

Board of Education for Addison Community Schools
Approved Budgets
GENERAL FUND

Note: On 08/05/25 the District has submitted to the voters the following proposal. This proposal will allow the school district to levy the statutory rate of not to exceed 18 mills on all property, except principal residence and other property exempted by law, required for the school district to receive its revenue per pupil foundation allowance. The remaining 1 mill is only available to be levied to restore millage lost as a future reduction required by the "Headlee" amendment to the Michigan Constitution of 1963 and will only be levied to the extent necessary to restore that reduction.

		FY 2023-2024 Final Audit June 2024	FY 2024-2025 Approved June 2024	FY 2024-2025 Approved June 2025	FY 2025-2026 Approved June 2025
	REVENUES:				
100	Local Sources	\$4,334,857	\$4,280,268	\$4,495,872	\$4,844,155
300	State Sources	\$4,960,460	\$4,798,570	\$4,712,945	\$4,129,854
400	Federal Sources	\$248,926	\$218,919	\$290,840	\$285,342
500	Other Local Revenues	\$503,062	\$497,911	\$435,321	\$431,621
600	Fund Modifications - Transfers In	\$28,000	\$0	\$28,000	\$33,000
	TOTAL REVENUE	\$10,075,305	\$9,795,668	\$9,962,979	\$9,723,972

		FY 2023-2024 Final Audit June 2024	FY 2024-2025 Approved June 2024	FY 2024-2025 Approved June 2025	FY 2025-2026 Approved June 2025
	EXPENDITURES:				
	Instruction-				
110	Basic Program	\$4,465,724	\$4,300,796	\$4,402,778	\$4,459,270
120	Added Needs	\$1,499,148	\$1,545,677	\$1,497,863	\$1,513,681
	Support Services-				
210	Pupil Support	\$430,369	\$440,025	\$549,710	\$524,100
220	Instructional Staff	\$22,866	\$27,633	\$34,865	\$34,733
230	General Administration	\$367,957	\$385,710	\$411,506	\$409,707
240	School Administration	\$572,148	\$601,482	\$650,899	\$651,986
250	Business	\$219,387	\$235,676	\$276,488	\$326,398
260	Operation & Maintenance	\$1,083,274	\$1,280,187	\$1,146,511	\$1,044,342
270	Pupil Transportation Services	\$623,450	\$656,663	\$687,409	\$696,621
280	Central Services	\$66,589	\$131,645	\$144,703	\$94,703
290	Support Service-Other	\$443,128	\$416,802	\$397,975	\$371,483
300	Community Services	\$4,729	\$7,747	\$8,291	\$8,541
400	Payment to Other Gov't/Non Profit	\$38,400	\$0	\$19,200	\$19,200
500	Other Financing Uses	\$135,926	\$139,952	\$139,952	\$144,130
600	Outgoing Transfers-Other Funds	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$9,973,095	\$10,169,994	\$10,368,150	\$10,298,894
	EXCESS REVENUES OVER EXPENDITURES	\$102,210	(\$374,326)	(\$405,171)	(\$574,922)

FUND BALANCE INFORMATION					
	BEGINNING GENERAL FUND BALANCE-UNRESERVED		\$1,090,647	\$1,090,647	\$685,476
	ENDING GENERAL FUND BALANCE-UNRESERVED		\$716,321	\$685,476	\$110,554
	FUND BALANCE COMPARED TO EXPENDITURES		7.04%	6.61%	1.07%
	FUND BALANCE COMPARED TO REVENUES		7.31%	6.88%	1.14%
	FUND BALANCE COMPARED TO UNRESTRICTED REVENUES		10.24%	9.57%	1.49%

BE IT RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any fund except pursuant to appropriation made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. The Superintendent is hereby charged with general supervision of the execution of the budget adopted by Board and shall hold the department heads responsible for performance of their responsibilities within the amount appropriated by the Board of Education and in keeping with the budgetary policy hitherto adopted by the Board

Addison Community Schools

2025-2026

Budget Assumptions

State Aid Revenue

	<u>2024-2025</u>	<u>2025-2026</u>
Blended Count	683	682
Foundation Allowance	\$ 9,608	\$ 10,100
Non-Homestead Taxable Value 7% Increase		

State Aid Categoricals

2% Decrease in Special Ed. Costs
Eliminated 147a(4) MPSERS Cost Offset-Reduced UAAL
Eliminated 147g MPSERS EMP Healthcare Reimbursement
Eliminated 147c(2) MPSERS One Time Deposit
31a At Risk - 20% reduction with use of carryover
No Change for 30d Universal School Lunch
No Change for 30d Universal School Breakfast
All Other Categoricals - 4% Increase

Contracts

Superintendent's Office - No Increase
Principals - No Increase
Teachers - Step and 2.0% Increase
Business Office - No Increase
Secretaries - 5% Increase
Aides - 3% Increase
Director of Facilities - No Increase
Custodians - No Increase
Director of Food Services - No Increase
Food Service - 3% Increase
MTSS Coach - No Increase
Behaviorial Specialist - No Increase

Athletics

No Strength and Conditioning Coach
No Athletic Trainer

Property Taxes

Tax Rollback Millage Passes - Non-Homestead and Commercial Property are Made Whole

Benefits

	<u>2024-2025</u>	<u>2025-2026</u>
ORS	31%	30%
Medical Insurance - No Increase		

Furniture and Equipment

\$0 Operations Furniture and Equipment
\$0 Technology Furniture and Equipment