 070</b>		<b>\$7,000.00</b>		
41-452-6310-075-000-0000	SITE IMPROVEMENTS	SNK	\$8,900.00		
41-456-6220-075-000-0000	BLDG ALTERATIONS	SNK	\$14,800.00		
	<b>Building 075</b>		<b>\$23,700.00</b>		
41-452-6310-080-000-0000	SITE IMPROVEMENTS	SNK	\$355,000.00		
41-453-3191-080-000-0000	A/E FEES-WHS	SNK	\$0.00		
41-456-6220-080-000-0000	BLDG ALTERATIONS	SNK	\$42,000.00		
41-456-6223-080-100-0000	A/E REIMB. - WHS	SNK	\$1,000.00		
	<b>Building 080</b>		<b>\$398,000.00</b>	<b>Tax Adjustments</b>	
41-259-7612-000-000-0000	Wayne City Tax Adjust	SNK	\$30,000.00	Wayne County Tax Adjustments	30,000
41-261-3510-010-000-0000	Advertisement	SNK	\$0.00		
41-452-6310-000-000-0000	District Cement/Asphalt Work	SNK	\$0.00		
41-456-6225-037-000-0000	District Wide Contingency	SNK	\$50,000.00		
41-456-6228-060-000-0000	Contract Mnt Serv Center	SNK	\$35,000.00		
41-453-3190-010-000-0000	District Wide Architect Services	SNK	\$50,000.00		
	<b>Sinking Fund Expenditures</b>		<b>\$970,000.00</b>		<b>969,867</b>
	<b>Excess Revenue over (Expenditures)</b>		<b>\$37,935.00</b>		
	<b>Available Funds</b>		<b>\$774,043.00</b>		
	<b>Remaining Available Funds</b>		<b>\$811,978.00</b>		