



**Charlevoix Public Schools**  
Learning Success for All

**Board Report**  
**Resolutions for Adoption of Operating Budget**  
**Amended Budget 2016-2017 & Budget 2017-2018**  
**General Fund**  
**Food Services Fund**

**RESOLUTION FOR ADOPTION BY THE BOARD**  
**OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS**  
**Monday June 19, 2017**



### Legend Key for Budget Resolution Categories

| Category   | Included  |
|--|---|
| <b>Revenues:</b>   |   |
| 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  |
| <b>Expenditures (all categories include wages, benefits, travel, contracted staff, supplies, dues)</b> |   |
| 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  |

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:

|                 |  | 2016-2017               |                         |                      | 2017-2018            |
|-----------------|--|-------------------------|-------------------------|----------------------|----------------------|
|                 |  | Original Adopted Budget | February Amended Budget | June Amended Budget  | Budget               |
| <b>REVENUES</b> |  |                         |                         |                      |                      |
|                 | Local Revenues                             | \$ 7,902,507            | \$ 7,945,189            | \$ 7,981,620         | \$ 8,103,426         |
|                 | Other Non-Education Entity                 | 30,200                  | 30,200                  | 14,000               | 30,200               |
|                 | State Revenues                             | 2,170,509               | 2,016,749               | 2,063,123            | 1,638,687            |
|                 | Federal Revenues                           | 303,351                 | 344,814                 | 271,752              | 296,593              |
|                 | Received from Intermediate School District | 527,586                 | 616,512                 | 602,362              | 572,358              |
| <b>A</b>        | <b>Total revenues</b>                      | <b>\$ 10,934,153</b>    | <b>\$ 10,953,464</b>    | <b>\$ 10,932,857</b> | <b>\$ 10,641,264</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                 | \$ 5,510,845 | \$ 5,684,394 | \$ 5,684,097 | \$ 5,234,487 |
| Added Needs Programs           | 1,190,397    | 1,315,333    | 1,298,215    | 1,321,553    |
| Career and Technical Education | 361,342      | 490,455      | 409,292      | 320,590      |

**Support Services:**

|  |           |           |           |           |
|--|-----------|-----------|-----------|-----------|
| Pupil Support Services                 | 368,715   | 374,138   | 361,519   | 384,440   |
| Support Services - Instructional Staff | 378,687   | 337,321   | 335,899   | 383,254   |
| General Administration                 | 322,230   | 320,354   | 301,569   | 293,187   |
| School Administration                  | 623,046   | 594,505   | 593,085   | 571,438   |
| Business Services                      | 148,790   | 156,859   | 153,695   | 161,030   |
| Operation & Maintenance                | 1,127,311 | 1,124,428 | 1,139,431 | 1,072,173 |
| Transportation                         | 400,621   | 356,339   | 352,456   | 367,882   |
| Other Central Support                  | 140,414   | 160,323   | 173,793   | 175,772   |
| Athletic Activities                    | 307,790   | 304,196   | 312,945   | 278,174   |
| Community Activities                   | 133,805   | 128,405   | 109,052   | 137,661   |
| Transfers to Other Funds               | 3,540     | 3,000     | 3,110     | 3,540     |

|          |                           |                      |                      |                      |                      |
|----------|---------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>B</b> | <b>Total expenditures</b> | <b>\$ 11,017,533</b> | <b>\$ 11,350,050</b> | <b>\$ 11,228,158</b> | <b>\$ 10,705,181</b> |
|----------|---------------------------|----------------------|----------------------|----------------------|----------------------|

|                    |   |                    |                     |                     |                    |
|--------------------|---|--------------------|---------------------|---------------------|--------------------|
| <b>C = (A - B)</b> | <b>REVENUES OVER (UNDER) EXPENDITURES</b> | <b>\$ (83,380)</b> | <b>\$ (396,586)</b> | <b>\$ (295,301)</b> | <b>\$ (63,917)</b> |
|--------------------|---|--------------------|---------------------|---------------------|--------------------|

**FUND BALANCE**

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| Non-spendable for inventory                 | -       | -       | -       | -       |
| Non-spendable for prepaid expenditures      | 710     | 403     | 403     | 256     |
| Assigned for subsequent year's expenditures | -       | 83,380  | 83,380  | -       |
| Committed - Sick Leave Liability            | 808,483 | 808,483 | 808,483 | 808,483 |
| Unassigned                                  | 276,215 | 709,511 | 709,511 | 497,737 |

|          |                           |                     |                     |                     |                     |
|----------|---------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>D</b> | <b>Total Fund Balance</b> | <b>\$ 1,085,408</b> | <b>\$ 1,601,777</b> | <b>\$ 1,601,777</b> | <b>\$ 1,306,476</b> |
|----------|---------------------------|---------------------|---------------------|---------------------|---------------------|

|              |                                     |                     |                     |                     |                     |
|--------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>C + D</b> | <b>Total fund balances - Ending</b> | <b>\$ 1,002,028</b> | <b>\$ 1,205,191</b> | <b>\$ 1,306,476</b> | <b>\$ 1,242,559</b> |
|--------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|

|  |       |        |     |     |
|--|-------|--------|-----|-----|
|  | 9.09% | 10.62% | 12% | 12% |
|--|-------|--------|-----|-----|

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> |   | \$ 79,113                                  |
| Increases                               | 71,113 Insurance Proceeds (Stolen Keys)   |  |
|   | 5,461 Donations, Athletics  |  |
|   | 4,981 Donation, Preschool Playground  |  |
| <b>State Sources</b>                    |   | \$ (107,386)                               |
| Increases                               | 91,682 Sec 147c MPSERS UAAL Rt Stabilization (Pd to CPS by MDE, CPS pays ORS in-out)        |  |
|   | 2,942 Sec 102d Financial Analytical Tools   |  |
|   | 4,232 Sec 147a MPSERS Cost Offset   |  |
|   | 17,274 Sec 31a At-Risk, budget to use deferred revenue                                      |  |
|   | 13,606 Sec 20f Hold Harmless Guarantee  |  |
|   | 10,584 Sec 51c Special Education funding  |  |
|   | 2,082 Sec 35a4 Early Literacy Coach thru ISD (Teacher on loan)                              |  |
|   | 6,898 Sec 35a5 Early Literacy Additional Instruction Time (K-3) materials                   |  |
|   | 21,047 Sec 61a CTE Added Cost thru ISD formula for CTE cost over foundation                 |  |
|   | 1,800 Sec 95a Evaluation thru ISD   |  |
| Decreases                               | (265,917) Sec 22b Discretionary Pmt, adjusted to actual pupil count                         |  |
|   | (13,630) Sec 32d GSRP thru ISD eligible PK slots down                                       |  |
|   | (664) Sec 152a Headlee Obligation   |  |
| <b>Federal Sources</b>                  |   | \$ (31,599)                                |
|   | (34,026) Title I/Title II actual award  |  |
|   | 1,294 Title VII Indian Education  |  |
| <b>Received from Other Schools</b>      |   | \$ 74,776                                  |
| Increases                               | 12,704 Special Education millage thru ISD allocation  |  |
|   | 60,693 CTE Instructional millage thru ISD recognized PY def revenue for classroom equipment |  |
| <b>Other Financing</b>                  |   | \$ -                                       |
|   |   |  |
|   | <b>\$ 14,156</b>  | <b>Cumulative Major Change in Revenues</b> |
|   |   | <b>\$ 14,904</b>                           |

Charlevoix Public Schools  
Budget Amendment - Explanation

| Category                                      | Description - Major Changes   | Change Amount |
|---|---|---------------|
| <b>Expenditures</b>                           |   |               |
| <i>Basic Programs</i>                         |   | \$ 173,252    |
| Increases                                     | 54,226 K-12, GoMath materials actual budgeted \$30,000 based on estimate                        |               |
|   | 33,700 Contracted Substitute for LT Maternity Leave   |               |
|   | 53,857 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)                    |               |
|   | 13,700 PK Playground Equipment to meet licensing requirements                                   |               |
|   | 17,250 Summer School (funded by Title I)  |               |
| <i>Added Needs Programs</i>                   |   | \$ 107,818    |
|   | 77,610 Title I, Title II, At-Risk Staff budgets to current awards                               |               |
|   | 25,358 Special Educating staffing budget to actual CY staff levels                              |               |
|   | 4,673 Title I Intervention books  |               |
| <i>Career and Technical Education</i>         |   | \$ 47,950     |
|   | 47,950 CTE Classroom equipments (using carryover CTE funds)                                     |               |
| <i>Pupil Support Services</i>                 |   | \$ (7,196)    |
|   | (6,248) RLEC Social Worker not used during school year  |               |
| <i>Support Services - Instructional Staff</i> |   | \$ (42,788)   |
|   | (42,788) Professional development funds (Title II) not used, will carryover to next school year |               |
| <i>General Administration</i>                 |   | \$ (20,661)   |
|   | (9,100) Contracted Management Services (audit, legal)   |               |
|   | (9,427) Central Office wages, professional development, supplies; professional development      |               |
| <i>School Administration</i>                  |   | \$ (29,961)   |
|   | (16,013) Principal maternity leave unpaid days for CY   |               |
|   | (8,775) Elementary Secretary wages  |               |
|   | (4,500) ES/MSHS Office supplies, contracted substiutes estimates reduced to actual              |               |
| <i>Business Services</i>                      |   | \$ 4,905      |
|   | 9,406 Errors & Omissions Insurance realignment (PY function Op & Maint 261); Tax collect fee    |               |
|   | (4,500) ACA Admin Fee reduced for ISD-Wide discount   |               |
| <i>Operation &amp; Maintenance</i>            |   | \$ 12,120     |
|   | 5,089 Contracted Servcies for cleaning & building Repairs                                       |               |
|   | 7,800 Custodial Supplies  |               |
| <i>Transportation</i>                         |   | \$ (48,165)   |
|   | (33,360) Contracted Tranportation budget adjusted to actual estimated needs                     |               |
|   | (7,150) Gas/Oil/Parts adjusted budget to actual CY usage trend                                  |               |
|   | (6,508) Transportation benefits adjusted to CY elections  |               |
| <i>Other Central Support</i>                  |   | \$ 33,379     |
|   | 41,670 Technology supplies, licenses, equipment   |               |
|   | (8,090) Support Staff professional development  |               |
| <i>Athletic Activities</i>                    |   | \$ 5,155      |
|   | 5,155 Athletic district expenses  |               |
| <i>Community Activities</i>                   |   | \$ (24,753)   |

Charlevoix Public Schools  
Budget Amendment - Explanation

| Category | Description - Major Changes  | Change Amount     |
|----------|--|-------------------|
|          | 1,648 Indian Education tutors/after school activities                  |                   |
|          | (33,365) PK Caregivers contracted                                      |                   |
|          | 4,154 Auditorium Speaker Sound System                                  |                   |
|          | <i>Transfers to Other Funds</i>  | \$ (430)          |
|          | (610) At-Risk grant \$10/student transfer for at-risk breakfast offset |                   |
|          | <b>Cumulative Change in Expenditures</b>                               | <b>\$ 210,625</b> |

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:

|                 |                              | 2016-2017               |                         |                     | 2017-18           |
|-----------------|------------------------------|-------------------------|-------------------------|---------------------|-------------------|
|                 |                              | Original Adopted Budget | February Amended Budget | June Amended Budget | Budget            |
| <b>REVENUES</b> |                              |                         |                         |                     |                   |
|                 | Local Revenues               | \$ 121,118              | \$ 157,632              | \$ 151,934          | \$ 151,933        |
|                 | State Revenues               | 13,850                  | 25,922                  | 33,019              | 33,019            |
|                 | Federal Revenues             | 221,000                 | 218,866                 | 226,489             | 226,489           |
|                 | Received from Other District | 26,693                  | 26,693                  | -                   | -                 |
|                 | Other Financing Sources      | -                       | -                       | 3,110               | 3,110             |
| <b>A</b>        | <b>Total revenues</b>        | <b>\$ 382,661</b>       | <b>\$ 429,112</b>       | <b>\$ 414,552</b>   | <b>\$ 414,551</b> |

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           | 426,283            | 414,551           |
| <b>B</b>           | <b>Total expenditures</b>                 | <b>\$ 380,428</b> | <b>\$ 380,428</b> | <b>\$ 426,283</b>  | <b>\$ 414,551</b> |
| <b>C = (A - B)</b> | <b>REVENUES OVER (UNDER) EXPENDITURES</b> | <b>\$ 2,233</b>   | <b>\$ 48,684</b>  | <b>\$ (11,731)</b> | <b>\$ -</b>       |

**FUND BALANCE**

|              |   |                  |                   |                   |                   |
|--------------|---|------------------|-------------------|-------------------|-------------------|
|              | Non-spendable for inventory                 | 2,441            | 2,134             | 2,134             | 2,133             |
|              | Assigned for subsequent year's expenditures | -                | -                 | -                 | -                 |
|              | Restricted for Food Services                | 50,359           | 118,281           | 118,281           | 106,551           |
| <b>D</b>     | <b>Total Fund Balance</b>                   | <b>\$ 52,800</b> | <b>\$ 120,415</b> | <b>\$ 120,415</b> | <b>\$ 108,684</b> |
| <b>C + D</b> | <b>Total fund balances - Ending</b>         | <b>\$ 55,033</b> | <b>\$ 169,099</b> | <b>\$ 108,684</b> | <b>\$ 108,684</b> |
|              |   | 14.47%           | 44.45%            | 25%               | 26%               |

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