

**MEMORANDUM**

**I.4. Approve 2006/2007 Appropriation Act Amendment for General Fund  
Mr. Sederlund**

RECOMMENDED MOTION: “That the following resolution be adopted by the Board of Education to approve the amendment to the General Fund budget for the 2006/2007 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 2006/2007 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 2006/2007 adopted on June 19, 2006 be amended as follows:

Revenue	
Local	\$19,751,000
State	96,208,143
Federal	3,451,271
Transfers & Others	109,000
Total Revenue	\$119,519,414
Fund Balance July 1, 2006	\$8,842,163
Total Available to Appropriate	\$128,361,577

BE IT FURTHER RESOLVED, that \$119,908,073 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	\$63,486,787
Added Needs	12,428,324
Adult and Continuing Education	253,952
Support Services	
Pupil	9,552,462
Instructional Staff	4,065,373
General Administration	833,113
School Administration	7,279,291
Business	1,694,333
Operations & Maintenance	10,461,125
Transportation	4,156,989
Central	3,353,095
Community Services	943,229
Outgoing Transfers & Other	1,400,000
Total Appropriated	\$119,908,073
Estimated Fund Balance June 30, 2007	\$8,453,504

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 2006/2007 operating expenditures.

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 resolution is to take effect on Board of Education approval.

RATIONALE: The 2006/2007 budget for the General Fund has been reviewed and updated by the Administration for amendment. The most current information available has been used in the preparation of the budget amendment. This amendment does not include a state aid proration.

CHIPPEWA VALLEYS SCHOOLS  
 PROPOSED AMENDED 2006-07  
 GENERAL FUND BUDGET

	2003-04 Audited Actuals	2004-05 Audited Actuals	2005-06 Audited Actuals	2006-07 Adopted Budget	2006-07 Proposed Amended Budget **	2006-07 Adopted vs. Proposed Amended Difference
Revenue						
Local (1)	\$ 14,666,489	\$ 15,710,339	\$ 18,398,939	\$ 19,107,997	\$ 19,751,000	\$ 643,003
State	\$ 84,072,773	\$ 86,807,802	\$ 91,199,475	\$ 95,676,683	\$ 96,208,143	\$ 531,460
Federal	\$ 2,458,210	\$ 3,120,924	\$ 3,112,961	\$ 3,634,190	\$ 3,451,271	\$ (182,919)
Incoming Transfers & Other	\$ 152,000	\$ 85,000	\$ -	\$ 109,000	\$ 109,000	\$ -
<b>Total Revenue</b>	<b>\$ 101,349,472</b>	<b>\$ 105,724,065</b>	<b>\$ 112,711,375</b>	<b>\$ 118,527,870</b>	<b>\$ 119,519,414</b>	<b>\$ 991,544</b>
Expenditures						
Basic Programs	\$ 51,903,006	\$ 56,225,904	\$ 59,343,686	\$ 64,118,206	\$ 63,486,787	\$ (631,419)
Added Needs	\$ 9,914,691	\$ 11,182,139	\$ 11,764,353	\$ 12,557,905	\$ 12,428,324	\$ (129,581)
Adult & Community Ed	\$ 226,055	\$ 193,521	\$ 232,990	\$ 263,437	\$ 253,952	\$ (9,485)
<b>Total Instructional</b>	<b>\$ 62,043,752</b>	<b>\$ 67,601,564</b>	<b>\$ 71,341,029</b>	<b>\$ 76,939,548</b>	<b>\$ 76,169,063</b>	<b>\$ (770,485)</b>
Pupil Services	\$ 7,535,633	\$ 7,874,075	\$ 8,395,567	\$ 9,000,491	\$ 9,552,462	\$ 551,971
Instructional Staff Services	\$ 4,595,800	\$ 3,156,399	\$ 3,797,122	\$ 3,987,168	\$ 4,065,373	\$ 78,205
General Administration	\$ 757,272	\$ 771,349	\$ 970,986	\$ 872,626	\$ 833,113	\$ (39,513)
School Administration	\$ 6,078,402	\$ 6,590,064	\$ 6,727,108	\$ 7,089,813	\$ 7,279,291	\$ 189,478
Business Administration	\$ 1,530,315	\$ 1,491,007	\$ 1,703,655	\$ 1,747,244	\$ 1,694,333	\$ (52,911)
Operations & Maintenance	\$ 9,463,669	\$ 9,716,635	\$ 9,425,836	\$ 11,356,614	\$ 10,461,125	\$ (895,489)
Transportation	\$ 3,141,080	\$ 3,434,441	\$ 4,019,794	\$ 4,237,508	\$ 4,156,989	\$ (80,519)
Other Central Services	\$ 2,520,294	\$ 2,640,795	\$ 3,057,022	\$ 3,006,839	\$ 3,353,095	\$ 346,256
<b>Total Supporting Services</b>	<b>\$ 35,622,465</b>	<b>\$ 35,674,765</b>	<b>\$ 38,097,090</b>	<b>\$ 41,298,303</b>	<b>\$ 41,395,781</b>	<b>\$ 97,478</b>
Total Community Services	\$ 608,593	\$ 805,814	\$ 746,616	\$ 967,965	\$ 943,229	\$ (24,736)
Outgoing Transfers & Other	\$ 1,498,860	\$ 1,191,622	\$ 1,350,000	\$ 1,400,000	\$ 1,400,000	\$ -
<b>Total Expenditures</b>	<b>\$ 99,773,670</b>	<b>\$ 105,273,765</b>	<b>\$ 111,534,735</b>	<b>\$ 120,605,816</b>	<b>\$ 119,908,073</b>	<b>\$ (697,743)</b>
Total Revenues Over/<Under> Expenditures	\$ 1,575,802	\$ 450,300	\$ 1,176,640	\$ (2,077,946)	\$ (388,659)	
Beginning Fund Equity	\$ 5,639,421	\$ 7,215,223	\$ 7,665,523	\$ 8,842,163	\$ 8,842,163	
Ending Fund Equity	\$ 7,215,223	\$ 7,665,523	\$ 8,842,163	\$ 6,764,217	\$ 8,453,504	

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

\*\* The proposed amended does not include a 'State Aid Proration' based on most current information.