

**Cadillac Area Public Schools Board of Education
Resolution for Adoption – June 25, 2007**

Resolved, that this resolution shall be the general appropriations of Cadillac Area Public Schools for the 2007-2008 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Cadillac Area Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year 2007-2008 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:	
1xx Local	\$ 6,545,703
2xx Other Political Subdivisions	
3xx State	17,938,085
4xx Federal	997,137
5xx-6xx Other Financing Sources	<u>661,613</u>
Total Revenue	\$26,142,538
Estimated Fund Balance, July 1, 2007	\$3,665,331
Less Appropriated Fund Balance	<u>(55,599)</u>
Estimated Fund Balance Available to Appropriate	3,609,732
 Total Available to Appropriate	 <u>\$29,752,270</u>

Be it further resolved, that \$26,198,137 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
1xx – Instruction	
11x- Basic Programs	\$12,900,204
12x-Added Needs	2,431,801
13x-Adult Education	845,781
2xx – Support Services	
21x- Pupil Support	1,374,680
22x- Instructional Staff Support	866,445
23x- General Administration	465,500
24x- School Administration	1,626,046
25x- Business Services	571,328
26x- Operations and Maintenance	3,169,472
27x- Transportation	1,385,092
28x-29x Other Central Support	
3xx-Community Services	55,600
4xx-6xx Other Financing Uses	<u>506,188</u>
Total Appropriated	<u>\$26,198,137</u>

**Cadillac Area Public Schools
2007-2008 Budget Change Analysis**

EXPENDITURE INCREASES (DECREASES)**Custodial/Maintenance**

(\$10,000)	Reduce extra help for summer cleaning
(2,500)	Maintenance – 2 employees begin at 3:30 A.M.
(7,587)	Custodial – Change 3 afternoon custodians to Tuesday to Saturday schedule
(26,123)	Custodial – Reduce floater position
(47,059)	Maintenance – Reduction of ONE position
(9,079)	Replace 6 hour Maint. Secretary w/ 3 hour dispatcher
(102,398)	Total Custodial/Maintenance

Transportation

(5,970)	Eliminate Kenwood noon route (All Day/Everyday Kindergarten)
(1,318)	Fuel Savings
(10,810)	Reduction of ½ bus route
(10,000)	Elementary and MTMS field trips
(77,000)	Eliminate one bus purchase
(105,098)	Total Transportation

Curriculum/Building Budgets/Repairs

(60,000)	Reduce curriculum purchases (20k HS, 10k JH, 10k MTMS, 20k Elem)
(82,783)	10% reduction in building and repair budgets
(142,783)	Total Curriculum/Building Budgets/Repairs

Professional Staff

(388,564)	4.84 FTE Reduction at CHS and CJH
(123,245)	1.00 FTE Admin/Teaching Staff Reduction at MTMS
(87,816)	1.00 Net FTE Reduction at all 5 elementaries
114,074	2.00 FTE Addition of All Day/Ev. Day Kindergarten at Kenwood & McKinley
(485,551)	Total Teaching Staff Reductions

Additional Reductions

(\$20,000)	Liaison Officer
(10,000)	School Success Worker reduction
(34,000)	Reduce DHS Social Worker
(64,000)	Additional Reductions

Fund Transfers

(10,000)	General fund Transfer to Camp Torenta Fund
(20,000)	General fund Transfer to Community Schools)
(30,000)	Total fund Transfer Reductions
(\$929,830)	Grand Total Expenditure Reductions

REVENUE INCREASES (DECREASES)

\$172,381	¼ Mill from WMISD if there is no State Foundation Grant increase
79,072	Additional title One Allocation
\$251,453	Grand total Revenue Increases
\$1,181,283	Net Deficit Impact

Other Fund Reductions

(11,612)	Reduction of gymnastics (plus transportation)
(4,881)	Reduction of Wrestling (plus transportation)
(16,493)	Total Other Fund Reductions

**Cadillac Area Public Schools Board of Education
Resolution for Adoption – June 25, 2007**

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Debt Retirement Fund of the school district for fiscal year 2007-2008, as follows:

Revenue:	
Local sources – Property Tax (2.9 mills on all property in the district)	\$ 1,998,622
Other local sources	96,300
State sources	-0-
Federal sources	-0-
Other transactions	<u>-0-</u>
Total Revenue	\$2,094,922
Estimated Fund Balance, July 1, 2007	<u>779,558</u>
Total Available to Appropriate	<u>\$2,814,480</u>

Be it further resolved, that \$2,060,169 of the total available to appropriate in the Debt Retirement Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Redemption of Principal	\$1,085,000
Interest on Debt	946,219
Other Expense	<u>28,950</u>
Total Expenditures	\$2,060,169
Excess of Revenue over Expenditures	<u>34,753</u>
Estimated Fund Balance – End of Year	<u>\$814,311</u>

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Capital Projects Fund of the school district for fiscal year 2007-2008, as follows:

Revenue:	
Local Sources	\$ 14,004
Intermediate Sources	-0-
State sources	-0-
Federal sources	-0-
Transfer	<u>-0-</u>
Total Revenues	\$14,004
Estimated Fund Balance, July 1, 2007	<u>394,907</u>
Total Available to Appropriate	<u>\$408,911</u>

Be it further resolved, that \$161,500 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Purchased Services	\$7,000
Building & Site Improvements	-0-
Roofing	70,000
Equipment	4,500
Equipment – Heaters/Boilers	40,000

Land & Building & Improvements	<u>40,000</u>
Total Expenditures	\$161,500
Excess of Revenue over Expenditures	<u>147,496</u>
Estimated Fund Balance – End of Year	<u>\$247,411</u>

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 the re-appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount re-appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Assistant Superintendent of Schools is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts re-appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This resolution shall take immediate effect.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the School Service Funds (Community School, Camp Torenta, Food Service and Athletic Fund) of the school district for fiscal year 2007-2008, as follows:

Revenue:	
Local Sources	\$1,022,685
Intermediate Sources	65,700
State sources	58,000
Federal sources	603,300
Transfer	<u>499,188</u>
Total Revenues	\$2,248,873
Estimated Fund Balance, July 1, 2007	<u>211,951</u>
Fund Balance Available to Appropriate	<u>\$2,460,824</u>

Be it further resolved, that \$2,259,799 of the total available to appropriate in the School Service Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Food Service	\$1,189,550
Community Schools	359,836
Athletics	685,023
Camp Torenta Program	<u>25,390</u>
Total Expenditures	\$2,259,799
Excess of Expenditures over Revenue	<u>(10,926)</u>
Estimated Fund Balance – June 30, 2008	<u>\$201,025</u>