

Budget Summary

	2025-26 Original	2025-26 Revision
Total Revenue	\$ 3,835,394	\$ 3,956,074
Total Expenses	(4,301,210)	(4,383,300)
Surplus/(Deficit)	\$ (465,817)	\$ (427,226)
Beginning Fund Balance:	1,420,676	1,430,739
Projected Fund Balance:	954,860	1,003,512
Fund Balance as % Foundation Allowance	35%	36%
Enrollment	275.70	280.53
Foundation Allowance	\$ 10,000	\$ 10,050

FY26 Revision Budget Updates

Revenue Changes: Increase/(Decrease)

- * Foundation allowance represented at \$10,050 with a blended student count of 280.53
- * Overall increases in revenue total \$121K
 - Decrease in local revenue \$26K
 - Increase in Foundation Allowance \$62K
 - Increase in state categoricals \$93K - Section 12 MI Healthy Schools deferred from FY25
 - Decrease in federal revenue \$9K

Expenditure Changes: (Increase)/Decrease

- * Overall decrease in expenditures of \$39K
- * Decrease in Purchased Services of approximately \$29K
- * Increase in Social Work of \$34K
- * Decrease in Special Ed of \$11K



Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens, MI 48043



FY26 Revision

A Resolution of the Mt. Clemens Montessori Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Mt. Clemens Montessori Academy GENERAL FUND for the fiscal year 2026.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:


Revenue		
Local	\$	203,600
State	\$	3,478,349
Federal	\$	99,125
From ISD	\$	175,000
Total Revenue	\$	3,956,074

BE IT FURTHER RESOLVED, that \$4,383,300 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 Programs	\$	1,786,680
Added Needs	\$	303,671
Support Services:		
Pupil Services	\$	198,307
Improvement of Instruction	\$	36,063
General Administration	\$	404,475
School Administration	\$	286,780
Business	\$	2,500
Operations/Maintenance	\$	284,876
Security	\$	17,389
Central Services Technology	\$	57,940
Community Services	\$	20,994
Outgoing Transfers and Other Transactions	\$	983,625
Total Appropriated	\$	4,383,300
Excess Revenues Over (Under) Expenditures	\$	(427,227)
Fund Balance, July 1	\$	1,430,739
Ending Fund Balance	\$	1,003,512

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Mt. Clemens Montessori Academy Board of Directors at a properly noticed open meeting held on the 13 day of November, 2025 at which a quorum was present.


Board President

		2025-26 Original	2025-26 Revision
Function/ Object	Foundation Allowance:	10,000	10,050
	Fall Count	275.00	281.00
	Spring Count	276.25	276.25
	Blend	275.70	280.53
181-0000 Dues & Fees/Preschool Income		200,000	173,600
199-0000 Miscellaneous		30,000	30,000
Revenue from State Sources			
312-0000 Special Education		70,000	70,000
312-0001 State Aid Foundation		2,757,000	2,819,276
312-0002 Special Education Headlee Data Collection		7,540	7,540
312-0003 At Risk		151,489	168,106
312-0000 Early Literacy Targeted Instruction		8,235	8,235
312-0000 Section 31aa - FY26		27,570	28,053
312-0000 Section 31aa - Deferred			48,339
312-0000 Student Loan Repayment		4,515	4,515
312-0000 23G - Deferred			8,284
312-0250 Section 12a MI Healthy Schools - Deferred		296,000	316,000
Revenue from Federal Sources			
414-0000 Title I		74,508	67,058
414-0210 Title II		8,672	7,202
414-0753 Title IV		10,000	10,000
414-0250 35a(5)		8,865	8,865
415-0000 Erate		6,000	6,000
Incoming Transfers and Other Transactions			
513-0000 Payments from ISD		175,000	175,000
Total Revenues & Other Transactions		3,835,394	3,956,074

Expenditures			
Elementary Expenditures			
111-3110 Purchased Serv - Salaries		1,174,827	1,319,552
111-3110 Purchased Serv - Support		393,075	361,662
111-3110 Substitutes		35,000	35,000
Total Purchased Staffing		1,602,902	1,716,214
111-3110 Copier		16,000	16,000
111-5110 Teaching Supplies		19,000	19,000
111-5110 Teaching Supplies - MI Arts & Culture Grant			2,532
111-5110 Teaching Supplies - 23G			8,284
111-5210 Textbooks		18,000	18,000

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111-4270 Title IV	5,650	5,650
111-6410 Furniture	1,000	1,000
Total	1,662,552	1,786,680
Added Needs		
122-3110 Purchased Serv - Special Education	80,000	68,508
Total	80,000	68,508
Compensatory Education (At Risk & Title IA, IIA, IV)		
125-3110 Purchased Serv - Aides - At Risk	153,255	168,106
125-3110 Purchased Serv - Aides - Title IA	78,739	67,058
Total	231,994	235,163
Support Services		
214-3130 Purchased Serv - Psychology	7,000	7,000
215-3130 Purchased Serv - Speech	95,000	95,000
216-3130 Purchased Serv - Social Work	50,000	84,267
214-3130 Section 31aa Positivity Project		5,000
219-5110 Supplies - Section 31aa		7,040
Total	152,000	198,307
Improvement of Instruction		
221-3220 Workshops & Conferences	4,000	6,000
221-3220 Workshops & Conferences - Title II	8,672	6,802
221-3220 Workshops & Conferences - Title IV	4,350	4,350
221-3220 Workshops & Conferences - Section 31aa		18,911
Total	17,022	36,063
General Administration - Board of Education		
231-3170 Legal Fees	7,000	7,000
231-3180 Audit Fees	11,000	11,330
231-3510 Advertising	7,000	7,000
231-7410 Dues & Fees	7,000	7,000
Total	32,000	32,330
General Administration - Executive Administration		
232-3150 University Oversight Fee	87,728	93,036
232-3150 Purchased Management Services	266,925	279,109
Total	354,653	372,145

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School Administration		
241-3150 Purchased Serv - Administrators/Assistants	266,280	266,280
241-3430 Mail/Postage	1,000	1,000
241-5910 Office Supplies	12,000	12,000
241-7910 Miscellaneous	7,500	7,500
Total	286,780	286,780
Business Support Services		
259-7410 Bank Charges, Dues & Fees	2,500	2,500
Total	2,500	2,500
Operations & Maintenance		
261-3410 Telephone	16,000	16,000
261-3830 Water & Sewer	10,000	10,000
261-3840 Waste & Trash Disposal	16,000	16,000
261-3190 Custodial - Purchased Services	97,882	97,882
261-3910 Insurance	18,150	19,994
261-4110 Building Maintenance & Repair	70,000	70,000
261-5510 Heat	18,000	18,000
261-5520 Electric	20,000	20,000
261-5990 Supplies & Materials	17,000	17,000
Total	283,032	284,876
Security		
266-5110 Supplies - Section 31aa		17,389
Total	0	17,389
Central Services Technology		
283-3220 Worksops & Conferences - Title Iia		400
284-3190 Purchased Serv - IT Provider	27,540	27,540
284-5990 Supplies/Software/Web - CARES	0	0
284-5990 Supplies/Software/Web	30,000	30,000
Total	57,540	57,940
Community Services		
351-3110 Purchased Serv - Salaries	192,013	15,494
351-5110 Supplies	5,000	5,000
351-7910 Miscellaneous	500	500
Total	197,513	20,994

	2025-26 Original	2025-26 Revision
Transfers and Other Transactions		
456-0000 Site Improvements - Section 12a	296,000	316,000
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511-7120 Land Contract - Principal	259,458	259,458
511-7220 Land Contract - Interest	92,167	92,167
625-8110 Transfer to Food Service		
Total	943,625	983,625
Total Expenditures & Other Transactions	4,301,210	4,383,300
Revenues & Other Financing Sources Over (Under) Expenditures and Other Uses	(465,816)	(427,227)
		Audited
Beginning Fund Balance	1,420,676	1,430,739
Ending Fund Balance	954,860	1,003,512
<i>Fund Balance as % of Foundation Allowance</i>	<i>35%</i>	<i>36%</i>