

**ALL FUNDS**  
**Original Budget**  
**Jun 15, 2026**

**FULL ORIGINAL BUDGET**

**LONG TERM FACILITY MAINTENANCE**

Revenue Sources

- Property Tax Levy
- Some State Aid

Expenditures

- Budget created based on projects
- Actual expenses could be recognized in the next year
- Restricted Budget
- [Budget](#) plan attached

**OPERATING CAPITAL**

Revenue Sources

- State Aid
- Property Tax Levy

Expenditures

- Restricted Budget
- [Budget](#) plan attached.

**COMPENSATORY**

Revenue Sources

- State Aid
- Based on # of students qualifying for Federal Free/Reduced lunch

Expenditures

- Lower staff to student ratios
- Counseling & Social Work services
- English Learner services
- [Budget](#) plan attached

## **STAFF DEVELOPMENT**

### Revenue Sources

- State Aid

### Expenditures

- Restricted Budget
- Planned chargeback for days dedicated to staff development
- [Budget](#) plan attached

## **ATPPS (Qcomp)**

### Revenue Sources

- State Aid
- Property Tax Levy

### Expenditures

- Restricted Budget
- Reduction of AFT Professional Development
- ATPPS Mou
- [Budget](#) plan attached

## **PROGRAM INITIATIVE ASSIGNED**

### Revenue Sources

- Previous revenue set aside for Teaching & Learning materials

### Expenditures

- Assigned Budget
- [Budget](#) plan attached

## **TECHNOLOGY ASSIGNED**

### Revenue Sources

- Student Fees

### Expenditures

- Assigned Budget
- [Budget](#) plan attached

## **ACTIVITY ACCOUNT**

### Revenue Sources

- Student fundraising
- Donations
- Participation fees

### Expenditures

- Field Trips
- Rewards for instructional participation
- Recreational supplies

- This area will have a restricted fund balance and an assigned fund balance
- [Budget](#) plan attached

## **UNASSIGNED**

### Revenue Sources

- State Aid
- Property Tax Levy
- Federal and/or State Grants
- Participation fees and donations

### Based Revenue on:

- Enrollment of 3175 K-12
- State Formula Increase of 2.69%
- Special Education & Cross Subsidy Estimate

### Expenditures

- Staff salaries, benefits and other contractual requirements
- Sub costs
- Instructional supplies (buildings based on per student amount)
- Operational costs: building repairs, utilities, insurance and transportation
- Technology: software and repairs
- Activities
- Severance
- Negotiation Salary & Benefit Estimate
- Updated other categories as needed
- [Adjustments](#) in original budget
- General Fund Original [Budget](#)

## **FOOD SERVICE**

### Revenue Sources

- State Aid
- Federal Aid
- Participation Fees

### Base Revenue on

- Federal Program Revenue
- State Program Revenue-Free for all Students
- Alacarte Sales

### Expenditures

- Current Staff salaries, benefits and other contractual requirements
- Sub costs
- Food, paper and general supplies
- Operational costs like utilities, custodial and technology
- Equipment costs based on plan sent to MDE

- Does include contract increases and staff additions
- Updated other categories as needed
- [Budget](#) attached

## **COMMUNITY EDUCATION**

### **Revenue Sources**

- State Aid
- Property Tax Levy
- Participation or Registration Fees
- Grants
- Donations

### **Expenditures**

- Current Staff salaries, benefits and other contractual requirements
- Supplies, technology and field trip costs
- Doesn't include contract increases in some areas or anticipated staff additions

### **Overall structure to ensure vitality of Community Education**

- Recreation and Enrichment Category
  - Generally pay 60% of total participation to fees collected to on-staff instructors, to generally a max of 36.62 per hour, after supply expenses are subtracted from the total participation fees.
  - Pay 60% to 70% of total participation fees collected for outside service providers as there are no employer paid benefits.
- Aquatics and School Age Child Care
  - Instructors are paid an hourly rate and participants are charged a set fee.
- Drivers Education
  - Outside service provider
- Adults with Disabilities
  - Instructors paid an hourly rate and currently is a break even program.
- School Readiness Program
  - Instructors are paid on the teacher contract. Participants are charged a fee based on the choice of class.

### **New Programs 2026**

- Programs are continually added throughout the year: examples include: adult softball, adult sand volleyball, jewelry, brain based care giving, wedding dance, and yoga

### **Discontinued Programs 2026**

- Programs may be discontinued during the year.

[Budget](#) plan is developed based on previous year's revenue and expenditures. We also look at possible impacts of new programs and discontinued programs.

## **BUILDING CONSTRUCTION FUND**

- Approved projects
- Abatement Bond Projects
- LTFM Bond Projects
- Project [Plan](#) Attached
- [Budget](#)

## **DEBT SERVICE FUND**

### Revenue Sources

- Property Tax Levy
- State Aid

### Expenditures

- Building Bond [Payments](#)
- [Budget](#)

### **\*Notes:**

**Budgets do not represent all chargebacks and/or allocations that may be taken between funds.**