

MEMORANDUM**I.4. Approve 2009/2010 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 2009/2010 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 2009/2010 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 2009/2010 be adopted as follows:

Revenue	
Local	\$21,146,941
State	94,569,653
Federal	13,662,861
Transfers & Others	476,384
Total Revenue	\$129,855,839
Estimated Fund Balance July 1, 2009	\$15,104,887
Total Available to Appropriate	\$144,960,726

BE IT FURTHER RESOLVED, that \$133,920,701 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	\$70,854,840
Added Needs	13,748,666
Adult and Continuing Education	266,933
Support Services	
Pupil	11,281,259
Instructional Staff	4,586,022
General Administration	809,917
School Administration	8,335,610
Business	1,883,452
Operations & Maintenance	11,945,404
Transportation	4,456,499
Central	3,203,645
Community Services	841,454
Outgoing Transfers & Other	1,707,000

Total Appropriated \$133,920,701

Estimated Fund Balance June 30, 2010 \$11,040,025

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 2009/2010 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 2009/2010 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 2009/2010 be as follows:

Revenue	
Local	\$2,272,000
State	140,000
Federal	1,240,000
Transfers & Other	0
Total Revenue	\$3,652,000
Estimated Fund Balance July 1, 2009	\$361,644
Total Available to Appropriate	\$4,013,644

BE IT FURTHER RESOLVED, that \$3,730,500 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	\$1,309,000
Employee Benefits	475,500
Food Purchases	1,560,000
Other	269,000
Capital Outlay	8,000
Outgoing Transfers	109,000
Total Appropriated	\$3,730,500
Estimated Fund Balance June 30, 2010	\$283,144

RESOLVED, that this resolution shall be the Athletic Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2009/2010 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 2009/2010 be adopted as follows:

Revenue	
Local	\$552,020
State	0
Federal	0
Transfers & Others	1,275,000
Total Revenue	\$1,827,020
Estimated Fund Balance July 1, 2009	\$186,099
Total Available to Appropriate	\$2,013,119

BE IT FURTHER RESOLVED, that \$1,902,192 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	\$1,007,264
Employee Benefits	310,288
Purchased Services	392,100
Supplies, Uniforms, Equipment	192,540
Total Appropriated	\$1,902,192
Estimated Fund Balance June 30, 2010	\$110,927

RESOLVED, that this resolution shall be the Building Activities Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2009/2010 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 2009/2010 be adopted as follows:

Revenue	
Local	\$2,010,000
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$2,010,000
Estimated Fund Balance July 1, 2009	\$881,811
Total Available to Appropriate	\$2,891,811

BE IT FURTHER RESOLVED that \$2,010,000 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	\$2,010,000
Total Appropriated	2,010,000
Estimated Fund Balance June 30, 2010	\$881,811

RESOLVED, that this resolution shall be the CTE Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2009/2010 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 2009/2010 be adopted as follows:

Revenue	
Local	\$335,300
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$335,300
Estimated Fund Balance July 1, 2009	\$199,112
Total Available to Appropriate	\$534,412

BE IT FURTHER RESOLVED that \$402,765 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	\$402,765
Total Appropriated	\$402,765
Estimated Fund Balance June 30, 2010	\$131,647

RESOLVED, that this resolution shall be the International Academy of Macomb Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2009/2010 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 International Academy of Macomb Fund of the Chippewa Valley Schools for the fiscal year 2009/2010 be adopted as follows:

Revenue	
Local	\$0
State	0
Federal	0
Incoming Transfers & Fund Modifications	\$2,292,333
Total Revenue	\$2,292,333
Fund Balance July 1, 2009	\$355,952
Total Available to Appropriate	\$2,648,285

BE IT FURTHER RESOLVED that \$2,292,333 of the total available to appropriate in the International Academy of Macomb Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Instruction	\$340,200
Support Services	372,470
Payments to Other Schools	1,212,279
Fund Modifications	367,384
Total Appropriated	\$2,292,333
Estimated Fund Balance June 30, 2010	\$355,952

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, 2009.

RATIONALE: The 2009/2010 budget for the General Fund, Food Service Fund, Athletic Fund, Building Activities Fund, CTE Fund and Macomb International Academy Fund has been prepared by the Administration and reviewed with the Board of Education. The revenue budget for the General Fund incorporates no increase in the per pupil foundation allowance and a blended enrollment increase 200 students. The revenue budget for the General Fund anticipates a \$590 per pupil shortfall in the State Fund and replaces that \$590 per pupil State Aid amount (\$9,326,000) with a Federal supplement from ARRA funding to the State in an equal amount. This preliminary budget for the General Fund does not include either revenue or expenditures for ARRA funding the district may receive for Title I and IDEA (adjustments for Title I and IDEA will be made when the 1st budget amendment is prepared). Wage schedule improvements, increments and other know factors including an increase in the retirement contribution rate from 16.54% to 16.94% have been used in preparing the budgets for all of the funds.

CHIPPEWA VALLEYS SCHOOLS
 PRELIMINARY 2009-2010
 GENERAL FUND BUDGET

	2007-08 Audited <u>Actual</u>	2008-09 2nd Amended <u>Budget</u> May 18, 2009	2009-10 Preliminary <u>Budget</u> June 15, 2009	2009-10 Preliminary 2008-09 2nd Amended <u>Difference</u>
Revenue				
Local (1)	\$ 21,583,390	\$ 21,483,615	\$ 21,146,941	\$ (336,674)
State	\$ 99,835,098	\$ 102,896,467	\$ 94,569,653	\$ (8,326,814)
Federal	\$ 3,779,689	\$ 4,051,556	\$ 13,662,861	\$ 9,611,305
Incoming Transfers & Other	\$ 109,000	\$ 483,103	\$ 476,384	\$ (6,719)
Total Revenue	\$ 125,307,177	\$ 128,914,741	\$ 129,855,839	\$ 941,098
Expenditures				
Basic Programs	\$ 63,345,855	\$ 68,092,502	\$ 70,854,840	\$ 2,762,338
Added Needs	\$ 11,387,402	\$ 12,763,765	\$ 13,748,666	\$ 984,901
Adult & Community Ed	\$ 230,982	\$ 253,470	\$ 266,933	\$ 13,463
Total Instructional	\$ 74,964,240	\$ 81,109,737	\$ 84,870,439	\$ 3,760,702
Pupil Services	\$ 10,105,766	\$ 11,067,801	\$ 11,281,259	\$ 213,458
Instructional Staff Services	\$ 4,028,669	\$ 4,708,355	\$ 4,586,022	\$ (122,333)
General Administration	\$ 716,107	\$ 856,176	\$ 809,917	\$ (46,259)
School Administration	\$ 7,245,672	\$ 8,058,762	\$ 8,335,610	\$ 276,848
Business Administration	\$ 1,834,270	\$ 2,070,928	\$ 1,883,452	\$ (187,476)
Operations & Maintenance	\$ 10,879,505	\$ 12,028,796	\$ 11,945,404	\$ (83,392)
Transportation	\$ 4,177,806	\$ 4,307,611	\$ 4,456,499	\$ 148,888
Other Central Services	\$ 3,138,729	\$ 3,661,115	\$ 3,203,645	\$ (457,470)
Total Supporting Services	\$ 42,126,526	\$ 46,759,544	\$ 46,501,808	\$ (257,736)
Total Community Services	\$ 758,686	\$ 857,011	\$ 841,454	\$ (15,557)
Outgoing Transfers & Other	\$ 1,229,046	\$ 1,528,000	\$ 1,707,000	\$ 179,000
Total Expenditures	\$ 119,078,498	\$ 130,254,292	\$ 133,920,701	\$ 3,666,409
Total Revenues Over/<Under>	\$ 6,228,679	\$ (1,339,551)	\$ (4,064,862)	
Beginning Fund Equity	\$ 10,215,759	\$ 16,444,438	\$ 15,104,887	
Ending Fund Equity	\$ 16,444,438	\$ 15,104,887	\$ 11,040,025	

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

PRELIMINARY 2009-10 SPECIAL REVENUE FUND FOOD SERVICE BUDGET

	2007-08 Actual	2008-09 Adopted Budget	2009-10 Preliminary Budget	2009-10 Preliminary 2008-09 Adopted Difference
Revenue				
Local	\$ 2,430,397	\$ 2,526,000	\$ 2,272,000	\$ (254,000)
State	\$ 138,294	\$ 132,000	\$ 140,000	\$ 8,000
Federal	\$ 934,080	\$ 965,000	\$ 1,240,000	\$ 275,000
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,502,771	\$ 3,623,000	\$ 3,652,000	\$ 29,000
Expenditures				
Wages	\$ 1,199,158	\$ 1,327,000	\$ 1,309,000	\$ (18,000)
Employee Benefits	\$ 412,829	\$ 482,000	\$ 475,500	\$ (6,500)
Food Purchases	\$ 1,519,021	\$ 1,576,000	\$ 1,560,000	\$ (16,000)
Other	\$ 209,753	\$ 267,000	\$ 269,000	\$ 2,000
Capital Outlay	\$ 1,335	\$ 5,000	\$ 8,000	\$ 3,000
Outgoing Transfers	\$ 109,000	\$ 109,000	\$ 109,000	\$ -
Total Food Service	\$ 3,451,096	\$ 3,766,000	\$ 3,730,500	\$ (35,500)
Total Revenues Over/<Under> Expenditures	\$ 51,675	\$ (143,000)	\$ (78,500)	
Beginning Fund Equity	\$ 452,969	\$ 504,644	\$ 361,644	
Ending Fund Equity	\$ 504,644	\$ 361,644	\$ 283,144	

Preliminary 2009-2010 SPECIAL REVENUE FUND ATHLETIC BUDGET

	2007-08	2008-09	2009-10	2009-10 Preliminary
	<u>Actual</u>	<u>1st Amended Budget</u>	<u>Preliminary Budget</u>	<u>2008-09 1st Amended Difference</u>
Revenue				
Local	\$ 562,989	\$ 524,020	\$ 552,020	\$ 28,000
State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,229,046	\$ 1,350,000	\$ 1,275,000	\$ (75,000)
Total Revenue	\$ 1,792,035	\$ 1,874,020	\$ 1,827,020	\$ (47,000)
Expenditures				
Wages	\$ 1,148,167	\$ 1,006,500	\$ 1,007,264	\$ 764
Employee Benefits	\$ 308,304	\$ 299,530	\$ 310,288	\$ 10,758
Purchased Services	\$ 132,835	\$ 386,100	\$ 392,100	\$ 6,000
Supplies, Uniforms, Equipment	\$ 202,729	\$ 181,890	\$ 192,540	\$ 10,650
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -
Total Athletic	\$ 1,792,035	\$ 1,874,020	\$ 1,902,192	\$ 28,172
Total Revenues Over/<Under> Expenditures	\$ 0	\$ -	\$ (75,172)	
Beginning Fund Equity	\$ 186,099	\$ 186,099	\$ 186,099	
Ending Fund Equity	\$ 186,099	\$ 186,099	\$ 110,927	

PRELIMINARY 2009-2010
SPECIAL REVENUE FUND
BUILDING ACTIVITIES BUDGET

	2007-08	2008-09	2009-10	2009-10 Preliminary
	<u>Actual</u>	1st Amended <u>Budget</u>	Preliminary <u>Budget</u>	2008-09 1st Amended <u>Difference</u>
Revenue				
Local	\$ 1,967,320	\$ 2,010,000	\$ 2,010,000	\$ -
Total Revenue	\$ 1,967,320	\$ 2,010,000	\$ 2,010,000	\$ -
Expenditures				
Wages/Purchased Services/Supplies,Material:	\$ 1,949,286	\$ 2,010,000	\$ 2,010,000	\$ -
Total Expenditures	\$ 1,949,286	\$ 2,010,000	\$ 2,010,000	\$ -
Total Revenues Over/<Under> Expenditures	\$ 18,034	\$ -	\$ -	
Beginning Fund Equity	\$ 863,777	\$ 881,811	\$ 881,811	
Ending Fund Equity	\$ 881,811	\$ 881,811	\$ 881,811	

PRELIMINARY 2009-2010
SPECIAL REVENUE FUND CTE
BUDGET

	2007-08	2008-09	2009-10	2009-10 Preliminary
	<u>Actual</u>	<u>1st Amended</u>	<u>Preliminary</u>	<u>2008-09 1st Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue				
Local	\$ 565,941	\$ 365,160	\$ 335,300	\$ (29,860)
Total Revenue	\$ 565,941	\$ 365,160	\$ 335,300	\$ (29,860)
Expenditures				
Wages/Purchased Services/Supplies,Materials	\$ 357,145	\$ 374,844	\$ 402,765	\$ 27,921
Total Expenditures	\$ 357,145	\$ 374,844	\$ 402,765	\$ 27,921
Total Revenues Over/<Under> Expenditures	\$ 208,796	\$ (9,684)	\$ (67,465)	
Beginning Fund Equity	\$ -	\$ 208,796	\$ 199,112	
Ending Fund Equity	\$ 208,796	\$ 199,112	\$ 131,647	

Note: 2007-08 was first year for CTE Special Revenue Fund. Previously activity was recorded in a combination of General Fund and Agency Fund. First year revenue in 2007-08 included transfer of accumulated balance from Agency Fund to CTE Special Revenue Fund.

Preliminary 2009-2010 SPECIAL REVENUE FUND MACOMB INTERNATIONAL ACADEMY

	2007-08	2008-09	2009-10	2009-10 Preliminary
	<u>Actual</u>	<u>Adopted</u>	<u>Preliminary</u>	<u>2008-09 1st Amended</u>
		<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue				
Tuition Other Schools		\$ 933,562	\$ 2,005,966	\$ 1,072,404
Other Revenue	\$ -	\$ 1,030,570	\$ 286,367	\$ (744,203)
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ 1,964,132	\$ 2,292,333	\$ 328,201
Expenditures				
Instruction	\$ -	\$ 392,120	\$ 340,200	\$ (51,920)
Support Services	\$ -	\$ 382,370	\$ 372,470	\$ (9,900)
Payments to Other Schools	\$ -	\$ 459,587	\$ 1,212,279	\$ 752,692
Fund Modifications	\$ -	\$ 374,103	\$ 367,384	\$ (6,719)
	\$ -	\$ -	\$ -	\$ -
Total Macomb International Academy	\$ -	\$ 1,608,180	\$ 2,292,333	\$ 684,153
Total Revenues Over/<Under> Expenditures	\$ -	\$ 355,952	\$ -	
Beginning Fund Equity	\$ -	\$ -	\$ 355,952	
Ending Fund Equity	\$ -	\$ 355,952	\$ 355,952	

Note: 2008-09 was the first year of operation of the Macomb International Academy