

ALL FUNDS
Original Budget
March 3rd, 2026

FULL REVISED 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

COVID19 FUNDING

Revenue Source

- The grants in this area have ended

Expenditures

- The grants in this area have ended

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 2.74%
- 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 Revised II [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.

Budget does include the 2nd year of partnership with Venture Upward to provide on-line education K-8 in the general fund and was updated for enrollment and additional staffing needs in the revised II budget.