



Charlevoix Public Schools
Learning Success for All

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

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS
Monday February 13, 2017



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

General Fund Budget
 Estimated Resolution for Adoption by the Board of Education
 Fiscal Year 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	
		Original Adopted Budget	February Amended Budget
REVENUES			
	Local Revenues	\$ 7,902,507	\$ 7,945,189
	Other Non-Education Entity	30,200	30,200
	State Revenues	2,170,509	2,016,749
	Federal Revenues	303,351	344,814
	Received from Intermediate School District	527,586	616,512
A	Total revenues	\$ 10,934,153	\$ 10,953,464

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
	Added Needs Programs	1,190,397	1,315,333
	Career and Technical Education	361,342	490,455
Support Services:			
	Pupil Support Services	368,715	374,138
	Support Services - Instructional Staff	378,687	337,321
	General Administration	322,230	320,354
	School Administration	623,046	594,505
	Business Services	148,790	156,859
	Operation & Maintenance	1,127,311	1,124,428
	Transportation	400,621	356,339
	Other Central Support	140,414	160,323
	Athletic Activities	307,790	304,196
	Community Activities	133,805	128,405
	Transfers to Other Funds	3,540	3,000
B	Total expenditures	\$ 11,017,533	\$ 11,350,050
C = (A - B) REVENUES OVER (UNDER) EXPENDITURES		\$ (83,380)	\$ (396,586)

FUND BALANCE

	Non-spendable for inventory	-	-
	Non-spendable for prepaid expenditures	710	403
	Assigned for subsequent year's expenditures	-	83,380
	Committed - Sick Leave Liability	808,483	808,483
	Unassigned	276,215	709,511
D	Total Fund Balance	\$ 1,085,408	\$ 1,601,777
C + D Total fund balances - Ending		\$ 1,002,028	\$ 1,205,191
		9.09%	10.62%

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

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Revenues		
Local & Other Entity Sources		\$ 42,682
Increases	47,108 Insurance Proceeds (Stolen Keys)	
	3,500 Interest Earnings, adjusted to CY trends	
Decreases	(9,000) Bright Beginnin/Sunshine Club fees to actual CY collection trend	
State Sources		\$ (153,760)
Increases	91,682 Sec 147c MPSERS UAAL Rt Stabilization (Pd to CPS by MDE, CPS pays ORS in-out)	
	1,400 Sec 102d Financial Analytical Tools	
	4,232 Sec 147a MPSERS Cost Offset	
	21,544 Sec 31a At-Risk, budget to use deferred revenue	
	19,175 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	
Decreases	(307,161) Sec 22b Discretionary Pmt, adjusted to actual pupil count	
	(13,630) Sec 32d GSRP thru ISD eligible PK slots down	
Federal Sources		\$ 41,463
Increases	40,169 Title I/Title II actual award	
	1,294 Title VII Indian Education	
Received from Other Schools		\$ 88,926
Increases	12,704 Special Education millage thru ISD allocation	
	75,552 CTE Instructional millage thru ISD recognized PY def revenue for classroom equipment	
Other Financing		\$ -
	\$ 18,597	Cumulative Major Change in Revenues
		\$ 19,311

Charlevoix Public Schools
Budget Amendment - Explanation

Category	Description - Major Changes	Change Amount
Expenditures		
<i>Basic Programs</i>		\$ 173,549
Increases	35,963 K-12, GoMath materials actual budgeted \$30,000 based on estimate	
	53,857 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
	10,800 Senior Teacher Contract added to budget (HS)	
	13,700 PK Playground Equipment to meet licensing requirements	
	17,250 Summer School (funded by Title I)	
	38,159 PK Teacher to Title I (not approved by MDE yet, wait to decrease GF PK after approved)	
<i>Added Needs Programs</i>		\$ 124,936
	77,610 Title I, Title II, At-Risk Staff budgets to current awards	
	25,358 Special Educating staffing budget to actual CY staff levels	
	12,472 Sec 147c MPSERS Rt Stabilization Retirement Exp pd to ORS (Rev = Exp)	
<i>Career and Technical Education</i>		\$ 129,113
	126,361 CTE Classroom computers, supplies equipment purchases to use deferred revenues	
<i>Pupil Support Services</i>		\$ 5,423
	8,315 Counseling supplies, testing to meet actual needs	
<i>Support Services - Instructional Staff</i>		\$ (41,366)
	(36,221) Staff professional development/curriculum work to actual (planned addtl for math)	
<i>General Administration</i>		\$ (1,876)
<i>School Administration</i>		\$ (28,541)
	(11,133) School Wide dues, advertiting, legal, management fees to actual expected	
	(5,228) Central Office sub needs and supplies actual to actual expected	
	(16,013) Principal maternity leave unpaid days for CY	
<i>Business Services</i>		\$ 8,069
	8,329 Errors & Omissions Insurance realignment (PY function Op & Maint 261)	
<i>Operation & Maintenance</i>		\$ (2,883)
<i>Transportation</i>		\$ (44,282)
	(26,429) Contracted Transportation budget adjusted to actual estimated needs	
	(5,000) Gas/Oil/Parts adjusted budget to actual CY usage trend	
	(12,100) Transportation benefits adjusted to CY elections	
<i>Other Central Support</i>		\$ 19,909
	27,669 Software licenses for CTE classes (CTE funding 100%)	
	(8,400) Internet budget adjusted to contracted amount	
<i>Athletic Activities</i>		\$ (3,594)
	(4,000) Contracted Coaches budget adjusted to actual expected	
<i>Community Activities</i>		\$ (5,400)
	(5,717) St.Mary's teacher allocation for CY Title I grant	
<i>Transfers to Other Funds</i>		\$ (540)
	(610) At-Risk grant \$10/student transfer for at-risk breakfast offset	
Cumulative Change in Expenditures		\$ 332,517