

**MEMORANDUM**

**I.4. Approve 2008/2009 Appropriation Act 1<sup>st</sup> Amendment for General, Athletic, Building Activities, and CTE Funds**

**Mr. Sederlund**

RECOMMENDED MOTION: “That the following resolution be adopted by the Board of Education to approve amendment of the General 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 Amendment 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 originally adopted on June 16, 2008 be amended as follows:

Revenue	
Local	\$20,987,262
State	102,633,311
Federal	4,321,504
Transfers & Others	109,000
Total Revenue	\$128,051,077
Fund Balance July 1, 2008	\$16,444,438
Total Available to Appropriate	\$144,495,515

BE IT FURTHER RESOLVED, that \$130,538,540 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	\$68,419,022
Added Needs	12,914,023
Adult and Continuing Education	244,170
Support Services	
Pupil	11,090,823
Instructional Staff	4,711,504
General Administration	908,424
School Administration	8,013,764
Business	1,850,265
Operations & Maintenance	12,306,181
Transportation	4,442,869
Central	3,372,553
Community Services	914,942
Outgoing Transfers & Other	1,350,000
Total Appropriated	\$130,538,540

Estimated Fund Balance June 30, 2009	\$13,956,975
--------------------------------------	--------------

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 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 originally adopted on June 16, 2008 be amended as follows:

Revenue	
Local	\$524,020
State	0
Federal	0
Transfers & Others	1,350,000
Total Revenue	\$1,874,020
Fund Balance July 1, 2008	\$186,099
Total Available to Appropriate	\$2,060,119

BE IT FURTHER RESOLVED, that \$1,874,020 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	\$1,006,500
Employee Benefits	299,530
Purchased Services	386,100
Supplies, Uniforms, Equipment	181,890
Total Appropriated	\$1,874,020
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 originally adopted on June 16, 2008 be amended as follows:

Revenue	
Local	\$2,010,000
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$2,010,000
Fund Balance July 1, 2008	\$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, 2009	\$881,811

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 originally adopted June 16, 2008 be amended as follows:

Revenue	
Local	\$365,160
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$365,160
Fund Balance July 1, 2008	\$208,796
Total Available to Appropriate	\$573,956

BE IT FURTHER RESOLVED that \$374,844 of the total available to appropriate in the CTE Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
CTE Activities	\$374,844
Total Appropriated	\$374,844
Estimated Fund Balance June 30, 2009	\$199,112

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.

This appropriation act amendment resolution is to take effect upon adoption.

RATIONALE: The 2008/09 budgets for the General Fund, Athletic Fund, Building Activities Fund, And CTE Fund have been reviewed by the administration and budget amendments have been prepared adjusting those budgets as appropriate. The amendment for the General Fund was reviewed with the Board of Education at a workshop on November 17, 2008. No estimate has been made or included in the General Fund budget amendment for potential proration of State Aid.

CHIPPEWA VALLEYS SCHOOLS  
 1st AMENDED 2008-09  
 GENERAL FUND BUDGET

	2006-07 Audited <u>Actuals</u>	2007-08 Audited <u>Actual</u>	2008-09 Preliminary <u>Budget</u> June 16, 2008	2008-09 1st Amended <u>Budget</u> December 1, 2008	2008-09 Preliminary 2008-09 1st Amended <u>Difference</u>
Revenue					
Local (1)	\$ 20,410,576	\$ 21,583,390	\$ 20,485,428	\$ 20,987,262	\$ 501,834
State	\$ 96,107,772	\$ 99,835,098	\$ 102,696,475	\$ 102,633,311	\$ (63,164)
Federal	\$ 2,931,216	\$ 3,779,689	\$ 3,634,266	\$ 4,321,504	\$ 687,238
Incoming Transfers & Other	\$ -	\$ 109,000	\$ 109,000	\$ 109,000	\$ -
<b>Total Revenue</b>	<b>\$ 119,449,564</b>	<b>\$ 125,307,177</b>	<b>\$ 126,925,169</b>	<b>\$ 128,051,077</b>	<b>\$ 1,125,908</b>
Expenditures					
Basic Programs	\$ 63,108,892	\$ 63,345,855	\$ 68,482,521	\$ 68,419,022	\$ (63,499)
Added Needs	\$ 12,217,416	\$ 11,387,402	\$ 12,605,554	\$ 12,914,023	\$ 308,469
Adult & Community Ed	\$ 249,716	\$ 230,982	\$ 224,067	\$ 244,170	\$ 20,103
<b>Total Instructional</b>	<b>\$ 75,576,024</b>	<b>\$ 74,964,240</b>	<b>\$ 81,312,142</b>	<b>\$ 81,577,215</b>	<b>\$ 265,073</b>
Pupil Services	\$ 9,300,635	\$ 10,105,766	\$ 11,348,442	\$ 11,090,823	\$ (257,619)
Instructional Staff Services	\$ 3,863,704	\$ 4,028,669	\$ 4,330,787	\$ 4,711,504	\$ 380,717
General Administration	\$ 801,959	\$ 716,107	\$ 862,919	\$ 908,424	\$ 45,505
School Administration	\$ 7,198,389	\$ 7,245,672	\$ 7,963,384	\$ 8,013,764	\$ 50,380
Business Administration	\$ 1,655,140	\$ 1,834,270	\$ 1,847,355	\$ 1,850,265	\$ 2,910
Operations & Maintenance	\$ 10,246,982	\$ 10,879,505	\$ 12,489,445	\$ 12,306,181	\$ (183,264)
Transportation	\$ 4,050,937	\$ 4,177,806	\$ 4,576,222	\$ 4,442,869	\$ (133,353)
Other Central Services	\$ 3,169,451	\$ 3,138,729	\$ 3,360,485	\$ 3,372,553	\$ 12,068
<b>Total Supporting Services</b>	<b>\$ 40,287,197</b>	<b>\$ 42,126,526</b>	<b>\$ 46,779,039</b>	<b>\$ 46,696,383</b>	<b>\$ (82,656)</b>
<b>Total Community Services</b>	<b>\$ 812,747</b>	<b>\$ 758,686</b>	<b>\$ 834,913</b>	<b>\$ 914,942</b>	<b>\$ 80,029</b>
Outgoing Transfers & Other	\$ 1,400,000	\$ 1,229,046	\$ 1,350,000	\$ 1,350,000	\$ -
<b>Total Expenditures</b>	<b>\$ 118,075,968</b>	<b>\$ 119,078,498</b>	<b>\$ 130,276,094</b>	<b>\$ 130,538,540</b>	<b>\$ 262,446</b>
<b>Total Revenues Over/&lt;Under&gt;</b>	<b>\$ 1,373,596</b>	<b>\$ 6,228,679</b>	<b>\$ (3,350,925)</b>	<b>\$ (2,487,463)</b>	
Beginning Fund Equity	\$ 8,842,163	\$ 10,215,759	\$ 13,632,025	\$ 16,444,438	
Ending Fund Equity	\$ 10,215,759	\$ 16,444,438	\$ 10,281,100	\$ 13,956,975	

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

1ST AMENDED 2008-09 SPECIAL REVENUE FUND ATHLETIC BUDGET

	2006-07	2007-08	2008-09	2008-09 Preliminary	2008-09 1st Amended	2008-09 1st Amended
	<u>Actual</u>	<u>Actual</u>	<u>Preliminary</u>	<u>1st Amended</u>	<u>1st Amended</u>	<u>2008-09 Preliminary</u>
			<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue						
Local	\$ 608,901	\$ 562,989	\$ 550,000	\$ 524,020	\$ 524,020	\$ (25,980)
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Incoming Transfers & Other (GF)	\$ 1,400,000	\$ 1,229,046	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ -
Total Revenue	\$ 2,008,901	\$ 1,792,035	\$ 1,900,000	\$ 1,874,020	\$ 1,874,020	\$ (25,980)
Expenditures						
Wages	\$ 1,237,028	\$ 1,148,167	\$ 1,180,000	\$ 1,006,500	\$ 1,006,500	\$ (173,500)
Employee Benefits	\$ 345,924	\$ 308,304	\$ 347,000	\$ 299,530	\$ 299,530	\$ (47,470)
Purchased Services	\$ 177,134	\$ 132,835	\$ 243,000	\$ 386,100	\$ 386,100	\$ 143,100
Supplies, Uniforms, Equipment	\$ 138,023	\$ 202,729	\$ 130,000	\$ 181,890	\$ 181,890	\$ 51,890
Outgoing Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Athletic	\$ 1,898,109	\$ 1,792,035	\$ 1,900,000	\$ 1,874,020	\$ 1,874,020	\$ (25,980)
Total Revenues Over/<Under> Expenditures	\$ 110,792	\$ 0	\$ -	\$ -	\$ -	\$ -
Beginning Fund Equity	\$ 75,307	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	\$ -
Ending Fund Equity	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	\$ 186,099	\$ -



1st AMENDED 2008-09 SPECIAL  
 REVENUE FUND BUILDING  
 ACTIVITIES BUDGET

	2006-07	2007-08	2008-09	2008-09	2008-09 1st Amended
	<u>Actual</u>	<u>Actual</u>	<u>Preliminary Budget</u>	<u>1st Amended Budget</u>	<u>2008-09 Preliminary Difference</u>
Revenue					
Local	\$ 1,806,627	\$ 1,967,320	\$ 1,600,000	\$ 2,010,000	\$ 410,000
Total Revenue	\$ 1,806,627	\$ 1,967,320	\$ 1,600,000	\$ 2,010,000	\$ 410,000
Expenditures					
Wages/Purchased Services/Supplies,Materials	\$ 1,672,212	\$ 1,949,286	\$ 1,600,000	\$ 2,010,000	\$ 410,000
Total Expenditures	\$ 1,672,212	\$ 1,949,286	\$ 1,600,000	\$ 2,010,000	\$ 410,000
Total Revenues Over/<Under> Expenditures	\$ 134,415	\$ 18,034	\$ -	\$ -	
Beginning Fund Equity	\$ 729,362	\$ 863,777	\$ 881,811	\$ 881,811	
Ending Fund Equity	\$ 863,777	\$ 881,811	\$ 881,811	\$ 881,811	

1st AMENDED 2008-09 SPECIAL  
REVENUE FUND CTE BUDGET

	2006-07	2007-08	2008-09	2008-09	2008-09 1st Amended
	<u>Actual</u>	<u>Actual</u>	Preliminary	1st Amended	2008-09 Preliminary
			<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Revenue					
Local	\$ -	\$ 565,941	\$ 343,500	\$ 365,160	\$ 21,660
Total Revenue	\$ -	\$ 565,941	\$ 343,500	\$ 365,160	\$ 21,660
Expenditures					
Wages/Purchased Services/Supplies,Materials	\$ -	\$ 357,145	\$ 360,154	\$ 374,844	\$ 14,690
Total Expenditures	\$ -	\$ 357,145	\$ 360,154	\$ 374,844	\$ 14,690
Total Revenues Over/<Under> Expenditures	\$ -	\$ 208,796	\$ (16,654)	\$ (9,684)	
Beginning Fund Equity	\$ -	\$ -	\$ 208,796	\$ 208,796	
Ending Fund Equity	\$ -	\$ 208,796	\$ 192,142	\$ 199,112	

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.