# Vestaburg Community Schools

## Final Budgets 2024/2025
## Proposed Budgets 2025/2026

June 23, 2025

Michigan Department of Treasury
614 (Rev. 02-25)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

**L-4029**

# 2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

**Carefully read the instructions on page 2.**

| County(ies) Where the Local Government Unit Levies Taxes | 2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 |
|---|---|
| MONTCALM, ISABELLA, GRATIOT | 137,111,386 |
| **Local Government Unit Requesting Millage Levy** | **For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricutural, Qualified Forest, Industrial Personal and Commercial Personal Properties.** |
| VESTABURG COMMUNITY SCHOOLS | 36,464,798 |

**This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.**

| (1) Source | (2) Purpose of Millage | (3) Date of Election | (4) Original Millage Authorized by Election Charter, etc. | (5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee" | (6) 2025 Current Year "Headlee" Millage Reduction Fraction | (7) 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee" | (8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction | (9) Maximum Allowable Millage Levy * | (10) Millage Requested to be Levied July 1 | (11) Millage Requested to be Levied Dec. 1 | (12) Expiration Date of Millage Authorized |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ExtraVoted | OPERATING NON-HOME | 5/2/2023 | 18.9917 | 18.9917 | .9991 | 18.9746 | 1.0000 | 18.9746 | | 18.0000 | 2029 |
| ExtraVoted | DEBT SERVICE ALL | 1996 | Unlimited | N/A | 1.0000 | N/A | 1.0000 | Unlimited | | 1.4000 | 2025 |
| ExtraVoted | DEBT SERVICE ALL | 2009 | Unlimited | N/A | 1.0000 | N/A | 1.0000 | Unlimited | | 2.8800 | 2039 |
| ExtraVoted | DEBT SERVICE ALL | 2019 | Unlimited | N/A | 1.0000 | N/A | 1.0000 | Unlimited | | .9500 | 2044 |
| ExtraVoted | DEBT SERVICE ALL | 2019 | Unlimited | N/A | 1.0000 | N/A | 1.0000 | Unlimited | | 3.3700 | 2027 |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| Prepared by | Telephone Number | Title of Preparer | Date |
|---|---|---|---|
| | | | 06/23/2025 |

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

| | Signature | Print Name | Date |
|---|---|---|---|
| ☐ Clerk<br>☒ Secretary | Renea Caudill | Renae Caudill | 06/23/2025 |
| ☐ Chairperson<br>☒ President | Lynn VanSickler | LYNN VANSICKLER | 6/23/2025 |

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

**Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.**

| Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY) | Rate |
|---|---|
| For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal | |
| For Commercial Personal | 6.0000 |
| For all Other | 18.0000 |

# General Fund

## Final & Proposed
## Budgets for Adoption

June 23, 2025

# Vestaburg Community Schools
# General Fund- Budget Assumptions
# 2025-2026

Revenues:

- Tax levy of 18 operating mills.
- Enrollment at 800 pupils @ $200 per pupil increase.
- Grants rolled over from prior year. Will update at amendment.
- MAISD ACT 18 flow through at $170,000.
- Indirect costs from food service at $15,000.

Expenditures:

- Staff wages- 5% & step if appropriate.
- 7% health insurance increase
- All bonuses and extra pays rolled over from 2024-2025.
- MPSERS Retirement Rate same as 2024-2025.
- Dual Enrollment and Early College costs at $126,200.
- Grants rolled over from prior year. Will update at amendment.
- All other expenditures are projected to remain unchanged or slightly increased/decreased.

*The 2025-2026 budget is presented with a lot of unknowns.
- We are unsure of what the federal government is doing.
- We do not have a budget from our state government yet.
The proposed budgets are not even close to each other.

# Vestaburg Community Schools

## General Fund

| | Audited 2023-2024 | Original Budget 2024-2025 | Final Budget 2024-2025 | Proposed Budget 2025-2026 |
|---|---|---|---|---|
| **Revenues:** | | | | |
| Local Sources | $ 900,952 | $ 824,985 | $ 694,071 | $ 731,662 |
| State Sources | $ 11,175,358 | $ 10,748,321 | $ 11,073,297 | $ 10,212,169 |
| Federal Sources | $ 239,902 | $ 258,072 | $ 506,563 | $ 393,226 |
| Interdistrict Sources & Other | $ 805,811 | $ 848,500 | $ 835,391 | $ 837,000 |
| **Total Revenue:** | **$ 13,122,023** | **$ 12,679,878** | **$ 13,109,322** | **$ 12,174,058** |
| **Expenditures:** | | | | |
| Instruction - Basic Programs | $ 5,548,262 | $ 5,818,526 | $ 6,259,777 | $ 6,246,222 |
| Instruction - Added Programs | $ 1,247,103 | $ 1,353,503 | $ 1,354,931 | $ 1,371,574 |
| **Total Instruction:** | **$ 6,795,365** | **$ 7,172,029** | **$ 7,614,708** | **$ 7,617,796** |
| **Support Services:** | | | | |
| Pupil | $ 824,135 | $ 762,211 | $ 656,716 | $ 729,765 |
| Instructional Staff | $ 641,000 | $ 753,159 | $ 986,504 | $ 762,754 |
| General Administration | $ 490,813 | $ 539,953 | $ 573,101 | $ 568,339 |
| School Administration | $ 588,622 | $ 635,700 | $ 646,710 | $ 627,123 |
| Business | $ 455,237 | $ 466,970 | $ 510,390 | $ 518,347 |
| Operations and Maintenance | $ 871,725 | $ 881,023 | $ 792,863 | $ 843,048 |
| Pupil Transportation | $ 441,998 | $ 436,499 | $ 467,145 | $ 421,704 |
| Central - Technology | $ 596,632 | $ 383,046 | $ 493,351 | $ 373,430 |
| Athletics | $ 192,993 | $ 206,447 | $ 284,883 | $ 254,883 |
| Intergovermental Payments | | | | |
| Community Services | $ 274 | $ 500 | $ 9,698 | $ 11,869 |
| Capital Outlay | | $ 241,883 | $ 126,141 | $ - |
| **Total Support Services:** | **$ 5,103,429** | **$ 5,307,391** | **$ 5,547,502** | **$ 5,111,262** |
| Interdistrict/Debt Service/Fund Transfers | $ 100,458 | $ 200,458 | $ 116,112 | $ - |
| **Total Expenditures:** | **$ 11,999,252** | **$ 12,679,878** | **$ 13,278,322** | **$ 12,729,058** |
| Excess of Revenues Over | | | | |
| Excess of Revenues Over (Under) Revenue | $ 1,122,771 | $ - | $ (169,000) | $ (555,000) |
| Fund Balance, Beginning of Year | $ 3,474,403 | $ 3,974,405 | $ 4,597,175 | $ 4,428,175 |
| Fund Balance, End of Year | $ 4,597,175 | $ 3,974,405 | $ 4,428,175 | $ 3,873,175 |
| **% of Fund Balance to Expenditures:** | **38.31%** | **31.34%** | **33.35%** | **30.43%** |

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION**
**OF VESTABURG COMMUNITY SCHOOLS**

RESOLVED, that the final General Appropriations for VESTABURG COMMUNITY SCHOOLS for the fiscal year 2024-2025 is as follows:
BE IT FURTHER RESOLVED, That the final total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of VESTABURG COMMUNITY SCHOOLS for fiscal year 2024-2025 is as follows:

| | | |
|---|---|---|
| Revenues: | | |
| Local | | $ 694,071 |
| State | | $ 11,073,297 |
| Federal | | $ 506,563 |
| Incoming Transfers & Other Transactions | | $ 835,391 |
| TOTAL REVENUES | | $ 13,109,322 |
| Non-Spendable Fund Balance, July 1, 2024 | $ - | |
| Restricted Fund Balance, July 1, 2024 | $ - | |
| Committed Fund Balance, July 1, 2024 | $ - | |
| Assigned Fund Balance, July 1, 2024 | $ - | |
| Unassigned Fund Balance, July 1, 2024 | $ 4,597,175 | |
| Fund Balance Available to Appropriate | | $ 4,597,175 |
| **TOTAL AVAILABLE TO APPROPRIATE:** | | $ 17,706,497 |

BE IT FURTHER RESOLVED, that $13,278,322 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

| | |
|---|---|
| Expenditures: | |
| Instruction Basic Programs | $ 6,259,777 |
| Instruction Added Needs | $ 1,354,931 |
| Support Services Pupil | $ 656,716 |
| Support Services Instructional Staff | $ 986,504 |
| Support Services General Administration | $ 573,101 |
| Support Services School Administration | $ 646,710 |
| Business Services | $ 510,390 |
| Operation and Maintenance | $ 792,863 |
| Pupil Transportation Services | $ 467,145 |
| Central Services | $ 493,351 |
| Athletics | $ 284,883 |
| Community Services | $ 9,698 |
| Capital Outlay | $ 126,141 |
| Outgoing Transfers /other Transactions | $ 116,112 |
| **TOTAL APPROPRIATED:** | $ 13,278,322 |
| **Approximate Fund Balance as of June 30, 2024:** | $ 4,428,175 |

FURTHER RESOLVED, That no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Adopted: 23-Jun-25 Secretary: Renee A Goodlue
Board of Education/Vestaburg Community Schools

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF VESTABURG COMMUNITY SCHOOLS**

RESOLVED, that the General Appropriations for VESTABURG COMMUNITY SCHOOLS for the fiscal year 2025-2026 is as follows:

BE IT FURTHER RESOLVED, That the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of VESTABURG COMMUNITY SCHOOLS for fiscal year 2025-2026 is as follows:

| | | | |
|---|---|---|---|
| Revenues: | | | |
| Local | | | $ 731,662 |
| State | | | $ 10,212,169 |
| Federal | | | $ 393,226 |
| Incoming Transfers & Other Transactions | | | $ 837,000 |
| TOTAL REVENUES | | | $ 12,174,058 |
| Non-Spendable Fund Balance, July 1, 2025 | $ - | | |
| Restricted Fund Balance, July 1, 2025 | $ - | | |
| Committed Fund Balance, July 1, 2025 | $ - | | |
| Assigned Fund Balance, July 1, 2025 | $ - | | |
| Unassigned Fund Balance, July 1, 2025 | $ 4,428,175 | | |
| Fund Balance Available to Appropriate | | | $ 4,428,175 |
| **TOTAL AVAILABLE TO APPROPRIATE:** | | | $ 16,602,233 |

BE IT FURTHER RESOLVED, that $12,902,296 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

| | |
|---|---|
| Expenditures: | |
| Instruction Basic Programs | $ 6,246,222 |
| Instruction Added Needs | $ 1,371,574 |
| Support Services Pupil | $ 729,765 |
| Support Services Instructional Staff | $ 762,754 |
| Support Services General Administration | $ 568,339 |
| Support Services School Administration | $ 627,123 |
| Business Services | $ 518,347 |
| Operation and Maintenance | $ 843,048 |
| Pupil Transportation Services | $ 421,704 |
| Central Services | $ 373,430 |
| Athletics | $ 254,883 |
| Community Services | $ 11,869 |
| Capital Outlay | $ - |
| Outgoing Transfers /other Transactions | $ - |
| **TOTAL APPROPRIATED:** | $ 12,729,058 |
| **Approximate Fund Balance as of June 30, 2025:** | $ 3,873,175 |

FURTHER RESOLVED, That no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, That the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Adopted: 23-Jun-25 Secretary: Renae A Cauda

Board of Education/Vestaburg Community Schools

# Food Service

## Final & Proposed
## Budgets for Adoption

June 23, 2025

VESTABURG COMMUNITY SCHOOLS
FOOD SERVICE FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2025

RESOLVED, That the Food Service Funds for Vestaburg Community Schools for the fiscal year 2024-2025 be established as follows:

| REVENUES: | Audited 2023-2024 | Original 2024-2025 June 2024 | Amended 2024-2025 March 2025 | Final 2024-2025 June 2025 | Proposed 2025-2026 June 2025 |
|---|---|---|---|---|---|
| LOCAL SOURCES | $ 25,031 | $ 28,200 | $ 23,219 | $ 25,419 | $ 25,103 |
| STATE SOURCES | $ 46,989 | $ 53,470 | $ 42,401 | $ 39,199 | $ 34,883 |
| FEDERAL SOURCES | $ 374,773 | $ 401,089 | $ 355,890 | $ 417,390 | $ 388,200 |
| TRANSFERS/FUND MODIFICATION | $ - | $ - | $ - | $ - | $ - |
| **TOTAL REVENUES:** | **$ 446,793** | **$ 482,759** | **$ 421,509** | **$ 482,008** | **$ 448,186** |
| EXPENDITURES: | | | | | |
| 1000 & 2000Salaries & Benefits | $ 193,961 | $ 208,337 | $ 198,606 | $ 206,755 | $ 206,788 |
| 3000 Purchased Services | $ 2,483 | $ 2,200 | $ 16,069 | $ 18,768 | $ 17,800 |
| 4000 Purchased Services | $ 4,227 | $ 4,400 | $ - | $ - | $ - |
| 5000 Supplies | $ 225,061 | $ 239,883 | $ 240,334 | $ 249,985 | $ 247,098 |
| 6000 Equipment | $ 19,069 | $ 10,439 | $ - | $ - | $ - |
| 7000 Dues & Fees | $ 5,596 | $ 7,500 | $ 1,500 | $ 1,500 | $ 1,500 |
| Food Service Account | $ 450,397 | $ 472,759 | $ 456,509 | $ 477,008 | $ 473,186 |
| Food Service Indirect Transfer | $ 10,500 | $ 10,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| **TOTAL EXPENDITURES:** | **$ 460,897** | **$ 482,759** | **$ 471,509** | **$ 492,008** | **$ 488,186** |
| EXCESS OF REVENUE OVER EXPS: | $ (14,104) | $ 0 | $ (50,000) | $ (10,000) | $ (40,000) |
| FUND BALANCE - JULY 1 | $ 161,112 | $ 139,713 | $ 147,008 | $ 147,008 | $ 137,008 |
| PROJ FUND BALANCE - JUNE 30, 2025 | $ 147,008 | $ 139,713 | $ 97,008 | $ 137,008 | $ 97,008 |

This resolution shall take effect immediately.

Adopted: 23-Jun-25 Secretary: Renee A Caudle
Vestaburg Board of Education

# Activities

## Final & Proposed Budgets for Adoption

June 23, 2025

VESTABURG COMMUNITY SCHOOLS
STUDENT ACTIVITY FUNDS

BUDGET AMENDMENT FOR FISCAL YEAR ENDING JUNE 30, 2025

RESOLVED, That the Student Activty Funds for Vestaburg Community Schools for the fiscal year 2024-2025 be established as follows:

| REVENUES: | Audited 2023-2024 | Original 2024-2025 June 2024 | Amended 2024-2025 March 2025 | Final 2024-2025 June 2025 | Proposed 2025-2026 June 2025 |
|---|---|---|---|---|---|
| LOCAL SOURCES | $ 201,417 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 |
| **TOTAL REVENUES:** | **$ 201,417** | **$ 150,000** | **$ 150,000** | **$ 150,000** | **$ 150,000** |
| EXPENDITURES: | | | | | |
| 7000 Dues & Fees | $ 230,877 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 |
| Student Activity Account | $ 230,877 | $ 150,000 | $ 150,000 | $ 150,000 | $ 150,000 |
| **TOTAL EXPENDITURES:** | **$ 230,877** | **$ 150,000** | **$ 150,000** | **$ 150,000** | **$ 150,000** |
| EXCESS OF REVENUE OVER EXPS: | $ (29,460) | $ - | $ - | $ - | $ - |
| FUND BALANCE - JULY 1 | $ 140,959 | $ 140,959 | $ 111,499 | $ 140,959 | $ 140,959 |
| PROJ FUND BALANCE - JUNE 30, 2025 | $ 111,499 | $ 140,959 | $ 111,499 | $ 140,959 | $ 140,959 |

This resolution shall take effect immediately.

Adopted: 23-Jun-25 Secretary: Renae H Carlton
Vestaburg Board of Education