



**Board Report**

**Resolutions for Adoption of Operating Budget**

**Budgets for Amended 2016-2017 and Operating 2017-2018**

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

Thursday June 29, 2017

General Fund Budget  
Resolution for Adoption by the Board of Education  
FY17 - FY18

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:

	2016-2017			2017-2018
	Original Adopted Budget	January Amended	June Budget	Operating Budget

**REVENUES**

Local Revenues	\$ 1,438,291	\$ 1,438,267	\$ 1,420,486	\$ 1,437,368
State Revenues	318,548	356,174	369,416	320,824
Federal Revenues	70,318	67,273	62,592	31,666
Received from Intermediate School District	229,839	295,569	268,431	260,890
<b>A</b>	<b>Total revenues</b>	<b>\$ 2,056,996</b>	<b>\$ 2,157,283</b>	<b>\$ 2,120,925</b>
			<b>\$ 2,050,748</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	\$ 1,096,492	\$ 1,148,088	\$ 1,128,656	\$ 973,344
Added Needs Programs	198,161	163,031	158,349	170,956
Career and Technical Education	76,814	82,862	73,063	74,083

**Support Services:**

Support Services, Pupil	82,216	141,994	135,440	69,600
Support Services, Instructional	7,500	15,122	16,002	6,250
General Administration	31,725	31,337	24,867	28,340
School Administration	277,926	270,344	273,137	340,226
Fiscal Services	49,543	51,956	38,857	52,750
Operation & Maintenance	202,757	226,928	197,908	233,490
Transportation	12,200	14,230	11,746	17,100
Other Central Support	70,961	76,698	67,497	110,830
Athletic Activities	66,516	70,045	58,841	67,163
Community Activities	800	6,182	716	12,578
Transfers to Other Funds	14,500	12,500	6,036	10,000

<b>B</b>	<b>Total expenditures</b>	<b>\$ 2,188,111</b>	<b>\$ 2,311,317</b>	<b>\$ 2,191,115</b>	<b>\$ 2,166,710</b>
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<b>C = (A - B)</b>	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (131,115)</b>	<b>\$ (154,034)</b>	<b>\$ (70,190)</b>	<b>\$ (115,962)</b>
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**FUND BALANCE**

Non-spendable for prepaid expenses	10,165	10,165	9,707	9,707	
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	452,049	499,239	499,697	429,507	
<b>D</b>	<b>Total Fund Balance</b>	<b>\$ 574,214</b>	<b>\$ 621,404</b>	<b>\$ 621,404</b>	<b>\$ 551,214</b>

<b>C + D</b>	<b>Total fund balances - Ending</b>	<b>\$ 443,099</b>	<b>\$ 467,370</b>	<b>\$ 551,214</b>	<b>\$ 435,252</b>
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20.25%                      20.22%                      25.16%                      20.09%

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

Amended 2016-2017 Increase (Decrease) from Original Adopted				
Revenues		Major Changes		
<b>Local Revenues</b>	<b>decrease</b>	↓	<b>(\$17,805)</b>	
	(5,000)	Broder donation, carryforward to FY18 for Garden Projects		
	(6,500)	Athletic Boosters contribution discontinued		
	(8,000)	Delinquent Taxees adjusted to actual		
<b>State Revenues</b>	<b>increase</b>	↑	<b>\$50,868</b>	
	16,348	Sec 147c MPSERS UAAL Rate Stabilization {Revenue/Expenditure In/Out, No effect bottom line}}		
	(3,350)	Sec 99h First Robotics		
	29,200	Sec 51c Special Education		
	5,562	Sec 95a Educator Evaluation thru ISD		
<b>Federal Revenues</b>	<b>decrease</b>	↓	<b>(\$7,726)</b>	
	4,503	REAP Grant		
	(5,718)	Title I		
	(6,511)	Title II		
<b>Received from Other Sources</b>	<b>increase</b>	↑	<b>\$38,592</b>	
	4,145	Special Education millage		
	59,182	Recognize Def Rev, CTE Support Services		
	(7,444)	Defer CTE Tech Maintenance funds to FY18		
	(13,250)	Defer CTE Tech Instruction (classes) funds to FY18		
	(3,721)	Insurance Proceeds		



Budget Resolutions  
Additional Information

<b>Expenditures</b>				
<b>Basic Programs</b>		↑	<b>32,164</b>	
	5,800	Contracted Instruction		
	12,000	Experiential Travel (HS)		
	18,205	Robotics travel, supplies, meals, registration fees		
<b>Added Needs Programs</b>		↓	<b>(39,812)</b>	
	(40,287)	Special Education Aide 1 FTE		
<b>Career and Technical Education</b>		↓	<b>(3,751)</b>	
	(3,751)	CTE Classroom supplies		
<b>Pupil Support Services</b>		↑	<b>53,224</b>	
	50,245	Counselor 1 FTE from .50 FY16		
	2,100	Contracted Psychologis		
<b>Improvement of Instruction</b>		↑	<b>8,502</b>	
	8,502	Professional development		
<b>Board of Education</b>		↓	<b>(6,858)</b>	
	(4,000)	Legal budget adjusted to actual needs		
	(600)	Audit budget adjusted to actual		
	(1,262)	Board travel, meals, professional development adjusted to actual		
	(400)	District-Wide advertising adjusted to actual		
<b>School Administration</b>		↓	<b>(4,789)</b>	
	(1,158)	Superintendent meals, periodicals, retirement		
	(3,631)	Central Office travel, supplies, periodicals, postage		
<b>Business Services</b>		↓	<b>(10,686)</b>	
	(10,500)	Taxes Abated budget adjusted to actual		
<b>Operation &amp; Maintenance</b>		↓	<b>(4,849)</b>	
	14,000	Land & Building Repair & Maintenance		
	(15,200)	Propane		
	(2,000)	Electric		
	(1,500)	Waste & Disposal		
<b>Transportation</b>	n/c	↔	<b>(454)</b>	
<b>Central Support Services</b>		↓	<b>(3,464)</b>	



Budget Resolutions  
Additional Information

	(8,814)	Technology services, supplies, capital outlay		
	4,400	Recruitment costs		
	978	Board Evaluation training		
<b>Athletic Activities</b>		↓	<b>(7,675)</b>	
	(7,839)	Athletic Director actual budget adjusted per actual logged time		
<b>Community Activities</b>		↔	<b>(84)</b>	
<b>Transfers to Other Funds</b>	<b>increase</b>	↓	<b>(8,464)</b>	
	(8,464)	Food service transfer FY17 down; FY18 anticipate increase cost due to in-house preparation (estimate \$15,000)		