Charlevoix Public Schools

Learning Success for All

Board Report
Resolutions for the Operating Budgets
for General Fund, Food Service and School Activity
Amend Budget for Fiscal Year 2025-2026
Adopt Budget for Fiscal Year 2026-2027

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF CHARLEVOIX PUBLIC SCHOOLS
Monday, June 29, 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			2026-2027
		Original Adopted Budget	**Amended Budget**	**Final Budget**	**Adopted Budget**
REVENUES					
	Local Revenues	$ 12,346,069	$ 12,502,208	$ 12,583,320	$ 13,027,219
	State Revenues	2,632,047	3,219,696	3,429,583	3,068,668
	Federal Revenues	140,623	189,408	192,416	191,343
	Received from Other Districts	2,219,735	2,192,500	2,090,444	2,206,252
	Other Revenues	2,500	10,730	15,292	16,000
A	**Total revenues**	**$ 17,340,974**	**$ 18,114,542**	**$ 18,311,055**	**$ 18,509,482**

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	$ 7,595,221	$ 8,008,435
	Added Needs Programs	2,413,080	2,530,381	2,457,560	2,807,290
	Career and Technical Education	684,072	760,236	736,083	728,293
	Support Services:				
	Pupil Support Services	695,689	727,609	696,760	792,917
	Support Services - Instructional Staff	460,259	432,475	396,211	418,312
	General Administration	449,697	475,519	466,772	475,368
	School Administration	865,924	859,362	835,790	885,079
	Business Services	263,415	278,108	252,652	271,800
	Operation & Maintenance	1,671,246	1,742,285	1,800,483	1,798,662
	Transportation	691,473	849,849	889,040	941,112
	Other Central Support	319,158	644,382	715,724	584,082
	Athletic Activities	608,701	696,797	672,622	701,972
	Community Activities	80,183	68,122	60,574	64,929
	Non-Public Schools	10,053	15,952	14,888	17,245
	Other Transactions	-	-	-	-
B	**Total expenditures**	**$ 16,915,310**	**$ 17,720,517**	**$ 17,590,380**	**$ 18,495,496**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 425,664	$ 394,025	$ 720,675	$ 13,986
FUND BALANCE					
Beginning	Non-spendable	3,190	3,190	3,190	2,345
	Assigned, Subsequent Year Shortfall	-	-	-	-
	Assigned, Subsequent Year Expenses	-	-	-	-
	Assigned, Employee Leave	566,422	566,422	495,140	495,140
	Assigned, Board Long-Term Planning	1,900,273	1,900,273	1,900,273	1,900,273
	Fund Balance, Unassigned	6,433,551	6,433,551	6,504,833	7,226,353
D	**Total Fund Balance**	**$ 8,903,436**	**$ 8,903,436**	**$ 8,903,436**	**$ 9,624,111**
C + D	**Total fund balances - Ending**	**$ 9,329,100**	**$ 9,297,461**	**$ 9,624,111**	**$ 9,638,097**
	Total Ending Fund Balance percentage	55.15%	52.47%	54.71%	52.11%
	Unassigned Fund Balance percentage	40.55%	38.53%	41.08%	39.15%

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

This 2026-27 budget is based on an estimated **17.8019** 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			2026-2027
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 40,090	$ 28,708	$ 30,721	$ 28,515
	State Revenues	151,996	174,604	161,563	161,703
	Federal Revenues	367,520	342,256	344,620	350,250
	Other Financing Sources	-	-	599	-
	Transfers from Other Funds	-	-		-
A	**Total revenues**	**$ 559,606**	**$ 545,568**	**$ 537,503**	**$ 540,468**

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	652,160	643,500
B	**Total expenditures**	**$ 675,216**	**$ 668,862**	**$ 652,160**	**$ 643,500**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ (115,610)	$ (123,294)	$ (114,657)	$ (103,032)
FUND BALANCE					
	Non-spendable for inventory	5,251	5,251	4,658	4,658
	Assigned for subsequent year's expenditures	-	-	-	-
	Restricted for Food Services	241,639	241,639	242,232	127,575
D	**Total Fund Balance**	**$ 246,890**	**$ 246,890**	**$ 246,890**	**$ 132,233**
C + D	**Total fund balances - Ending**	**$ 131,280**	**$ 123,596**	**$ 132,233**	**$ 29,201**
		19.44%	18.48%	20.28%	4.54%

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			2026-2027
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 195,250	$ 180,000	$ 188,568	$ 148,876
A	**Total revenues**	**$ 195,250**	**$ 180,000**	**$ 188,568**	**$ 148,876**

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	195,061	148,876
B	**Total expenditures**	**$ 195,250**	**$ 180,000**	**$ 195,061**	**$ 148,876**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ -	$ -	$ (6,493)	$ -
FUND BALANCE					
	Restricted for School Activity	282,582	282,582	282,582	276,089
D	**Total Fund Balance**	**$ 282,582**	**$ 282,582**	**$ 282,582**	**$ 276,089**
C + D	**Total fund balances - Ending**	**$ 282,582**	**$ 282,582**	**$ 276,089**	**$ 276,089**

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

Charlevoix Public Schools
Budget Amendment - Explanation

Category		2025-26 Major Changes from 2025-26 Initial Amendment	Change Amount
Revenues			
Local & Other Entity Sources			$ 81,112
Increases	25,527	Property Taxes	
	9,929	Interest Earned	
	19,811	Preschool & Rayder Kids Club Revenue	
	21,120	Donations & Miscellaneous Income	
	4,725	Charlevoix County Community Foundation	
State Sources			$ 209,887
Increases	34,762	Sec 31a At Risk	
	13,491	MPSERS Forfeiture Credits	
	107,057	Sec 147a(2) MPSERS Normal Cost Offset	
	21,605	Sec 147e MPSERS Reform DC	
	10,283	Sec 147g MPSERS Healthcare 3% Reimbursement	
	31,162	Sec 51c Special Education Discretionary	
	2,400	Sec 27k Student Loan Repayment Program	
	2,462	State Payments to Rayder Kids Club	
Decreases	(13,335)	Sec 22l District Transportation Costs	
Federal Sources			$ 3,008
Increases	4,373	Medicaid Outreach Funds	
Decreases	(1,365)	Title I Grant	
Received from Other Schools & Other Transactions			$ (97,494)
Increases	4,694	Regional Enhancement Millage through ISD	
Decreases	(36,760)	Special Education through ISD	
	(59,828)	CTE Millage through ISD	
	(5,600)	Reimbursements from other School Districts	
Transfer from Other Funds			$ -
Cumulative Change in Revenues			**$ 196,513**

Charlevoix Public Schools
Budget Amendment - Explanation

Category		2025-26 Major Changes from 2025-26 Initial Amendment	Change Amount
Expenditures			
Basic Programs			$ (44,219)
Increases	14,301	Wages & Contracted Instruction	
Decreases	(23,147)	Supplies, Textbooks, Software	
	(32,361)	Employee Benefits	
	(3,012)	Student Tuition	
Added Needs Programs			$ (72,821)
Increases	12,277	Contracted Instruction	
Decreases	(71,745)	Employee Wage & Benefit Costs	
	(13,353)	Supplies, Software	
Career and Technical Education			$ (24,153)
Increases	8,485	Software	
	6,542	Contracted Instruction	
Decreases	(31,028)	Program Supplies, Textbooks	
	(8,152)	Equipment	
Pupil Support Services			$ (30,849)
Decreases	(8,829)	Employee Wage & Benefits	
	(4,996)	Field Trips & Student Presentations	
	(3,668)	Supplies	
	(13,356)	Contracted Health & Behavioral Specialist Services	
Support Services - Instructional Staff			$ (36,264)
Decreases	(4,436)	Professional Development	
	(25,239)	Employee Wages & Benefits	
	(6,589)	Student Assessment Costs	
General Administration			$ (8,747)
Decreases	(3,934)	Employee Wages & Benefits	
	(4,813)	Supplies, Equipment, Dues	
School Administration			$ (23,572)
Decreases	(18,770)	Equipment, Supplies	
	(4,802)	Principal & Secretary Wage & Benefit Costs	
Business Services			$ (25,456)
Decreases	(19,000)	Business Management Services	
	(1,975)	Software, Supplies	
	(4,481)	Abated Taxes	

Charlevoix Public Schools
Budget Amendment - Explanation

Category		2025-26 Major Changes from 2025-26 Initial Amendment	Change Amount
Operation & Maintenance			$ 58,198
Increases	26,324	Custodial & Maintenance Supplies & Equipment	
	15,361	Electricity & Fuel	
	16,513	Equipment, Building & Land Repairs & Maintenance	
Transportation			$ 39,191
Increases	5,753	Bus Coordinator & Driver Wage & Benefits	
	14,587	Contracted Bus Drivers	
	6,160	Bus Fuel	
	12,691	Bus Repair & Maintenance Parts & Services	
Other Central Support			$ 71,342
Increases	76,162	Technology Supplies & Equipment	
Decreases	(2,193)	Technology Support Staff Wages & Benefits	
	(2,627)	Professional Development	
Athletic Activities			$ (24,175)
Increases	14,168	Coaches, Game Workers, Athletic Trainers	
Decreases	(38,343)	Athletic Supplies, Equipment, Travel, Sport Entry Fees	
Community Activities & Non Public Schools			$ (8,612)
Decreases	(1,618)	Family Night & Auditorium Supplies	
	(5,629)	Rayder Kids Club Contracted Caregivers & Supplies	
	(1,365)	St. Mary's Title I Grant Expenditures	
Other Transactions			$ -
Cumulative Change in Expenditures			**$ (130,137)**

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