

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, and Athletic 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 and amended on January 25, 2010 be amended as follows:

Revenue	
Local	\$21,108,657
State	97,982,882
Federal	11,061,239
Transfers & Others	556,000
Total Revenue	\$130,708,778
Fund Balance July 1, 2009	\$16,354,517
Total Available to Appropriate	\$147,063,295

BE IT FURTHER RESOLVED, that \$135,247,760 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	\$71,622,578
Added Needs	14,309,838
Adult and Continuing Education	297,163
Support Services	
Pupil	11,320,919
Instructional Staff	4,690,002
General Administration	765,394
School Administration	8,376,393
Business	2,060,864
Operations & Maintenance	11,429,159
Transportation	4,341,107
Central	3,214,922
Community Services	1,050,421
Outgoing Transfers & Other	1,769,000
Total Appropriated	\$135,247,760

Estimated Fund Balance June 30, 2010 \$11,815,535

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 and amended on January 25, 2010 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 \$3,658,080 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	466,580
Food Purchases	1,430,000
Other	256,000
Capital Outlay	17,000
Outgoing Transfers	218,000
Total Appropriated	\$3,658,080
Estimated Fund Balance June 30, 2010	\$484,978

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 and amended on January 25, 2010 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 \$1,920,975 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	359,755
Purchased Services	170,460
Supplies, Uniforms, Equipment	188,060
Total Appropriated	\$1,920,975
Estimated Fund Balance June 30, 2010	\$49,714

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 upon approval.

RATIONALE: The 2009/2010 amended budget for the General Fund, Food Service Fund, and Athletic Fund has been prepared by the Administration and reviewed with the Board of Education. This amendment reflects changes and adjustments to estimates as of May 28, 2010. The result of all changes to revenue and expenditures is a positive \$97,513 which reduces the amount expenditures is projected to exceed revenue from \$4,645,495 to \$4,538,982. This change is less than .1% of expenditures. Some of the changes include applying \$390,000 of discretionary state aid reduction to categorical funding sources, adjusting self-funded health and dental budgets to reflect additional people utilizing district provided benefit and impact of several months of utilization experience, adjusting for separation cost of retiring employees, and adjusting electric and natural gas budgets to reflect impact of lower usage and lower rates. This amendment does not reflect the potential increase of state aid that would result if a House of Representatives proposal to reduce the 2009-2010 per pupil from \$165 to \$100 is agreed to by the Senate and concurred with by the Governor. The \$65 per pupil equates to \$1,029,000.

CHIPPEWA VALLEYS SCHOOLS
 1ND 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 2nd Amended <u>Budget</u> June 7, 2010	2009-10 2nd Amended 2009-10 1st Amended <u>Difference</u>
Revenue						
Local (1)	\$ 21,583,390	\$ 21,484,329	\$ 21,146,941	\$ 21,171,398	\$ 21,108,657	\$ (62,741)
State	\$ 99,835,098	\$ 97,254,367	\$ 94,569,653	\$ 97,656,254	\$ 97,982,882	\$ 326,628
Federal	\$ 3,779,689	\$ 9,696,229	\$ 13,662,861	\$ 10,995,511	\$ 11,061,239	\$ 65,728
Incoming Transfers & Other	\$ 109,000	\$ 376,116	\$ 476,384	\$ 545,000	\$ 556,000	\$ 11,000
Total Revenue	\$ 125,307,177	\$ 128,811,041	\$ 129,855,839	\$ 130,368,163	\$ 130,708,778	\$ 340,615
Expenditures						
Basic Programs	\$ 63,345,855	\$ 67,669,948	\$ 70,842,840	\$ 71,208,977	\$ 71,622,578	\$ 413,601
Added Needs	\$ 11,387,402	\$ 12,653,132	\$ 13,755,181	\$ 14,367,120	\$ 14,309,838	\$ (57,282)
Adult & Community Ed	\$ 230,982	\$ 261,017	\$ 265,733	\$ 277,959	\$ 297,163	\$ 19,204
Total Instructional	\$ 74,964,240	\$ 80,584,097	\$ 84,863,754	\$ 85,854,056	\$ 86,229,579	\$ 375,523
Pupil Services	\$ 10,105,766	\$ 10,926,088	\$ 11,281,259	\$ 11,313,045	\$ 11,320,919	\$ 7,874
Instructional Staff Services	\$ 4,028,669	\$ 4,624,286	\$ 4,560,026	\$ 4,739,418	\$ 4,690,002	\$ (49,416)
General Administration	\$ 716,107	\$ 842,887	\$ 809,917	\$ 841,244	\$ 765,394	\$ (75,850)
School Administration	\$ 7,245,672	\$ 8,053,550	\$ 8,335,610	\$ 8,313,563	\$ 8,376,393	\$ 62,830
Business Administration	\$ 1,834,270	\$ 2,091,907	\$ 1,883,452	\$ 1,921,144	\$ 2,060,864	\$ 139,720
Operations & Maintenance	\$ 10,879,505	\$ 11,637,176	\$ 11,945,404	\$ 11,645,470	\$ 11,429,159	\$ (216,311)
Transportation	\$ 4,177,806	\$ 4,209,067	\$ 4,456,499	\$ 4,366,857	\$ 4,341,107	\$ (25,750)
Other Central Services	\$ 3,138,729	\$ 3,594,590	\$ 3,236,326	\$ 3,199,802	\$ 3,214,922	\$ 15,120
Total Supporting Services	\$ 42,126,526	\$ 45,979,550	\$ 46,508,493	\$ 46,340,543	\$ 46,198,760	\$ (141,783)
Total Community Services	\$ 758,686	\$ 796,833	\$ 841,454	\$ 1,050,059	\$ 1,050,421	\$ 362
Outgoing Transfers & Other	\$ 1,229,046	\$ 1,540,482	\$ 1,707,000	\$ 1,769,000	\$ 1,769,000	\$ -
Total Expenditures	\$ 119,078,498	\$ 128,900,961	\$ 133,920,701	\$ 135,013,658	\$ 135,247,760	\$ 234,102
Total Revenues Over/<Under>	\$ 6,228,679	\$ (89,921)	\$ (4,064,862)	\$ (4,645,495)	\$ (4,538,982)	
Beginning Fund Equity	\$ 10,215,759	\$ 16,444,438	\$ 15,104,887	\$ 16,354,517	\$ 16,354,517	
Ending Fund Equity	\$ 16,444,438	\$ 16,354,517	\$ 11,040,025	\$ 11,709,022	\$ 11,815,535	

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

2009-10 SPECIAL REVENUE FUND FOOD SERVICE 2ND AMENDED BUDGET

	2007-08	2008-09	2009-10	2009-10	2009-10	2009-10 2nd Amended
	Actual	Actual	Preliminary Budget	1st Amended Budget	2nd Amended Budget	2009-10 1st Amended Difference
Revenue						
Local	\$ 2,430,397	\$ 2,226,540	\$ 2,272,000	\$ 2,005,000	\$ 2,005,000	\$ -
State	\$ 138,294	\$ 151,110	\$ 140,000	\$ 150,000	\$ 150,000	\$ -
Federal	\$ 934,080	\$ 1,103,756	\$ 1,240,000	\$ 1,325,000	\$ 1,325,000	\$ -
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 3,502,771	\$ 3,481,406	\$ 3,652,000	\$ 3,480,000	\$ 3,480,000	\$ -
Expenditures						
Wages	\$ 1,199,158	\$ 1,214,079	\$ 1,309,000	\$ 1,270,500	\$ 1,270,500	\$ -
Employee Benefits	\$ 412,829	\$ 414,027	\$ 475,500	\$ 455,000	\$ 466,580	\$ 11,580
Food Purchases	\$ 1,519,021	\$ 1,447,341	\$ 1,560,000	\$ 1,430,000	\$ 1,430,000	\$ -
Other	\$ 209,753	\$ 243,824	\$ 269,000	\$ 256,000	\$ 256,000	\$ -
Capital Outlay	\$ 1,335	\$ 3,721	\$ 8,000	\$ 17,000	\$ 17,000	\$ -
Outgoing Transfers	\$ 109,000	\$ -	\$ 109,000	\$ 218,000	\$ 218,000	\$ -
Total Food Service	\$ 3,451,096	\$ 3,322,992	\$ 3,730,500	\$ 3,646,500	\$ 3,658,080	\$ 11,580
Total Revenues Over/<Under> Expenditures	\$ 51,675	\$ 158,414	\$ (78,500)	\$ (166,500)	\$ (178,080)	
Beginning Fund Equity	\$ 452,969	\$ 504,644	\$ 361,644	\$ 663,058	\$ 663,058	
Ending Fund Equity	\$ 504,644	\$ 663,058	\$ 283,144	\$ 496,558	\$ 484,978	

2009-2010 SPECIAL REVENUE FUND 2ND 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 2nd Amended <u>Budget</u>	2009-10 2nd Amended 2009-10 1st Amended <u>Difference</u>
Revenue						
Local	\$ 562,989	\$ 548,938	\$ 552,020	\$ 509,590	\$ 509,590	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,229,046	\$ 1,262,474	\$ 1,275,000	\$ 1,275,000	\$ 1,275,000	\$ -
Total Revenue	\$ 1,792,035	\$ 1,811,413	\$ 1,827,020	\$ 1,784,590	\$ 1,784,590	\$ -
Expenditures						
Wages	\$ 1,148,167	\$ 979,495	\$ 1,007,264	\$ 1,202,700	\$ 1,202,700	\$ -
Employee Benefits	\$ 308,304	\$ 294,707	\$ 310,288	\$ 357,725	\$ 359,755	\$ 2,030
Purchased Services	\$ 132,835	\$ 351,402	\$ 392,100	\$ 170,460	\$ 170,460	\$ -
Supplies, Uniforms, Equipment	\$ 202,729	\$ 185,809	\$ 192,540	\$ 188,060	\$ 188,060	\$ -
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Athletic	\$ 1,792,035	\$ 1,811,413	\$ 1,902,192	\$ 1,918,945	\$ 1,920,975	\$ 2,030
Total Revenues Over/<Under> Expenditures	\$ 0	\$ -	\$ (75,172)	\$ (134,355)	\$ (136,385)	
Beginning Fund Equity	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	
Ending Fund Equity	\$ 186,099	\$ 186,099	\$ 110,927	\$ 51,744	\$ 49,714	