



**Board Report**  
**Resolutions for Adoption of Operating Budgets for**  
**Amended 2017-2018 and Adoption of 2018-2019**

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 Year 2015-2016

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

		2017-2018		2018-2019
		Original Adopted Budget	Amended Budget	Budget
<b>REVENUES</b>				
	Local Revenues	\$ 1,437,368	\$ 1,404,085	\$ 1,420,190
	State Revenues	320,824	358,840	371,836
	Federal Revenues	31,666	29,685	38,122
	Received from Intermediate School District	260,890	158,503	248,674
<b>A</b>	<b>Total revenues</b>	<b>\$ 2,050,748</b>	<b>\$ 1,951,113</b>	<b>\$ 2,078,822</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**

<b>Instruction:</b>				
	Basic Programs	\$ 973,344	\$ 939,451	\$ 968,453
	Added Needs Programs	170,956	153,253	177,176
	Career and Technical Education	74,083	58,202	82,113
<b>Support Services:</b>				
	Pupil Support Services	69,600	65,239	63,930
	Instructional Support Services	6,250	10,898	6,850
	Board of Education	28,340	34,807	27,708
	School Administration	340,226	343,845	310,882
	Business Services	52,750	51,464	53,100
	Operation & Maintenance	233,490	221,521	217,225
	Transportation	17,100	45,101	44,300
	Other Central Support	110,830	42,351	70,491
	Athletic Activities	67,163	33,407	43,261
	Community Activities	12,578	400	5,300
	Transfers to Other Funds	10,000	32,750	25,000
<b>B</b>	<b>Total expenditures</b>	<b>\$ 2,166,710</b>	<b>\$ 2,032,689</b>	<b>\$ 2,095,789</b>
<b>C = (A - B)</b>	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (115,962)</b>	<b>\$ (81,576)</b>	<b>\$ (16,967)</b>

**FUND BALANCE**

	Non-spendable for prepaid expenses	9,707	9,707	10,165
	Committed for building improvements	61,000	61,000	61,000
	Committed for land improvements	25,000	25,000	25,000
	Committed - potential employee leave	26,000	26,000	26,000
	Assigned for School Enrichment	-	7,500	-
	Assigned for subsequent year's expenditures	-	115,962	-
	Unassigned	429,507	344,444	385,872
<b>D</b>	<b>Total Fund Balance</b>	<b>\$ 551,214</b>	<b>\$ 589,613</b>	<b>\$ 508,037</b>
<b>C + D</b>	<b>Total fund balances - Ending</b>	<b>\$ 435,252</b>	<b>\$ 508,037</b>	<b>\$ 491,070</b>
		20.09%	24.99%	23.43%

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.

**Food Service Fund**  
**Resolution for Adoption by the Board of Education**  
**FS FY18 FY19**

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

	2017-2018		2018-2019
	Original Adopted Budget	Amended Budget	Budget
<b>REVENUES</b>			
Local Revenues	\$ 3,036	\$ 13,444	\$ 13,637
State Revenues	2,330	623	624
Federal Revenues	8,332	11,343	11,330
Received from Intermediate School District	14,500	32,750	25,000
<b>A</b>	<b>Total revenues</b>	<b>\$ 28,198</b>	<b>\$ 58,160</b>
		<b>\$ 50,591</b>	

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

**EXPENDITURES**

**Support Services:**

Board of Education	-	-	-
School Administration	-	-	-
Business Services	-	-	-
Food Services	26,698	58,539	50,591
Transfers to Other Funds	-	-	-
<b>B</b>	<b>Total expenditures</b>	<b>\$ 26,698</b>	<b>\$ 58,539</b>
		<b>\$ 50,591</b>	
<b>C = (A - B)</b>	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 1,500</b>	<b>\$ (379)</b>
		<b>\$ -</b>	

**FUND BALANCE**

Non-spendable Inventory	-	-	1,000
Restricted for food services	-	2,436	1,057
<b>D</b>	<b>Total Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,436</b>
		<b>\$ 2,057</b>	<b>\$ 2,057</b>
<b>C + D</b>	<b>Total fund balances - Ending</b>	<b>\$ 1,500</b>	<b>\$ 2,057</b>
		5.62%	3.51%
			4.07%

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



Budget Resolutions  
Additional Information

**Final FY18 Increase (Decrease) Compared to FY19 Budget**

Revenues				
<b>Local Revenues</b>			<b>\$ 16,105</b>	
	7,500			Donation, Robotics
	10,000			Miscellaneous Revenues
<b>State Revenues</b>			<b>\$ 12,996</b>	
	7,092			Sec 31a At-Risk (FY18+FY19) used in FY19
	16,313			Sec 51c Special Ed obligation based on FY18 Expense
<b>Federal Revenues</b>			<b>\$ 8,437</b>	
	8,937			Title I, Title II Funds
<b>Received from ISD</b>			<b>\$ 90,171</b>	
	29,100			Regional Enhancement Millage
	7,947			Special Education Millage
	54,939			CTE Millage budgeted at full allocation
Expenditures				
<b>Instruction:</b>				
<b>Basic Programs</b>			<b>\$ 29,002</b>	
	31,877			Employee Retirement, Insurance increases
Added Needs Programs			<b>\$ 23,923</b>	
	9,905			At-Risk Resources
	16,831			Extra Spec Ed Aide hours
Career and Technical Education			<b>\$ (1,309)</b>	\$3000 reduced EMS Contract for Health Occ Class
<b>Support Services:</b>				
Pupil Support Services			(1,309)	
Improvement of Instruction			(4,048)	professional Learning
Board of Education			(7,099)	Stipend fees, election costs
School Administration			(32,963)	Reduced Secretary hrs, Reduced Supt costs for contract changes (no evaluation/moving exp)
Business Services			1,636	Tax Abatement, Liability Insurance
Operation & Maintenance			(4,296)	Reduced Custodian Hrs
Transportation			(801)	
Central Support Services			28,140	Full budget for CTE Tech Maintenance Technology Funds
Athletic Activities			9,854	AD Hrs Estimated for budget
Community Activities			4,900	Broder Enrichment budgeted at full year
Transfers to Other Funds			(7,750)	Trf to food service fund