

CHIPPEWA VALLEY SCHOOLS  
19120 Cass Avenue  
Clinton Township, MI 48038  
586-723-2000

Regular Meeting  
Administration Building

January 12, 2015  
6:30 p.m.

- A. Call to order and Pledge of Allegiance
  - B. Additions/Deletions
  - C. Recognition/Presentations
    - 1. Oath of Office – Board Member Cardamone
    - 2. Board Appreciation
    - 3. Music by Seneca Middle School
  - D. From the Community
  - E.
    - 1. General Consent Agenda
      - a. Approve minutes of:
        - Regular Meeting held on December 15, 2014  
(minutes are posted on the district website@ [chippewavalleyschools.org](http://chippewavalleyschools.org))
      - b. Approve Financial Reports
      - c. Personnel Transactions
- F. Old Business
- G. New Business
  - 1. Approve 2014/2015 Appropriation Act for General and Special Revenue Funds for 1<sup>st</sup> "Amended Budget" Mr. Sederlund
- H. Union Communication
- I. Administration Reports
- J. Curriculum Updates
- K. Of and by Board Members
- L. Executive Session (8.b Student Expulsion Hearing)
- M. Executive Session (8.h. Attorney/Client Privilege)
- N. Board Workshop
- O. Adjournment

**Future Meetings**

January 26, 2015	5:45 p.m.	Building & Site Sub-Committee
January 26, 2015	6:30 p.m.	Regular Meeting
February 09, 2015	6:30 p.m.	Regular Meeting
February 23, 2015	6:30 p.m.	Regular Meeting

A. Call to order and Pledge of Allegiance

B. Additions/Deletions

C. Recognition/Presentations

1. Oath of Office – Board Member Cardamone
2. Board Appreciation
3. Music by Seneca Middle School

D. From the Community

E. 1. General Consent Agenda

a. Approve minutes of:

- Regular Meeting held on December 15, 2014

(minutes are posted on the district website@ [chippewavalleyschools.org](http://chippewavalleyschools.org))

b. Approve Financial Reports

c. Personnel Transactions

F. Old Business

G. New Business

1. Approve 2014/2015 Appropriation Act for General and Special Revenue Funds for 1<sup>st</sup> Amended Budget

Mr. Sederlund

## MEMORANDUM

**G.1 Approve 2014/2015 Appropriation Act for General and Special Revenue Funds For 1<sup>st</sup> Amended Budget** **Mr. Sederlund**

RECOMMENDED MOTION: "That the Chippewa Valley Schools Board of Education adopted the following resolution to approve the General Fund, Food Service Fund, Building Activities Fund, and Macomb International Academy budgets for the 2014/2015 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 2014/2015 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 2014/2015 originally adopted June 16, 2014 be amended as follows:

Revenue	
Local	\$19,063,873
State	123,048,504
Federal	5,568,717
Transfers & Others	748,811
Total Revenue	\$148,429,905
Fund Balance July 1, 2014	\$19,074,956
Total Available to Appropriate	\$167,504,861

BE IT FURTHER RESOLVED, that \$147,812,868 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	\$79,431,648
Added Needs	15,956,458
Adult and Continuing Education	196,584

Support Services	
Pupil	13,063,981
Instructional Staff	4,701,409
General Administration	732,184
School Administration	9,265,512
Business	2,161,893
Operations & Maintenance	10,380,274
Transportation	4,421,982
Central	3,380,976
Other Support (Athletics, CTE)	2,115,445
Community Services	974,515
Outgoing Transfers & Other	1,030,007
Total Appropriated	\$147,812,868
Estimated Fund Balance June 30, 2015	\$19,691,993

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 2014/2015 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 2014/2015 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 2014/2015 originally adopted June 16, 2014 be amended as follows:

Revenue	
Local	\$1,766,100
State	145,000
Federal	1,635,000
Transfers & Other	0
Total Revenue	\$3,546,100
Fund Balance July 1, 2014	\$792,260
Total Available to Appropriate	\$4,338,360

BE IT FURTHER RESOLVED, that \$3,601,500 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	\$1,091,000
Employee Benefits	644,000
Food Purchases	1,415,000
Other	345,500
Capital Outlay	6,000
Outgoing Transfers	100,000
Total Appropriated	\$3,601,500
Estimated Fund Balance June 30, 2015	\$736,860

RESOLVED, that this resolution shall be the International Academy of Macomb Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2014/2015 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 2014/2015 originally adopted June 16, 2014 be amended as follows:

Revenue	
Local	\$0
State	0
Federal	0
Incoming Transfers & Fund Modifications	\$4,066,801
Total Revenue	\$4,066,801
Fund Balance July 1, 2014	\$2,162,221
Total Available to Appropriate	\$6,229,022

BE IT FURTHER RESOLVED that \$5,407,694 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	\$311,000
Support Services	273,800
Payments to Other Schools	4,174,083
Fund Modifications	648,811

	Total Appropriated	
\$5,407,694		
	Estimated Fund Balance June 30, 2015	\$
821,328		

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 8.64 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 adoption by Board of Education.

**RATIONALE:** In preparing the 1<sup>st</sup> amended budget, the administration has reviewed the entire budget and updated the budget to reflect current information. Projected revenue increases from \$147.4 million to \$148.4 million dollars while projected expenditures increase from \$146.4 million to \$147.8 million. The changes result in revenues exceeding expenditures by \$600,000 as compared to revenues exceeding expenditures by \$1.0 million in the budget adopted in June 2014.

The total revenue variance is a positive 0.69% of the June budget while the total expenditure variance is a positive 0.95% of the June budget.

The vast majority of the change in the budget reflects the recording of the \$1.4 million increase of the Section 147a/147c/147d Retirement Offset funds from the State for both revenues and expenditures. Outside of budgeting for these retirement offset funds, overall total revenues were lower by only \$400,000 (or a negative 0.27% variance) and total expenditures were overall, unchanged for the first budget amendment.

H. Union Communication

I. Administration Reports

J. Curriculum Updates

K. Of and by Board Members

L. Executive Session (8.b Student Expulsion Hearing)

M. Executive Session (8.h. Attorney/Client Privilege)

N. Board Workshop

O. Adjournment