2025-26
Resolution for Adoption
by the Superior Central Board of Education

Resolved, that this resolution shall be the general appropriations of Superior Central School District for the 2025-26 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Superior Central School District.

Be if further resolved, that the total revenues and unappropriated fund balance estimate to be available for appropriation in the general fund of the school district for fiscal year 2025-26 which includes 17.6690 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

REVENUE

		Projected	Amended	Final
1XX	Local	720,300	722,324	734,772
3XX	State	3,694,699	4,054,352	4,050,195
4XX	Federal	350,685	400,408	397,824
5XX-6X)	Other Financing Sources	399,059	406,165	404,705
TOTAL REVENUE		**5,164,743**	**5,583,249**	**5,587,497**
Total Fund Balance, July 1 Available to Appropriate		1,221,636	1,216,274	1,216,274
TOTAL AVAILABLE TO APPROPRIATE		**6,386,379**	**6,799,523**	**6,803,771**

$ 5,567,574 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set below:

EXPENDITURES

1XX - Instruction			
11X - Basic Programs	2,200,034	2,404,264	2,377,217
12X - Added Needs	803,565	1,067,815	1,006,804
2XX - Support Services			
21X -Pupil Support	367,290	328,258	186,177
22X - Instructional Support Staff	130,090	143,079	137,871
23X - General Administration	167,848	168,017	146,774
24X - School Administration	389,462	397,250	391,142
25X - Business Services	158,653	165,822	158,194
26X - Operations and Maintenance	458,220	502,848	539,925
27X - Transportation	644,306	606,858	566,985
28X - Non-Instructional Tech Services	88,568	89,568	87,593
29X - Athletics	154,538	165,378	155,050
4XX-6XX Other Financing Uses	5,000	200	5000
TOTAL EXPENDITURES APPROPRIATED	**5,567,574**	**6,039,357**	**5,758,731**
Excess Revenue (Expenditures)	(402,831)	(456,107)	(171,235)
Fund Balance July 1, 2025	1,221,636	1,216,274	1,216,274 from audit
Fund Balance June 30, 2026	**818,805 14.7%**	**760166 12.6%**	**1,045,039 18.1%**

Further Resolved, that no board of education member or employee of the school district shall expend any funds except pursuant to appropriations made by the board of education and in keeping with the budgetary policy adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

SUPERIOR CENTRAL SCHOOL DISTRICT
GENERAL FUND REVENUE
2025-26

		Projected 25-26	Amended 25-26	Final 25-26		
110-111-0000-000-0000	Current Taxes	551,000	551,000	546,743		
110-124-0000-000-0000	Delinquent Taxes	115,000	115,000	101,108		
110-151-0000-000-0000	Earnings on Investments	7,000	7,000	6,871		
110-171-0000-000-0010	Athletic 50/50	1,000	1,000	1,216		
110-171-0000-000-0011	Athletic Registration Fees	1,500	1,500	2,300		
110-171-0000-000-0020	Athletic Fundraisers	500	500	7,204		
110-171-0000-000-0025	Volleyball Gate	1,800	1,800	2,495		
110-171-0000-000-0030	JH Boys' Basketball Gate	1,400	1,400	1,127		
110-171-0000-000-0031	JH Girls' Basketball Gate	1,200	1,200	1,156		
110-171-0000-000-0040	Boys' V Basketball Gate	2,500	2,500	2,387		
110-171-0000-000-0041	Girls' V Basketball Gate	2,500	2,500	1,371		
110-171-0000-000-0080	District Host Reimbursement			1,028		
110-171-0000-000-0050	Football Gate	1,500	1,500	2,088		
110-171-0000-000-0070	Cross Country Fees	1,300	1,300	2,223		
110-171-0000-000-0090	Tournament Revenue		991	991		
110-171-0000-000-0099	CUP Dues In/Out	2,100	2,100	500		
110-181-0000-000-0000	Medicaid - MARESA	26,000	26,000	36,984		
110-199-0000-000-0000	Miscellaneous Revenue	2,000	2,000	5,589		
110-199-0000-000-0001	Set Seg Workers Comp Refund	2,000	2,000	2,421		
110-199-0000-000-0002	941/310 Refund		1,033	1,033		
110-199-0000-000-0005	Art in Residence Grant	-		4,800		
110-199-0000-000-0007	CFR Property Tax			3,138		
110-311-0010-000-1010	22a Proposal A State Aid	974045	1045376	1,047,941		
110-311-0010-000-1011	22b Discretionary State Aid	1718526	1851673	1,847,803		
110-311-0010-000-1012	22d Transportation Funds	22297	22607	22,557		
110-311-0010-000-1017	PY 22x Adjustments		6826	12,250		
110-311-0000-000-2230	61d Per Pupil Incentive		6087	6,087		
110-311-0010-000-2230	PY 61d Per Pupil Incentive		-432	(432)		
110-312-0000-000-2081	147a(2) MPSERS offset	30000	14746	55,506		
110-312-0000-000-2083	147c MPSERS Offset	286444	345998	345998		
110-312-0000-000-2084	147e MPSERS Reforms - DC	12000	3868	11,993		
110-312-0010-000-2081	PY 147a(2) Adjustments		9355	9,355		
110-312-0000-000-2690	22l District Transportation Costs	60000	66061	76,469		
110-312-0010-000-2740	27l(4) MPSERS Healthcare Offset		27574	27,574		
110-312-0000-000-2740	27l(2) 2025 Educator Compensation Program		47653	47,653		
110-312-0000-000-3480	Benchmark Grant			3,516		
110-312-0000-000-3700	152a Headlee Oblig. For Data	9000	10505	10,478		
110-312-0000-000-3760	School Safety Grant		14782	24,428		
110-312-0020-000-3060	31a At Risk State Aid	240000	303108	211,464		
110-312-0020-000-3061	31a At-Risk Carry Over 24-25	21996	14762	14,762		
110-312-0120-000-2020	51c SpEd Headlee State Aid	230000	236771	245,352		
110-312-0120-000-2027	PY 51c Adjustment			8,581		
110-312-0160-000-3440	61a Voc Added Cost State Aid	20000	25009	25,009		
110-312-0160-001-3440	PY 61a adjustment			9		
110-312-0000-000-2087	147g MPSERS EMP Healthcare REIMB			(6,181)		
110-519-0160-000-4000	Perkins CTE Grant		1521	1,521		
110-317-0110-000-3400	GSRP thru MARESA	160,200	153,893	136,794		
110-317-0110-001-3400	GSRP Transportation through MARESA	24,100	31,379	20,026		
110-413-0110-000-3401	GSRP Carryover	18,025	18,025	18,025	154,819	total gsrp
110-317-0110-001-3401	GSRP Transportation Carryover		4,132	4,132	24.158	total gsrp transportation
110-413-0090-000-7530	Title IV - Student Support Acad Enrich	-	10,000	18,196		
110-414-0130-000-8210	REAP	36,000	32,513	42,769		
110-414-0130-000-8211	REAP Carryover	19,360	18,965	8,699	51,468	
110-414-0140-000-6010	Title I - Improve Basic Prog	80,000	92,169	115,132		
110-414-0210-000-7620	Title II A - Reduce Class Size	-	10,433	15,504		
110-416-0000-000-0000	National Forest Reserve	13,000	13,000	18,547		
110-513-0000-000-0000	Special Education (52)	399,059	406,165	404,705		
110-414-0250-000-4470	Filter First Healthy Hydration Grant		503	503		
	TOTAL REVENUE	**5,164,743**	**5,582,748**	**5,587,497**		
	June 30, 2024 Fund Balance	1,221,636	1,216,274	1,216,274		
	TOTAL EXPENSES	**5,562,773**	**6,042,149**	**5,758,731**		
	ENDING FUND BALANCE	**823605**	**756,873**	**13%**	**1,045,039**	**18.1%**

SUPERIOR CENTRAL SCHOOL DISTRICT
GENERAL FUND EXPENSES
2025-26

		PROJECTED 25-26	Amended 25-26	Final 25-26	
				0.2991	retirement rate
				0.1502	147c
111-111-1240-000-0000-04860	Elementary Teacher Salaries	418,537	515,648	516,897	
111-111-1250-000-0000-04860	Mentorship			4,000	
111-111-1630-000-0000-04860	Elementary Aides Salaries	29,901	31,808	28,107	
111-111-1790-000-2790-04860	Section 27L(2) Payment			14,410	
111-111-1791-000-0000-04860	3% healthcare Refund		1,555	1,555	
111-111-1870-000-0000-04860	Sub Teachers	3,000	3,000	1,525	
111-111-1990-000-0000-04860	Advisors	3,500	3,500	4,846	
111-111-2130-000-0000-04860	Hospitalization	116,985	108,433	109,564	
111-111-2210-000-0000-04860	Retirement Benefit			2,459	
111-111-2310-000-0000-04860	Tuition Reimbursement		399	2,247	
111-111-2820-000-0000-04860	Retirement	134,128	163,744	147,010	
111-111-2820-000-2790-04860	Section 27L(2) Payment			3,769	
111-111-2821-000-0000-04860	147c Retirement	53,812	82,228	69,854	
111-111-2821-000-2790-04860	Section 27L(2) Payment			1,312	
111-111-2830-000-0000-04860	FICA	34,917	42,875	41,421	
111-111-2830-000-2790-04860	Section 27L(2) Payment			1,099	
111-111-2840-000-0000-04860	Workers Comp	700	700	1,211	
111-111-2920-000-0000-04860	Cash In Lieu of Health	8,000	13,000	12,600	
111-111-3110-000-0000-04860	Contracted Substitutes	10,000	5,000	7,812	
111-111-3220-000-0000-04860	Travel and Conferences	1,000	1,500	1,106	
111-111-3430-000-0000-04860	Mailing	1,200	1,200	955	
111-111-4140-000-0000-04860	PowerSchool	2,100	2,100	2,063	
111-111-4141-000-0000-04860	Curriculum Software	6,000	6,000	3,789	
111-111-4143-000-0000-04860	Go Guardian Subscription	2,250	2,280	1,190	
111-111-4220-000-0000-04860	Contracted Services-Copier	5,000	5,000	5,000	
111-111-5110-000-0000-04860	Teaching Supplies	12,000	12,000	10,818	
111-111-5210-000-0000-04860	Textbooks	20,000	10,000	1,284	
111-111-5990-000-0000-04860	Miscellaneous	100	300	382	
111-111-5992-000-0000-04860	Office Supplies	1,000	500	294	
111-111-5114-000-6010-04860	Title I Supplies	4,000	-	2,717	
111-112-1240-000-0000-04860	Middle School Salaries	186,907	235,649	227,911	
111-112-1790-000-2790-04860	Section 27L(2) Payment			2,065	
111-112-1790-000-0000-04860	3% Healthcare Refund		907	907	
111-112-2130-000-0000-04860	Hospitalization	37,178	37,178	62,474	
111-112-2310-000-0000-04860	Tuition Reimbursement	1,000	500	160	
111-112-2820-000-0000-04860	Retirement	55,904	70,483	61,696	
111-112-2820-000-2790-04860	Section 27L(2) Payment			569	
111-112-2821-000-0000-04860	147c MPSERS	22,429	35,395	29,162	
111-112-2821-000-2790-04860	Section 27L(2) Payment			188	
111-112-2830-000-0000-04860	FICA	14,910	18,639	16,457	
111-112-2830-000-2790-04860	Section 27L(2) Payment			158	
111-112-2840-000-0000-04860	Workers Comp	700	700	1,211	
111-112-2920-000-0000-04860	Cash In Lieu of Health	8,000	8,000	6,000	
111-112-3110-000-0000-04860	Contracted Substitutes	4,000	2,500	5,569	
111-112-4140-000-0000-04860	PowerSchool	2,000	2,063	2,063	
111-112-4141-000-0000-04860	Software License	500	1,439	1,439	
111-112-4143-000-0000-04860	Go Guardian Software	2,850	2,850	1,190	
111-112-4220-000-0000-04860	Copier Charges	5,000	5,000	5,266	
111-112-5110-000-0000-04860	Supplies	4,000	4,000	2,983	
111-112-5210-000-0000-04860	Textbooks	2,000	1,500	505	
111-113-1240-000-0000-04860	Secondary Teacher Salaries	334,261	298,489	311,594	
111-113-1630-000-0000-04860	Aide Salary	21,678	2,400	1,852	
111-113-1790-000-2790-04860	Section 27L(2) Payment			6,468	
111-113-1790-000-0000-04860	3% Healthcare Refund		1,051	1,051	
111-113-1870-000-0000-04860	Sub Teachers	500	500	25	
111-113-1990-000-0000-04860	Advisorships	23,000	23,000	17,506	
111-113-2130-000-0000-04860	Hospitalization	72,283	72,283	78,163	
111-113-2210-000-0000-04860	Retirement Benefit		7,500	7,500	
111-113-2310-000-0000-04860	Tuition/Basic Benefits	2,000	1,000	1,756	
111-113-2820-000-0000-04860	Retirement	107,006	96,307	92,253	
111-113-2820-000-2790-04860	Section 27L(2) Payment			1,688	
111-113-2821-000-0000-04860	147c MPSERS	42,931	48,363	34,126	
111-113-2821-000-2790-04860	Section 27L(2) Payment			589	
111-113-2830-000-0000-04860	FICA	29,027	25,183	24,152	
111-113-2830-000-2790-04860	Section 27L(2) Payment			487	

111-113-2840-000-0000-04860	Workers Comp	700	700	1,211	
111-113-2920-000-0000-04860	Cash In Lieu of Health		4,800	3,320	
111-113-3110-000-0000-04860	Contracted Substitutes	10,000	5,000	6,821	
111-113-3220-000-0000-04860	Travel and Conferences	2,000	2,000	938	
111-113-3430-000-0000-04860	Mailing	1,000	1,000	882	
111-113-3490-000-0000-04860	Internet Services	12,000	12,000	1,000	
111-113-3711-000-0000-04860	MI Virtual	29,000	29,000	43,960	
111-113-3713-000-0000-04860	Internships	10,000	10,000	3,923	
111-113-3720-000-0000-04860	Dual Enrollment	32,000	32,000	28,510	
111-113-3730-000-0000-04860	Early Middle College Tuition	5,000	5,000	18,828	
111-113-4140-000-0000-04860	PowerSchool	2,000	2,063	2,063	
111-113-4141-000-0000-04860	Software	2,000	3,057	3,057	
111-113-4143-000-0000-04860	Go Guardian Software	2,000	2,380	1,190	
111-113-4220-000-0000-04860	Contracted Services-Copier	5,000	5,000	4,586	
111-113-4900-000-0000-04860	Spanish Instruction	16,000	16,000	16,000	
111-113-5110-000-0000-04860	Teaching Supplies	12,000	12,000	8,635	
111-113-5111-000-0000-04860	Technology Supplies	10,000	50,000	59,315	
111-113-5210-000-0000-04860	Textbooks	10,000	10,000	3,564	
111-113-5119-000-0000-04860	Awards & Graduation	2,500	2,500	1,155	
111-113-5990-000-0000-04860	Miscellaneous	1,000	1,000	379	
111-113-5992-000-0000-04860	Office Supplies	1,200	1,200	60	
111-113-7410-000-0000-04860	Memberships and Dues	2,000	2,000	785	
111-118-1240-000-3400-04860	GSRP Teacher	45,225	45,225	45,225	
111-118-1630-001-3400-04860	GSRP Assistant Teacher	24,776	25,546	25,971	
111-118-1630-002-3400-04860	GSRP Para	24,776	17,142	18,163	
111-118-1790-000-2790-04860	Section 27L(2) Payment			2,647	
111-118-2130-000-3400-04860	GSRP Health		10,000	9,042	
111-118-2820-000-3400-04860	GSRP Retirement	12,663	12,663	11,239	
111-118-2130-001-3400-04860	GSRP Assistant Teacher Health		307	307	
111-118-2820-001-3400-04860	GSRP Assistant Teacher Retirement	6,937	7,153	6,543	
111-118-2130-002-3400-04860	GSRP Para Health		307	307	
111-118-2820-002-3400-04860	GSRP Para Retirement	6,937	4,800	4,524	
111-118-2821-000-3400-04860	GSRP 147c	5,427	5,427	5,824	
111-118-2821-001-3400-04860	GSRP 147c Assistant Teacher	2,973	3,065	2,976	
111-118-2821-002-3400-04860	GSRP 14c Para	2,973	2,057	2,382	
111-118-2830-000-3400-04860	GSRP FICA	3,460	3,460	3,191	
111-118-2830-001-3400-04860	GSRP FICA Assistant Teacher	1,895	1,954	2,216	
111-118-2830-002-3400-04860	GSRP FICA Para	1,895	1,311	1,619	
111-118-2920-001-3400-04860	GSRP CILH Assistant Teacher	3,000	3,000	3,000	
111-118-2920-002-3400-04860	GSRP CILH Para	3,000	3,000	3,000	
111-118-3210-000-3400-04860	GSRP Travel	2,000	2,000	247	
111-118-5110-000-3400-04860	GSRP Supplies	12,000	12,618	3,121	
111-118-5111-000-3400-04860	GSRP Lunch/Snacks	4,000	5,883	5,048	
111-118-6410-000-3400-04860	GSRP Technology Materials		6,000	-	
111-118-7410-000-3400-04860	GSRP Licensing & Fees	10,000	2,000	875	154,819
111-118-2820-000-2790-04860	Section 27L(2) Payment			646	
111-118-2821-000-2790-04860	Section 27L(2) Payment			240	
111-118-2830-000-2790-04860	Section 27L(2) Payment			203	
	TOTAL INSTRUCTION		**2,200,031**	**2,404,267**	**2,377,217**
111-122-1240-000-0000-04860	Special Ed Teachers Salaries	164,073	245,903	250,318	
111-122-1630-000-0000-04860	Aides Salaries	98,408	100,066	93,364	
111-122-1790-000-2790-04860	Section 27L(2) Payment			6,177	
111-122-1791-000-0000-04860	3% Healthcare Refund		1,000	786	
111-122-2130-000-0000-04860	Health Insurance	40,608	65,752	79,562	
111-122-2310-000-0000-04860	Tuition	500	500	90	
111-122-2820-000-0000-04860	Retirement	78,508	103,479	93,314	
111-122-2820-000-2790-04860	Section 27L(2) Payment			1,700	
111-122-2821-000-0000-04860	147c MPSERS	31,498	51,964	44,271	
111-122-2821-000-2790-04860	Section 27L(2) Payment			562	
111-122-2830-000-0000-04860	FICA	21,074	27,117	25,705	
111-122-2830-000-2790-04860	Section 27L(2) Payment			459	
111-122-2840-000-0000-04860	Workers comp	900	900	900	
111-122-2920-000-0000-04860	Cash In Lieu of Health	13,000	8,500	9,250	
111-122-3110-000-0000-04860	Contracted Subs	10,000	10,000	5,178	
111-122-3111-000-0000-04860	ECCD - Munising	8,300	8,300	9,921	
111-122-4141-000-0000-04860	Sp Ed Curriculum Software	3,500	3,500	2,234	
111-122-5110-000-0000-04860	Teaching Supplies	5,000	5,000	3,485	
	TOTAL SPECIAL EDUCATION		**486,769**	**643,381**	**627,277**
111-125-1630-000-3060-04860	31a Para Holly and Robin	21,679	53,510	51,226	
111-125-1791-000-3060-04860	3% Healthcare Fund		362	361	
111-125-2130-000-3060-04860	31a Para Health		28,000	4,848	
111-125-2820-000-3060-04860	31a Retirement	6,484	16,005	14,477	
111-125-2821-000-3060-04860	31a 147c	2,601	8,037	5,841	
111-125-2830-000-3060-04860	31a FICA	1,964	4,553	4,389	
111-125-2920-000-3060-04860	31a CILH	4,000	6,000	6,000	

111-125-1240-000-6010-04860		Title I Teacher	41,789	41,790	41,789	41,789	
111-125-1630-000-6010-04860	0.8	Title I Para-pro Fisher		9,591	18,399	19,201	
111-125-1791-000-6010-04860		3% Healthcare Refund			281	281	
111-125-2130-000-6010-04860		Title I Health	4,275	8,771	11,833	11,975	
111-125-2820-000-6010-04860		Title I MPSERS	12,499	15,368	18,002	11,179	
111-125-2820-001-6010-04860		Title I Para Retirement				6,362	
111-125-2821-000-6010-04860		Title 1 - 147c MPSERS	5,015	7,717	9,040	5,544	
111-125-2821-001-6010-04860		147c Title I Para				2,548	
111-125-2830-000-6010-04860		Title I FICA	3,197	3,931	4,604	3,178	
111-125-2830-001-6010-04860		147c Title Para FICA				1,460	
111-125-2920-001-6010-04860		Title I CILH	1,500	1,500	3,000	3,000	
111-125-5110-000-6010-04860		Title I - STEM robotic coding	26,000		-	3,839	
111-331-5110-000-6010-04860		Title 1 - one school one book	5,000	3,000	1.400	2,060	115,132
111-125-1630-000-7620-04860		Title IIa Para-pro - M Shafke 2.25 hrs/day		7,193	5,302	9,425	
111-125-2820-000-7620-04860		Title IIa MPSERS			1,484	2,489	
111-125-2821-000-7620-04860		Title IIa - 147c MPSERS			796	675	
111-125-2830-000-7620-04860		Title IIa FICA			578	915	
111-125-2920-000-7620-04860		Title iia CILH		3,240	2,250	2,000	15,504
111-125-1630-000-7530-04860		Title IV Para-pro -		7,193	7,193	4,266	
111-125-2820-000-7530-04860		Title IV MPSERS			2,014	1,041	
111-125-2821-000-7530-04860		Title IV 147c				563	
111-125-2830-000-7530-04860		Title IV FICA			550	326	
111-125-5110-000-7530-04860		Title IV Music Insturments				12,000	18,197
111-125-5110-000-8211-04860		AR Reading/Math - REAP Carryover	19,360		10,265	10,265	
111-125-1240-000-8210-04860		Reap teacher class split			26,700	26,605	
111-125-2820-000-8210-04860		Reap teacher MPSERS			7,476	6,899	
111-125-2821-000-8210-04860		Reap teacher 147c			4,010	5,083	
111-125-2830-000-8210-04860		Reap teacher FICA			2,043	2,216	
111-125-2920-000-8210-04860		Reap teacher CILH			1,000	400	51,468
111-127-1240-000-3440-04860		CTE Teacher	66,289		66,289	44,414	
111-127-2130-000-3440-04860		CTE Health	2,057		2,057	2,187	
111-127-2820-000-3440-04860		CTE Retirement	18,561		18,561	11,190	
111-127-2821-000-3440-04860		147c Retirement	7,955		9,957	5,720	
111-127-2830-000-3440-04860		CTE FICA	5,071		5,071	3,603	
111-127-2920-000-3440-04860		CTE CILH	4,000		4,000	2,680	
111-127-5110-000-3440-04860		CTE Supplies	20,000		20,000	25,009	
		TOTAL GRANTS		**316,796**	**424,432**		**379,527**
111-212-1220-000-0000-04860		Career Prep Coordinator	11,025		11,025	11,025	
111-212-2820-000-0000-04860		Career Prep Retirement	3,298		3,298	2,868	
111-212-2821-000-0000-04860		147c Career Prep	1,323		1,656	1,365	
111-212-2830-000-0000-04860		Career Prep FICA	843		843	891	
111-212-2920-000-0000-04860		Career Prep CILH	1,000		1,000	1,000	
111-213-3130-000-0000-04860		Occupational Therapy Contracted Service	45,000		45,000	4,435	
111-213-3131-000-0000-04860		PT Contract	15,000		15,000	12,607	
111-213-3132-000-0000-04860		OT/PT 504 Services	9,000		9,000	561	
111-216-1440-000-3060-04860	.5	31a School Social Worker	58.157		35.446	35,657	
111-216-1790-000-2790-04860		Section 27L(2) Payment				441	
111-216-1791-000-3060-04860		3% Healthcare Refund			236	236	
111-216-2130-000-3060-04860		31a SSW Health Benefits	11,833		11,833	13,122	
111-216-2820-000-2790-04860		Section 27L(2) Payment				132	
111-216-2820-000-3060-04860		31a SSW Retirement	17,395		10.602	10.703	
111-216-2821-000-2790-04860		Section 27L(2) Payment				40	
111-216-2821-000-3060-04860		147c 31a SSW	6,979		5,324	4,599	
111-216-2830-000-2790-04860		Section 27L(2) Payment				33.76	
111-216-2830-000-3060-04860		31a SSW FICA	4,449		2,712	2,362	
111-215-3130-000-0000-04860		Speech Contract	80,000		80,000	83,850	
111-216-5110-000-6350-04860		McKinney Vento Grant			284	284	
		TOTAL CONTRACTED SPEC ED		**367,291**	**328,259**		**186,177**
111-221-1250-000-3060-04860		31A Literacy Coach	41,789		41,789	41,789	
111-221-1791-000-3060-04860		3% Healthcare Refund			281	281	
111-221-2130-000-3060-04860		Health Insurance	4,275		11,833	9,058	
111-221-2820-000-3060-04860		Retirement	8,776		8,776	12,546	
111-221-2821-000-3060-04860		147c MPSERS	5,015		6,277	5,382	
111-221-2830-000-3060-04860		FICA	3,197		3,197	2,939	
111-221-3190-000-3060-04860		31a Hearing & Vision Screening				360	

111-226-1160-000-0000-04860	Director of Special Ed	33,626	35,446	35,657
111-226-1790-000-2790-04860	Section 27L(2) Payment			441
111-226-1791-000-0000-04860	3% Healthcare Refund		236	236
111-226-2130-000-0000-04860	SE Director Health	11,833	11,833	10,985
111-226-2820-000-0000-04860	Retirement	10,058	10,602	10,703
111-226-2820-000-2790-04860	Section 27L(2) Payment			132
111-226-2821-000-0000-04860	147c MPSERS	4,035	5,324	4,599
111-226-2821-000-2790-04860	Section 27L(2) Payment			40
111-226-2830-000-0000-04860	FICA	2,486	2,486	2,362
111-226-2830-000-2790-04860	Section 27L(2) Payment			34
111-226-5110-000-0000-04860	Supplies	1,000	1,000	326
	TOTAL PUPIL SUPPORT	**130,090**	**143,080**	**137,871**
111-231-3180-000-0000-04860	Audit	15,000	12,920	13,920
111-231-2840-000-0000-04860	Workers Comp	200	200	400
111-231-3170-000-0000-04860	Legal Services	10,000	10,000	4,400
111-231-3190-000-0000-04860	Other Professional Services	5,000	5,000	5,572
111-231-3510-000-0000-04860	Advertising	6,000	6,000	4,658
111-231-3610-000-0000-04860	Printing	2,000	2,000	1,358
111-231-4140-000-0000-04860	Munetrix/NEOLA Policies	4,500	4,500	4,330
111-231-4141-000-0000-04860	District Website Software	6,000	6,000	344
111-231-7411-000-0000-04860	Board Member Stipends	2,520	2,520	2,520
111-231-7410-000-0000-04860	Board Dues	3,000	3,000	125
111-231-7910-000-0000-04860	Board Miscellaneous	1,000	1,000	1,981
111-232-1110-000-0000-04860	Superintendent's Salary	60,574	60,574	58,207
111-232-1790-000-2790-04860	Section 27L(2) Payment			441
111-232-1791-000-0000-04860	3% Healthcare Refund		420	420
111-232-2130-000-0000-04860	Hospitalization	11,833	11,833	11,697
111-232-2820-000-0000-04860	Retirement	18,118	18,118	17,605
111-232-2820-000-2790-04860	Section 27L(2) Payment			132
111-232-2821-000-0000-04860	UAAL Retirement	7,269	9,098	7,205
111-232-2821-000-2790-04860	Section 27L(2) Payment			40
111-232-2830-000-0000-04860	FICA	4,634	4,634	4,212
111-232-2830-000-2790-04860	Section 27L(2) Payment			33
111-232-2990-000-0000-04860	Bd Pd Annuity	5,000	5,000	5,000
111-232-3220-000-0000-04860	Supt. Travel	1,500	1,500	397
111-232-4120-000-0000-04860	Contracted Services Copier	500	500	500
111-232-5910-000-0000-04860	Supt. Office Supplies	2,000	2,000	1,021
111-232-7410-000-0000-04860	Supt. Dues	500	500	255
	TOTAL GENERAL ADMINISTRATION	**167,848**	**168,017**	**146,774**
111-241-1150-000-0000-04860	MS/HS Principal Salary	60,574	60,574	58,207
111-241-1151-000-0000-04860	ELEM Principal	78,750	78,750	78,750
111-241-1620-000-0000-04860	Secretary's Salary	73,882	73,882	73,398
111-241-1790-000-2790-04860	Section 27L(2) Payment			3,089
111-241-1791-000-0000-04860	3% Healthcare Refund		849	849
111-241-2130-000-0000-04860	Hospitalization	58,584	58,584	64,428
111-241-2820-000-0000-04860	Retirement	63,770	63,770	60,667
111-241-2820-000-2790-04860	Section 27L(2) Payment			891
111-241-2821-000-0000-04860	147c MPSERS	25,585	32,024	25,920
111-241-2821-000-2790-04860	Section 27L(2) Payment			281
111-241-2830-000-0000-04860	FICA	16,417	16,417	15,042
111-241-2830-000-2790-04860	Section 27L(2) Payment			222
111-241-2840-000-0000-04860	Workers Comp	700	700	700
111-241-2920-000-0000-04860	Cash In Lieu of Health	3,000	3,000	3,000
111-241-3190-000-0000-04860	Contracted Substitutes	1,000	1,000	1,017
111-241-5910-000-0000-04860	Principal Office Supplies	3,000	3,500	3,949
111-241-7410-000-0000-04860	Principal Dues	1,700	1,700	732
	TOTAL SCHOOL ADMINISTRATION	**389,462**	**397,250**	**391,142**
111-252-1310-000-0000-04860	Fiscal Service Salaries	63,000	63,000	63,000
111-252-1311-000-0000-04860	Payroll	15,750	20,000	18,000
111-252-1790-000-2790-04860	Section 27L(2) Payment			1,765
111-252-1791-000-0000-04860	3% Healthcare Refund		489	489
111-252-2130-000-0000-04860	Health Benefits	2,057	2,057	2,034
111-252-2820-000-0000-04860	Retirement	17,772	17,772	19,054
111-252-2820-000-2790-04860	Section 27L(2) Payment			528
111-252-2821-000-0000-04860	147c MPSERS	7,560	9,463	8,530
111-252-2821-000-2790-04860	Section 27L(2) Payment			161
111-252-2830-000-0000-04860	FICA	6064	6391	6,731
111-252-2830-000-2790-04860	Section 27L(2) Payment			135
111-252-2920-000-0000-04860	Cash In Lieu of Health	7,000	7,000	7,000
111-252-3430-000-0000-04860	Mailing	1,000	1,200	2,206
111-252-4140-000-0000-04860	FID/REP Software Maint.	10,500	10,500	10,378
111-252-4220-000-0000-04860	Fiscal Service Copier	500	500	939
111-252-5910-000-0000-04860	Fiscal Office Supplies	2,000	2,000	1,053
111-252-7410-000-0000-04860	Fiscal Memberships and Dues	250	250	50

111-252-7910-000-0000-04860	Fiscal Miscellaneous Fees	3,000	3,000	1,444	
111-259-3920-000-0000-04860	Errors & Omissions	4,200	4,200	3,048	
111-259-7610-000-0000-04860	Taxes Abated and Written Off	15,000	15,000	11,650	
	TOTAL BUSINESS SERVICES	**158,653**	**165,822**	**158,194**	
111-261-1630-000-0000-04860	Maintenance	60,638	60,638	60,637	
111-261-1790-000-2790-04860	Section 27L(2) Payment			882	
111-261-2210-000-0000-04860	Retirement Benefit		5,700	5,700	
111-261-2820-000-0000-04860	Retirement	18,137	18,137	15,726	
111-261-2820-000-2790-04860	Section 27L(2) Payment			215	
111-261-2821-000-0000-04860	147c Retirement	7,277	9,108	7,506	
111-261-2821-000-2790-04860	Section 27L(2) Payment			80	
111-261-2830-000-0000-04860	FICA	4,669	5,108	5,381	
111-261-2830-000-2790-04860	Section 27L(2) Payment			68	
111-261-2840-000-0000-04860	Workers' Comp.	1,000	1,000	1,511	
111-261-2920-000-0000-04860	CILH	4,000	4,000	4,000	
111-261-3192-000-0000-04860	Contracted Staff	100,000	100,000	101,000	
111-261-3220-000-0000-04860	Travel/Conference	500	500	246	
111-261-3410-000-0000-04860	Telephone	6,000	6,000	5,900	
111-261-3830-000-0000-04860	Water	6,000	6,000	6,200	
111-261-3890-000-0000-04860	Contracted Services	55,000	65,000	80,050	
111-261-3910-000-0000-04860	Bldg Insurance & Liability	40,000	41,737	41,737	
111-261-4110-000-0000-04860	Repair/Maint. Buildings	10,000	15,000	15,000	
111-261-5510-000-0000-04860	Heating	45,000	45,000	45,000	
111-261-5520-000-0000-04860	Electricity	60,000	60,000	60,000	
111-261-5710-000-0000-04860	Gas, Oil, Grease	1,000	1,000	1,500	
111-261-5990-000-0000-04860	Custodial Supplies	20,000	20,000	9,429	
111-261-6410-000-0000-04860	Furniture	3,000	3,000	577	
111-261-6510-000-0000-04860	New John Deere Tractor w/ mower attachment			46,649	
111-266-4120-000-3760-04860	MSP School Safety Grant		19,418	24,428	
111-261-6420-000-4470-04860	Filter First Healthy Hydration		503	503	
	TOTAL OPERATIONS AND MAINTENANCE	**458,221**	**502,849**	**539,925**	
111-271-1610-000-0000-04860	Bus Driver Salaries	103,387	100,161	79,494	
111-271-1611-000-0000-04860	Athletic Transportation	13,000	13,000	11,718	
111-271-1613-000-0000-04860	Sp Ed Transportation	30,000	30,000	27,498	
111-271-1690-000-0000-04860	Mechanics' Salaries	51,818	51,818	52,318	
111-271-1790-000-2790-04860	Section 27L(2) Payment			4,412	
111-271-1791-000-0000-04860	3% Healthcare Refund		209	209	
111-271-1860-000-0000-04860	Sub Bus Driver Salaries	5,000	5,000	1,100	
111-271-2130-000-0000-04860	Hospitalization	33,201	33,201	33,042	
111-271-2820-000-0000-04860	Retirement	47,917	46,952	34,121	
111-271-2820-000-2790-04860	Section 27L(2) Payment			1,016	
111-271-2821-000-0000-04860	147c MPSERS	24,385	30,037	16,306	
111-271-2821-000-2790-04860	Section 27L(2) Payment			402	
111-271-2822-000-0000-04860	Athletic Retirement	3,888	3,888	5,440	
111-271-2822-000-0000-04860	Sp Ed Retirement	8,400	8,400	12,011	
111-271-2830-000-0000-04860	FICA	13,021	12,774	10,184	
111-271-2830-000-2790-04860	Section 27L(2) Payment			337	
111-271-2831-000-0000-04860	Athletic FICA	995	995	883	
111-271-2832-000-0000-04860	Sp Ed FICA	2,295	2,295	1,853	
111-271-2840-000-0000-04860	Workers' Comp.	3,000	3,849	3,849	
111-271-2920-000-0000-04860	Cash In Lieu of Health	10,000	10,000	9,000	
111-271-3190-000-0000-04860	Driver Certification	1,500	1,500	1,146	
111-271-3220-000-0000-04860	Travel/Conference	2,000	2,000	1,477	
111-271-3930-000-0000-04860	Fleet Insurance	8,000	8,281	8,281	
111-271-4120-000-0000-04860	Tools	2,000	2,000	2,433	
111-271-5710-000-0000-04860	Gas, Oil, Grease	45,000	45,000	43,000	
111-271-5730-000-0000-04860	Repair/Maint. Buses	25,000	25,000	31,000	
111-271-5720-000-0000-04860	Tires, Tubes & Batteries	6,000	6,000	5,914	
111-271-7910-000-0000-04860	Miscellaneous	1,000	1,000	2,071	
111-271-6611-000-0000-04860	New Bus	200,000	160,000	166,473	
111-271-1610-000-3400-04860	GSRP Driver Salaries	16,000	27,411	16,417	
111-271-2820-000-3400-04860	GSRP Retirement	5,100	5,100	4,669	
111-271-2821-000-3400-04860	GSRP 147c	1,800	1,800	1,875	
111-271-2830-000-3400-04860	GSRP FICA	1,200	1,200	1,197	24,158
	TOTAL TRANSPORTATION	**644,307**	**606,860**	**566,985**	
111-284-1510-000-0000-04860	Tech Coordinator	44,651	44,651	44,651	
111-284-1790-000-2790-04860	Section 27L(2) Payment			882	
111-284-2130-000-0000-04860	Tech Hospitalization	2,057	2,057	2,185	
111-284-2820-000-0000-04860	Tech Retirement	14,000	14,000	11,612	
111-284-2820-000-2790-04860	Section 27L(2) Payment			215	
111-284-2821-000-0000-04860	147c Retirement	6,660	6,660	5,527	

111-284-2821-000-2790-04860	Section 27L(2) Payment			80	
111-284-2830-000-0000-04860	Tech FICA	4,000	4,000	3,722	
111-284-2830-000-2790-04860	Section 27L(2) Payment			68	
111-284-2920-000-0000-04860	Cash in Lieu of Health	4,000	4,000	4,000	
111-284-2840-000-0000-04860	Workers Compensation	200	200	200	
111-284-3190-000-0000-04860	Contracted IT Services	6,000	7,000	7,535	
111-284-5980-000-0000-04860	Tech Director Supplies	7,000	7,000	6,915	
	TOTAL TECH SERVICES		**88,568**	**89,568**	**87,593**
111-293-1170-000-0000-04860	Athletic Director	33,075	33,075	33,075	
111-293-1560-000-0000-04860	Coaching and AD Salaries	44,963	44,963	41,995	
111-293-1790-000-2790-04860	Section 27L(2) Payment			882	
111-293-2820-000-0000-04860	Retirement	20,000	20,000	17,758	
111-293-2820-000-2790-04860	Section 27L(2) Payment			215	
111-293-2821-000-0000-04860	147c Retirement	8,000	8,000	4,999	
111-293-2821-000-2790-04860	Section 27L(2) Payment			80	
111-293-2830-000-0000-04860	Athletic FICA	6,000	6,000	5,857	
111-293-2830-000-2790-04860	Section 27L(2) Payment			66	
111-293-2920-000-0000-04860	CILH	4,000	3,000	3,000	
111-293-3190-000-0000-04860	Clock/Book/Gate Workers	3,000	3,000	2,915	
111-293-3191-000-0000-04860	Officials	25,000	28,000	21,755	
111-293-5990-000-0000-04860	Athletic Supplies	5,000	8,000	11,906	
111-293-5900-000-0000-04860	Baseball Field Sand		5,340	5,340	
111-293-7410-000-0000-04860	Athletic Awards and Dues	1,500	1,500	1,715	
111-293-7411-000-0000-04860	CC/Track/VB Meet Fees	2,200	2,200	2,606	
111-293-7413-000-0000-04860	CUP Expenses		500	581	
111-293-7415-000-0000-04860	Athletic Fundraiser Expenses	500	500	304	
	TOTAL ATHLETICS		**154,538**	**165,378**	**155,050**
111-625-8110-000-3030-04860	31A Breakfast Transfer		200	200	
111-625-8110-000-0000-04860	Art in Residency Transfer			4,800	
	TOTAL OTHER			**200**	**5,000**
	TOTAL GENERAL FUND EXPENSES		**5,674,675**	**6,039,363**	**5,758,731**

Title & REAP Totals	146,115
31A Total	226,428
SE 4096	793,685
SE 4094	41,361
ATHLETICS	127,853
147c	300,186

SUPERIOR CENTRAL SCHOOL DISTRICT
SCHOOL LUNCH FUND
2025-26

Account	Description	2025-26 PROJECTED	2025-26 Amended	2025-26 Final
250-161-0000-000-0000	Food Sales Students			1,517
250-162-0000-000-0000	Food Sales Adults	4,000	4,000	5,777
250-164-0000-000-0000	Ala Carte	7,000	7,000	4,823
250-199-0000-000-0000	Miscellaneous	100	100	6,895
250-312-0110-000-2640	30d State Aid Universal Brkfst	16,000	10,000	10,881
250-312-0110-000-2641	30d PY Adj Brkfst		401	3,414
250-312-0110-000-2650	30d State Aid Universal Lunch	32,000	32,000	36,980
250-312-0110-000-2651	30d PY Adj Lunch		110	7,410
250-312-0110-000-3100	31d State Aid School Lunch	6,000	10,397	10,397
250-312-0110-000-3101	31d PY Adj State Aid			895
250-312-0110-000-3731	31j PY State Aid Local Produce		2,512	2,512
250-414-0000-000-0000	Federal Reimbursement	175,000	190,000	216,498
250-414-0000-000-8800	Team Nutrition 23		9,000	9,000
250-611-0000-000-3030	31A Breakfast Transfer	200	200	200
250-481-0000-000-7810	USDA Entitlement	16,500	16,500	25,772
Total for Revenue	Revenue	260,300	283,720	342,973
251-297-5610-000-7810-04860	USDA Entitlement	16,500	16,500	25,772
251-297-1650-000-2640-04860	30d Breakfast Salaries			2,859
251-297-1650-000-8500-04860	Cafeteria Salaries Breakfast	22,621	18,213	18,261
251-297-1790-000-2790-04860	Section 27L(2) Payment			2,647
251-297-1791-000-8500-04860	3% Healthcare Refund			12
251-297-2130-000-8500-04860	Hospitalization	547	547	1,070
251-297-2820-000-2790-04860	Section 27L(2) Payment			692
251-297-2820-000-0000-04860	Retirement			336
251-297-2820-000-2640-04860	30d Breakfast Retirement			830
251-297-2820-000-8500-04860	Retirement	6,659	6,659	4,767
251-297-2821-000-2640-04860	30d Breakfast UAAL			515
251-297-2821-000-8500-04860	147c	5,000	5,000	2,586
251-297-2821-000-2790-04860	Section 27L(2) Payment			477
251-297-2830-000-2790-04860	Section 27L(2) Payment			203
251-297-2830-000-0000-04860	FICA/Medicare			717
251-297-2830-000-2640-04860	30d Breakfast FICA			219
251-297-2830-000-8500-04860	FICA/Medicare	1,600	1,600	1,397
251-297-2920-000-8500-04860	CILH - B	2,200	2,200	2,820
251-297-3190-000-8500-04860	Contracted Substitutes	600	600	223
251-297-3220-000-8500-04860	Travel	500	500	542
251-297-4120-000-8500-04860	Repair & Maint. Equip	300	300	342
251-297-4140-000-8500-04860	Meal Magic Breakfast	689	689	689
251-297-5610-000-8500-04860	Food - Milk - USDA	30,000	30,000	40,784
251-297-5640-000-8500-04860	Supplies	1,000	2,000	6,729
251-297-6420-000-8500-04860	Equipment	1,000	1,000	2,963
251-297-7410-000-8500-04860	Dues and Fees Breakfast	600	600	508
251-297-7910-000-8500-04860	Miscellaneous	50	200	1,714
251-297-1650-000-2650-04860	30d School Lunch Salaries			6,671
251-297-1650-000-8510-04860	Cafeteria Salaries - Lunch	52,783	42,498	42,611
251-297-1791-000-8510-04860	3% Healthcare Refund			28
251-297-2130-000-8510-04860	Group Health Care - Lunch	1,277	1,277	2,497
251-297-2820-000-2650-04860	30d School Lunch Retirement			1,937
251-297-2820-000-8510-04860	Retirement - Lunch	8,000	8,000	11,124
251-297-2821-000-2650-04860	30d School Lunch UAAL			1,202
251-297-2821-000-8510-04860	147c	12,000	12,000	8,035
251-297-2830-000-2650-04860	30d School Lunch FICA			510
251-297-2830-000-8510-04860	FICA/Medicare - Lunch	4,000	4,000	3,259
251-297-2920-000-8510-04860	CILH - L	9,000	9,000	6,580
251-297-3190-000-8510-04860	Contracted Substitutes	1,200	1,200	521
251-297-3220-000-8510-04860	Travel	500	500	1,261
251-297-4120-000-8510-04860	Repair and Maint - Equip - L	700	700	794
251-297-4140-000-8510-04860	Meal Magic Lunch	1,607	1,607	1,607
251-297-5610-000-8510-04860	Food Milk USDA - Lunch	70,000	70,000	75,781
251-297-5611-000-8510-04860	Ala Carte Lunch Items	4,000	4,000	2,993
251-297-5640-000-8510-04860	Supplies	5,000	6,000	15,686
251-297-6420-000-8510-04860	Equipment - Lunch	1,000	1,000	6,824
251-297-7410-000-8510-04860	Dues and Fees Lunch	1,500	1,500	1,190
251-297-7910-000-8510-04860	Miscellaneous	50	200	3,912
251-297-5980-000-8600-04860	Team Nutrition Grant		9,000	9,036
Total for Expense	**Expense**	**263,983**	**260,590**	**322,733**
	TOTAL CAFE REVENUE	260,300	283,720	341,456
	BEGINNING Fund Balance	58,981	60,348 from audit	60,348
	TOTAL CAFÉ EXPENSES	263,983	260,590	322,733
	ENDING FUND BALANCE	55,298 21%	83,479 32%	79,071 25%

SUPERIOR CENTRAL
2025-26 ACTIVITY FUND Budget
6/30/2026

Description	25-26 Projected & Amended	25-26 Final
Cash in Activity Accounts	269,260	269,669
Receipts	150,000	227,382
ACTIVITY FUND REVENUE TOTAL	419,260	497,051
ACTIVITY FUND EXPENSE TOTAL	217,000	319,199
Ending Fund Balance 6/30/2023	202,260	177,852

SINKING FUND
PROJECTED 2025-26

Account	Description	Projected Budget	Amended Budget	Final Budget
420-111-0000-000-0000	Property Taxes	235,000	235000	214832
420-124-0000-000-0000	Delinquent Property Taxes	6,000	6000	33428
420-151-0000-000-0000	Interest	1,000	1000	1498
420-611-0000-000-0000	Incoming Transfers - GF			
Total for Revenue	**Revenue**	**242,000**	**242,000**	**249,758**
421-252-7410-000-0000-04860	Dues and Fees	4,800	4800	0
421-452-6310-000-0000-04860	Site Improvements	430,000	443010	449272
421-511-7610-000-0000-04860	Taxes Abated and Written Off	500	500	79
Total for Expense	**Expense**	**435,300**	**448,310**	**449,351**
	Beginning Fund Balance	**437,421**	**437,421**	**437,421**
	24-25 Revenue	242,000	242,000	249,758
	24-25 Expenses	(435,300)	(448,310)	(449,351)
	6-30-2024 Fund Balance	**244,121**	**231,111**	**237,828**