

**MEMORANDUM**

**I.4. Approve 2009/2010 Appropriation Act Amendment 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, Macomb International Academy Fund, and CTE Fund amended budgets for the 2009/2010 fiscal year. It is further requested 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 originally adopted on June 15, 2009 be amended as follows:

Revenue	
Local	\$21,161,957
State	97,656,254
Federal	11,004,952
Transfers & Others	545,000
 Total Revenue	 \$130,368,163
 Fund Balance July 1, 2009	 \$16,354,517
 Total Available to Appropriate	 \$146,722,680

BE IT FURTHER RESOLVED, that \$135,013,658 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	\$71,213,923
Added Needs	14,390,998
Adult and Continuing Education	279,159

Support Services

Pupil	11,299,221
Instructional Staff	4,723,360
General Administration	841,244
School Administration	8,313,563
Business	1,921,144
Operations & Maintenance	11,645,470
Transportation	4,366,715
Central	3,199,802
Community Services	1,050,059
Outgoing Transfers & Other	1,769,000

Total Appropriated	\$135,013,658
--------------------	---------------

Estimated Fund Balance June 30, 2010	\$11,709,022
--------------------------------------	--------------

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 originally adopted on June 15, 2009 be amended as follows:

Revenue	
Local	\$2,005,000
State	150,000
Federal	1,325,000
Transfers & Other	0
Total Revenue	\$3,480,000
Fund Balance July 1, 2009	\$663,058
Total Available to Appropriate	\$4,143,058

BE IT FURTHER RESOLVED, that \$3,646,500 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	\$1,270,500
Employee Benefits	455,000
Food Purchases	1,430,000
Other	256,000
Capital Outlay	17,000
Outgoing Transfers	218,000
Total Appropriated	\$3,646,500
Estimated Fund Balance June 30, 2010	\$496,558

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 originally adopted on June 15, 2009 be amended as follows:

Revenue	
Local	\$509,590
State	0
Federal	0
Transfers & Others	1,275,000
Total Revenue	\$1,784,590
Fund Balance July 1, 2009	\$186,099
Total Available to Appropriate	\$1,970,689

BE IT FURTHER RESOLVED, that \$1,918,945 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	\$1,202,700
Employee Benefits	357,725
Purchased Services	170,460
Supplies, Uniforms, Equipment	188,060
Total Appropriated	\$1,918,945
Estimated Fund Balance June 30, 2010	\$51,744

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 originally adopted on June 15, 2009 be amended as follows:

Revenue	
Local	\$335,300
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$335,300
Fund Balance July 1, 2009	\$149,063
Total Available to Appropriate	\$484,363

BE IT FURTHER RESOLVED that \$374,828 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	\$374,828
Total Appropriated	\$374,828
Estimated Fund Balance June 30, 2010	\$110,225

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 originally adopted on June 15, 2009 be amended as follows:

Revenue	
Local	\$0
State	0
Federal	0
Incoming Transfers & Fund Modifications	\$2,259,600
Total Revenue	\$2,259,600
Fund Balance July 1, 2009	\$366,566
Total Available to Appropriate	\$2,626,166

BE IT FURTHER RESOLVED that \$2,259,600 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	\$367,000
Support Services	388,323
Payments to Other Schools	1,165,701
Fund Modifications	338,576
Total Appropriated	\$2,259,600
Estimated Fund Balance June 30, 2010	\$366,566

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 January 25, 2010.

**RATIONALE:** The 2009/2010 amended budget for the General Fund, Food Service Fund, Athletic 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 a \$165 decrease in the per pupil foundation allowance and a blended enrollment increase 210 students which is 10 more than used in the origin budget. The revenue budget for the General Fund includes a shortfall in the State Aid Fund and replaces that shortfall in State Aid in the amount of \$4,338,273 with a Federal supplement from ARRA funding to the State in an equal amount. This amended budget for the General Fund does include revenue and expenditures for ARRA funding for Title I and IDEA (the Title I ARRA funding has associated new expenditures while the IDEA ARRA funding is used to cover existing expenditures). Costs related to the contract extensions for employees are factored (including additional wage costs and reduced health insurance cost). Finally, all know revenue and expenditure items as of December 18, 2009 are included in this amendment. Any additional changes in revenue and expenditures will be factored in a second budget amendment to be done in the Spring of 2010.

CHIPPEWA VALLEYS SCHOOLS  
 1ST AMENDED 2009-2010  
 GENERAL FUND BUDGET

	2007-08 Audited <u>Actual</u>	2008-09 Audited <u>Actual</u>	2009-10 Preliminary <u>Budget</u> June 15, 2009	2009-10 1st Amended <u>Budget</u> January 25, 2010	2009-10 1st Amended 2009-10 Preliminary <u>Difference</u>
<b>Revenue</b>					
Local (1)	\$ 21,583,390	\$ 21,484,329	\$ 21,137,500	\$ 21,161,957	\$ 24,457
State	\$ 99,835,098	\$ 97,254,367	\$ 94,569,653	\$ 97,656,254	\$ 3,086,601
Federal	\$ 3,779,689	\$ 9,696,229	\$ 13,672,302	\$ 11,004,952	\$ (2,667,350)
Incoming Transfers & Other	\$ 109,000	\$ 376,116	\$ 476,384	\$ 545,000	\$ 68,616
<b>Total Revenue</b>	<b>\$ 125,307,177</b>	<b>\$ 128,811,041</b>	<b>\$ 129,855,839</b>	<b>\$ 130,368,163</b>	<b>\$ 512,324</b>
<b>Expenditures</b>					
Basic Programs	\$ 63,345,855	\$ 67,669,948	\$ 70,854,840	\$ 71,213,923	\$ 359,083
Added Needs	\$ 11,387,402	\$ 12,653,132	\$ 13,776,137	\$ 14,390,998	\$ 614,861
Adult & Community Ed	\$ 230,982	\$ 261,017	\$ 266,933	\$ 279,159	\$ 12,226
<b>Total Instructional</b>	<b>\$ 74,964,240</b>	<b>\$ 80,584,097</b>	<b>\$ 84,897,910</b>	<b>\$ 85,884,080</b>	<b>\$ 986,170</b>
Pupil Services	\$ 10,105,766	\$ 10,926,088	\$ 11,281,259	\$ 11,299,221	\$ 17,962
Instructional Staff Services	\$ 4,028,669	\$ 4,624,286	\$ 4,525,870	\$ 4,723,360	\$ 197,490
General Administration	\$ 716,107	\$ 842,887	\$ 809,917	\$ 841,244	\$ 31,327
School Administration	\$ 7,245,672	\$ 8,053,550	\$ 8,335,610	\$ 8,313,563	\$ (22,047)
Business Administration	\$ 1,834,270	\$ 2,091,907	\$ 1,883,452	\$ 1,921,144	\$ 37,692
Operations & Maintenance	\$ 10,879,505	\$ 11,637,176	\$ 11,945,404	\$ 11,645,470	\$ (299,934)
Transportation	\$ 4,177,806	\$ 4,209,067	\$ 4,456,499	\$ 4,366,715	\$ (89,784)
Other Central Services	\$ 3,138,729	\$ 3,594,590	\$ 3,236,326	\$ 3,199,802	\$ (36,524)
<b>Total Supporting Services</b>	<b>\$ 42,126,526</b>	<b>\$ 45,979,550</b>	<b>\$ 46,474,337</b>	<b>\$ 46,310,519</b>	<b>\$ (163,818)</b>
<b>Total Community Services</b>	<b>\$ 758,686</b>	<b>\$ 796,833</b>	<b>\$ 841,454</b>	<b>\$ 1,050,059</b>	<b>\$ 208,605</b>
Outgoing Transfers & Other	\$ 1,229,046	\$ 1,540,482	\$ 1,707,000	\$ 1,769,000	\$ 62,000
<b>Total Expenditures</b>	<b>\$ 119,078,498</b>	<b>\$ 128,900,961</b>	<b>\$ 133,920,701</b>	<b>\$ 135,013,658</b>	<b>\$ 1,092,957</b>
<b>Total Revenues Over/&lt;Under&gt;</b>	<b>\$ 6,228,679</b>	<b>\$ (89,921)</b>	<b>\$ (4,064,862)</b>	<b>\$ (4,645,495)</b>	
Beginning Fund Equity	\$ 10,215,759	\$ 16,444,438	\$ 15,104,887	\$ 16,354,517	
Ending Fund Equity	\$ 16,444,438	\$ 16,354,517	\$ 11,040,025	\$ 11,709,022	

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



2009-10 SPECIAL REVENUE FUND FOOD SERVICE 1st AMENDED BUDGET

	2007-08	2008-09	2009-10	2009-10	2009-10 1st Amended
	Actual	Actual	Preliminary Budget	1st Amended Budget	2009-10 Preliminary Difference
<b>Revenue</b>					
Local	\$ 2,430,397	\$ 2,226,540	\$ 2,272,000	\$ 2,005,000	\$ (267,000)
State	\$ 138,294	\$ 151,110	\$ 140,000	\$ 150,000	\$ 10,000
Federal	\$ 934,080	\$ 1,103,756	\$ 1,240,000	\$ 1,325,000	\$ 85,000
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 3,502,771</b>	<b>\$ 3,481,406</b>	<b>\$ 3,652,000</b>	<b>\$ 3,480,000</b>	<b>\$ (172,000)</b>
<b>Expenditures</b>					
Wages	\$ 1,199,158	\$ 1,214,079	\$ 1,309,000	\$ 1,270,500	\$ (38,500)
Employee Benefits	\$ 412,829	\$ 414,027	\$ 475,500	\$ 455,000	\$ (20,500)
Food Purchases	\$ 1,519,021	\$ 1,447,341	\$ 1,560,000	\$ 1,430,000	\$ (130,000)
Other	\$ 209,753	\$ 243,824	\$ 269,000	\$ 256,000	\$ (13,000)
Capital Outlay	\$ 1,335	\$ 3,721	\$ 8,000	\$ 17,000	\$ 9,000
Outgoing Transfers	\$ 109,000	\$ -	\$ 109,000	\$ 218,000	\$ 109,000
<b>Total Food Service</b>	<b>\$ 3,451,096</b>	<b>\$ 3,322,992</b>	<b>\$ 3,730,500</b>	<b>\$ 3,646,500</b>	<b>\$ (84,000)</b>
<b>Total Revenues Over/&lt;Under&gt; Expenditures</b>	<b>\$ 51,675</b>	<b>\$ 158,414</b>	<b>\$ (78,500)</b>	<b>\$ (166,500)</b>	
<b>Beginning Fund Equity</b>	<b>\$ 452,969</b>	<b>\$ 504,644</b>	<b>\$ 361,644</b>	<b>\$ 663,058</b>	
<b>Ending Fund Equity</b>	<b>\$ 504,644</b>	<b>\$ 663,058</b>	<b>\$ 283,144</b>	<b>\$ 496,558</b>	

2009-2010 SPECIAL REVENUE FUND 1ST AMENDED ATHLETIC BUDGET

	2007-08 Audited <u>Actual</u>	2008-09 Audited <u>Actual</u>	2009-10 Preliminary <u>Budget</u>	2009-10 1st Amended <u>Budget</u>	2009-10 1st Amended 2009-10 Preliminary <u>Difference</u>
<b>Revenue</b>					
Local	\$ 562,989	\$ 548,938	\$ 552,020	\$ 509,590	\$ (42,430)
State	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,229,046	\$ 1,262,474	\$ 1,275,000	\$ 1,275,000	\$ -
<b>Total Revenue</b>	<b>\$ 1,792,035</b>	<b>\$ 1,811,413</b>	<b>\$ 1,827,020</b>	<b>\$ 1,784,590</b>	<b>\$ (42,430)</b>
<b>Expenditures</b>					
Wages	\$ 1,148,167	\$ 979,495	\$ 1,007,264	\$ 1,202,700	\$ 195,436
Employee Benefits	\$ 308,304	\$ 294,707	\$ 310,288	\$ 357,725	\$ 47,437
Purchased Services	\$ 132,835	\$ 351,402	\$ 392,100	\$ 170,460	\$ (221,640)
Supplies, Uniforms, Equipment	\$ 202,729	\$ 185,809	\$ 192,540	\$ 188,060	\$ (4,480)
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Athletic</b>	<b>\$ 1,792,035</b>	<b>\$ 1,811,413</b>	<b>\$ 1,902,192</b>	<b>\$ 1,918,945</b>	<b>\$ 16,753</b>
<b>Total Revenues Over/&lt;Under&gt; Expenditures</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (75,172)</b>	<b>\$ (134,355)</b>	
Beginning Fund Equity	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	
Ending Fund Equity	\$ 186,099	\$ 186,099	\$ 110,927	\$ 51,744	

2009-2010 SPECIAL REVENUE  
 FUND 1ST AMENDED CTE  
 BUDGET

	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 <u>Preliminary Budget</u>	2009-10 <u>1st Amended Budget</u>	2009-10 1st Amended 2009-10 Preliminary <u>Difference</u>
Revenue					
Local	\$ 565,941	\$ 297,692	\$ 335,300	\$ 335,990	\$ 690
Total Revenue	\$ 565,941	\$ 297,692	\$ 335,300	\$ 335,990	\$ 690
Expenditures					
Wages/Purchased Services/Supplies,Materials	\$ 357,145	\$ 357,425	\$ 402,765	\$ 374,828	\$ (27,937)
Total Expenditures	\$ 357,145	\$ 357,425	\$ 402,765	\$ 374,828	\$ (27,937)
Total Revenues Over/<Under> Expenditures	\$ 208,796	\$ (59,733)	\$ (67,465)	\$ (38,838)	
Beginning Fund Equity	\$ -	\$ 208,796	\$ 199,112	\$ 149,063	
Ending Fund Equity	\$ 208,796	\$ 149,063	\$ 131,647	\$ 110,225	

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.

2009-2010 SPECIAL REVENUE FUND 1ST AMENDED MACOMB INTERNATIONAL ACADEMY

	2007-08	2008-09	2009-10	2009-10	2009-10 Amended
	<u>Actual</u>	<u>Actual</u>	<u>Preliminary</u>	<u>Amended</u>	<u>2009-10 Preliminary</u>
			<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue					
Tuition Other Schools		\$ 936,875	\$ 2,005,966	\$ 1,893,649	\$ (112,317)
Other Revenue	\$ -	\$ 1,030,570	\$ 286,367	\$ 365,951	\$ 79,584
	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 1,967,445</b>	<b>\$ 2,292,333</b>	<b>\$ 2,259,600</b>	<b>\$ (32,733)</b>
Expenditures					
Instruction	\$ -	\$ 395,556	\$ 340,200	\$ 367,000	\$ 26,800
Support Services	\$ -	\$ 367,507	\$ 372,470	\$ 388,323	\$ 15,853
Payments to Other Schools	\$ -	\$ 461,700	\$ 1,212,279	\$ 1,165,701	\$ (46,578)
Fund Modifications	\$ -	\$ 376,116	\$ 367,384	\$ 338,576	\$ (28,808)
	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Macomb International Academy</b>	<b>\$ -</b>	<b>\$ 1,600,879</b>	<b>\$ 2,292,333</b>	<b>\$ 2,259,600</b>	<b>\$ (32,733)</b>
<b>Total Revenues Over/&lt;Under&gt; Expenditures</b>	<b>\$ -</b>	<b>\$ 366,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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