



Charlevoix Public Schools

Learning Success for All

Board Report
Resolutions for Adoption of Operating Budget
Amended 2018-19 & Adopted 2019-20 Budgets
General & Food Service Funds

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

Monday, June 17, 2019

General Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Years 2018-19 2019-20

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:

	2018-19			2019-20
	Original Adopted Budget	February Amended Budget	June Amended Budget	Adopted Budget
REVENUES				
Local Revenues	\$ 8,182,440	\$ 8,228,512	\$ 8,473,425	\$ 8,514,350
State Revenues	1,400,444	1,558,150	1,615,304	1,603,629
Federal Revenues	258,255	321,618	295,028	210,776
Received from Intermediate School District	1,354,458	1,337,190	1,295,729	1,349,275
A	Total revenues	\$ 11,195,597	\$ 11,445,470	\$ 11,679,486
			\$ 11,678,030	

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	\$ 5,517,350	\$ 5,483,885	\$ 5,497,037	\$ 5,692,007
Added Needs Programs	1,315,738	1,393,008	1,396,774	1,381,264
Career and Technical Education	562,613	596,133	552,384	551,552

Support Services:

Pupil Support Services	393,545	398,382	399,904	448,203
Support Services - Instructional Staff	376,148	390,412	370,060	381,960
General Administration	307,548	312,762	307,043	312,578
School Administration	655,658	639,304	635,804	659,802
Business Services	181,840	174,248	210,933	209,050
Operation & Maintenance	1,048,801	1,044,727	1,065,359	1,101,898
Transportation	369,933	358,407	366,086	376,318
Other Central Support	151,016	165,375	161,214	159,074
Athletic Activities	298,324	246,455	249,982	267,884
Community Activities	104,191	104,858	98,812	102,248
Other Transactions	-	-	-	-

B **Total expenditures** **\$ 11,282,705** **\$ 11,307,956** **\$ 11,311,392** **\$ 11,643,838**

C = (A - B) REVENUES OVER (UNDER) EXPENDITURES **\$ (87,108)** **\$ 137,514** **\$ 368,094** **\$ 34,192**

FUND BALANCE

Non-spendable for inventory				-
Non-spendable for prepaid expenditures	256	1,725	1,725	1,725
Assigned for subsequent year's expenditures		73,108	73,108	
Assigned - Sick Leave Liability	808,483	808,483	808,483	754,647
Unassigned	526,188	359,399	359,399	854,437

D **Total Fund Balance** **\$ 1,334,927** **\$ 1,242,715** **\$ 1,242,715** **\$ 1,610,809**

C + D **Total fund balances - Ending** **\$ 1,247,819** **\$ 1,380,229** **\$ 1,610,809** **\$ 1,645,001**

11.06% 12.21% 14.24% 14.13%

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
Fiscal Years 2018-19 2019-20

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:

		2018-19			2019-20
		Original Adopted Budget	February Amended Budget	June Amended Budget	Adopted Budget
REVENUES					
	Local Revenues	\$ 139,376	\$ 127,648	\$ 126,654	\$ 130,580
	State Revenues	31,597	30,233	30,305	31,597
	Federal Revenues	226,400	223,400	218,400	217,500
A	Total revenues	\$ 397,373	\$ 381,281	\$ 375,359	\$ 379,677

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	426,804	412,574	407,106	415,084
B	Total expenditures	\$ 426,804	\$ 412,574	\$ 407,106	\$ 415,084
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ (29,431)	\$ (31,293)	\$ (31,747)	\$ (35,407)

FUND BALANCE					
	Non-spendable for inventory	1,347	1,178	1,178	1,178
	Assigned for subsequent year's expenditures	-	-	-	-
	Restricted for Food Services	117,626	119,046	119,046	87,299
D	Total Fund Balance	\$ 118,973	\$ 120,224	\$ 120,224	\$ 88,477
C + D	Total fund balances - Ending	\$ 89,542	\$ 88,931	\$ 88,477	\$ 53,070
		20.98%	21.56%	21.73%	12.79%

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

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - 2019-20 Major Changes from 2018-19 Adopted Budget	Change Amount
Revenues		
<i>Local & Other Entity Sources</i>		\$ 331,910
	311,900 Expected Property Taxes (2.7% tax base increase)	
<i>State Sources</i>		\$ 203,185
	109,896 Utilizing Excess At-Risk Funding	
	57,897 MPSERS Section 147a(2) (In-and-Out Retirement Subsidy)	
	36,297 Additional GSRP Slots (Offering full-day Pre-K in 2019-20)	
<i>Federal Sources</i>		\$ (47,479)
	(25,932) Less Estimated Title I Allocation	
	(11,431) Less Estimated Title IV Allocation	
	(10,116) Less Estimated Title II Allocation	
<i>Received from Other Schools & Other Transactions</i>		\$ (5,183)
<i>Other Financing</i>		\$ -
\$ 468,511	Cumulative Major Change in Revenues	\$ 482,433

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - 2019-20 Major Changes from 2018-19 Adopted Budget	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ 174,657
	80,000 Anticipated Sick Leave Payout to Retirees	
	75,000 Estimated Salary & Benefit Increases	
	15,000 Band Instruments & Supplies	
	5,000 Robotics Allocation	
<i>Added Needs Programs</i>		\$ 65,526
	40,000 Estimated Salary & Benefit Increases	
<i>Career and Technical Education</i>		\$ (11,061)
	(20,000) Estimated Use of CTE dollars in the Classroom	
<i>Pupil Support Services</i>		\$ 54,658
	15,000 Estimated Salary & Benefit Increases	
<i>Support Services - Instructional Staff</i>		\$ 5,812
<i>General Administration</i>		\$ 5,030
<i>School Administration</i>		\$ 4,144
<i>Business Services</i>		\$ 27,210
	12,100 ISD Business & HR Services	
	12,000 Expected Tax Abatements	
<i>Operation & Maintenance</i>		\$ 53,097
	24,500 Estimated Salary & Benefit Increases	
	21,000 Utilities	
<i>Transportation</i>		\$ 6,385
<i>Other Central Support</i>		\$ 8,058
<i>Athletic Activities</i>		\$ (30,440)
	(22,000) Secretary Salary & Benefits paid under School Administration	
<i>Community Activities</i>		\$ (1,943)
<i>Other Transactions</i>		\$ -
Cumulative Change in Expenditures		\$ 361,133

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - 2018-19 Major Changes from 2018-19 Adopted Budget	Change Amount
Revenues		
<i>Local & Other Entity Sources</i>		\$ 290,985
	127,092 Property Tax Collections	
	71,138 Delinquent Property Tax Collections	
	49,235 Sale of Old iPads	
	30,000 Earnings on Investments	
	14,538 Athletic Tournament Admissions	
	11,509 Grant Awards from the Charlevoix County Community Foundation	
<i>State Sources</i>		\$ 214,860
	94,159 MPSERS (Retirement Subsidy)	
	83,009 At-Risk Funding	
	55,551 CTE Classroom Funding (Section 61a)	
<i>Federal Sources</i>		\$ 36,773
	38,350 Title I	
	(1,426) Title VII Native American	
	(3,003) Title II	
<i>Received from Other Schools & Other Transactions</i>		\$ (58,729)
	3,155 More Regional Enhancement Collections than Anticipated	
	(25,130) Less Special Education than Anticipated	
	(40,439) CTE Class Funding Not Used in the Current Year & Elimination of a CTE Classroom	
<i>Other Financing</i>		\$ -
\$ 507,738	Cumulative Major Change in Revenues	\$ 483,889

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - 2018-19 Major Changes from 2018-19 Adopted Budget	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ (20,313)
	(20,000) Actual Salaries & Benefits	
<i>Added Needs Programs</i>		\$ 81,036
	40,000 Spent Unused At-Risk Funding	
	33,921 Greater Allocation from Title Funds	
<i>Career and Technical Education</i>		\$ (10,229)
	(10,000) Less Classroom Expenditures than Anticipated	
<i>Pupil Support Services</i>		\$ 6,359
<i>Support Services - Instructional Staff</i>		\$ (6,088)
<i>General Administration</i>		\$ (505)
<i>School Administration</i>		\$ (19,854)
	(10,000) No Use of Contracted Office Staff	
	(8,000) Adjustment of Office Staff Salary & Benefits	
<i>Business Services</i>		\$ 29,093
	21,000 Abated Taxes	
	9,500 ISD Business & HR Services	
	(2,622) Adjust Errors & Omissions Liability	
<i>Operation & Maintenance</i>		\$ 16,558
	10,000 Building Repairs & Maintenance	
	6,000 Supplies & Equipment	
<i>Transportation</i>		\$ (3,847)
<i>Other Central Support</i>		\$ 10,198
	10,000 Additional Software Licenses/Agreements (Remind App & IXL)	
<i>Athletic Activities</i>		\$ (48,342)
	(38,000) No Staff Time Charged as Athletic Secretary	
	(8,000) Other Salary & Benefit Adjustments	
<i>Community Activities</i>		\$ (5,379)
<i>Other Transactions</i>		\$ -
Cumulative Change in Expenditures		\$ 28,687