

**Michigan Educational Choice Centers**  
**General Fund**  
**FY26 Budget and FY25 amended general fund budget**  
6/19/2025

Fund	Major Class/ Function	Suffix/ Object	Description	July 1, 2023 - June 30, 2024	FY25 Amended Budget	FY26 Budget
<b>Revenues</b>						
<b>Local Sources</b>						
	100	XXXX	Local revenue	195,202	499,318	541,734
	151	XXXX	Earnings on Investments	120	485	473
	192	XXXX	Private Sources (Contributions)	0	4,781	0
	199	XXXX	Miscellaneous	0	0	0
<b>Subtotal</b>				<b>195,322</b>	<b>504,585</b>	<b>542,207</b>
<b>State Sources</b>						
	311	XXXX	Unrestricted-Direct	2,479,729	2,852,981	3,122,600
	312	XXXX	Restricted-Direct	506,037	654,550	639,125
	317	XXXX	Restricted-Public School Pass-Thru			
	999	XXXX	District Covid Costs			
<b>Subtotal</b>				<b>2,985,765</b>	<b>3,507,531</b>	<b>3,761,725</b>
<b>Federal Sources</b>						
	411	XXXX	Unrestricted-Direct			
	412	XXXX	Unrestricted-State Pass-Thru			
	413	XXXX	Restricted-Direct			
	414	XXXX	Restricted-State Pass-Thru	773,222	650,409	618,862
	417	XXXX	Restricted-Public School Pass-Thru	37,504	49,703	49,703
<b>Subtotal</b>				<b>810,726</b>	<b>700,112</b>	<b>668,565</b>
<b>Prior Period Adjustment</b>						
	492	XXXX	Prior Period Adjustment	0	23,929	0
<b>Subtotal</b>				<b>0</b>	<b>23,929</b>	<b>0</b>
<b>Incoming Transfers and Other Transactions</b>						
	519	XXXX	Distributions from Other Public Schools			
	599	XXXX	Miscellaneous			
<b>Subtotal</b>				<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Modifications</b>						
	6XX	XXXX	Transfer from (please list fund)			
<b>Subtotal</b>				<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues &amp; Other Sources</b>				<b>3,991,814</b>	<b>4,736,157</b>	<b>4,972,497</b>
<b>Expenditures</b>						
<b><u>Instructional Expenditures</u></b>						
<b>Basic Programs</b>						
	11X	1240	Teacher Salaries	623,094	1,011,653	1,060,932
	11X	1630	Aide Salaries	371,896	-	299,115
	11X	1870	Substitute Salaries			
	11X	2100	Employee Insurance (Total)	38,653	71,969	88,263
	11X	2800	Mandatory Coverage (Total)	94,525	97,000	136,005
	11X	3110	Purchased Services-Teacher Salaries			
	11X	3110	Purchased Services-Aide Salaries			
	11X	3110	Purchased Services-Substitute Salaries			
	11X	3110	Purchased Services-Employee Insurance (Total)			
	11X	3110	Purchased Services-Mandatory Coverage (Total)			
	11X	3110	Other Purchased Services	17,727	264,119	307,741
	11X	3220	Workshops and Conferences			
	11X	4220	Equipment Lease			
	11X	4270	Technology Lease			
	11X	5110	Teaching Supplies	109,384	149,848	164,897

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	11X	5210	Textbooks	232	-	-
	11X	5990	Miscellaneous Supplies	1,006	-	-
	11X	6410	Capital Outlay-Equipment & Furniture			
	11X	7410	Dues and Fees	2,049	3,889	3,959
<b>Subtotal</b>				<b>1,258,565</b>	<b>1,598,479</b>	<b>2,060,911</b>
<b>Added Needs</b>						
<b>Instruction Added Needs</b>						
	120	1240	Teacher Salaries	-	-	-
	120	2800	Mandatory Coverage (Total)			
<b>Subtotal</b>				<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Education</b>						
	122	1240	Teacher Salaries	27,617	32,294	74,160
	122	1630	Aide Salaries			
	122	1870	Substitute Salaries			
	122	2100	Employee Insurance (Total)	8,759	243	11,124
	122	2800	Mandatory Coverage (Total)	2,345	4,540	6,674
	122	3110	Purchased Services-Teacher Salaries			
	122	3110	Purchased Services-Aide Salaries			
	122	3110	Purchased Services-Substitute Salaries			
	122	3110	Purchased Services-Employee Insurance (Total)			
	122	3110	Purchased Services-Mandatory Coverage (Total)			
	122	3110	Other Purchased Services	672	34,217	37,122
	122	3220	Workshops and Conferences			
	122	5110	Teaching Supplies	6,763	118	129
	122	5210	Textbooks			
	122	5990	Miscellaneous Supplies			
	122	6410	Capital Outlay-Equipment & Furniture			
	122	7410	Dues and Fees			
<b>Subtotal</b>				<b>46,155</b>	<b>71,413</b>	<b>129,209</b>
<b>Compensatory Education</b>						
	125	1240	Teacher Salaries	319,194	415,642	246,429
	125	1630	Aide Salaries			
	125	1870	Substitute Salaries			
	125	2100	Employee Insurance (Total)	15,246	26,515	12,321
	125	2800	Mandatory Coverage (Total)	27,109	33,086	24,643
	125	3110	Purchased Services-Teacher Salaries			
	125	3110	Purchased Services -Aide Salaries			
	125	3110	Purchased Services-Substitute Salaries			
	125	3110	Purchased Services-Employee Insurance (Total)			
	125	3110	Purchased Services-Mandatory Coverage (Total)			
	125	3110	Other Purchased Services	26,539	34,302	36,487
	125	3220	Workshops and Conferences			
	125	5110	Teaching Supplies	645	15,483	16,469
	125	5210	Textbooks			
	125	5990	Miscellaneous Supplies	81,347	45,813	48,731
	125	6410	Capital Outlay-Equipment & Furniture			
	125	7410	Dues and Fees			
<b>Subtotal</b>				<b>470,081</b>	<b>570,841</b>	<b>385,081</b>
<b>Subtotal - Added Needs</b>				<b>516,237</b>	<b>642,254</b>	<b>514,291</b>
<b>Support Services</b>						
<b>Pupil</b>						
	211	XXXX	Attendance Services	2,263	-	-

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	212	XXXX	Guidance Services			
	213	XXXX	Health Services	17,498	20,698	21,527
	214	XXXX	Psychological Services	1,542	1,718	2,419
	215	XXXX	Speech Pathology and Audiology Services	37,563	36,893	37,536
	216	XXXX	Social Work Services	72,293	109,327	118,545
	217	XXXX	Visual Aid Services			
	218	XXXX	Teacher Consultant			
	219	XXXX	Other Pupil Services			
<b>Subtotal</b>				<b>131,159</b>	<b>168,636</b>	<b>180,026</b>
<b>Instructional Staff</b>						
	221	XXXX	Improvement of Instruction	194,918	69,116	113,506
	222	XXXX	Educational Media	4,399	0	0
	224	XXXX	Educational Television			
	225	XXXX	Instruction Related Technology	61,659	131,740	113,242
	226	XXXX	Supervision/Direction of Instructional Staff	20,846	21,083	21,501
	227	XXXX	Academic Student Assessment	22,012	12,660	13,776
	229	XXXX	Other Instructional Staff Services			
<b>Subtotal</b>				<b>303,834</b>	<b>234,599</b>	<b>262,025</b>
<b>General Administration</b>						
	231	3170	Legal Services			
	231	3180	Audit Services	72,099	48,692	49,664
	231	3190	Other Services			
	231	3220	Workshops and Conferences			
	231	3510	Advertising	4,157	3,094	3,156
	232	1110	Superintendent Salaries			
	232	1620	Secretary Salaries			
	232	2100	Employee Insurance (Total)			
	232	2800	Mandatory Coverage (Total)			
	232	3110	Purchased Services-B of E	3,000	4,427	4,515
	232	3150	Purchased Services-Superintendent Salaries			
	232	3150	Purchased Services -Secretary Salaries			
	232	3150	Purchased Services-Employee Insurance (Total)			
	232	3150	Purchased Services-Mandatory Coverage (Total)			
	232	3150	Other Purchased Services			
	232	3150	ESP Management Services	403,697	496,079	596,700
	232	3150	CMU Oversight Fee (3% of State Foundation Grant)	73,980	69,810	72,588
	232	3220	Workshops and Conferences			
	232	4270	Computer Lease			
	232	5910	Office Supplies			
	232	5990	Miscellaneous Supplies			
	232	6410	Capital Outlay-Equipment & Furniture			
	232	7410	Dues and Fees			
<b>Subtotal</b>				<b>556,934</b>	<b>622,101</b>	<b>726,622</b>
<b>School Administration</b>						
	241	1150	Principal Salaries	119,823	114,490	118,450
	241	1620	Secretary Salaries	107,440	111,392	113,187
	241	2100	Employee Insurance (Total)	7,616	15,866	13,898
	241	2800	Mandatory Coverage (Total)	20,461	19,799	23,164
	241	3150	Purchased Services-Principal Salaries			
	241	3150	Purchased Services -Secretary Salaries			
	241	3150	Purchased Services-Employee Insurance (Total)			
	241	3150	Purchased Services-Mandatory Coverage (Total)			
	241	3150	Other Purchased Services	10,467	3,844	3,871

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	241	3210	Travel			
	241	3220	Workshops and Conferences	-	141	142
	241	3410	Telephone	4,710	15,658	15,742
	241	3430	Postage	924	969	974
	241	4220	Equipment Lease	11,750	18,979	19,081
	241	4270	Technology Lease			
	241	5910	Office Supplies	12,164	8,620	8,666
	241	5990	Miscellaneous Supplies	0	13,778	3,500
	241	6410	Capital Outlay-Equipment & Furniture			
	241	7410	Dues and Fees			
<b>Subtotal</b>				<b>295,355</b>	<b>323,537</b>	<b>320,675</b>
<b>Business</b>						
	252	XXXX	Fiscal Services	2,500	2,525	2,575
	259	3920	Errors and Omissions Insurance			
	259	3990	Other Insurance ( <i>not employee health</i> )	46,585	36,911	38,287
	259	7210	Interest on Short Term Notes			
<b>Subtotal</b>				<b>49,085</b>	<b>39,436</b>	<b>40,862</b>
<b>Operations &amp; Maintenance</b>						
	261	1640	Custodian Salaries			
	261	2100	Employee Insurance (Total)			
	261	2800	Mandatory Coverage (Total)			
	261	3190	Purchased Services-Custodian Salaries			
	261	3190	Purchased Services-Employee Insurance (Total)			
	261	3190	Purchased Services-Mandatory Coverage (Total)			
	261	3190	Other Purchased Services	249,483	244,891	253,476
	261	3410	Telephone			
	261	3830	Water Sewage			
	261	3840	Waste and Trash Disposal			
	261	3890	Other Utility Services			
	261	3910	Property and Liability Insurance			
	261	4110	Building Repairs and Maintenance	13,201	32,146	33,249
	261	4120	Equipment Repairs and Maintenance			
	261	4210	Building Rental	314,915	297,212	273,915
	261	4220	Equipment Rental			
	261	5510	Gas			
	261	5520	Electricity	35,757	43,976	45,485
	261	5990	Miscellaneous Supplies	14,684	20,912	21,632
	261	6410	Capital Outlay-Equipment & Furniture	52,900	89,506	92,742
<b>Subtotal</b>				<b>680,939</b>	<b>728,643</b>	<b>720,499</b>
<b>Transportation</b>						
	271	XXXX	Pupil Transportation	2,200	1,818	1,978
<b>Subtotal</b>				<b>2,200</b>	<b>1,818</b>	<b>1,978</b>
<b>Central</b>						
	280	XXXX	Support	0	5,518	5,627
	281	XXXX	Planning, R & D and Evaluation			
	282	XXXX	Communication Services			
	283	XXXX	Staff/Personnel Services	0	22,763	23,122
	284	XXXX	Technology Services	26,483	17,998	18,849
<b>Subtotal</b>				<b>26,483</b>	<b>46,279</b>	<b>47,598</b>
<b>Other</b>						
	291	XXXX	Pupil Activities	0	4,735	5,860

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	293	XXXX	Athletic Activities			
	299	XXXX	Other Support Services			
<b>Subtotal</b>				<b>0</b>	<b>4,735</b>	<b>5,860</b>
<b>Community Services</b>						
	331	XXXX	Community Activities	7,876	1,495	1,524
	351	XXXX	Custody and Care of Children			
<b>Subtotal</b>				<b>7,876</b>	<b>1,495</b>	<b>1,524</b>
<b>Welfare Activities</b>						
	361	XXXX	Welfare Activities	3,052	1,713	1,530
<b>Subtotal</b>				<b>3,052</b>	<b>1,713</b>	<b>1,530</b>
<b>Facilities Improvement</b>						
	452	6410	Capital Outlay	82,025	238,093	85,000
<b>Subtotal</b>				<b>82,025</b>	<b>238,093</b>	<b>85,000</b>
<b>Prior Period Adjustment</b>						
	492	XXXX	Prior Period Adjustment	0	19,287	0
<b>Subtotal</b>				<b>0</b>	<b>19,287</b>	<b>0</b>
	799	5110	Supplies			
<b>Subtotal</b>				<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Modifications</b>						
	6XX	8110	Transfer from Nut - At Risk Breakfast	24,654	59,302	0
<b>Subtotal</b>				<b>24,654</b>	<b>59,302</b>	<b>0</b>
<b>Total Expenditures and Other Uses</b>				<b>3,938,397</b>	<b>4,730,407</b>	<b>4,969,401</b>
<b>Revenues and Other Sources Over/Under Expenditures and Other Uses</b>				<b>53,418</b>	<b>5,750</b>	<b>3,096</b>
Beginning Fund Balance (July 1st) as reported in Budget Submission				1,686,637	1,740,055	1,745,805
Final Year end Adjustments						
Ending Fund Balance (June, 2025)				1,740,055	1,745,805	1,748,900

# Michigan Educational Choice Center

## General Appropriations Budget Resolution for 2025-2026 Fiscal Year

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**BE IT RESOLVED** that the following represents the General Fund appropriations of Michigan Educational Choice Center for the 2025-2026 Fiscal Year.

**BE IT FURTHER RESOLVED** that the revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund are as follows:

### Revenues

Local	\$	541,734
Interest Income		473
State		3,761,725
Federal		668,565
Incoming Transfers & Other Transactions		0
Fund Modifications		0
Total Revenues	\$	4,972,497

**Fund Balance, July 1, 2025** \$ 1,745,805

**Total Available to Appropriate** \$ 6,718,301

**BE IT FURTHER RESOLVED** that \$4,969,401 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

### Expenditures

Instruction		
Basic Program	\$	2,060,911
Added Needs		514,291
Support Services		
Pupil		180,026
Instructional Staff		262,025
General Administration		726,622
School Administration		320,675
Business		40,862
Operations & Maintenance		524,018
Security		196,481
Transportation		1,978
Central		47,598
Other		5,860
Community Services		1,524
Welfare Activities		1,530
Facilities Improvement		85,000
Debt Service		0
Fund Modifications		0
Total Expenditures	\$	4,969,401

**Projected Fund Balance, June 30, 2026** \$ 1,748,900

I hereby certify that this Resolution was adopted by the Board of Directors of Michigan Educational Choice Center at its Board Meeting on \_\_\_\_\_.

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Treasurer, Board of Directors  
Michigan Educational Choice Center