

REGULAR MEETING

February 02, 2026  
6:30 p.m.

**MEMORANDUM**

**G.4 Approve 2025/2026 Appropriation Act for General and Special Revenue Funds Mr. Sederlund**

RECOMMENDED MOTION: “That the following resolution be adopted by the Board of Education to approve the General Fund, Food Service Fund, Community Services Childcare Fund, and Cooperative Activities Fund budgets for the 2025/2026 fiscal year. Further request that the reading of the resolution be waived.”

RESOLVED, that this resolution shall be the General Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2025/2026 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the General Fund of the Chippewa Valley Schools for the fiscal year 2025/2026, originally adopted on June 9, 2025, be amended as follows:

Revenue

Local	\$25,191,460
State	172,956,195
Federal	4,583,267
Interdistrict	16,116,115
Transfers & Others	1,684,581
Total Revenue	\$220,531,618
Fund Balance July 1, 2025	\$45,204,357
Total Available to Appropriate	\$265,735,975

BE IT FURTHER RESOLVED, that \$220,296,989 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	\$94,436,314
Added Needs	32,353,876
Adult and Continuing Education	154,485

Support Services

Pupil	21,816,136
Instructional Staff	9,356,696
General Administration	1,524,924
School Administration	12,779,019
Business	2,837,948
Operations & Maintenance	18,871,625
Transportation	10,518,353
Central	5,600,478
Other Support (Athletics, CTE)	2,902,513
Community Services	1,055,798
Outgoing Transfers & Other	6,088,824
Total Appropriated	\$220,296,989

Estimated Fund Balance June 30, 2026 \$45,438,986

BE IT FURTHER RESOLVED, that the revenue from the millage levy of 18.000 mills on non-homestead and non-qualified agricultural property be certified and be used towards the District's 2025/2026 operating expenditures. As provided by in the Act related to the Michigan Business Tax, Personal Industrial Property is exempt from the 18 mills and Personal Commercial Property is exempt from 12 of the 18 mills.

RESOLVED, that this resolution shall be the Food Service Appropriation Act of Chippewa Valley Schools for fiscal year 2025/2026 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Food Service Fund of the Chippewa Valley Schools for the fiscal year 2025/2026, originally adopted on June 9, 2025, be amended as follows:

Revenue	
Local	\$527,500
State	2,999,790
Federal	4,741,496
Transfers & Other	0
Total Revenue	\$8,268,786
Fund Balance July 1, 2025	\$3,298,714
Total Available to Appropriate	\$11,567,500

BE IT FURTHER RESOLVED, that \$9,219,504 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Wages	\$2,530,425
Employee Benefits	1,541,016
Food Purchases	3,786,763
Other	611,300
Capital Outlay	500,000
Outgoing Transfers	250,000
Total Appropriated	\$9,219,504
Estimated Fund Balance June 30, 2026	\$2,347,996

RESOLVED, that this resolution shall be the Community Services Childcare Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2025/2026 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Community Services Childcare Fund of the Chippewa Valley Schools for the fiscal year 2025/2026, originally adopted on June 9, 2025, be amended as follows:

Revenue	
Local	\$1,826,923
State	0
Federal	0
Transfers & Other	0
Total Revenue	\$1,826,923
Fund Balance July 1, 2025	\$929,604
Total Available to Appropriate	\$2,756,527

BE IT FURTHER RESOLVED that \$2,024,585 of the total available to appropriate in the Community Services Childcare Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Childcare	\$1,743,658
Outgoing Transfers	280,927
Total Appropriated	\$2,024,585
Estimated Fund Balance June 30, 2026	\$731,942

RESOLVED, that this resolution shall be the Cooperative Activities Fund Appropriation Act of Chippewa Valley Schools for fiscal year 2025/2026 to provide for the expenditure of the appropriation; and to provide for the disposition of income received by Chippewa Valley Schools.

BE IT FURTHER RESOLVED that the total revenues and fund balance estimated to be available for appropriations in the Cooperative Activities Fund which incorporates the IAM and Student Intervention Program of the Chippewa Valley Schools for the fiscal year 2025/2026, originally adopted June 9, 2025, be amended as follows:

Revenue	
Local	\$672,000
State	0
Federal	0
Interdistrict	3,925,251
Incoming Transfers & Fund Modifications	1,323,824
Total Revenue	\$5,921,075
Fund Balance July 1, 2025	\$19,038,580
Total Available to Appropriate	\$24,959,655

BE IT FURTHER RESOLVED that \$9,449,633 of the total available to appropriate in the Cooperative Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Instruction	\$4,460,500
Support Services	466,151
Payments to Other Schools	3,369,328
Fund Modifications	1,153,654
Total Appropriated	\$9,449,633
Estimated Fund Balance June 30, 2026	\$15,510,022

BE IT 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 and his designee are hereby charged with general supervision of the execution of the budget adopted by the 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 statement hitherto adopted by The administration has reviewed the entire budget and updated the budgets for the General Fund, Food Service Fund, Community Services Childcare Fund, and Cooperative Activities Fund reflecting the most current information. Adjustments are often needed to be in compliance with the Uniform Budgeting and Accounting Act which governs the budget process and prohibits deviations exceeding adopted appropriations. Changes having the greatest impact on the General Fund are further detailed in the following summaries.

The revenue budget for the General Fund has been developed using major factors including:

- A decreased enrollment count of 22.80 FTE lower than initially budgeted (-\$229,000)
- Special education membership and funding reimbursement, enhancement millages and IDEA funding transition increase adjustments (-\$396,000)
- An increased amount of expected income based on recyclable value of student laptops (+\$750,000)
- An expected decrease in fees for services (preschool, community ed., gate receipts, etc.) (-\$211,000)
- An increase in the per pupil foundation from \$398 per pupil to \$448 per pupil (+\$703,000)
- Decrease in net retirement for MPSERS 147 categorical offset revenue funds (-\$649,000)
- Grant revenue increases beyond amounts known for the Original Budget (+\$3,805,000)
- Review and adjustments of other revenue sources as appropriate

The expenditure budget for the General Fund has been developed using major factors including:

- Net staffing wage changes including known leaves, retirements, vacancies (+\$525,000)
- Grant expenditure increases beyond knowns reflected in the Original Budget (+\$3,805,000)
- Decrease in MPSERS 147 categorical funds offset expenditures (-\$649,000)
- Net retirement and FICA expense increase, in conjunction with wage changes (+\$276,000)
- Transfer to Building & Site Fund for student laptops (+\$750,000)
- Increased contracted costs for teaching vacancies (+\$767,000)

- Increased costs associated with CVVA, 21f, Early College and Dual Enrollment (+\$165,000)
- Review and adjustments of other expenditure items as appropriate

In summary, we have projected revenues of \$220,531,618 and projected expenditures of \$220,296,989. Projected revenues exceed expenditures by \$234,629 increasing fund balance to \$45,438,986 (or 20.63% of budgeted expenditures).

CHIPPEWA VALLEY SCHOOLS  
2025-2026 1st AMENDED  
GENERAL FUND BUDGET

	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Original Budget	2025-26 1st Amended Budget	2025-26 1st Amended 2025-26 Original Difference
Revenue			June 9, 2025	February 2, 2026	
Local (1)	\$ 21,256,171	\$ 23,358,124	\$ 24,260,819	\$ 25,191,460	\$ 930,641
State	\$ 172,982,076	\$ 171,950,130	\$ 171,156,317	\$ 172,956,195	\$ 1,799,878
Federal	\$ 7,494,467	\$ 7,225,114	\$ 3,119,859	\$ 4,583,267	\$ 1,463,408
Interdistrict	\$ 11,156,094	\$ 11,438,513	\$ 16,511,788	\$ 16,116,115	\$ (395,673)
Incoming Transfers & Other	\$ 1,770,142	\$ 1,854,748	\$ 1,704,988	\$ 1,684,581	\$ (20,407)
<b>Total Revenue</b>	<b>\$ 214,658,950</b>	<b>\$ 215,826,629</b>	<b>\$ 216,753,771</b>	<b>\$ 220,531,618</b>	<b>\$ 3,777,847</b>
Expenditures					
Basic Programs	\$ 93,973,955	\$ 95,554,354	\$ 94,750,254	\$ 94,436,314	\$ (313,940)
Added Needs	\$ 32,708,644	\$ 31,269,698	\$ 32,211,186	\$ 32,353,876	\$ 142,690
Adult & Community Ed	\$ 108,074	\$ 185,016	\$ 207,698	\$ 154,485	\$ (53,213)
<b>Total Instructional</b>	<b>\$ 126,790,673</b>	<b>\$ 127,009,068</b>	<b>\$ 127,169,138</b>	<b>\$ 126,944,675</b>	<b>\$ (224,463)</b>
Pupil Services	\$ 20,583,122	\$ 20,878,095	\$ 20,965,365	\$ 21,816,136	\$ 850,771
Instructional Staff Services	\$ 8,264,505	\$ 8,623,217	\$ 9,414,116	\$ 9,356,696	\$ (57,420)
General Administration	\$ 1,164,612	\$ 1,256,951	\$ 1,428,396	\$ 1,524,924	\$ 96,528
School Administration	\$ 12,296,810	\$ 12,526,411	\$ 12,428,016	\$ 12,779,019	\$ 351,003
Business Administration	\$ 2,584,433	\$ 2,766,320	\$ 2,815,740	\$ 2,837,948	\$ 22,208
Operations & Maintenance	\$ 17,308,572	\$ 18,388,308	\$ 18,998,339	\$ 18,871,625	\$ (126,714)
Transportation	\$ 6,351,716	\$ 6,129,595	\$ 7,089,871	\$ 10,518,353	\$ 3,428,482
Other Central Services	\$ 5,226,897	\$ 5,183,015	\$ 5,299,944	\$ 5,600,478	\$ 300,534
Other Support (Portion Athletics, CTE)	\$ 2,731,759	\$ 2,758,341	\$ 2,794,099	\$ 2,902,513	\$ 108,414
<b>Total Supporting Services</b>	<b>\$ 76,512,426</b>	<b>\$ 78,510,253</b>	<b>\$ 81,233,886</b>	<b>\$ 86,207,692</b>	<b>\$ 4,973,806</b>
<b>Total Community Services</b>	<b>\$ 856,919</b>	<b>\$ 781,825</b>	<b>\$ 1,031,612</b>	<b>\$ 1,055,798</b>	<b>\$ 24,186</b>
Outgoing Transfers & Other	\$ 6,442,909	\$ 5,187,515	\$ 5,187,385	\$ 6,088,824	\$ 901,439
<b>Total Expenditures</b>	<b>\$ 210,602,927</b>	<b>\$ 211,488,661</b>	<b>\$ 214,622,021</b>	<b>\$ 220,296,989</b>	<b>\$ 5,674,968</b>
<b>Total Revenues Over/&lt;Under&gt; Expenditures</b>	<b>\$ 4,056,023</b>	<b>\$ 4,337,968</b>	<b>\$ 2,131,750</b>	<b>\$ 234,629</b>	<b>\$ (1,897,121)</b>
Beginning Fund Equity	\$ 36,810,366	\$ 40,866,389	\$ 44,482,812	\$ 45,204,357	
Ending Fund Equity	\$ 40,866,389	\$ 45,204,357	\$ 46,614,562	\$ 45,438,986	

(1) Includes 18.00 Mill Non-Homestead Property Tax Levy for operational purposes.

CHIPPEWA VALLEY SCHOOLS  
2025-2026 1st AMENDED  
SPECIAL REVENUE FUND  
FOOD SERVICES BUDGET

	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Original Budget June 9, 2025	2025-26 1st Amended Budget February 2, 2026	2025-26 1st Amended 2024-25 Original Difference
Revenue					
Local	\$ 692,289	\$ 637,955	\$ 646,529	\$ 527,500	\$ (119,029)
State	\$ 3,143,779	\$ 2,868,959	\$ 3,053,565	\$ 2,999,790	\$ (53,775)
Federal	\$ 5,277,690	\$ 4,826,068	\$ 4,801,833	\$ 4,741,496	\$ (60,337)
Incoming Transfers & Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 9,113,758	\$ 8,332,982	\$ 8,501,927	\$ 8,268,786	\$ (233,141)
Expenditures					
Wages	\$ 2,308,637	\$ 2,585,073	\$ 2,546,978	\$ 2,530,425	\$ (16,553)
Employee Benefits	\$ 1,175,062	\$ 1,164,552	\$ 1,465,263	\$ 1,541,016	\$ 75,753
Food Purchases	\$ 3,637,536	\$ 3,647,457	\$ 3,848,542	\$ 3,786,763	\$ (61,779)
Other	\$ 573,818	\$ 644,967	\$ 653,880	\$ 611,300	\$ (42,580)
Capital Outlay	\$ 377,783	\$ 1,012,497	\$ 500,000	\$ 500,000	\$ -
Outgoing Transfers	\$ 400,000	\$ 400,000	\$ 250,000	\$ 250,000	\$ -
Total Expenditures	\$ 8,472,836	\$ 9,454,546	\$ 9,264,663	\$ 9,219,504	\$ (45,159)
Total Revenues Over/<Under> Expenditures	\$ 640,922	\$ (1,121,564)	\$ (762,736)	\$ (950,718)	\$ (187,982)
Beginning Fund Equity	\$ 3,779,356	\$ 4,420,278	\$ 3,340,146	\$ 3,298,714	
Ending Fund Equity	\$ 4,420,278	\$ 3,298,714	\$ 2,577,410	\$ 2,347,996	

CHIPPEWA VALLEY SCHOOLS  
2025-2026 1st AMENDED  
SPECIAL REVENUE FUND  
COMMUNITY SERVICES CHILDCARE BUDGET

	2023-24 Audited <u>Actual</u>	2024-25 Audited <u>Actual</u>	2025-26 Original Budget	June 9, 2025	2025-26 1st Amended Budget	2025-26 1st Amended 2025-26 Original Difference
Revenue						
Local	\$ 1,544,042	\$ 1,762,934	\$ 1,860,500		\$ 1,826,923	\$ (33,577)
State	\$ -	\$ 26,795	\$ -		\$ -	\$ -
Federal	\$ -	\$ -	\$ -		\$ -	\$ -
Incoming Transfers & Other	\$ -	\$ -	\$ -		\$ -	\$ -
Total Revenue	\$ 1,544,042	\$ 1,789,729	\$ 1,860,500		\$ 1,826,923	\$ (33,577)
Expenditures						
Wages/Purchased Services/Supplies,Materials	\$ 1,373,566	\$ 1,472,509	\$ 1,568,600		\$ 1,743,658	\$ 175,058
	\$ 1,373,566	\$ 1,472,509	\$ 1,568,600		\$ 1,743,658	\$ 175,058
Outgoing Transfers & Other	\$ 253,710	\$ 315,870	\$ 315,870		\$ 280,927	\$ (34,943)
Total Expenditures	\$ 1,627,266	\$ 1,788,379	\$ 1,884,470		\$ 2,024,585	\$ 140,115
Total Revenues Over/<Under> Expenditures	\$ (83,224)	\$ 1,350	\$ (23,970)		\$ (197,662)	\$ (173,692)
Beginning Fund Equity	\$ 1,011,478	\$ 928,254	\$ 995,510		\$ 929,604	
Ending Fund Equity	\$ 928,254	\$ 929,604	\$ 971,540		\$ 731,942	

CHIPPEWA VALLEY SCHOOLS  
 2025-2026 1st AMENDED  
 COOPERATIVE ACTIVITIES FUND  
 INTERNATIONAL ACADEMY OF MACOMB & STUDENT INTERVENTION BUDGET

	2023-24 Audited Actual	2024-25 Audited Actual	2025-26 Original Budget	2025-26 1st Amended Budget	2025-26 1st Amended 2025-26 Original Difference
Revenue			June 9, 2025	February 2, 2026	
Local	\$ 889,737	\$ 946,573	\$ 779,500	\$ 672,000	\$ (107,500)
Interdistrict	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Schools (1)	\$ 3,613,731	\$ 3,665,879	\$ 3,663,898	\$ 3,925,251	\$ 261,353
Fund Modifications	\$ 2,427,909	\$ 1,172,515	\$ 1,172,385	\$ 1,323,824	\$ 151,439
Total Revenue	\$ 6,931,377	\$ 5,784,967	\$ 5,615,783	\$ 5,921,075	\$ 305,292
Expenditures					
Instruction	\$ 1,540,940	\$ 2,697,097	\$ 4,436,500	\$ 4,460,500	\$ 24,000
Support Services	\$ 433,533	\$ 430,460	\$ 434,200	\$ 466,151	\$ 31,951
Payments to Other Schools	\$ 3,321,601	\$ 3,054,767	\$ 3,007,793	\$ 3,369,328	\$ 361,535
Fund Modifications	\$ 1,116,432	\$ 1,138,878	\$ 1,139,118	\$ 1,153,654	\$ 14,536
Total Expenditures	\$ 6,412,506	\$ 7,321,202	\$ 9,017,611	\$ 9,449,633	\$ 432,022
Total Revenues Over/Under Expenditures	\$ 518,871	\$ (1,536,235)	\$ (3,401,828)	\$ (3,528,558)	\$ (126,730)
Beginning Fund Equity	\$ 20,055,944	\$ 20,574,815	\$ 17,128,864	\$ 19,038,580	
Ending Fund Equity	\$ 20,574,815	\$ 19,038,580	\$ 13,727,036	\$ 15,510,022	

(1) Interdistrict revenue source