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Charlevoix Public Schools

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*Learning Success for All*

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

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

**Februray 19, 2018**

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

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	
		Original Adopted Budget	February Amended Budget
<b>REVENUES</b>			
	Local Revenues	\$ 8,133,626	\$ 8,154,142
	State Revenues	1,638,687	1,959,208
	Federal Revenues	296,593	323,318
	Received from Intermediate School District	572,358	657,926
<b>A</b>	<b>Total revenues</b>	<b>\$ 10,641,264</b>	<b>\$ 11,094,594</b>

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	\$ 5,795,109
Added Needs Programs	1,321,553	1,344,003
Career and Technical Education	320,590	445,095

**Support Services:**

Pupil Support Services	384,440	438,450
Support Services - Instructional Staff	383,254	330,799
General Administration	293,187	303,376
School Administration	571,438	620,438
Business Services	161,030	153,340
Operation & Maintenance	1,072,173	1,106,195
Transportation	367,882	366,831
Other Central Support	175,772	163,677
Athletic Activities	278,174	273,101
Community Activities	137,661	128,586
Other Transactions	3,540	3,540

<b>B</b>	<b>Total expenditures</b>	<b>\$ 10,705,181</b>	<b>\$ 11,472,540</b>
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<b>C = (A - B)</b>	<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (63,917)</b>	<b>\$ (377,946)</b>
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**FUND BALANCE**

Non-spendable for inventory	-	-
Non-spendable for prepaid expenditures	256	343
Committed - Sick Leave Liability	808,483	696,356
Unassigned	497,737	702,232

<b>D</b>	<b>Total Fund Balance</b>	<b>\$ 1,306,476</b>	<b>\$ 1,398,931</b>
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<b>C + D</b>	<b>Total fund balances - Ending</b>	<b>\$ 1,242,559</b>	<b>\$ 1,020,985</b>
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11.61%	8.90%
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This appropriation resolution is to take effect upon adoption by the Board of Education. This budget is based on an estimated **17.9532** General Fund mills to be levied on all taxable valuation within the district.

Charlevoix Public Schools  
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
<b>Revenues</b>		
<b>Local &amp; Other Entity Sources</b>		\$ 20,516
Increases	13,600 Interest Earnings	
	14,000 Bright Beginnings/Preschool fees	
	2,939 Rental, Building Usage	
	1,710 Insurance Proceeds	
	1,250 Donations, Building Trades, CSF	
	32,400 RLEC Additional aide reimbursement	
Decreases:	(38,998) Property Taxes based on current taxable values	
	(5,385) Athletic Revenues	
	(1,000) Indian Education 2%	
<b>State Sources</b>		\$ 320,521
Increases	8,230 Sec 22n High School Pupils	
	61,625 Sec 31a At-Risk, budget to use deferred revenue	
	20,145 Sec 51c Special Education funding	
	2,745 Sec 35 Early Literacy Coach thru ISD (Teacher on loan)	
	108,536 Sec 61a CTE Added Cost thru ISD formula for CTE cost over foundation	
	585 Sec 64b Dual Robotics	
	3,475 Sec 104d Financial Analytical Tools	
	146,353 Sec 147 MPSEERS UAAL Rt Stabilization (Pd to CPS by MDE, CPS pays ORS in-out)	
Decreases	(534) Sec 20f Hold Harmless Guarantee	
	(29,778) Sec 22b Discretionary Pmt, adjusted to actual pupil count	
	(200) Sec 99h First Robotics	
	(662) Sec 152a Headlee Obligation	
<b>Federal Sources</b>		\$ 26,725
Increases	25,635 Title I/Title II actual award	
	1,090 Title VII Indian Education	
<b>Received from Other Schools &amp; Other Transactions</b>		\$ 85,568
Increases	5,700 Special Education millage thru ISD allocation	
	3,079 Substitute/Salary reimbursement	
	75,067 Sale of Ironton Building	
	1,722 Sale of Buses (2)	
<b>Other Financing</b>		\$ -
	<b>\$ 453,330</b>	<b>Cumulative Major Change in Revenues</b>
		<b>\$ 453,330</b>

Charlevoix Public Schools  
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
<b>Expenditures</b>		
<i>Basic Programs</i>		\$ 560,622
Increases	110,700 Retiree Sick Leave Payout (3)	
	33,700 Contracted Substitute for LT Maternity Leave	
	68,000 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	298,000 Wage/Benefit increase for negotiated increases	
	37,500 MSHS Online Student Tuition, Baker late Spring 17 invoice received August	
	14,500 RLEC Additional aide	
	13,346 Preschool caregivers, Sign-In Software, Supplies	
	6,276 Summer School	
<i>Added Needs Programs</i>		\$ 22,450
	14,145 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	8,305 Wage/Benefit increase for negotiated increases	
<i>Career and Technical Education</i>		\$ 124,505
	3,218 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	45,972 CAD Teacher hired, additional Building Trades sections	
	75,315 CTE Classroom Supplies, Equipment to allocate additional CTE funds received	
<i>Pupil Support Services</i>		\$ 54,010
	3,218 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	32,295 RLEC Social Worker not used during school year	
	8,797 Wage/Benefit increase for negotiated increases	
<i>Support Services - Instructional Staff</i>		\$ (52,455)
	7,104 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	(59,559) Professional Development to align with change is Title II funding	
<i>General Administration</i>		\$ 10,189
	3,100 Election Costs, Nov 17, May 18	
	7,089 Central Office Administrative Assistant	
<i>School Administration</i>		\$ 49,000
	18,628 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	15,372 Wage/Benefit increase for negotiated increases	
	15,000 Contracted office substitute	
<i>Business Services</i>		\$ (7,690)
	(3,190) Errors & Omissions Insurance premium	
	(4,500) ACA Admin Fee reduced for ISD-Wide discount	
<i>Operation &amp; Maintenance</i>		\$ 34,022
	11,005 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	20,791 Building Repairs & Maintenance	
	2,226 Liability Insurance	
<i>Transportation</i>		\$ (1,051)

Charlevoix Public Schools  
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
	(1,051) Bus Repairs	
<i>Other Central Support</i>		\$ (12,095)
	(7,719) Support Staff Professional Development to align with change is Title II funding	
	(4,376) Other Technology Support Hours	
<i>Athletic Activities</i>		\$ (5,073)
	(5,073) Secretarial Support, Athletic	
<i>Community Activities</i>		\$ (9,075)
	(3,705) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	(5,370) St. Mary's teacher moved to contracted services	
<i>Other Transactions</i>		\$ -
	- At-Risk grant \$10/student transfer for at-risk breakfast offset	
<b>Cumulative Change in Expenditures</b>		<b>\$ 767,359</b>