Charlevoix Public Schools

Learning Success for All

Board Report
Resolutions to for the Operating Budgets
for General Fund, Food Service and School Activity
Amend Budget for Fiscal Year 2024-2025
Adopt Budget for Fiscal Year 2025-2026

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS
Thursday, June 26, 2025

General Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2024-25

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:

		2024-2025			2025-2026
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 11,569,308	$ 12,079,113	$ 12,114,598	$ 12,346,069
	State Revenues	3,391,491	3,194,048	3,481,846	2,632,047
	Federal Revenues	165,654	172,887	167,613	140,623
	Received from Other Districts	1,953,429	2,116,939	2,028,814	2,219,735
	Other Revenues	5,000	5,000	2,540	2,500
A	**Total revenues**	**$ 17,084,882**	**$ 17,567,987**	**$ 17,795,411**	**$ 17,340,974**

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	$ 7,631,186	$ 7,426,829	$ 7,412,722	$ 7,702,360
	Added Needs Programs	2,456,726	2,267,049	2,260,834	2,413,080
	Career and Technical Education	579,001	626,392	659,080	684,072
	Support Services:				
	Pupil Support Services	740,928	681,019	644,220	695,689
	Support Services - Instructional Staff	434,288	426,099	395,703	460,259
	General Administration	458,781	458,126	447,640	449,697
	School Administration	938,932	882,867	868,008	865,924
	Business Services	250,200	227,628	247,418	263,415
	Operation & Maintenance	1,675,145	1,794,236	1,630,793	1,671,246
	Transportation	637,098	605,992	640,139	691,473
	Other Central Support	296,231	345,364	520,119	319,158
	Athletic Activities	577,055	574,612	596,693	608,701
	Community Activities	122,153	85,055	67,640	80,183
	Non-Public Schools	13,463	9,652	12,381	10,053
	Other Transactions	-	-	-	-
B	**Total expenditures**	**$ 16,811,187**	**$ 16,410,920**	**$ 16,403,390**	**$ 16,915,310**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 273,695	$ 1,157,067	$ 1,392,021	$ 425,664
FUND BALANCE					
Beginning	Non-spendable	3,771	3,771	3,190	3,190
	Assigned, Subsequent Year Shortfall	-	-	-	-
	Assigned, Subsequent Year Expenses	-	-	-	-
	Assigned, Employee Leave	566,422	566,422	566,422	566,422
	Assigned, Board Long-Term Planning	1,937,647	1,937,647	1,900,273	1,900,273
	Fund Balance, Unassigned	4,762,585	4,762,585	4,800,540	6,192,561
E	**Total Fund Balance**	**$ 7,270,425**	**$ 7,270,425**	**$ 7,270,425**	**$ 8,662,446**
D + E	**Total fund balances - Ending**	**$ 7,544,120**	**$ 8,427,492**	**$ 8,662,446**	**$ 9,088,110**
	Total Ending Fund Balance percentage	44.88%	51.35%	52.81%	53.73%
	Unassigned Fund Balance percentage	29.96%	36.07%	37.75%	39.13%

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 Year 2024-25

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:

		2024-2025			2025-2026
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 56,680	$ 36,110	$ 43,518	$ 40,090
	State Revenues	277,737	285,854	164,380	151,996
	Federal Revenues	254,500	273,500	353,142	367,520
	Other Financing Sources	-	1,476	1,476	-
	Transfers from Other Funds	-	-		-
A	**Total revenues**	**$ 588,917**	**$ 596,940**	**$ 562,516**	**$ 559,606**

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	543,008	596,774	668,244	675,216
B	**Total expenditures**	**$ 543,008**	**$ 596,774**	**$ 668,244**	**$ 675,216**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 45,909	$ 166	$ (105,728)	$ (115,610)
FUND BALANCE					
	Non-spendable for inventory	8,524	8,524	52,510	5,252
	Assigned for subsequent year's expenditures	-	-	-	-
	Restricted for Food Services	304,347	304,347	260,361	201,891
D	**Total Fund Balance**	**$ 312,871**	**$ 312,871**	**$ 312,871**	**$ 207,143**
C + D	**Total fund balances - Ending**	**$ 358,780**	**$ 313,037**	**$ 207,143**	**$ 91,533**
		66.07%	52.45%	31.00%	13.56%

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

School Activity Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2024-25

RESOLVED, that this resolution shall be the **School Activity Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **School Activity Fund** are as follows:

		2024-2025			2025-2026
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 211,950	$ 148,906	$ 168,245	$ 195,250
A	**Total revenues**	**$ 211,950**	**$ 148,906**	**$ 168,245**	**$ 195,250**

BE IT FURTHER RESOLVED hereby that the following be appropriated for expenditures in the **School Activity Fund** and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES					
	Support Services:				
	School Activities	211,950	148,906	135,798	195,250
B	**Total expenditures**	**$ 211,950**	**$ 148,906**	**$ 135,798**	**$ 195,250**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	$ 32,447	$ -
FUND BALANCE					
	Restricted for School Activity	228,224	228,224	228,224	260,671
D	**Total Fund Balance**	**$ 228,224**	**$ 228,224**	**$ 228,224**	**$ 260,671**
C + D	**Total fund balances - Ending**	**$ 228,224**	**$ 228,224**	**$ 260,671**	**$ 260,671**

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

Category		Description - 2024-25 Major Changes from 2024-25 Initial Amendment	Change Amount
Revenues			
Local & Other Entity Sources			$ 35,485
Increases	10,821	Donations - CMHS, CES; Student Fees; Miscellaneous Income	
	718	Insurance Proceeds	
	45,059	Gain on Sale of CTE Building Trades House	
	4,548	Athletics - Admissions, Season Tickets, Entry Fees, Tournaments, Donations, Misc Rev	
Decreases	(3,154)	Property Taxes	
	(12,110)	Rayder Kids Club/Preschool Fees & Donations	
	(10,397)	Charlevoix County Community Foundation Donations	
State Sources			$ 287,798
Increases	28,666	Sec 32d GSRP Grant thru ISD	
	144,905	Sec 147a(2) MPSERS Normal Cost Offset	
	21,043	Sec 147e MPSERS Reform DC	
	110,761	Sec 147g MPSERS Healthcare 3% Reimbursement	
	39,211	Sec 51c Special Education Discretionary	
Decreases	(17,048)	Sec 31a At Risk	
	(14,875)	Sec 31aa Mental Health & Safety Grant	
	(12,981)	Sec 22l District Transportation Costs	
	(8,053)	Sec 61d CTE per Pupil Incentive	
	(3,831)	Sec 104h Benchmark Assessments	
Federal Sources			$ (5,274)
Increases	3,734	Medicaid Outreach Funds	
Decreases	(9,008)	Title I Grant	
Received from Other Schools & Other Transactions			$ (90,585)
Increases	6,512	Regional Enhancement Millage through ISD	
Decreases	(50,727)	Special Education through ISD	
	(43,483)	CTE Millage through ISD	
	(2,460)	Sale of Various Assets	
	(427)	Reimbursements from other School Districts	
Cumulative Change in Revenues			**$ 227,424**

Category		Description - 2024-25 Major Changes from 2024-25 Initial Amendment	Change Amount
Expenditures			
Basic Programs			$ (14,107)
Increases	66,253	MPSERS Healthcare 3% Reimbursement	
Decreases	(17,393)	Teaching Supplies; Textbooks; Software	
	(23,269)	Student Tuition, Dual Enrollment	
	(23,158)	Substitute Wages & Benefits; Contracted Subtitutes	
	(16,540)	Teaching Staff Wage & Benefits Costs	
Added Needs Programs			$ (6,215)
Increases	16,701	MPSERS Healthcare 3% Reimbursement	
Decreases	(9,215)	Employee Wage & Benefit Costs	
	(8,703)	Substitute Wages & Benefits; Contracted Subtitutes	
	(4,998)	Supplies, Professional Development, Travel, Dues & Fees	
Career and Technical Education			$ 32,688
Increases	28,620	Program Supplies	
	9,197	Health Occ Student Tuition	
Decreases	(9,202)	Equipment, Depreciable & Non Depreciable; Equipment Repairs	
Pupil Support Services			$ (36,799)
Increases	1,090	MPSERS Healthcare 3% Reimbursement	
Decreases	(9,344)	Class Advisor Pay Wages & Benefits; Contracted Class Advisors	
	(9,244)	Counseling, FAFSA, Career Counseling, Medical, Student Reward Supplies	
	(19,301)	Contracted Services, CMHS Counselor	
Support Services - Instructional Staff			$ (30,396)
Increases	2,058	MPSERS Healthcare 3% Reimbursement	
Decreases	(13,353)	Library Textbooks, CES & CMHS	
	(19,101)	Professional Development Wages & Benefits	
General Administration			$ (10,486)
Increases	3,873	MPSERS Healthcare 3% Reimbursement	
Decreases	(2,693)	Professional Development & Travel	
	(605)	Board Member Wage & Benefit Costs	
	(5,934)	Elections Expenses	
	(5,127)	Supplies, Copies & Meeting Meals	
School Administration			$ (14,859)
Increases	10,858	MPSERS Healthcare 3% Reimbursement	
Decreases	(16,323)	Principal & Secretary Wage & Benefit Costs	
	(9,394)	Office Supplies, Meeting Meals, Professional Development, Travel, Dues & Fees	
Business Services			$ 19,790
Increases	20,573	Software Maintenance Agreements	
Decreases	(783)	Business Management Services; Office Supplies; Dues & Fees	

Charlevoix Public Schools
Budget Amendment - Explanation

Category		Description - 2024-25 Major Changes from 2024-25 Initial Amendment	Change Amount
Operation & Maintenance			$ (163,443)
Increases	7,130	MPSERS Healthcare 3% Reimbursement	
Decreases	(34,861)	Maintenance Staff Wage & Benefit Costs; Contracted Custodial Costs	
	(31,189)	Equipment, Depreciable & Non Depreciable	
	(43,900)	CES Exterior Windows Renovation Contract Management	
	(7,746)	Custodial Supplies; Dues & Fees	
	(14,286)	Water/Sewer; Trash Removal	
	(26,033)	Electricity & Gas	
	(12,558)	Building & Equipment Repairs & Maintenance	
Transportation			$ 34,147
Increases	2,259	Bus Coordinator & Driver Wage & Benefits	
	31,888	Contracted Drivers	
Other Central Support			$ 174,755
Increases	2,234	MPSERS Healthcare 3% Reimbursement	
	120,157	MacBook Air Student Computers, Cases & Accessory Pockets (130)	
	52,364	Student iPads & Cases (130)	
Athletic Activities			$ 22,081
Increases	319	MPSERS Healthcare 3% Reimbursement	
	26,838	Coach, Official, Game Worker Costs, and Trainer Costs	
Decreases	(5,076)	Supplies, Equipment, Software, Dues & Fees	
Community Activities			$ (14,686)
Increases	245	MPSERS Healthcare 3% Reimbursement	
	450	Auditorium Supplies	
Decreases	(1,421)	Rayder Kids Club Staff Benefits	
	(12,236)	Rayder Kids Club Contracted Caregivers	
	(1,724)	Rayder Kids Club Supplies & Professional Learning	
Cumulative Change in Expenditures			**$ (7,530)**

RAYDERS

Charlevoix Public Schools

Learning Success for All

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