



**Board Report**

**Resolutions for Adoption of Operating Budget**

**Amended 2015-2016 & Budget 2016-2017**

RESOLUTION FOR ADOPTION BY THE BOARD  
OF EDUCATION OF BEAVER ISLAND COMMUNITY SCHOOL

General Fund Budget  
Resolution for Adoption by the Board of Education  
Fiscal Years 2015-16 2016-17

RESOLVED, that this resolution shall be the **General Education Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **General Fund** are as follows:

	2015-2016			2016-2017
	Original Adopted Budget	December Amended Budget	Final Amended Budget	Budget

**REVENUES**

Local Revenues	\$ 1,431,775	\$ 1,451,978	\$ 1,461,019	\$ 1,438,291
State Revenues	262,917	266,109	288,266	318,548
Federal Revenues	74,401	74,568	61,501	70,318
Received from Intermediate School District	207,851	204,873	95,001	229,839
<b>A</b>	<b>Total revenues</b>	<b>\$ 1,976,944</b>	<b>\$ 1,997,528</b>	<b>\$ 1,905,787</b>
			<b>\$ 2,056,996</b>	

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the General Fund and appropriated in the amounts and for the purpose set forth below:

**EXPENDITURES**

**Instruction:**

Basic Programs	\$ 763,582	\$ 1,122,923	\$ 1,107,771	\$ 1,096,492
Added Needs Programs	138,961	182,115	188,791	198,161
Career and Technical Education	78,852	80,504	47,110	76,814

**Support Services:**

Pupil Support Services	156,108	76,171	21,094	82,216
Instructional Support Services	9,918	44,918	38,348	7,500
Board of Education	22,423	24,806	31,543	31,725
School Administration	284,041	345,290	351,463	277,926
Business Services	45,635	45,415	48,039	49,543
Operation & Maintenance	191,050	193,710	197,333	202,757
Transportation	8,500	8,500	13,339	12,200
Other Central Support	74,871	74,871	48,639	70,961
Athletic Activities	62,560	63,482	63,970	66,516
Community Activities	2,690	2,690	1,465	800
Transfers to Other Funds	17,500	17,500	11,651	14,500

<b>B</b>	<b>Total expenditures</b>	<b>\$ 1,856,691</b>	<b>\$ 2,282,895</b>	<b>\$ 2,170,556</b>	<b>\$ 2,188,111</b>
<b>C = (A - B)</b>	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 120,253</b>	<b>\$ (285,367)</b>	<b>\$ (264,769)</b>	<b>\$ (131,115)</b>

**FUND BALANCE**

Non-spendable for prepaid expenses	9,238	9,750	9,750	10,165
Assigned for subsequent year's expenditures	-	-	-	-
Committed for building improvements	61,000	61,000	61,000	61,000
Committed for land improvements	25,000	25,000	25,000	25,000
Committed - potential employee leave	26,000	26,000	26,000	26,000
Unassigned	585,361	717,233	717,233	452,049

<b>D</b>	<b>Total Fund Balance</b>	<b>\$ 706,599</b>	<b>\$ 838,983</b>	<b>\$ 838,983</b>	<b>\$ 574,214</b>
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<b>C + D</b>	<b>Total fund balances - Ending</b>	<b>\$ 826,852</b>	<b>\$ 553,616</b>	<b>\$ 574,214</b>	<b>\$ 443,099</b>
		44.53%	24.25%	26.45%	20.25%

This appropriation resolution is to take effect upon adoption by the Board of Education.

This budget is based on an estimated **15.7908** General Fund mills to be levied on all taxable valuation within the district.



Budget Resolutions  
Additional Information

Cate	FY16	Description	FY17	Description
<b>Revenues</b>				
		<b>Major Changes</b>		<b>Major Changes</b>
Local	18,304	First Robotics donations	(1,667)	Property Taxes 1.2% decrease in taxable values
	(9,500)	Property Taxes Delinquent taxes budget adjusted to actual collected during FY	(2,180)	Miscellaneous revenues estimated budget based on 3-year average
			(18,304)	First Robotics donations, budgeted for \$0 for unknown for continued support
State	13,800	Sec 99h First Robotics grant	27,279	Sec 51c Special Ed based on 14-15 SE Exp
	11,282	Sec 147a MPSERS Cost offset (not originally in state budget)	(525)	Sec 61a Added Cost (CTE funding expected to lower due to new formula)
Federal	(12,900)	Title I/Title II carryover allocation to 16-17	8,817	Title I allocation includes carryover from FY16
ISD	(112,850)	Defer CTE millage Instructional, Support Services & Tech Maintenance funds for future use (funds received, but not expended during current school year)	134,835	CTE millage funding budgeted with 1-year allocation of \$24,400/classroom; \$66,000 Support Services; \$57,984 Tech Maintenance; \$16,157 additional SE millage for increased 14-15 expenditures

Cate	FY16	Description	FY17	Description
<b>Expenditures</b>				
		<b>Major Changes</b>		<b>Major Changes</b>
Basic	3,600	Experiential Travel for Elementary	(29,600)	Experiential Travel for Students, no Spanish trip
	(10,766)	Health Insurance savings with CIL option	4,162	No replacement of elementary teacher resigned, added HS Science/French Teacher; 1% increase in retirement rate to 25.78%
	(8,000)	Student online tuition costs to actual used during 15-16 (\$6,500)		
Added Needs	5,362	Benefits for aides adjusted for In-Lieu of Health; 1 FTE Teacher, 2 FTE aides	8,388	1 % increase in retirement rate to 25.78%; 1 FTE teacher, 2 FTE aides
CTE	(33,394)	Defer CTE millage Instructional funds for future use (funds received, but not expended during current school year)	29,704	CTE millage funding budgeted with 1-year allocation of \$24,400/classroom expenditures
Pupil Support	(55,077)	Defer CTE millage Support Services (career counselor) future use (funds received, but not expended during current school year)	62,122	CTE millage funding budgeted with 1-year allocation of \$66,000 Support Services expenditures
Instructional Support	(6,570)	Adj Instructional Professional Development (PD) budget to actual (\$38,348)	(30,848)	Planned PD for instructional staff
Board	6,737	\$1,991 Refunding Bond Advertisement; \$4,650 additional Board Stipends paid		
Admin	6,173	Wage/employer taxes for additional hours for training support from Jan - June	(68,411)	No ERI for prior administrative assistant \$53,825; No dual Supt costs (FY15 July) \$10,425
Business	2,624	\$2,600 Tax Abatement payments paid (total paid \$16,600)	1,504	\$900 3-year average on Tax Abatement payments (\$17,500); \$487, 2% increase Business Service
Op & Maint	3,623	Spring Fill for propane at reduced rate	11,424	\$1,300 additional electric (\$21,000); \$2,007 Heating Oil (3-Year average \$46,000); \$8,512 wages to bring custodian to year-round
Transportation	4,839	Robotics travel, state & national competitions	(1,139)	Reduced for Robotics to normal 3 competitions
Other Central Support	(26,232)	Defer CTE millage Tech Maintenance future use (funds received, but not expended during current school year)	22,322	CTE millage funding budgeted with 1-year allocation of \$57,984 Tech Maintenance
Athletics	488	Team travel	2,546	Supplies \$1,017; Budget insurances \$1,529
Community	(1,225)	No after-school intram sports	(665)	school-wide family event food
Trf to Other Funds	(5,849)	GF operating transfer to Food Service fund adjusted to actual needed for FY	2,849	Budget for GF operating transfer to Food Service fund