

MEMORANDUM**I.4. Approve 2008/2009 Appropriation Act for General and Special Revenue Funds
Mr. Sederlund**

RECOMMENDED MOTION: “That the following resolution be adopted by the Board of Education to approve the General Fund, Food Service Fund, Athletic Fund, Building Activities Fund, and CTE Fund budgets for the 2008/2009 fiscal year. Further request that the reading of the resolution be waived.”

RESOLVED, that this resolution shall be the General Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2008/2009 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the General Fund of the Chippewa Valley Schools for the fiscal year 2008/2009 be adopted as follows:

Revenue	
Local	\$20,483,580
State	102,701,975
Federal	3,630,614
Transfers & Others	109,000
Total Revenue	\$126,925,169
Estimated Fund Balance July 1, 2008	\$13,632,025
Total Available to Appropriate	\$140,557,194

BE IT FURTHER RESOLVED, that \$130,276,094 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	\$68,482,521
Added Needs	12,605,554
Adult and Continuing Education	224,067

Support Services

Pupil	11,348,442
Instructional Staff	4,330,787
General Administration	862,919
School Administration	7,963,384
Business	1,847,355
Operations & Maintenance	12,489,445
Transportation	4,576,222
Central	3,360,485
Community Services	834,913
Outgoing Transfers & Other	1,350,000

Total Appropriated	\$130,276,094
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Estimated Fund Balance June 30, 2009	\$10,281,100
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BE IT FURTHER RESOLVED, that the revenue from the millage levy of 18.000 mills on non-homestead and non-qualified agricultural property be certified and be used towards the District's 2008/2009 operating expenditures. As provided by in the Act related to the Michigan Business Tax, Personal Industrial Property is exempt from the 18 mills and Personal Commercial Property is exempt from 12 of the 18 mills.

RESOLVED, that this resolution shall be the Food Service Appropriation Act of Chippewa Valley Schools for fiscal year 2008/2009 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Food Service Fund of the Chippewa Valley Schools for the fiscal year 2008/2009 be as follows:

Revenue	
Local	\$2,526,000
State	132,000
Federal	965,000
Transfers & Other	0
Total Revenue	\$3,623,000
Estimated Fund Balance July 1, 2008	\$452,969
Total Available to Appropriate	\$4,075,969

BE IT FURTHER RESOLVED, that \$3,766,000 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	
Wages	\$1,337,000
Employee Benefits	482,000
Food Purchases	1,576,000
Other	257,000
Capital Outlay	5,000
Outgoing Transfers	109,000
Total Appropriated	\$3,766,000
Estimated Fund Balance June 30, 2009	\$309,969

RESOLVED, that this resolution shall be the Athletic Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2008/2009 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Athletic Fund of the Chippewa Valley Schools for the fiscal year 2008/2009 be adopted as follows:

Revenue	
Local	\$550,000
State	0
Federal	0
Transfers & Others	1,350,000
Total Revenue	\$1,900,000
Estimated Fund Balance July 1, 2008	\$186,099
Total Available to Appropriate	\$2,086,099

BE IT FURTHER RESOLVED, that \$1,900,000 of the total available to appropriate in the Athletic Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Wages	\$1,180,000
Employee Benefits	347,000
Purchased Services	243,000
Supplies, Uniforms, Equipment	130,000
Total Appropriated	\$1,900,000
Estimated Fund Balance June 30, 2009	\$186,099

RESOLVED, that this resolution shall be the Building Activities Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2008/2009 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Building Activities Fund of the Chippewa Valley Schools for the fiscal year 2008/2009 be adopted as follows:

Revenue	
Local	\$1,600,000
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$1,600,000
Estimated Fund Balance July 1, 2008	\$863,777
Total Available to Appropriate	\$2,463,777

BE IT FURTHER RESOLVED that \$1,600,000 of the total available to appropriate in the Building Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Building Activities	\$1,600,000
Total Appropriated	1,600,000
Estimated Fund Balance June 30, 2009	\$863,777

RESOLVED, that this resolution shall be the CTE Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2008/2009 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the CTE Fund of the Chippewa Valley Schools for the fiscal year 2008/2009 be adopted as follows:

Revenue	
Local	\$343,500
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$343,500
Estimated Fund Balance July 1, 2008	\$190,870
Total Available to Appropriate	\$534,370

BE IT FURTHER RESOLVED that \$360,154 of the total available to appropriate in the CTE Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Building Activities	\$360,154
Total Appropriated	\$360,154
Estimated Fund Balance June 30, 2009	\$174,216

BE IT 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 and his designee are 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 amount appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED, that 7.65 mills be certified for levy on all property in the district for the purpose of retiring principal and interest on the voted debt of the district.

This appropriation act resolution is to take effect on July 1, 2008.

RATIONALE: The 2008/09 budget for the General Fund, Food Service Fund, Athletic Fund, Building Activities Fund, and CTE Fund has been prepared by the Administration and reviewed with the Board of Education. The revenue budget incorporates a per pupil foundation allowance increase of \$126 and a blended enrollment increase 200 students. The expenditure budget includes the costs for opening the new Seneca Middle School, the Dakota High School 9th Grade Center, and the Chippewa Valley High School 9th Grade Center. Wage schedule improvements, increments and other know factors have been used along with a retirement rate of 16.54%.

CHIPPEWA VALLEYS SCHOOLS
Preliminary 2008-09
GENERAL FUND BUDGET

	2006-07 Audited <u>Actuals</u>	2007-08 2nd Amended <u>Budget</u> May 5, 2008	2008-09 Preliminary <u>Budget</u> June 16, 2008	2008-09 Preliminary 2007-08 2nd Amended <u>Difference</u>
Revenue				
Local (1)	\$ 20,410,576	\$ 21,233,580	\$ 20,483,580	\$ (750,000)
State	\$ 96,107,772	\$ 99,969,644	\$ 102,701,975	\$ 2,732,331
Federal	\$ 2,931,216	\$ 3,787,998	\$ 3,630,614	\$ (157,384)
Incoming Transfers & Other	\$ -	\$ 109,000	\$ 109,000	\$ -
Total Revenue	\$ 119,449,564	\$ 125,100,222	\$ 126,925,169	\$ 1,824,947
Expenditures				
Basic Programs	\$ 63,108,892	\$ 64,562,897	\$ 68,482,521	\$ 3,919,624
Added Needs	\$ 12,217,416	\$ 11,661,082	\$ 12,605,554	\$ 944,472
Adult & Community Ed	\$ 249,716	\$ 230,008	\$ 224,067	\$ (5,941)
Total Instructional	\$ 75,576,024	\$ 76,453,987	\$ 81,312,142	\$ 4,858,155
Pupil Services	\$ 9,300,635	\$ 10,278,672	\$ 11,348,442	\$ 1,069,770
Instructional Staff Services	\$ 3,863,704	\$ 4,348,750	\$ 4,330,787	\$ (17,963)
General Administration	\$ 801,959	\$ 758,634	\$ 862,919	\$ 104,285
School Administration	\$ 7,198,389	\$ 7,308,308	\$ 7,963,384	\$ 655,076
Business Administration	\$ 1,655,140	\$ 1,868,980	\$ 1,847,355	\$ (21,625)
Operations & Maintenance	\$ 10,246,982	\$ 11,023,221	\$ 12,489,445	\$ 1,466,224
Transportation	\$ 4,050,937	\$ 4,281,012	\$ 4,576,222	\$ 295,210
Other Central Services	\$ 3,169,451	\$ 3,180,796	\$ 3,360,485	\$ 179,689
Total Supporting Services	\$ 40,287,197	\$ 43,048,373	\$ 46,779,039	\$ 3,730,666
Total Community Services	\$ 812,747	\$ 831,596	\$ 834,913	\$ 3,317
Outgoing Transfers & Other	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000	\$ -
Total Expenditures	\$ 118,075,968	\$ 121,683,956	\$ 130,276,094	\$ 8,592,138
Total Revenues Over/<Under>	\$ 1,373,596	\$ 3,416,266	\$ (3,350,925)	
Beginning Fund Equity	\$ 8,842,163	\$ 10,215,759	\$ 13,632,025	
Ending Fund Equity	\$ 10,215,759	\$ 13,632,025	\$ 10,281,100	

(1) Includes 18.00 Mill Non-Homestead Property Tax Levy for operational purposes.

PRELIMINARY 2008-09 SPECIAL REVENUE FUND FOOD SERVICE BUDGET

	2006-07 Actual	2007-08 Adopted Budget	2008-09 Preliminary Budget	2008-09 Preliminary 2007-08 Adopted Difference
Revenue				
Local	\$ 2,402,159	\$ 2,592,000	\$ 2,526,000	\$ (66,000)
State	\$ 121,597	\$ 120,000	\$ 132,000	\$ 12,000
Federal	\$ 793,726	\$ 805,000	\$ 965,000	\$ 160,000
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,317,482	\$ 3,517,000	\$ 3,623,000	\$ 106,000
Expenditures				
Wages	\$ 1,233,958	\$ 1,253,000	\$ 1,337,000	\$ 84,000
Employee Benefits	\$ 413,096	\$ 452,000	\$ 482,000	\$ 30,000
Food Purchases	\$ 1,400,009	\$ 1,445,000	\$ 1,576,000	\$ 131,000
Other	\$ 212,650	\$ 253,000	\$ 257,000	\$ 4,000
Capital Outlay	\$ 2,925	\$ 5,000	\$ 5,000	\$ -
Outgoing Transfers	\$ -	\$ 109,000	\$ 109,000	\$ -
Total Food Service	\$ 3,262,638	\$ 3,517,000	\$ 3,766,000	\$ 249,000
Total Revenues Over/<Under> Expenditures	\$ 54,844	\$ -	\$ (143,000)	
Beginning Fund Equity	\$ 398,125	\$ 452,969	\$ 452,969	
Ending Fund Equity	\$ 452,969	\$ 452,969	\$ 309,969	

PRELIMINARY 2008-09 SPECIAL REVENUE FUND ATHLETIC BUDGET

	2006-07	2007-08	2008-09	2008-09 Preliminary
	<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>Preliminary</u> <u>Budget</u>	<u>2007-08 Adopted</u> <u>Difference</u>
Revenue				
Local	\$ 608,901	\$ 581,000	\$ 550,000	\$ (31,000)
State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000	\$ -
Total Revenue	\$ 2,008,901	\$ 1,931,000	\$ 1,900,000	\$ (31,000)
Expenditures				
Wages	\$ 1,237,028	\$ 1,213,000	\$ 1,180,000	\$ (33,000)
Employee Benefits	\$ 345,924	\$ 362,000	\$ 347,000	\$ (15,000)
Purchased Services	\$ 177,134	\$ 226,000	\$ 243,000	\$ 17,000
Supplies, Uniforms, Equipment	\$ 138,023	\$ 130,000	\$ 130,000	\$ -
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -
Total Athletic	\$ 1,898,109	\$ 1,931,000	\$ 1,900,000	\$ (31,000)
Total Revenues Over/<Under> Expenditures	\$ 110,792	\$ -	\$ -	
Beginning Fund Equity	\$ 75,307	\$ 186,099	\$ 186,099	
Ending Fund Equity	\$ 186,099	\$ 186,099	\$ 186,099	

PRELIMINARY 2008-09 SPECIAL
REVENUE FUND BUILDING
ACTIVITIES BUDGET

	2006-07	2007-08	2008-09	2008-09 Preliminary
	<u>Actual</u>	<u>Adopted</u>	<u>Preliminary</u>	<u>2007-08 Adopted</u>
		<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue				
Local	\$ 1,806,627	\$ 1,700,000	\$ 1,600,000	\$ (100,000)
Total Revenue	\$ 1,806,627	\$ 1,700,000	\$ 1,600,000	\$ (100,000)
Expenditures				
Wages/Purchased Services/Supplies,Material:	\$ 1,672,212	\$ 1,700,000	\$ 1,600,000	\$ (100,000)
Total Expenditures	\$ 1,672,212	\$ 1,700,000	\$ 1,600,000	\$ (100,000)
Total Revenues Over/<Under> Expenditures	\$ 134,415	\$ -	\$ -	
Beginning Fund Equity	\$ 729,362	\$ 863,777	\$ 863,777	
Ending Fund Equity	\$ 863,777	\$ 863,777	\$ 863,777	

PRELIMINARY 2008-09 SPECIAL
REVENUE FUND CTE BUDGET

	2006-07	2007-08	2008-09	2008-09 Preliminary
	<u>Actual</u>	<u>Adopted</u> <u>Budget</u>	<u>Preliminary</u> <u>Budget</u>	<u>2007-08 Adopted</u> <u>Difference</u>
Revenue				
Local	\$ -	\$ 554,050	\$ 343,500	\$ (210,550)
Total Revenue	\$ -	\$ 554,050	\$ 343,500	\$ (210,550)
Expenditures				
Wages/Purchased Services/Supplies,Material:	\$ -	\$ 363,180	\$ 360,154	\$ (3,026)
Total Expenditures	\$ -	\$ 363,180	\$ 360,154	\$ (3,026)
Total Revenues Over/<Under> Expenditures	\$ -	\$ 190,870	\$ (16,654)	
Beginning Fund Equity	\$ -	\$ -	\$ 190,870	
Ending Fund Equity	\$ -	\$ 190,870	\$ 174,216	