



Charlevoix Public Schools
Learning Success for All

Board Report
Resolutions for Adoption of Operating Budget
Amended Budget 2015-2016 and Proposed 2016-2017

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS
Monday June 20, 2016

General Fund Budget
 Estimated Resolution for Adoption by the Board of Education
 Fiscal Year 2015-16 2016-17

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:

		2015-2016			2016-2017
		Original Adopted Budget	February Amended Budget	June Amended Budget	Budget
REVENUES					
	Local Revenues	\$ 7,340,289	\$ 7,477,236	\$ 7,855,679	\$ 7,902,507
	Other Non-Education Entity	-	-	30,534	30,200
	State Revenues	2,314,623	2,449,718	2,342,392	2,170,509
	Federal Revenues	251,369	258,339	204,252	303,351
	Received from Intermediate School District	526,556	550,327	708,355	527,586
	Other Financing Sources	-	4,100	4,100	-
A	Total revenues	\$ 10,432,837	\$ 10,739,720	\$ 11,145,312	\$ 10,934,153

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	\$ 5,534,828	\$ 5,696,868	\$ 5,426,025	\$ 5,510,845
	Added Needs Programs	1,594,754	1,234,112	1,202,183	1,190,397
	Career and Technical Education	-	469,200	551,667	361,342

Support Services:

	Pupil Support Services	426,671	365,419	357,091	368,715
	Support Services - Instructional Staff	162,354	194,736	197,764	378,687
	General Administration	315,680	319,723	324,445	322,230
	School Administration	589,056	617,764	623,342	623,046
	Business Services	131,000	148,126	150,602	148,790
	Operation & Maintenance	1,037,526	1,125,811	1,176,636	1,127,311
	Transportation	385,623	354,914	359,849	400,621
	Other Central Support	169,610	165,989	169,445	140,414
	Athletic Activities	265,250	294,327	313,702	307,790
	Community Activities	63,219	108,510	129,030	133,805
	Transfers to Other Funds	-	3,540	2,930	3,540

B	Total expenditures	\$ 10,675,571	\$ 11,099,039	\$ 10,984,711	\$ 11,017,533
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C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ (242,734)	\$ (359,319)	\$ 160,601	\$ (83,380)
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FUND BALANCE

	Non-spendable for inventory	36,714	45,376	-	-
	Non-spendable for prepaid expenditures	-	587	710	710
	Assigned for subsequent year's expenditures	-	242,734	101,099	-
	Committed - Sick Leave Liability	-	-	808,483	808,483
	Committed - Beaver Island Lighthouse	27,931	4,415	-	-
	Unassigned	933,609	991,014	14,515	276,215

D	Total Fund Balance	\$ 998,254	\$ 1,284,126	\$ 924,807	\$ 1,085,408
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C + D	Total fund balances - Ending	\$ 755,520	\$ 924,807	\$ 1,085,408	\$ 1,002,028
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7.08% 8.33% 10% 9%

This appropriation resolution is to take effect upon adoption by the Board of Education.
 This budget is based on an estimated **17.9838** 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:

		2015-2016			2016-2017
		Original Adopted Budget	February Amended Budget	June Amended Budget	Budget
REVENUES					
	Local Revenues	\$ 121,118	\$ 157,632	\$ 147,404	\$ 147,568
	State Revenues	13,850	25,922	34,115	29,952
	Federal Revenues	221,000	218,866	224,387	224,386
	Received from Other District	26,693	26,693	28,430	941
	Other Financing Sources	-	-	2,930	3,540
A	Total revenues	\$ 382,661	\$ 429,112	\$ 437,266	\$ 406,387

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	380,428	417,022	415,238
B	Total expenditures	\$ 380,428	\$ 380,428	\$ 417,022	\$ 415,238
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	\$ 2,233	\$ 48,684	\$ 20,244	\$ (8,851)

FUND BALANCE					
	Non-spendable for inventory	2,441	1,221	1,221	1,221
	Assigned for subsequent year's expenditures	-	-	8,851	-
	Restricted for Food Services	50,359	73,613	64,762	93,857
D	Total Fund Balance	\$ 52,800	\$ 74,834	\$ 74,834	\$ 95,078
C + D	Total fund balances - Ending	\$ 55,033	\$ 123,518	\$ 95,078	\$ 86,227
		14.47%	32.47%	23%	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		\$ 408,977
Increases	312,168 Property Taxes adjust to final taxable values received end of May	
	46,221 Latchkey fees	
	71,525 Insurance Proceeds (BI Lighthouse damage)	
Decreases	(10,079) Building Rentals	
	(5,192) Donations	
	(5,666) Indian Education 2% and US Dpt of Education awards	
State Sources		\$ (107,326)
Increases	8,218 Sec 35a Early Literacy	
	35,985 CTE Sec 61a Added Costs allocating deferred revenue to current year expenditures	
	6,533 Sec 104d/102d Financial tools & Adaptive Test	
Decreases	(157,362) State Aid Foundation (coincides with increase in property taxes) + adjust to reduce for DDA Recapture Deduct of \$297,635.54 included	
	(700) Sec 31a At-Risk	
Federal Sources		\$ (54,087)
Decreases	(54,087) Title I/Title II carryover to use funds in 2016-17 summer school & professional development	
Received from Other Schools		\$ 158,028
Increases	158,028 CTE Millage, utilization of deferred revenues for instructional programs	
Other Financing		\$ -
	\$405,592	Cumulative Major Change in Revenues
		\$ 405,592

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ (270,843)
<i>Decreases</i>	(71,205) BI Lighthouse instruction, final revised budget received June 16	
	(24,000) Planned Enrichment awards from Community Foundation	
	(32,936) RLEC staff benefits, software, equipment R&M, supplies	
	(19,634) Staff professional development payments moved to 221 function code	
	(14,717) Insurance Benefits to actual needed	
	Instruction Costs - Summer School planned budget (\$11,445); Preschool to actual (\$3,159); MSHS Supplies/Dues/Textbooks (\$28,343); Elementary (\$32,082) Misc exp/textbooks/supplies/employee tuition	
	(22,732) Planned Unemployment Claims - no claims 2015	
	(7,000) Equipment R&M budget reduced to actual needed	
	(3,590) Indian Education Tutors	
<i>Added Needs Programs</i>		\$ (31,929)
	31,929 Title I/Title II after-school/summer school staffing moved to 2016-17 budget for carryover	
<i>Career and Technical Education</i>		\$ 82,467
	82,467 CTE Classroom computer, equipment purchases to use deferred revenues	
<i>Pupil Support Services</i>		\$ (8,328)
	(8,328) Counseling supplies, testing to meet actual needs	
<i>Support Services - Instructional Staff</i>		\$ 3,028
	3,028 Staff professional development/curriculum work	
<i>School Administration</i>		\$ 10,300
	4,722 Central Office substitute secretary for maternity leave	
	5,578 HS Office substitute secretary for leave	
<i>Business Services</i>		\$ 2,476
	2,476 Management Services ACA Tracking/Compliance	
<i>Operation & Maintenance</i>		\$ 50,825
	48,054 Building R&M, Contracted cleaning/substitutes	
	2,771 Fuel/Natural Gas	
<i>Transportation</i>		\$ 4,935
	4,935 Bus Driver Overtime (year-end field trips & athletics)	
<i>Other Central Support</i>		\$ 3,456
	973 Support staff professional development	
	2,483 Extra technical support service in elementary	
<i>Athletic Activities</i>		\$ 19,375
	11,472 Equipment R&M, supplies, uniforms, new equipment	
	7,903 Coaches	
<i>Community Activities</i>		\$ 20,520
	709 Indian Education community events	
	19,811 Sunshine club caregivers hours (coincides with increased latchkey fees above)	
<i>Transfers to Other Funds</i>		\$ (610)

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
	(610) At-Risk grant \$10/student transfer for at-risk breakfast offset	
Cumulative Change in Expenditures		\$ (114,328)



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