



Proposed Resolution for Adoption

By

The Board of Education of the Charlevoix-Emmet Intermediate School District

Wednesday, April 1, 2026

To Amend 2025-2026; Intital Proposed 2026-2027

Operating Budget for the General Fund

Local BOE Acknowledge by 06/30. District Motion: *“District has reviewed the proposed intermediate school district general fund budget and shall express support for the intermediate school district to adopt their proposed general fund budget”*

Key to Expenditure Categories

Basic Instruction: Alternative Education Programs (Crooked Tree/Lakeview)

Added Needs Instruction - Special Education (3-26 years old); PowerSchool Special Programs Software (IEP); Assistive Technology

CTE Instruction - Vocational Education direct student instructional program costs

Support - Pupil Services: Social Workers, Counselors, Pyschologists; Physical Therapist; Speech Therapists; Teacher Consultants; Occupational Therapists; Nurse; Early-On Services; Career Prep Specialist Support Services; Career & College Consultants; Homeless Liason

Support - Instructional: Instructional Services including Literacy/Math/Leadership Coaches; Professional Learning Provided to local districts; REMC/Media Center; Alternative Education Supervision; Technologies Coordinator; Data Coach; Early Childhood Specialist Supports; Special Education Coordination/Compliance

General Administration: Board of Education; Superintendent's Office

School Administration: Support Chx ISD/BC ISD Office Building; Taylor School Operations; SE Program Supervision; Secretaries; Early-On Coordination; Departmental Supervision

Business Services: Local Business Services; ISD Business Services including financial/human resources

Operations & Maintenance: Building & Grounds Coordinator, Building operational costs for alternative education, BC ISD & Chx ISD offices

Transportation: Specialized Transportation

Other Support Services: Student evaluations; Communications Services; REMC Media/Delivery; Advertising/Promotions; Human Resources; Educational consulting; Technology Services; Pupil Accounting & Auditing

Community Activities: Great Start Collaborative; Homeless Activities; Driver Skills Testing

Outgoing Transfers: Millage funds (SE/REM/VE) allocation to local districts; State/Federal Grant funds paid to sub-recipients including local districts, other governmental units and community based organizations

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 Budget	Amended Budget	Budget
REVENUES:			
Local Revenues	\$ 2,233,125	\$ 2,235,331	\$ 2,279,015
State Revenues	7,658,217	8,919,499	8,191,644
Federal Revenues	30,800	4,276	-
Charges for Services	1,483,495	1,270,293	1,307,255
Other Financing Sources	-	-	-
Fund Modifications	60,000	60,000	70,000
Total Revenues:	\$ 11,465,637	\$ 12,489,399	\$ 11,847,914
Beginning Fund Balances:			
Non-spendable	-	-	-
Restricted	-	-	-
Committed, Professional Learning	34,136	31,556	34,136
Committed, Subsequent Year Expenditures	-	-	-
Assigned	226,509	229,670	229,670
Unassigned Fund Balance - Beginning	2,077,939	2,051,754	1,931,035
Total Fund Balance, Beginning	\$ 2,338,584	\$ 2,312,980	\$ 2,194,841
Funds available to appropriate	\$ 13,804,221	\$ 14,802,379	\$ 14,042,755
BE IT FURTHER RESOLVED, that the total to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:			
EXPENDITURES:			
Instruction:			
Basic Programs	\$ 1,155,561	\$ 930,504	\$ 995,826
Support Services:			
Support - Pupil Services	42,923	72,250	35,459
Support - Instructional	1,810,747	1,772,604	1,780,278
General Administration	418,837	410,205	429,498
School Administration	47,477	46,616	45,841
Business Services	1,307,603	1,128,176	1,234,892
Operation & Maintenance	306,310	323,729	311,571
Transportation	-	3,028	-
Other Support Services	1,040,161	1,008,390	1,047,559
Community Activities	713,333	661,909	590,622
Outgoing Transfers	5,100,999	6,250,127	5,640,286
Total Expenditures:	\$ 11,943,951	\$ 12,607,538	\$ 12,111,832
Fund Balance - Ending	\$ 1,860,270	\$ 2,194,841	\$ 1,930,923
	16%	17%	16%



General Fund Budget Talking Points

Prog	Program Description	2025-2026	2026-2027	Narrative	Financial Impact
943	GSC-CL (CLEO Foundation funded)	30,000.00	30,000.00	GSC-CL .25 FTE Family Liaison & Events	Rev = Exp
9118	GSC PK Scholarship	20,000.00	20,000.00	No Change	Rev = Exp
9901	Educator On Loan	243,927.00	251,300.00	MAASE contract	Rev = Exp
753	Title IV STEM	4,276.00	-	1x Funding	Rev = Exp
377	CDL	10,379.00	10,635.00	Community Services	
376	Motorcycle	1,150.00	(110.00)	Community Services	
375	Driver	(13,926.00)	(12,890.00)	Community Services	
374	Implementation Services	134,124.00	135,930.00	Implementation/PBIS Team Stipends	Net Cost to ISD
366	Early Literacy Coaches	154,908.00	172,060.00		Net Cost to ISD
343	Sec 32p Great Start Collaborative	88,820.00	-	FY26 Funding Cut	Rev = Exp
341	Sec 32d GSRP	4,306,161.00	-	4-yr old PK; FY26 Program, Transportation, Start-Up, Curriculum	Rev = Exp
340	Sec 32d GSRP	596,999.00	4,306,160.00	4-yr old PK; FY25 Program, Transportation, Start-Up, Curriculum/ FY27 Estimate	Rev = Exp
332	MiSTEM Network	10,000.00	-	1x Funding	Rev = Exp
329	MiSTEM Advisory	13,000.00	-	1x Funding	Rev = Exp
321	Instrucation Consultants/Dir of Instruction	225,352.00	261,495.00	FY26 1/2 Yr Contracted Dir; FY26 Full-YR Director; Science/Social Studies/MTSS	Net Cost to ISD
308	Alt Ed, RLEC	204,576.00	210,630.00	Chx Court Placed; Cnty makes whole financially	Rev = Exp
306	Alt Ed, Lakeview	183,122.00	194,875.00	Emmet Cnty Court-Placed	Net Cost to ISD
305	Alt Ed, Crooked Tree	291,280.00	304,721.00		Net Cost to ISD
9283	Educational Consultant	4,123.00	4,250.00	Contracted Consultant Local Supt Support	Net Cost to ISD
282	Communication Services	55,894.00	68,656.00	FY26 Piehl Resign 05/08/26; FY27 Full	Net Cost to ISD
280	MiFamily Engagement	627,086.00	671,100.00	\$1.4M Award spread over 4 yrs	Rev = Exp
278	Sec 32p Literacy	18,729.00	-	FY26 Funding Cut	Rev = Exp
274	Sec 27l(2) Educator Compensation	16,373.00	-	FY26 1x Funding	Rev = Exp
273	Sec 27k Student Loan Repayment	787.00	-	2 Employee qualified, minimal actual amount eligible for reimb	Rev = Exp
263	Sec 147c MPSERS	57,250.00	-	FY6 Final Refund to EE 08/31/26; Ended up costing ISD funds	Net Cost to ISD
257	IMC/REMC Services	4,179.00	8,202.00		Net Cost to ISD
252	Business Services	744,290.00	823,262.00	FY26 1 Business Mgr, LEA vacancy full-year; FY27 Budget for filled	Net Cost to ISD
251	Sec 32t Strong Beginnings	378,000.00	378,540.00	3-yr old PK; EJPS/BCPS	Rev = Exp
232	Superintendent 75% GF	347,161.00	364,010.00		Net Cost to ISD
231	Board of Education/District-Wide	49,058.00	53,040.00	Audit, legal, board support consultant, district-wide dues	Net Cost to ISD
227	Sec 31n ISD Mental Health Admin	89,286.00	89,286.00	Behavioral Health Coordinator	Rev = Exp
225	Sec 31n Mental Health Services	1,183,167.00	1,183,167.00	Local district mental health services	Rev = Exp
208	Sec 147c MPSERS	(81,373.00)	(51,488.00)	Revenues Rcvd over MPSERS ORS Pmt invoices	Net Cost to ISD
147	Local Professional Learning	70,216.00	75,968.00		Net Cost to ISD
140	REMC	1,572.00	1,000.00	Northwest Education Services distribution	Rev = Exp
123	BC ISD Building 100% GF	116,804.00	124,510.00		Net Cost to ISD
105	GSC Local Funds	185,468.00	181,370.00	1 FTE GSC Coordinator; FY27 2 PT Liaison (.50 FTE/.25FTE) thru 09/30/26	Net Cost to ISD
024	CHX ISD Building 30% GF	136,243.00	138,050.00		Net Cost to ISD