

MEMORANDUM**I.4. Approve 2010/2011 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, CTE Fund, and Macomb International Academy budgets for the 2010/2011 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 2010/2011 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 2010/2011 be adopted as follows:

Revenue	
Local	\$20,523,340
State	101,345,863
Federal	8,564,438
Transfers & Others	635,000
Total Revenue	\$131,068,641
Estimated Fund Balance July 1, 2010	\$11,815,535
Total Available to Appropriate	\$142,884,176

RESOLVED, that this resolution shall be the Food Service Appropriation Act of Chippewa Valley Schools for fiscal year 2010/2011 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 2010/2011 be as follows:

Revenue	
Local	\$2,107,000
State	132,000
Federal	1,375,000
Transfers & Other	0
Total Revenue	\$3,614,000
Estimated Fund Balance July 1, 2010	\$484,978
Total Available to Appropriate	\$4,098,978

BE IT FURTHER RESOLVED, that \$3,785,500 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	\$1,276,000
Employee Benefits	504,500
Food Purchases	1,470,000
Other	258,000
Capital Outlay	17,000
Outgoing Transfers	260,000
Total Appropriated	\$3,785,500
Estimated Fund Balance June 30, 2011	\$313,478

RESOLVED, that this resolution shall be the Athletic Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2010/2011 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 2010/2011 be adopted as follows:

Revenue	
Local	\$522,000
State	0
Federal	0
Transfers & Others	1,440,000
Total Revenue	\$1,962,000
Estimated Fund Balance July 1, 2010	\$ 49,714
Total Available to Appropriate	\$2,011,714

BE IT FURTHER RESOLVED, that \$1,962,000 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	\$1,231,700
Employee Benefits	405,475
Purchased Services	171,888
Supplies, Uniforms, Equipment	152,937
Total Appropriated	\$1,962,000
Estimated Fund Balance June 30, 2011	\$ 49,714

RESOLVED, that this resolution shall be the Building Activities Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2010/2011 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 2010/2011 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, 2010	\$754,471
Total Available to Appropriate	\$2,764,471

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, 2011	\$754,471

RESOLVED, that this resolution shall be the CTE Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2010/2011 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 2010/2011 be adopted as follows:

Revenue	
Local	\$245,000
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$245,000
Estimated Fund Balance July 1, 2010	\$110,225
Total Available to Appropriate	\$355,225

BE IT FURTHER RESOLVED that \$220,300 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	\$220,300
Total Appropriated	\$220,300
Estimated Fund Balance June 30, 2011	\$134,925

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, 2010.

Rationale: The 2010/2011 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. The revenue budget for the General Fund includes a flat foundation allowance and a blended enrollment increase of 200 students. The revenue budget also includes \$115 per pupil in the foundation allowance being replaced by \$115 per pupil in federal ARRA Stabilization funding. The expenditure budget for the general fund includes budget adjustments approved by the BOE, adjustments related to the VRIP and the State of Michigan retirement incentive, wage schedule improvements, increments, and other know factors including an increase in the retirement contribution rate from 16.94% to 19.41%.

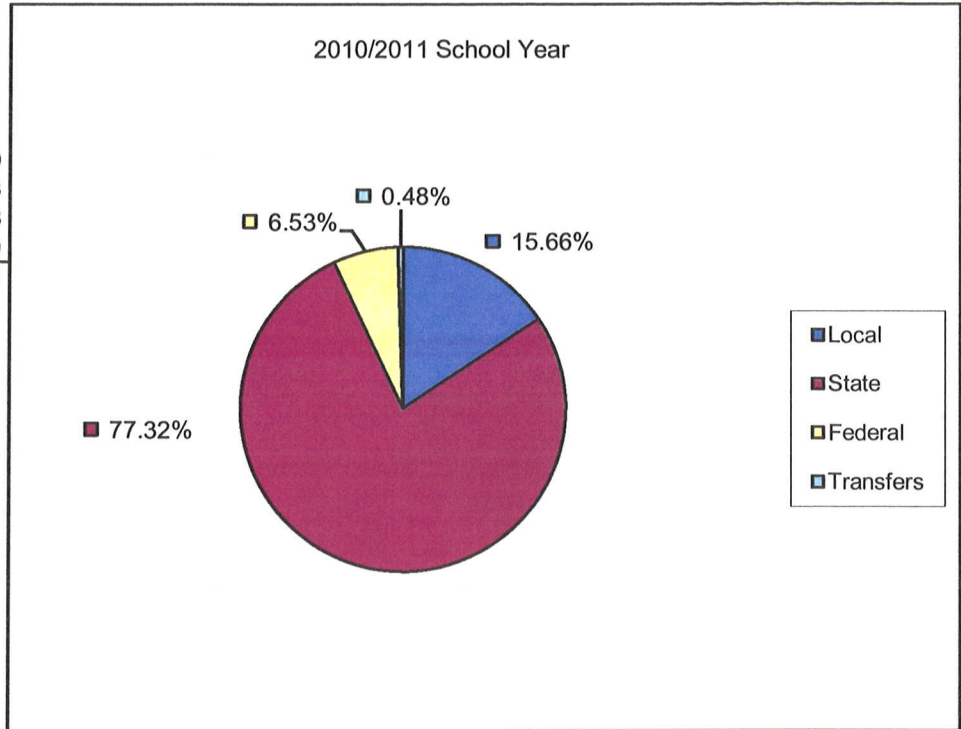
CHIPPEWA VALLEYS SCHOOLS
ORIGINAL 2010-2011
GENERAL FUND BUDGET

	2008-09 Audited <u>Actual</u>	2009-10 2nd Amended <u>Budget</u> June 7, 2010	2010-11 Original <u>Budget</u> June 21, 2010	2010-11 Original 2009-10 2nd Amended <u>Difference</u>
Revenue				
Local (1)	\$ 21,484,329	\$ 21,108,657	\$ 20,523,340	\$ (585,317)
State	\$ 97,254,367	\$ 97,982,882	\$ 101,345,863	\$ 3,362,981
Federal	\$ 9,696,229	\$ 11,061,239	\$ 8,564,438	\$ (2,496,801)
Incoming Transfers & Other	\$ 376,116	\$ 556,000	\$ 635,000	\$ 79,000
Total Revenue	\$ 128,811,041	\$ 130,708,778	\$ 131,068,641	\$ 359,863
Expenditures				
Basic Programs	\$ 67,669,948	\$ 71,622,578	\$ 72,465,695	\$ 843,117
Added Needs	\$ 12,653,132	\$ 14,309,838	\$ 14,126,533	\$ (183,305)
Adult & Community Ed	\$ 261,017	\$ 297,163	\$ 300,526	\$ 3,363
Total Instructional	\$ 80,584,097	\$ 86,229,579	\$ 86,892,754	\$ 663,175
Pupil Services	\$ 10,926,088	\$ 11,320,919	\$ 11,443,149	\$ 122,230
Instructional Staff Services	\$ 4,624,286	\$ 4,690,002	\$ 4,269,176	\$ (420,826)
General Administration	\$ 842,887	\$ 765,394	\$ 766,004	\$ 610
School Administration	\$ 8,053,550	\$ 8,376,393	\$ 8,269,421	\$ (106,972)
Business Administration	\$ 2,091,907	\$ 2,060,864	\$ 1,979,178	\$ (81,686)
Operations & Maintenance	\$ 11,637,176	\$ 11,429,159	\$ 10,286,579	\$ (1,142,580)
Transportation	\$ 4,209,067	\$ 4,341,107	\$ 4,373,255	\$ 32,148
Other Central Services	\$ 3,594,590	\$ 3,214,922	\$ 2,589,309	\$ (625,613)
Total Supporting Services	\$ 45,979,550	\$ 46,198,760	\$ 43,976,071	\$ (2,222,689)
Total Community Services	\$ 796,833	\$ 1,050,421	\$ 977,268	\$ (73,153)
Outgoing Transfers & Other	\$ 1,540,482	\$ 1,769,000	\$ 2,141,000	\$ 372,000
Total Expenditures	\$ 128,900,961	\$ 135,247,760	\$ 133,987,093	\$ (1,260,667)
Total Revenues Over/<Under>	\$ (89,921)	\$ (4,538,982)	\$ (2,918,452)	
Beginning Fund Equity	\$ 16,444,438	16,354,517	11,815,535	
Ending Fund Equity	\$ 16,354,517	\$ 11,815,535	\$ 8,897,083	

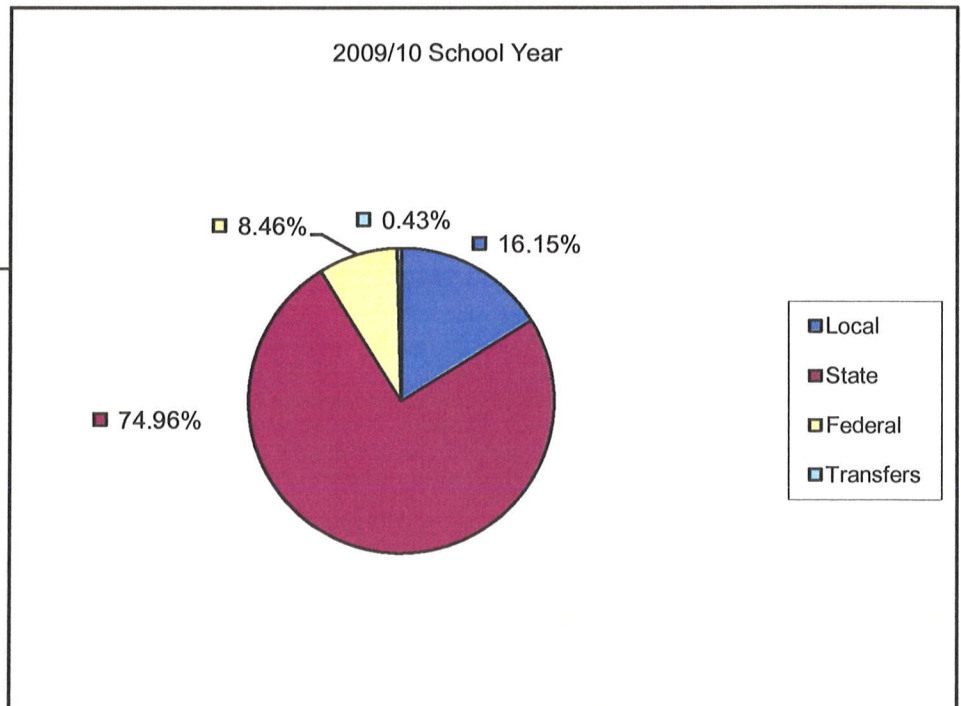
(1) Includes 18.00 Mill Non-Homestead Property Tax Levy for operational purposes.

**Chippewa Valley Schools
Revenue Comparison**

	Preliminary 2010/2011	
Local	\$	20,523,340
State	\$	101,345,863
Federal	\$	8,564,438
Transfers	\$	635,000
	\$	<u>131,068,641</u>

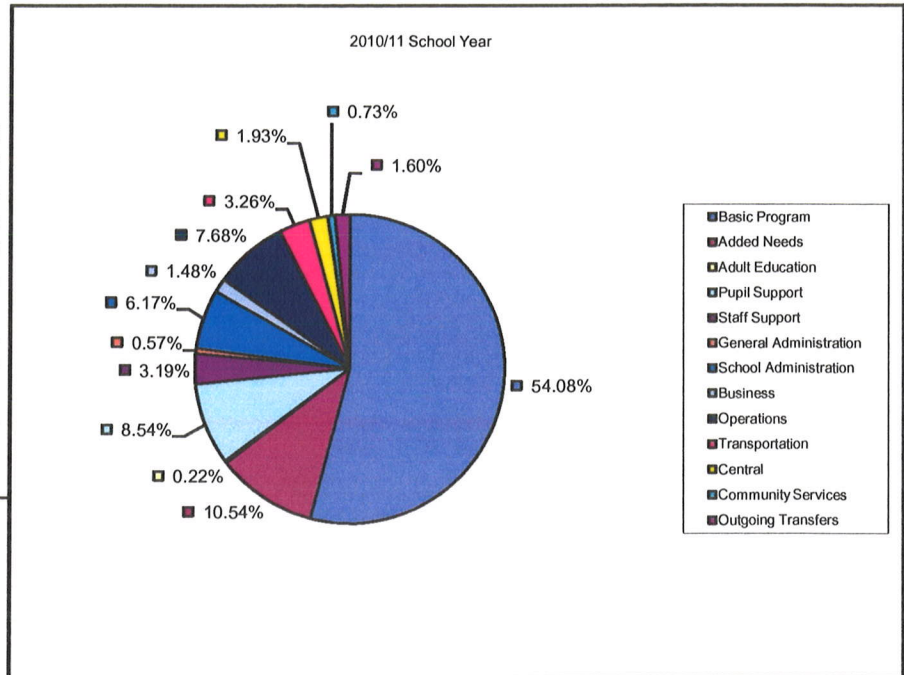


	Final Amended 2009/10	
Local	\$	21,108,657
State	\$	97,982,882
Federal	\$	11,061,239
Transfers	\$	556,000
	\$	<u>130,708,778</u>

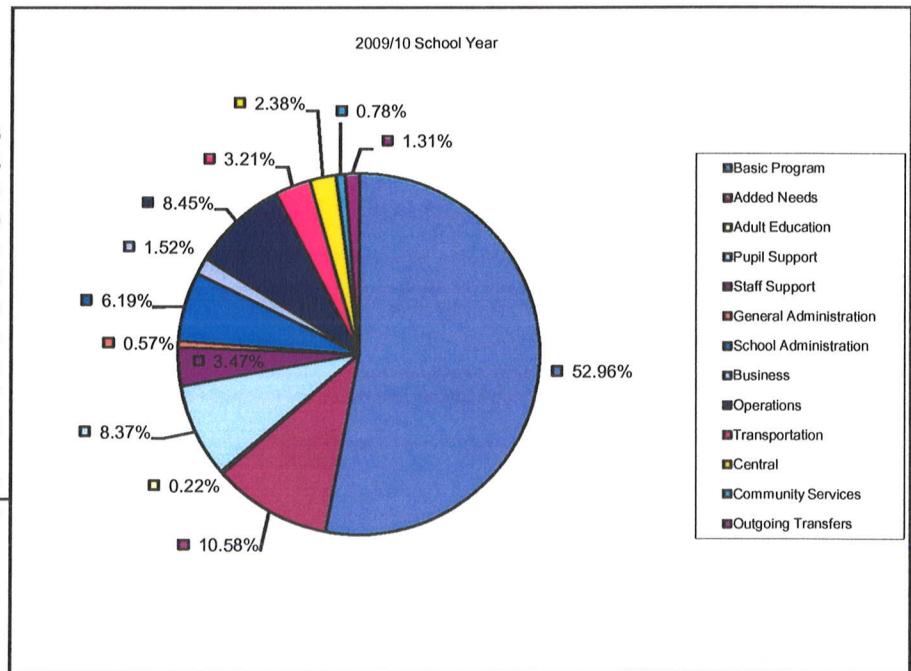


**Chippewa Valley Schools
Expenditure Comparison by Function**

	Preliminary 2010/11
Basic Program	\$ 72,465,695
Added Needs	\$ 14,126,533
Adult Education	\$ 300,526
Pupil Support	\$ 11,443,149
Staff Support	\$ 4,269,176
General Administration	\$ 766,004
School Administration	\$ 8,269,421
Business	\$ 1,979,178
Operations	\$ 10,286,579
Transportation	\$ 4,373,255
Central	\$ 2,589,309
Community Services	\$ 977,268
Outgoing Transfers	\$ 2,141,000
	\$ 133,987,093

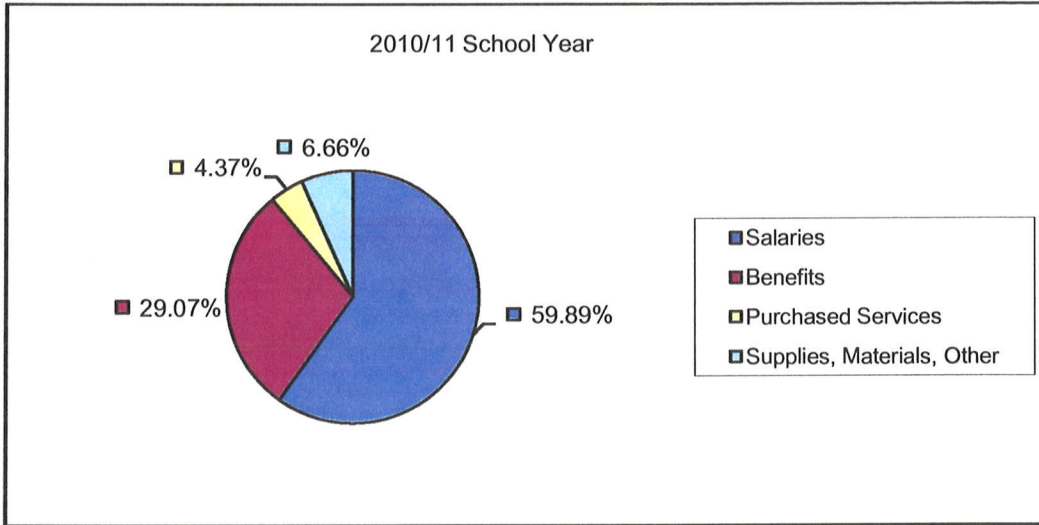


	Final Amended 2009/10
Basic Program	\$ 71,622,578
Added Needs	\$ 14,309,838
Adult Education	\$ 297,163
Pupil Support	\$ 11,320,919
Staff Support	\$ 4,690,002
General Administration	\$ 765,394
School Administration	\$ 8,376,393
Business	\$ 2,060,864
Operations	\$ 11,429,159
Transportation	\$ 4,341,107
Central	\$ 3,214,922
Community Services	\$ 1,050,421
Outgoing Transfers	\$ 1,769,000
	\$ 135,247,760

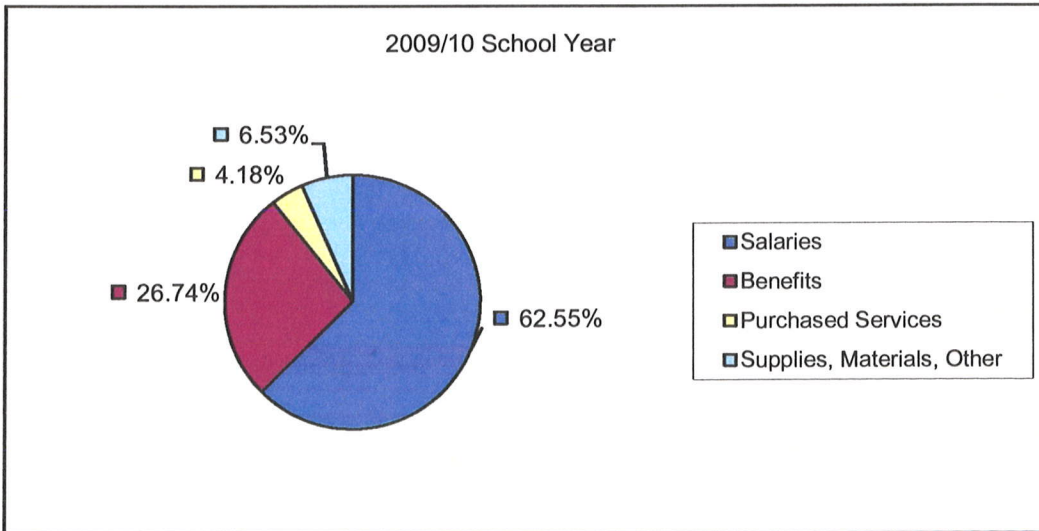


**Chippewa Valley Schools
Expenditure Comparison by Object**

	Preliminary 2010/11
Salaries	\$ 80,249,265
Benefits	\$ 38,950,875
Purchased Services	\$ 5,858,621
Supplies, Materials, Other	\$ 8,928,332
	<u>\$ 133,987,093</u>



	Final Amended 2009/10
Salaries	\$ 84,592,664
Benefits	\$ 36,171,363
Purchased Services	\$ 5,655,771
Supplies, Materials, Other	\$ 8,827,962
	<u>\$ 135,247,760</u>



2010-2011 SPECIAL REVENUE FUND FOOD SERVICE ORIGINAL BUDGET

	2008-09 Actual	2009-10 2nd Amended Budget	2010-11 Original Budget	2010-11 Original 2009-10 2nd Amended Difference
Revenue				
Local	\$ 2,226,540	\$ 2,005,000	\$ 2,107,000	\$ 102,000
State	\$ 151,110	\$ 150,000	\$ 132,000	\$ (18,000)
Federal	\$ 1,103,756	\$ 1,325,000	\$ 1,375,000	\$ 50,000
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,481,406	\$ 3,480,000	\$ 3,614,000	\$ 134,000
Expenditures				
Wages	\$ 1,214,079	\$ 1,270,500	\$ 1,276,000	\$ 5,500
Employee Benefits	\$ 414,027	\$ 466,580	\$ 504,500	\$ 37,920
Food Purchases	\$ 1,447,341	\$ 1,430,000	\$ 1,470,000	\$ 40,000
Other	\$ 243,824	\$ 256,000	\$ 258,000	\$ 2,000
Capital Outlay	\$ 3,721	\$ 17,000	\$ 17,000	\$ -
Outgoing Transfers	\$ -	\$ 218,000	\$ 260,000	\$ 42,000
Total Food Service	\$ 3,322,992	\$ 3,658,080	\$ 3,785,500	\$ 127,420
Total Revenues Over/<Under> Expenditures	\$ 158,414	\$ (178,080)	\$ (171,500)	
Beginning Fund Equity	\$ 504,644	\$ 663,058	\$ 484,978	
Ending Fund Equity	\$ 663,058	\$ 484,978	\$ 313,478	

2010-2011 SPECIAL REVENUE FUND ORIGINAL ATHLETIC BUDGET

	2008-09 Audited <u>Actual</u>	2009-10 2nd Amended <u>Budget</u>	2010-11 Original <u>Budget</u>	2010-11 Original 2009-10 2nd Amended <u>Difference</u>
Revenue				
Local	\$ 548,938	\$ 509,590	\$ 522,000	\$ 12,410
State	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,262,474	\$ 1,275,000	\$ 1,440,000	\$ 165,000
Total Revenue	\$ 1,811,413	\$ 1,784,590	\$ 1,962,000	\$ 177,410
Expenditures				
Wages	\$ 979,495	\$ 1,202,700	\$ 1,231,700	\$ 29,000
Employee Benefits	\$ 294,707	\$ 359,755	\$ 405,475	\$ 45,720
Purchased Services	\$ 351,402	\$ 170,460	\$ 171,888	\$ 1,428
Supplies, Uniforms, Equipment	\$ 185,809	\$ 188,060	\$ 152,937	\$ (35,123)
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -
Total Athletic	\$ 1,811,413	\$ 1,920,975	\$ 1,962,000	\$ 41,025
Total Revenues Over/<Under> Expenditures	\$ -	\$ (136,385)	\$ -	
Beginning Fund Equity	\$ 186,099	\$ 186,099	\$ 49,714	
Ending Fund Equity	\$ 186,099	\$ 49,714	\$ 49,714	

ORIGINAL 2010-2011 SPECIAL
REVENUE FUND BUILDING
ACTIVITIES BUDGET

	2007-08	2008-09	2009-10	2010-11	2010-11 Original
	<u>Actual</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Original Budget</u>	<u>2009-10 Original Difference</u>
Revenue					
Local	\$ 1,967,320	\$ 1,897,596	\$ 2,010,000	\$ 2,010,000	\$ -
Total Revenue	\$ 1,967,320	\$ 1,897,596	\$ 2,010,000	\$ 2,010,000	\$ -
Expenditures					
Wages/Purchased Services/Supplies,Materials	\$ 1,949,286	\$ 2,024,936	\$ 2,010,000	\$ 2,010,000	\$ -
Total Expenditures	\$ 1,949,286	\$ 2,024,936	\$ 2,010,000	\$ 2,010,000	\$ -
Total Revenues Over/<Under> Expenditures	\$ 18,034	\$ (127,340)	\$ -	\$ -	
Beginning Fund Equity	\$ 863,777	\$ 881,811	\$ 754,471	\$ 754,471	
Ending Fund Equity	\$ 881,811	\$ 754,471	\$ 754,471	\$ 754,471	

2010-2011 SPECIAL REVENUE
FUND ORIGINAL CTE BUDGET

	2008-09 <u>Actual</u>	2009-10 1st Amended <u>Budget</u>	2010-11 Original <u>Budget</u>	2010-11 Original 2009-10 1st Amended <u>Difference</u>
Revenue				
Local	\$ 297,692	\$ 335,990	\$ 245,000	\$ (90,990)
Total Revenue	\$ 297,692	\$ 335,990	\$ 245,000	\$ (90,990)
Expenditures				
Wages/Purchased Services/Supplies,Materials	\$ 357,425	\$ 374,828	\$ 220,300	\$ (154,528)
Total Expenditures	\$ 357,425	\$ 374,828	\$ 220,300	\$ (154,528)
Total Revenues Over/<Under> Expenditures	\$ (59,733)	\$ (38,838)	\$ 24,700	
Beginning Fund Equity	\$ 208,796	\$ 149,063	\$ 110,225	
Ending Fund Equity	\$ 149,063	\$ 110,225	\$ 134,925	

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.

2010-2011 SPECIAL REVENUE FUND ORIGINAL MACOMB INTERNATIONAL ACADEMY

	2008-09	2009-10	2010-11	2010-11 Original
	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	2009-10 Amended
				<u>Difference</u>
Revenue				
Tuition Other Schools	\$ 936,875	\$ 1,893,649	\$ 2,895,158	\$ 1,001,509
Other Revenue	\$ 1,030,570	\$ 365,951	\$ 123,232	\$ (242,719)
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 1,967,445	\$ 2,259,600	\$ 3,018,390	\$ 758,790
Expenditures				
Instruction	\$ 395,556	\$ 367,000	\$ 326,000	\$ (41,000)
Support Services	\$ 367,507	\$ 388,323	\$ 412,573	\$ 24,250
Payments to Other Schools	\$ 461,700	\$ 1,165,701	\$ 1,834,883	\$ 669,182
Fund Modifications	\$ 376,116	\$ 338,576	\$ 444,934	\$ 106,358
	\$ -	\$ -	\$ -	\$ -
Total Macomb International Academy	\$ 1,600,879	\$ 2,259,600	\$ 3,018,390	\$ 758,790
Total Revenues Over/<Under> Expenditures	\$ 366,566	\$ -	\$ -	
Beginning Fund Equity	\$ -	\$ 366,566	\$ 366,566	
Ending Fund Equity	\$ 366,566	\$ 366,566	\$ 366,566	

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