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 2025-2026

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS
Monday, February 16, 2026

General Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2025-26

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:

		2025-2026	
		Original Adopted Budget	**Amended Budget**
REVENUES			
	Local Revenues	$ 12,346,069	$ 12,502,208
	State Revenues	2,632,047	3,219,696
	Federal Revenues	140,623	189,408
	Received from Other Districts	2,219,735	2,192,500
	Other Revenues	2,500	10,730
A	**Total revenues**	**$ 17,340,974**	**$ 18,114,542**

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	$ 7,702,360	$ 7,639,440
	Added Needs Programs	2,413,080	2,530,381
	Career and Technical Education	684,072	760,236
	Support Services:		
	Pupil Support Services	695,689	727,609
	Support Services - Instructional Staff	460,259	432,475
	General Administration	449,697	475,519
	School Administration	865,924	859,362
	Business Services	263,415	278,108
	Operation & Maintenance	1,671,246	1,742,285
	Transportation	691,473	849,849
	Other Central Support	319,158	644,382
	Athletic Activities	608,701	696,797
	Community Activities	80,183	68,122
	Non-Public Schools	10,053	15,952
	Other Transactions	-	-
B	**Total expenditures**	**$ 16,915,310**	**$ 17,720,517**
C = (A - B)	**REVENUES OVER (UNDER) EXPENDITURES**	**$ 425,664**	**$ 394,025**
FUND BALANCE			
Beginning	Non-spendable	3,190	3,190
	Assigned, Subsequent Year Shortfall	-	-
	Assigned, Subsequent Year Expenses	-	-
	Assigned, Employee Leave	566,422	566,422
	Assigned, Board Long-Term Planning	1,900,273	1,900,273
	Fund Balance, Unassigned	6,433,551	6,433,551
D	**Total Fund Balance**	**$ 8,903,436**	**$ 8,903,436**
C + D	**Total fund balances - Ending**	**$ 9,329,100**	**$ 9,297,461**
	Total Ending Fund Balance percentage	55.15%	52.47%
	Unassigned Fund Balance percentage	40.55%	38.53%

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 2025-26

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:

		2025-2026 Original Adopted Budget	2025-2026 Amended Budget
REVENUES			
	Local Revenues	$ 40,090	$ 28,708
	State Revenues	151,996	174,604
	Federal Revenues	367,520	342,256
	Other Financing Sources	-	-
	Transfers from Other Funds	-	-
A	**Total revenues**	**$ 559,606**	**$ 545,568**

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	675,216	668,862
B	**Total expenditures**	**$ 675,216**	**$ 668,862**
C = (A - B)	**REVENUES OVER (UNDER) EXPENDITURES**	**$ (115,610)**	**$ (123,294)**
FUND BALANCE			
	Non-spendable for inventory & prepaid expenses	5,251	5,251
	Assigned for subsequent year's expenditures	-	-
	Restricted for Food Services	241,639	241,639
D	**Total Fund Balance**	**$ 246,890**	**$ 246,890**
C + D	**Total fund balances - Ending**	**$ 131,280**	**$ 123,596**
		19.44%	18.48%

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 2025-26

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:

		2025-2026	
		Original Adopted Budget	**Amended Budget**
REVENUES			
	Local Revenues	$ 195,250	$ 180,000
A	**Total revenues**	**$ 195,250**	**$ 180,000**

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	195,250	$ 180,000
B	**Total expenditures**	**$ 195,250**	**$ 180,000**
C = (A - B)	**REVENUES OVER (UNDER) EXPENDITURES**	**$ -**	**$ -**
FUND BALANCE			
	Restricted for School Activity	282,582	282,582
D	**Total Fund Balance**	**$ 282,582**	**$ 282,582**
C + D	**Total fund balances - Ending**	**$ 282,582**	**$ 282,582**

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

Charlevoix Public Schools
Budget Amendment - Explanation

Category		2025-2026 Initial Amended Budget Changes to 2025-26 Adopted Budget	Change Amount
Revenues			
Local & Other Entity Sources			$ 156,139
Increases	193,906	Earnings on Investments	
	6,299	Charlevoix County Community Foundation Donations	
	35,000	Gain on Sale of CTE Building Trades House	
	2,765	Auditorium Rent	
	5,511	Insurance Proceeds	
Decreases	(66,432)	Property Tax Taxable Value Adjustment	
	(15,730)	Little Rayders Preschool (Student Payments & CEISD Scholarships)	
	(5,000)	Athletics Admissions, Season Tickets & Entry Fees	
State Sources			$ 587,649
Increases	12,684	Sec 22l District Transportation Costs	
	114,533	Sec 27l(2) Educator Compensation	
	89,881	Sec 27l(4) MPSERS Healthcare Offset	
	146,562	Sec 31a At-Risk	
	20,017	Sec 32d Great Start Readiness (received through ISD)	
	34,986	Sec 35m Literacy Supports	
	31,362	Sec 51e Special Education	
	11,820	Sec 61a CTE Added Cost Reimbursement	
	10,280	Sec 61d CTE Additional Payments	
	529,243	Sec 147c(1) MPSERS UAAL Retirement Stabilization	
	6,149	State Payment in Lieu of Taxes	
Decreases	(6,525)	Sec 20f Hold Harmless Guarantee	
	(133,354)	Sec 22c Per Membership Pupil Payments	
	(9,155)	Sec 31aa Safety & Mental Health Grant (prior year funds)	
	(9,653)	Sec 35a5 Early Literacy Additional Instruction	
	(10,789)	Sec 51c Special Education Headlee	
	(4,169)	Sec 54b PBIS thru ISD	
	(71,625)	Sec 147a(1) MPSERS Cost Offset	
	(99,376)	Sec 147a(2) MPSERS Normal Cost Offset	
	(19,841)	Sec 147e MPSERS Reforms DC	
	(55,381)	Sec 147g MPSERS Employee Healthcare Refund	
Federal Sources			$ 48,785
Increases	41,785	Title Grant Allocations	
	7,000	Medicaid Outreach	
Received from Other Schools			$ (27,235)
Increases	17,701	Regional Enhancement Millage from ISD	
Decreases	(37,776)	Special Education from ISD	
	(7,160)	CTE Millage from ISD	
Other Transactions			$ 8,230
Increases	8,230	Sale of Student Computers	
Cumulative Change in Revenues			**$ 773,568**

Category	2025-2026 Initial Amended Budget Changes to 2025-26 Adopted Budget	Change Amount
	Expenditures	
Basic Programs		$ (62,920)
Increases 200,639	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
114,533	Sec 27l Educator Compensation - Wage & Benefit Payments	
83,000	CMHS Classroom Furntirure Upgrade & Commons Area Chairs	
19,000	CES Document Camera Refresh	
Decreases (233,577)	K-12 Teacher Wages & Benefits	
(182,759)	K-12 Teacher Assistants Wages & Benefits moved to Added Needs	
(13,000)	Contracted Instruction	
(25,000)	Supplies, Dues & Equipment	
(25,756)	Software License Agreements	
Added Needs Programs		$ 117,301
Increases 72,125	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
210,988	K-12 Teacher Assistants Wages & Benefits moved from Basic Programs	
Decreases (96,824)	Special Education Teacher Wages, Benefits & Contracted Instruction	
(35,174)	CMHS Teacher Assistant 0.5 FTE Reduction	
(17,014)	Software License Agreements	
(16,800)	Supplies, Dues & Equipment	
Career and Technical Education		$ 76,164
Increases 30,224	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
46,000	CTE Program Supplies, Textbooks, Dues & Equipment	
12,683	CTE Student Career Exploration & Tuition	
Decreases (12,743)	Aviation Instructor	
Pupil Support Services		$ 31,920
Increases 17,623	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
6,934	Class Advisor Wage & Benefit Costs	
7,363	Secretary Wages & Benefits	
Support Services - Instructional Staff		$ (27,784)
Increases 13,409	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
Decreases (5,920)	Librarian Wages, Benefits & Contracted Costs	
(20,000)	Safety Supplies	
(15,273)	Teaching Staff Professional Development	
General Administration		$ 25,822
Increases 14,915	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
7,634	Legal Services & Election Costs	
3,273	Administrative Assistant Wage & Benefits	
School Administration		$ (6,562)
Increases 36,056	Sec 147 MPSERS UAAL Retirement Stabilization Expense	`
5,985	Secretary Wage & Benefits	
18,000	CMHS Conference Room Table & Chairs	
Decreases (52,000)	Principal Wage & Benefits	
(14,603)	Supplies, Dues & Equipment	

Category		2025-2026 Initial Amended Budget Changes to 2025-26 Adopted Budget	Change Amount
Business Services			$ 14,693
Increases	9,497	Abated Taxes	
	5,196	Student Activity Liability & Catastrophic Accident Insurance	
Operation & Maintenance			$ 71,039
Increases	25,872	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
	19,228	Safety Supplies	
	25,000	Water Filtration Upgrades	
	5,000	2022 F150 Truck Topper	
Decreases	(4,061)	Building Property & Casualty Insurance	
Transportation			$ 158,376
Increases	13,987	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
	155,000	School Bus	
Decreases	(5,160)	Bus Fuel	
	(5,451)	Bus Driver Wages, Benefits & Contracted Drivers	
Other Central Support			$ 325,224
Increases	9,054	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
	58,555	Software Licenses & Maintenance Agreements	
	14,549	Technology Supplies	
	190,000	Laptop & iPad Refresh	
	32,500	iPad/Logitech Pencil Refresh	
	20,566	Informacast Licensing Renewal at 5 yrs	
Athletic Activities			$ 88,096
Increases	18,934	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
	6,578	Coach & Official Wages, Benefits & Contracted Costs	
	28,584	Athletic Supplies	
	18,000	Equipment & Equipment Repair	
	20,000	Treadmills (4)	
Decreases	(4,000)	Athletic Travel Costs	
Community Activities			$ (12,061)
Increases	1,183	Sec 147 MPSERS UAAL Retirement Stabilization Expense	
Decreases	(13,244)	RCK Caregivers	
Non Public Schools			$ 5,899
Increases	5,899	Title I Allocation increase to St. Mary School	
Cumulative Change in Expenditures			**$ 805,207**

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