

Michigan Educational Choice Centers
General Fund
FY26 Amended Budget & FY27 Budget

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Fund	Major Class/ Function	Suffix/ Object	Description	FY25 Actuals Audited	FY26 Original Budget	FY26 Amended Budget	FY27 Original Budget
Revenues							
	Local Sources						
	100	XXXX	Local revenue	455,176	541,734	622,580	561,794
	151	XXXX	Earnings on Investments	256	473	273	273
	192	XXXX	Private Sources (Contributions)	5,766	0	3,546	0
	199	XXXX	Miscellaneous		0	0	0
Subtotal				461,198	542,207	626,400	562,067
	State Sources						
	311	XXXX	Unrestricted-Direct	2,896,428	3,122,603	3,004,148	3,233,015
	312	XXXX	Restricted-Direct	686,458	639,121	796,410	879,488
	317	XXXX	Restricted-Public School Pass-Thru				
	999	XXXX	District Covid Costs				
Subtotal				3,582,886	3,761,724	3,800,558	4,112,503
	Federal Sources						
	411	XXXX	Unrestricted-Direct				
	412	XXXX	Unrestricted-State Pass-Thru				
	413	XXXX	Restricted-Direct				
	414	XXXX	Restricted-State Pass-Thru	684,700	618,862	414,493	414,493
	417	XXXX	Restricted-Public School Pass-Thru	49,703	49,703	32,823	32,823
Subtotal				734,403	668,565	447,316	447,316
	Prior Period Adjustment						
	492	XXXX	Prior Period Adjustment		0	5,769	
Subtotal				0	0	5,769	0
	Incoming Transfers and Other Transactions						
	519	XXXX	Distributions from Other Public Schools				
	599	XXXX	Miscellaneous				
Subtotal				0	0	0	0
	Fund Modifications						
	6XX	XXXX	Transfer from (please list fund)				
Subtotal				0	0	0	0
Total Revenues & Other Sources				4,778,487	4,972,496	4,880,043	5,121,886
Expenditures							
	Instructional Expenditures						
	Basic Programs						
	11X	1240	Teacher Salaries	1,111,202	1,060,931	1,397,415	1,455,411
	11X	1630	Aide Salaries		299,116	763	-
	11X	1870	Substitute Salaries				
	11X	2100	Employee Insurance (Total)	85,341	88,267	60,606	99,335
	11X	2800	Mandatory Coverage (Total)	93,649	136,010	127,352	145,541
	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)				

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	11X	3110	Purchased Services-Mandatory Coverage (Total)				
	11X	3110	Other Purchased Services	165,279	307,744	162,105	162,648
	11X	3220	Workshops and Conferences				
	11X	4220	Equipment Lease				
	11X	4270	Technology Lease				
	11X	5110	Teaching Supplies	102,965	164,897	160,930	160,629
	11X	5210	Textbooks		-	-	720
	11X	5990	Miscellaneous Supplies		-	-	
	11X	6410	Capital Outlay-Equipment & Furniture				
	11X	7410	Dues and Fees	2,336	3,963	1,768	1,821
Subtotal				1,560,772	2,060,928	1,910,939	2,026,105
	Added Needs						
	Instruction Added Needs						
	120	1240	Teacher Salaries		-	-	-
	120	2800	Mandatory Coverage (Total)				
Subtotal				0	0	0	0
	Special Education						
	122	1240	Teacher Salaries	48,270	74,159	78,435	163,935
	122	1630	Aide Salaries				
	122	1870	Substitute Salaries				
	122	2100	Employee Insurance (Total)	151	11,126	49	820
	122	2800	Mandatory Coverage (Total)	4,797	6,678	7,251	14,754
	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	17,875	37,125	19,795	21,887
	122	3220	Workshops and Conferences				
	122	5110	Teaching Supplies	59	131	-	
	122	5210	Textbooks				
	122	5990	Miscellaneous Supplies				
	122	6410	Capital Outlay-Equipment & Furniture				
	122	7410	Dues and Fees				
Subtotal				71,152	129,219	105,530	201,396
	Compensatory Education						
	125	1240	Teacher Salaries	475,859	246,426	354,392	316,056
	125	1630	Aide Salaries				
	125	1870	Substitute Salaries				
	125	2100	Employee Insurance (Total)	30,772	12,325	5,691	15,803
	125	2800	Mandatory Coverage (Total)	34,681	24,644	34,748	31,606
	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	41,764	36,485	26,887	29,727
	125	3220	Workshops and Conferences				
	125	5110	Teaching Supplies	15,830	16,471	6,424	7,103

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	125	5210	Textbooks				
	125	5990	Miscellaneous Supplies	32,082	48,729	32,711	36,168
	125	6410	Capital Outlay-Equipment & Furniture				
	125	7410	Dues and Fees				
Subtotal				630,988	385,080	460,853	436,463
Subtotal - Added Needs				702,140	2,575,227	566,384	637,859
	Support Services						
	Pupil						
	211	XXXX	Attendance Services		-	-	-
	212	XXXX	Guidance Services				
	213	XXXX	Health Services	20,406	21,526	17,491	19,339
	214	XXXX	Psychological Services	1,701	2,424	9,435	10,432
	215	XXXX	Speech Pathology and Audiology Services	37,129	37,539	27,369	30,261
	216	XXXX	Social Work Services	110,167	118,536	108,032	118,146
	217	XXXX	Visual Aid Services				
	218	XXXX	Teacher Consultant				
	219	XXXX	Other Pupil Services				
Subtotal				169,403	180,025	162,327	178,178
	Instructional Staff						
	221	XXXX	Improvement of Instruction	59,932	113,508	53,512	36,099
	222	XXXX	Educational Media		0	0	
	224	XXXX	Educational Television				
	225	XXXX	Instruction Related Technology	131,243	113,237	89,944	94,441
	226	XXXX	Supervision/Direction of Instructional Staff	20,875	21,503	-	
	227	XXXX	Academic Student Assessment	14,119	13,780	20,225	22,362
	229	XXXX	Other Instructional Staff Services				
Subtotal				226,169	262,028	163,681	152,902
	General Administration						
	231	3170	Legal Services				
	231	3180	Audit Services	44,000	49,661	51,975	54,574
	231	3190	Other Services				
	231	3220	Workshops and Conferences				
	231	3510	Advertising	3,596	3,152	5,475	5,639
	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	4,511	0	
	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	409,096	596,700	616,360	614,626
	232	3150	CMU Oversight Fee (3% of State Foundation Grant)	86,600	72,584	75,904	79,699
	232	3220	Workshops and Conferences				
	232	4270	Computer Lease				
	232	5910	Office Supplies				
	232	5990	Miscellaneous Supplies				

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	232	6410	Capital Outlay-Equipment & Furniture				
	232	7410	Dues and Fees				
Subtotal				546,292	726,608	749,714	754,538
	School Administration						
	241	1150	Principal Salaries	117,026	118,452	287,307	272,229
	241	1620	Secretary Salaries	110,671	113,184	25,773	46,350
	241	2100	Employee Insurance (Total)	15,663	13,896	14,084	19,115
	241	2800	Mandatory Coverage (Total)	18,940	23,160	26,324	31,858
	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	3,178	3,444	10,179	10,484
	241	3210	Travel	58			
	241	3220	Workshops and Conferences	100	144	1,801	1,855
	241	3410	Telephone	14,502	15,744	13,722	14,133
	241	3430	Postage	1,043	972	405	417
	241	4220	Equipment Lease	17,623	19,080	23,957	24,676
	241	4270	Technology Lease				
	241	5910	Office Supplies	4,205	8,664	22,265	22,933
	241	5990	Miscellaneous Supplies	14,615	3,504		
	241	6410	Capital Outlay-Equipment & Furniture				
	241	7410	Dues and Fees				
	249	3140	Other Administration Purchased Services	417	426	11,783	12,137
Subtotal				318,041	320,670	437,599	456,187
	Business						
	252	XXXX	Fiscal Services	2,500	2,571	2,500	2,575
	259	3920	Errors and Omissions Insurance				
	259	3990	Other Insurance (<i>not employee health</i>)	35,918	38,292	50,045	51,547
	259	7210	Interest on Short Term Notes				
Subtotal				38,418	40,863	52,545	54,122
	Operations & Maintenance						
	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	259,182	253,477	199,683	205,673
	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	28,857	33,252	60,458	60,472
	261	4120	Equipment Repairs and Maintenance			28,409	29,261
	261	4210	Building Rental	295,725	273,912	365,221	376,177
	261	4220	Equipment Rental				
	261	5510	Gas				

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	261	5520	Electricity	42,736	45,480	53,728	55,340
	261	5990	Miscellaneous Supplies	22,747	21,636	35,916	36,993
	261	6410	Capital Outlay-Equipment & Furniture	74,778	92,740	-	-
Subtotal				724,026	720,499	743,415	763,916
	Transportation						
	271	XXXX	Pupil Transportation	2,100	1,976	-	-
Subtotal				2,100	1,976	0	0
	Central						
	280	XXXX	Support	5,463	5,625	0	0
	281	XXXX	Planning, R & D and Evaluation				
	282	XXXX	Communication Services				
	283	XXXX	Staff/Personnel Services	21,902	23,127	1,708	1,759
	284	XXXX	Technology Services	17,340	18,849	17,078	17,591
Subtotal				44,705	47,601	18,786	19,350
	Other						
	291	XXXX	Pupil Activities	3,689	5,851	0	0
	293	XXXX	Athletic Activities				
	299	XXXX	Other Support Services				
Subtotal				3,689	5,851	0	0
	Community Services						
	331	XXXX	Community Activities	1,480	1,526	5,057	5,208
	351	XXXX	Custody and Care of Children				
Subtotal				1,480	1,526	5,057	5,208
	Welfare Activities						
	361	XXXX	Welfare Activities	1,696	1,529	914	941
Subtotal				1,696	1,529	914	941
	Facilities Improvement						
	452	6410	Capital Outlay	235,736	85,000	65,871	67,847
Subtotal				235,736	85,000	65,871	67,847
	Prior Period Adjustment						
	492	XXXX	Prior Period Adjustment	19,096	0	0	0
Subtotal				19,096	0	0	0
	799	5110	Supplies			0	0
Subtotal					0		
	Fund Modifications						
	6XX	8110	Transfer from Nut - At Risk Breakfast	80,681	0	0	0
Subtotal				80,681	0	0	0
Total Expenditures and Other Uses				4,674,444	4,969,402	4,877,230	5,117,153

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Revenues and Other Sources Over/Under Expenditures and Other Uses				104,043	3,094	2,813	4,733
Beginning Fund Balance (July 1st)				2,219,799	2,323,842	2,323,842	2,323,434
Final Year end Adjustments						(3,221)	0
Ending Fund Balance (June 30th)				2,323,842	2,326,936	2,323,434	2,328,167

Michigan Educational Choice Center

General Appropriations Budget Resolution for 2026-2027 Fiscal Year

BE IT RESOLVED that the following represents the General Fund appropriations of Michigan Educational Choice Center for the 2026-2027 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	\$	561,794
Interest Income		273
State		4,112,503
Federal		447,316
Incoming Transfers & Other Transactions		0
Fund Modifications		0
Total Revenues	\$	5,121,886

Fund Balance, July 1, 2026 \$ 2,323,434

Total Available to Appropriate \$ 7,445,320

BE IT FURTHER RESOLVED that \$5,117,153 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	\$	2,026,105
Added Needs		637,859
Support Services		
Pupil		178,178
Instructional Staff		152,902
General Administration		754,538
School Administration		456,187
Business		54,122
Operations & Maintenance		763,916
Security		0
Transportation		0
Central		19,350
Other		0
Community Services		5,208
Welfare Activities		941
Facilities Improvement		67,847
Debt Service		0
Fund Modifications		0
Total Expenditures	\$	5,117,153

Projected Fund Balance, June 30, 2027 \$ 2,328,167

I hereby certify that this Resolution was adopted by the Board of Directors of Michigan Educational Choice Center at its Board Meeting on June 29, 2026.



Monday, June 29, 2026 18:51:14 EDT

President, Board of Directors
Michigan Educational Choice Center

FY27 General Fund Budget & Budget Resolution

Final Audit Report

2026-06-29

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