I.4. **Approve 2015/2016 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, and Macomb International Academy budgets for the 2015/2016 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 2015/2016 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 2015/2016 originally adopted June 15, 2015 be amended as follows:

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local</td>
<td>$19,483,019</td>
</tr>
<tr>
<td>State</td>
<td>124,828,522</td>
</tr>
<tr>
<td>Federal</td>
<td>5,686,974</td>
</tr>
<tr>
<td>Transfers &amp; Others</td>
<td>714,066</td>
</tr>
</tbody>
</table>

Total Revenue $150,712,581

Fund Balance July 1, 2015 $21,989,812

Total Available to Appropriate $172,702,393
BE IT FURTHER RESOLVED, that $151,401,131 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 $79,860,698
Added Needs 16,691,071
Adult and Continuing Education 197,591

Support Services

Pupil 13,944,834
Instructional Staff 4,856,776
General Administration 748,052
School Administration 9,713,074
Business 2,169,705
Operations & Maintenance 10,793,729
Transportation 4,625,651
Central 3,555,120
Other Support (Athletics, CTE) 2,151,527
Community Services 1,135,706
Outgoing Transfers & Other 977,597

Total Appropriated $151,401,131

Estimated Fund Balance June 30, 2016 $21,301,262

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 2015/2016 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 2015/2016 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 2015/2016 originally adopted June 15, 2015 be amended as follows:

Revenue

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local</td>
<td>$1,959,100</td>
</tr>
<tr>
<td>State</td>
<td>126,000</td>
</tr>
<tr>
<td>Federal</td>
<td>1,790,000</td>
</tr>
<tr>
<td>Transfers &amp; Other</td>
<td>0</td>
</tr>
</tbody>
</table>

Total Revenue $3,875,100

Fund Balance July 1, 2015 $947,411

Total Available to Appropriate $4,822,511

BE IT FURTHER RESOLVED, that $3,955,600 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

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>$1,128,000</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>685,100</td>
</tr>
<tr>
<td>Food Purchases</td>
<td>1,550,000</td>
</tr>
<tr>
<td>Other</td>
<td>360,500</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>152,000</td>
</tr>
<tr>
<td>Outgoing Transfers</td>
<td>80,000</td>
</tr>
</tbody>
</table>

Total Appropriated $3,955,600

Estimated Fund Balance June 30, 2016 $866,911
RESOLVED, that this resolution shall be the International Academy of Macomb Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2015/2016 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 2015/2016 originally adopted June 15, 2015 be amended as follows:

Revenue

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Local</td>
<td>$0</td>
</tr>
<tr>
<td>State</td>
<td>0</td>
</tr>
<tr>
<td>Federal</td>
<td>0</td>
</tr>
<tr>
<td>Incoming Transfers &amp; Fund Modifications</td>
<td>$3,987,046</td>
</tr>
</tbody>
</table>

Total Revenue $3,987,046

Fund Balance July 1, 2015 $854,467

Total Available to Appropriate $4,841,513

BE IT FURTHER RESOLVED that $4,141,770 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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Basic Instruction</td>
<td>$318,000</td>
</tr>
<tr>
<td>Support Services</td>
<td>333,400</td>
</tr>
<tr>
<td>Payments to Other Schools</td>
<td>2,856,304</td>
</tr>
<tr>
<td>Fund Modifications</td>
<td>634,066</td>
</tr>
</tbody>
</table>

Total Appropriated $4,141,770

Estimated Fund Balance June 30, 2016 $ 699,743
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 upon adoption by Board of Education.

RATIONALE: The administration has reviewed the entire budget and updated the budgets for the General Fund, Food Service Fund, and International Academy of Macomb Fund reflecting the most current information. Changes having the greatest impact on the General Fund are further detailed in the following summaries.

Projected revenue for the General Fund increased from $149.0 million to $150.7 million, the majority of the increase relates to increased pupil memberships, increased special education funding based on prior year expenditures, and additional MPSERS UAAL retirement 147a and 147c cost offset monies. Total revenues increased by 1.15% of the Original Budget adopted in June 2015.

Projected General Fund expenditures increased from $148.3 million to $151.4 million. A significant change from the Original Budget relates to budgeting for a revenue greater than expense distribution in this budget amendment. Total budgeted distribution expense is estimated at $2.6 million and is comprised of both wage and FICA costs. MPSERS UAAL retirement cost expense also increases in direct correlation with the offset revenue monies described above. Total expenditures increased by 2.07% of the June 2015 budget.
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local (1)</td>
<td>$ 18,877,961</td>
<td>$ 18,684,311</td>
<td>$ 19,167,664</td>
<td>$ 19,483,019</td>
<td>$ 1,315,355</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td>$ 117,481,191</td>
<td>$ 122,613,968</td>
<td>$ 123,598,015</td>
<td>$ 124,828,522</td>
<td>$ 1,230,507</td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$ 5,138,904</td>
<td>$ 5,081,595</td>
<td>$ 5,201,809</td>
<td>$ 5,686,974</td>
<td>$ 185,165</td>
<td></td>
</tr>
<tr>
<td>Incoming Transfers &amp; Other</td>
<td>$ 617,316</td>
<td>$ 707,494</td>
<td>$ 732,856</td>
<td>$ 714,066</td>
<td>(18,790)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$ 142,115,372</td>
<td>$ 147,087,368</td>
<td>$ 149,000,344</td>
<td>$ 150,712,581</td>
<td>$ 1,712,237</td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Programs</td>
<td>$ 75,693,143</td>
<td>$ 77,700,308</td>
<td>$ 79,177,872</td>
<td>$ 79,860,698</td>
<td>$ 682,826</td>
<td></td>
</tr>
<tr>
<td>Added Needs</td>
<td>$ 14,882,277</td>
<td>$ 15,697,241</td>
<td>$ 16,270,351</td>
<td>$ 16,691,071</td>
<td>$ 420,720</td>
<td></td>
</tr>
<tr>
<td>Adult &amp; Community Ed</td>
<td>$ 140,865</td>
<td>$ 190,308</td>
<td>$ 166,484</td>
<td>$ 197,591</td>
<td>$ 31,107</td>
<td></td>
</tr>
<tr>
<td><strong>Total Instructional</strong></td>
<td>$ 90,716,285</td>
<td>$ 93,587,857</td>
<td>$ 95,614,707</td>
<td>$ 96,749,360</td>
<td>$ 1,134,653</td>
<td></td>
</tr>
<tr>
<td>Pupil Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instructional Staff Services</td>
<td>$ 12,400,728</td>
<td>$ 12,987,549</td>
<td>$ 13,438,384</td>
<td>$ 13,944,834</td>
<td>$ 506,450</td>
<td></td>
</tr>
<tr>
<td>General Administration</td>
<td>$ 4,162,888</td>
<td>$ 4,507,329</td>
<td>$ 4,585,709</td>
<td>$ 4,856,776</td>
<td>$ 271,067</td>
<td></td>
</tr>
<tr>
<td>School Administration</td>
<td>$ 721,875</td>
<td>$ 696,175</td>
<td>$ 748,866</td>
<td>$ 748,052</td>
<td>(814)</td>
<td></td>
</tr>
<tr>
<td>Business Administration</td>
<td>$ 9,003,612</td>
<td>$ 9,131,072</td>
<td>$ 9,369,508</td>
<td>$ 9,713,074</td>
<td>$ 343,566</td>
<td></td>
</tr>
<tr>
<td>Operations &amp; Maintenance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation</td>
<td>$ 2,035,382</td>
<td>$ 1,902,546</td>
<td>$ 2,055,309</td>
<td>$ 2,169,705</td>
<td>$ 114,396</td>
<td></td>
</tr>
<tr>
<td>Other Central Services</td>
<td>$ 4,031,147</td>
<td>$ 4,233,205</td>
<td>$ 4,522,792</td>
<td>$ 4,625,651</td>
<td>$ 102,859</td>
<td></td>
</tr>
<tr>
<td>Other Support (Portion Athletics, CTE)</td>
<td>$ 3,242,697</td>
<td>$ 3,195,801</td>
<td>$ 3,302,687</td>
<td>$ 3,536,120</td>
<td>$ 232,433</td>
<td></td>
</tr>
<tr>
<td><strong>Total Supporting Services</strong></td>
<td>$ 2,044,061</td>
<td>$ 2,080,496</td>
<td>$ 2,141,806</td>
<td>$ 2,151,527</td>
<td>$ 9,721</td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$ 47,679,529</td>
<td>$ 48,702,366</td>
<td>$ 50,681,043</td>
<td>$ 52,538,468</td>
<td>$ 1,857,425</td>
<td></td>
</tr>
<tr>
<td><strong>Total Community Services</strong></td>
<td>$ 928,893</td>
<td>$ 852,242</td>
<td>$ 1,013,572</td>
<td>$ 1,135,706</td>
<td>$ 122,134</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues Over/&lt;Under&gt;</strong></td>
<td>$ 1,777,834</td>
<td>$ 2,914,852</td>
<td>$ 676,404</td>
<td>$ (688,550)</td>
<td>$ (1,364,954)</td>
<td></td>
</tr>
<tr>
<td><strong>Beginning Fund Equity</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Ending Fund Equity</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(1) Includes 18.00 Mill Non-Homestead Property Tax Levy for operational purposes.
## 2015-2016 SPECIAL REVENUE FUND FOOD SERVICE 1ST AMENDED BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td>$2,016,342</td>
<td>$1,844,006</td>
<td>$1,847,100</td>
<td>$1,959,100</td>
<td>$112,000</td>
</tr>
<tr>
<td>State</td>
<td>$144,731</td>
<td>$113,653</td>
<td>$125,000</td>
<td>$126,000</td>
<td>$1,000</td>
</tr>
<tr>
<td>Federal</td>
<td>$1,606,503</td>
<td>$1,683,855</td>
<td>$1,685,000</td>
<td>$1,790,000</td>
<td>$105,000</td>
</tr>
<tr>
<td>Incoming Transfers &amp; Other</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$3,767,576</td>
<td>$3,641,514</td>
<td>$3,657,100</td>
<td>$3,875,100</td>
<td>$218,000</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td>$1,040,519</td>
<td>$1,077,466</td>
<td>$1,116,000</td>
<td>$1,128,000</td>
<td>$12,000</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$520,297</td>
<td>$608,881</td>
<td>$679,000</td>
<td>$685,100</td>
<td>$6,100</td>
</tr>
<tr>
<td>Food Purchases</td>
<td>$1,483,380</td>
<td>$1,228,118</td>
<td>$1,495,000</td>
<td>$1,550,000</td>
<td>$55,000</td>
</tr>
<tr>
<td>Other</td>
<td>$363,365</td>
<td>$471,899</td>
<td>$345,500</td>
<td>$360,500</td>
<td>$15,000</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$1,175</td>
<td>$-</td>
<td>$6,000</td>
<td>$152,000</td>
<td>$146,000</td>
</tr>
<tr>
<td>Outgoing Transfers</td>
<td>$138,000</td>
<td>$100,000</td>
<td>$80,000</td>
<td>$80,000</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Food Service</strong></td>
<td>$3,546,735</td>
<td>$3,486,363</td>
<td>$3,721,500</td>
<td>$3,955,600</td>
<td>$234,100</td>
</tr>
<tr>
<td><strong>Total Revenues Over/&lt;Under&gt; Expenditures</strong></td>
<td>$220,841</td>
<td>$155,151</td>
<td>$(64,400)</td>
<td>$(80,500)</td>
<td></td>
</tr>
<tr>
<td><strong>Beginning Fund Equity</strong></td>
<td>$571,419</td>
<td>$792,260</td>
<td>$736,860</td>
<td>$947,411</td>
<td></td>
</tr>
<tr>
<td><strong>Ending Fund Equity</strong></td>
<td>$792,260</td>
<td>$947,411</td>
<td>$672,460</td>
<td>$866,911</td>
<td></td>
</tr>
</tbody>
</table>
### 2015-16 SPECIAL REVENUE FUND 1ST AMENDED MACOMB INTERNATIONAL ACADEMY BUDGET

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition Schools</td>
<td>$2,932,687</td>
<td>$3,039,503</td>
<td>$3,297,016</td>
<td>$3,009,449</td>
<td>(287,567)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Revenue</td>
<td>$-</td>
<td>$-</td>
<td>$4,500</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td></td>
</tr>
<tr>
<td>Fund Modifications</td>
<td>$1,012,831</td>
<td>$1,030,050</td>
<td>$1,014,618</td>
<td>$977,597</td>
<td>(37,021)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$3,945,518</td>
<td>$4,074,053</td>
<td>$4,311,634</td>
<td>$3,987,046</td>
<td>(324,588)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>$400,750</td>
<td>$291,811</td>
<td>$318,000</td>
<td>$318,000</td>
<td>$-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support Services</td>
<td>$260,699</td>
<td>$272,080</td>
<td>$333,400</td>
<td>$333,400</td>
<td>$-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payments to Other Schools</td>
<td>$2,709,299</td>
<td>$4,210,423</td>
<td>$2,759,174</td>
<td>$2,856,304</td>
<td>$97,130</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fund Modifications</td>
<td>$479,316</td>
<td>$607,493</td>
<td>$652,856</td>
<td>$634,066</td>
<td>$(18,790)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Macomb International Academy</strong></td>
<td>$3,850,064</td>
<td>$5,381,807</td>
<td>$4,063,430</td>
<td>$4,141,770</td>
<td>$78,340</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues Over/Under Expenditures</td>
<td>$95,454</td>
<td>$(1,307,754)</td>
<td>$248,204</td>
<td>$(154,724)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Fund Equity</td>
<td>$2,066,767</td>
<td>$2,162,221</td>
<td>$821,328</td>
<td>$854,467</td>
<td>$99,147</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ending Fund Equity</td>
<td>$2,162,221</td>
<td>$854,467</td>
<td>$1,069,532</td>
<td>$699,743</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>