



Charlevoix Public Schools

Learning Success for All

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

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

Februray 18, 2019

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

		2018-2019	
		Original Adopted Budget	February Amended Budget
REVENUES			
	Local Revenues	\$ 8,182,440	\$ 8,228,512
	State Revenues	1,400,444	1,558,150
	Federal Revenues	258,255	321,618
	Received from Intermediate School District	1,354,458	1,337,190
A	Total revenues	\$ 11,195,597	\$ 11,445,470

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
	Added Needs Programs	1,315,738	1,393,008
	Career and Technical Education	562,613	596,133
Support Services:			
	Pupil Support Services	393,545	398,382
	Support Services - Instructional Staff	376,148	390,412
	General Administration	307,548	312,762
	School Administration	655,658	639,304
	Business Services	181,840	174,248
	Operation & Maintenance	1,048,801	1,044,727
	Transportation	369,933	358,407
	Other Central Support	151,016	165,375
	Athletic Activities	298,324	246,455
	Community Activities	104,191	104,858
	Other Transactions	-	-
B	Total expenditures	\$ 11,282,705	\$ 11,307,956
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ (87,108)	\$ 137,514

FUND BALANCE

	Non-spendable for inventory		
	Non-spendable for prepaid expenditures	256	1,725
	Assigned for subsequent year's expenditures		73,108
	Assigned - Sick Leave Liability	808,483	808,483
	Unassigned	526,188	359,399
D	Total Fund Balance	\$ 1,334,927	\$ 1,242,715
C + D	Total fund balances - Ending	\$ 1,247,819	\$ 1,380,229
		11.06%	12.21%

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 Year 2015-2016 and 2016-17

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:

		2018-2019	
		Original Adopted Budget	February Amended Budget
REVENUES			
	Local Revenues	\$ 139,376	\$ 127,648
	State Revenues	31,597	30,233
	Federal Revenues	226,400	223,400
A	Total revenues	\$ 397,373	\$ 381,281

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

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

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		
<i>Local & Other Entity Sources</i>		\$ 46,072
	66,290 Delinquent Taxes	
	26,000 Interest Earnings	
	49,035 Sales, Old iPads	
	(100,000) Conservative Property Tax Expectations	
<i>State Sources</i>		\$ 157,706
	84,872 Sec 147 MPSERS UAAL Rt Stabilization (Pd to CPS by MDE, CPS pays ORS in-out)	
	20,145 Sec 51c Special Education funding	
	62,376 Sec 61a CTE Added Cost thru ISD formula for CTE cost over foundation	
	(9,348) Sec 31a At-Risk, budget to use deferred revenue	
<i>Federal Sources</i>		\$ 63,363
	61,937 Title I/Title II actual award	
	1,426 Title VII Indian Education	
<i>Received from Other Schools & Other Transactions</i>		\$ (17,268)
	5,000 Regional Enhancement thru ISD	
	1,629 CTE thru ISD, net classroom budget adjustment	
	633 Sale of RLEC Office Equipment	
	(25,130) Special Education millage thru ISD allocation	
<i>Other Financing</i>		\$ -
\$ 244,865	Cumulative Major Change in Revenues	\$ 249,873

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ (33,465)
	31,489 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	21,014 Preschool caregivers	
	5,675 GSRP transportation (reimbursed with new GSRP funding)	
	25,000 High School Math Curriculum (paid with Regional Enhancement)	
	(15,000) Adjust Expected Student Tuition Cost	
	(99,388) Adjust benefits based on actual insurance & retirement elections	
<i>Added Needs Programs</i>		\$ 77,270
	60,246 Title I & II wage/benefit adjustments	
	51,815 At-Risk wage/benefit adjustments	
	(35,283) Special Ed wage/benefit adjustments	
<i>Career and Technical Education</i>		\$ 33,520
	34,000 CAD 3rd-party instructor hired	
	56,964 CTE Classroom Supplies & Equipment to allocate additional CTE funds received	
	(54,395) CTE wage/benefit savings from hiring 3rd-party CAD teacher	
<i>Pupil Support Services</i>		\$ 4,837
	7,500 MSU College Advising	
	1,829 Wage/Benefit adjustments	
	(5,507) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
<i>Support Services - Instructional Staff</i>		\$ 14,264
	7,785 MAP Growth Assessment System	
	5,000 Professional Development to align with change in Title II funding	
	(732) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
<i>General Administration</i>		\$ 5,214
	2,860 Election Costs	
	2,850 2017-2018 Audit services adjustment to actual cost	
<i>School Administration</i>		\$ (16,354)
	(11,000) Adjust budget for contracted office staff	
	(5,210) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
<i>Business Services</i>		\$ (7,592)
	(5,000) Adjust abated tax allotment	
	(2,622) Errors & Omissions Insurance premium	
<i>Operation & Maintenance</i>		\$ (4,074)
	16,000 Building Repairs & Maintenance (offset with insurance proceeds)	
	5,243 Liability Insurance	
	(13,500) Wage/Benefit adjustments	
	(8,572) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	(3,000) Contracted custodial	

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
<i>Transportation</i>		\$ (11,526)
	(6,200) Wage/Benefit adjustments	
	(4,951) Vehicle insurance cost adjustment	
<i>Other Central Support</i>		\$ 14,359
	11,776 Expanded IXL License (offset with regional enhancement)	
	5,000 REMIND & Papercut software services	
	2,500 Software maintenance agreement adjustments	
	(6,005) Wage/Benefit adjustments	
<i>Athletic Activities</i>		\$ (51,869)
	(30,000) Secretarial Support, Athletic	
	(10,000) Wage/benefit adjustments	
	(7,200) Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
<i>Community Activities</i>		\$ 667
	5,485 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	(4,684) St. Mary's teacher adjusted to match Title award amount	
<i>Other Transactions</i>		\$ -
	N/A	
Cumulative Change in Expenditures		\$ 25,251