



Charlevoix Public Schools

Learning Success for All

Board Report
Resolutions for Adoption of Operating Budget
Amended Budget 2017-2018 & 2018-2019 Operating
General Fund

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS

Monday, June 18, 2018

General Fund Budget
 Estimated Resolution for Adoption by the Board of Education
 GF FY18 FY19

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:

2017-2018		2018-2019
Original Adopted Budget	June Amended Budget	Budget

REVENUES

Local Revenues	\$ 8,133,626	\$ 8,092,803	\$ 8,182,440
State Revenues	1,638,687	1,959,917	1,400,444
Federal Revenues	296,593	309,225	258,255
Other Revenues	572,358	588,474	1,354,458
A	Total revenues	\$ 10,641,264	\$ 10,950,419
		\$ 11,195,597	

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

EXPENDITURES

Instruction:

Basic Programs	\$ 5,234,487	\$ 5,775,965	\$ 5,513,350
Added Needs Programs	1,321,553	1,298,807	1,315,738
Career and Technical Education	320,590	315,736	562,613

Support Services:

Pupil Support Services	384,440	417,521	393,545
Support Services - Instructional Staff	383,254	325,291	372,148
General Administration	293,187	303,036	307,548
School Administration	571,438	606,929	655,658
Business Services	161,030	154,160	181,840
Operation & Maintenance	1,072,173	1,101,408	1,042,801
Transportation	367,882	357,445	369,933
Other Central Support	175,772	147,010	151,016
Athletic Activities	278,174	247,837	298,324
Community Activities	137,661	148,530	104,191
Other Transactions	3,540	3,540	-

B	Total expenditures	\$ 10,705,181	\$ 11,203,215
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ (63,917)	\$ (252,796)
		\$ (73,108)	

FUND BALANCE

Non-spendable for prepaid expenditures	256	1,725	1,725
Committed - Sick Leave Liability	808,483	650,527	650,527
Unassigned	497,737	702,232	449,436
D	Total Fund Balance	\$ 1,306,476	\$ 1,354,484
C + D	Total fund balances - Ending	\$ 1,242,559	\$ 1,101,688
		11.61%	9%

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

This budget is based on an estimated **18.0000** General Fund mills to be levied on all taxable valuation within the district.

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

RESOLVED, that this resolution shall be the **Food Service Fund Budget**.

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

		2017-18		2018-19
		Original Adopted Budget	June Amended Budget	Budget
REVENUES				
	Local Revenues	\$ 151,933	\$ 140,339	\$ 139,376
	State Revenues	33,019	35,481	31,597
	Federal Revenues	226,489	226,306	226,400
	Received from Other District	-	-	-
	Other Financing Sources	3,110	3,450	-
A	Total revenues	\$ 414,551	\$ 405,576	\$ 397,373

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

EXPENDITURES

Support Services:

	Food Services	380,428	426,283	426,804
B	Total expenditures	\$ 380,428	\$ 426,283	\$ 426,804
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ 34,123	\$ (20,707)	\$ (29,431)

FUND BALANCE

	Non-spendable for inventory	2,441	1,347	1,347
	Assigned for subsequent year's expenditures	-	-	-
	Restricted for Food Services	50,359	138,333	117,626
D	Total Fund Balance	\$ 52,800	\$ 139,680	\$ 118,973
C + D	Total fund balances - Ending	\$ 86,923	\$ 118,973	\$ 89,542
		22.85%	28%	21%

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

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Revenues		
Local & Other Entity Sources		\$ 89,637
Increases	232,998 Property Taxes based on current taxable values L-4028	
Decreases:	(32,400) RLEC Paraprofessional reimbursements	
	(27,238) Athletic Admissions, interest, miscellaneous reimbursements	
	(15,654) Projected Bright Beginnings/Sunshine Charges	
	(9,556) Insurance Proceeds (Claims)	
	(21,428) MSHS, RLEC building Rental	
	(23,173) Athletic Revenues, Pay To Pay	
	(10,521) Merit Network (1 year only)	
State Sources		\$ (559,473)
Increases	33,480 Sec 54b MIBLSI PBIS thru ISD	
	4 Sec 20f Hold Harmless Guarantee	
	788 Sec 152a Headlee Obligation	
Decreases	(191,117) Sec 31a At-Risk, budget to use deferred revenue	
	(43,102) Sec 51c Special Education funding	
	(3,483) Sec 35 Early Literacy Coach thru ISD (Teacher on loan)	
	(68,885) Sec 61a CTE Added Cost thru ISD formula for CTE cost over foundation, budget when actual is known	
	(3,475) Sec 104d Financial Analytical Tools	
	(164,533) Sec 147 MPSERS UAAL Rt Stabilization (Pd to CPS by MDE, CPS pays ORS in-out); Adj for 1x payments FY18	
	(59) Sec 22n High School Pupils	
	(118,556) Sec 22b Discretionary Pmt, out-of-formula	
	(735) Sec 99h First Robotics	
Federal Sources		\$ (50,970)
Increases	22,605 Title IV SSAE	
	229 Title VII Indian Education	
	(74,243) Title I/Title II Budget for no carryover	
Received from Other Schools & Other Transactions		\$ 765,984
Increases	582,700 Regional Enhancement millage thru ISD allocation	
	200,000 Planned used of CTE carryover for Bldg Trades/Health Occupation Equipment	
	\$ 264,646	\$ 245,178
Cumulative Major Change in Revenues		

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ (262,615)
Decrease (198,341)	Elem Retired Teacher, Budget Sec 147 retirement funding for known amount; contracted substitutes to anticipated (FY18 LT Medical Leave)	
(66,121)	MSHS Retired Teacher	
<i>Added Needs Programs</i>		\$ 16,931
53,895	Special Education Staffing	
(36,964)	Title I/At-Risk Staffing	
<i>Career and Technical Education</i>		\$ 246,877
246,877	Planned use of CTE Carryover for Bldg Trades/Health Occup Equipment	
<i>Pupil Support Services</i>		\$ (23,976)
(31,066)	Elementary Counselor Retired, Add CTE Career Counselor Time; MSU College Advisor	
<i>Support Services - Instructional Staff</i>		\$ 46,857
48,001	Professional Learning, Curriculum Development	
<i>General Administration</i>		\$ 4,512
<i>School Administration</i>		\$ 48,729
48,729	Return 1 FTE Secretary	
<i>Business Services</i>		\$ 27,680
20,000	Budget for Tax Abatements, Out-of-Formula	
5,305	Insurance, Property Tax Collection Fees	
<i>Operation & Maintenance</i>		\$ (58,607)
(58,607)	Demolition of RLEC Building	
<i>Transportation</i>		\$ 12,488
12,488	Wage increases, budget for bus/vehicle repairs	
<i>Other Central Support</i>		\$ 4,006
<i>Athletic Activities</i>		\$ 50,487
29,000	Secretarial Support	
35,400	AD, Game Workers, Coaches, Supplies	
<i>Community Activities</i>		\$ (44,339)
(44,339)	End partnership with St. Mary's; band only	
<i>Other Transactions</i>		\$ (3,540)
(3,540)	Reduction in At-Risk funding, ability to transfer to FS unknown	
Cumulative Change in Expenditures		\$ 65,490



Legend Key for Budget Resolution Categories

Category	Included
Revenues:	
Local Revenues	Property taxes; Tuition payments; Salary/transportation reimbursements; Interest income; Athletic admissions/fees; Latchkey fees; Facility usage fees; Donations; Tribal 2% funding
State Revenues	State aid funds including foundation allowance, financial analytical tool, best practices, MPSERS offset & stabilization, TRIGG technology, first robotics, dual enrollment incentive, at-risk, special education; Funds through other Districts including TRIGG technology, CTE Added Cost, GSRP Preschool
Federal Revenues	MDE - Title I, Title II; US Dpt of Education - Title VII Native American; Other Districts - Medicaid Administration
Received from ISD	Special Education; CTE Instruction, CTE Support Services, CTE Tech Maintenance, CTE Connectivity, CTE Direct Credit reimbursements,
Other Financing Sources	Sale of fixed assets
Expenditures (all categories include wages, benefits, travel, contracted staff, supplies, dues)	
Basic Programs	Instruction costs for Elementary, MS/HS, Preschool, Summer School
Added Needs	Special Education, Title and At-Risk Services
Career & Technical	Instruction costs for CTE programs
Pupil Support	Guidance Counselor, Health Services, Social Worker, Class Advisors
Instructional Support Services	Professional Development, Media Services; Indian Ed Supervisor, Assessments
General Administration	Board stipends, Legal Services, Audit, Election Expense, District-wide e-Rate support, District dues; Office of Superintendent including secretarial support
School Administration	Office of Principals
Business Services	Contracted Business & HR services, financial software annual fee, ACA compliance support fee, bank fees, Errors & Omissions insurance, Property tax collection fees
Operation & Maintenance	Building and grounds operations - all buildings
Transportation	Pupil Transportation to/from school, athletics, field trips
Other Central Support	Technology Services and supplies, Professional Development Support staff, advertising
Athletic	AD, Athletic Secretary, Coaches, Athletic Supplies, Referees, dues, entry fees, travel
Community Services	Indian Education tutors, summer camp, auditorium expenses, parent night, St. Marys' shared instruction
Transfer to Other funds	At-risk transfer to food service per \$10/student annual grant requirement