

Budget Summary

	Actual 2024-25	Original 2025-26	Revised 2025-26
Total Revenue	\$ 22,154,247	\$ 22,854,850	\$ 24,346,328
Total Expenses	(22,124,717)	(22,894,849)	(24,192,512)
Surplus/(Deficit)	\$ 29,530	\$ -	\$ 193,815
Enrollment	1544	1545	1596
Foundation Allowance	\$ 9,608	\$ 10,000	\$ 10,050
Projected Fund Balance	\$ 3,327,573	\$ 3,298,042	\$ 3,521,388
Committed Fund Balance	180,000	180,000	180,000
Assigned Fund Balance	180,000	180,000	180,000
Fund Balance - Unassigned/Uncommitted	\$ 2,967,573	\$ 2,938,042	\$ 3,161,388
<i>Fund Balance as % of Unrestricted State Aid</i>	22%	21%	22%

2025-26 Excess Revenue/(Expenditures) - Original \$ -

Revenue CHANGES: Increase/(Decrease)

Local Revenue - Summer Discovery Grant	\$ 169,544
State Revenue - increase in student count, District Transport, At Risk, Prof Development	1,193,578
Federal Revenue - final allocations and carryover	36,169
Other Revenue - Section 31n(6) award, COSA, and student count increases millage	92,187
	\$ 1,491,478

Expenditure CHANGES: Increase/(Decrease)

Instructional staffing - increased staff for increased student count	\$ 454,287
Summer School funded by the Summer Discovery Grant	75,595
Improvement of Instruction - added Section 35j Prof Development to match grant	143,226
Pupil Services - increase in staff	124,202
Operations & Maintenance - increase in staff, maintenance and utilities	248,194
Central Services - increase in Supplies and HR Processing with increased staff	163,433
Athletics - increase in Coaches, Supplies	172,391
All other cost changes	(83,666)
	\$ 1,297,662

2025-26 Excess Revenue/(Expenditures) - Revised **\$ 193,815**

2025-26 Budget Highlights

- State aid Foundation Allowance was adopted at \$10,500, just \$500 more per pupil than estimated.
- The fall student count was 1596 general education students. The original budget was 1545 students, for a gain of \$535,500.
- Many state grants were not renewed for 2025-26, but the Transportation Sec 22L grant was reinstated, for \$167,367.
- Section 31aa funds will be less than the amount awarded for 2024-25, but still estimated.
- Summer Discovery funds are available again this year for summer school.
- The placeholder for raises has been allocated to staff.
- The actual benefit rates are included. There was a 6% increase in health insurance rates.

**Summit Academy North
 18601 Middlebelt
 Romulus, MI 48174**

A Resolution of Summit Academy North Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Summit Academy North 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	\$	732,010
State		20,846,800
Federal		1,813,993
Payments Received from Other Public Schools		953,525
Total Revenue	\$	24,346,328

BE IT FURTHER RESOLVED, that \$ 24,192,512 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instructional	\$	7,306,624
Added Needs		4,483,154
Pupil		1,531,182
Instructional Staff		678,154
General Administration		885,306
School Administration		1,977,394
Business		127,268
Operations and Maintenance		1,988,848
Transportation		1,166,766
Central		1,133,047
Athletics		885,987
Community		40,562
Other Transactions and Transfers		1,988,221
Total Expenditures	\$	24,192,512
Proceeds from Capital Leases	\$	40,000
Excess Revenues Over/(Under) Expenditures	\$	193,815
Beginning Fund Balance (July 1st)	\$	3,327,573
Ending Fund Balance (June 30th) <i>estimated</i>	\$	3,521,388

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Summit Academy North Board of Directors at a properly noticed open meeting held on the 11 day of December, 2025 at which a quorum was present.

By: Kathleen Operhael
 Secretary of the Board

President

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



		Actual 2024-25	Original 2025-26	Revised 2025-26
Function/	Per Pupil Foundation Allowance	\$ 9,608	\$ 10,000	\$ 10,050
Object	Student Count - General Education	1,544	1,545	1,596
	Special Education	14	14	16
Revenue				
Revenue from Local Sources				
131-0000	Preschool Tuition	\$ 59,209	\$ -	\$ -
181-0000	Dues & Fees - Extension	-	5,250	5,250
199-0000	Miscellaneous - Summer Discovery	200,000	556,216	725,760
199-0000	Miscellaneous	30,100	1,000	1,000
Revenue from State Sources				
311-0010	State Aid Foundation	14,973,863	15,452,581	16,041,693
312-0250	FAFSA Completion Challenge	-	-	-
311-0001	Charter School Per Pupil	583,880	-	-
312-0010	Headlee Obligation for Data Collection	45,748	45,740	45,887
312-0011	MPSEs Cost Offset	338	-	46
312-0000	UAAL Rate Stabilization	-	-	-
312-0020	At Risk	1,607,812	2,313,694	2,606,365
312-0000	Enrollment Stabilization Payments	22,915	-	-
312-0015	Section 41	20,749	21,618	22,477
312-0000	Special Education	626,630	626,630	632,929
312-0000	District Transportation 22L	167,367	-	167,367
312-0000	MIKids Back On Track 23g	200,806	60,000	59,824
312-0000	Student Loan Repayment 27k	8,548	-	-
312-0000	Educator Compensation 27l	41,265	-	-
312-0000	Section 27m First Time Board Candidate	475	-	-
312-0000	Section 31aa	246,263	268,248	196,414
312-0000	Literacy Support 35m	-	-	4,194
312-0000	Professional Development 35j	41,169	-	143,226
312-0000	Out of School Time Grant 32n	26,625	26,625	26,625
312-0000	Early Student Behavioral Intervention 97j	14,566	-	-
312-0000	Feminine Hygiene 99g	7,343	-	7,000
312-0000	Section 97 Per Pupil Safety	3,083	-	-
311-0000	Benchmark Assessments	14,749	-	-
311-0000	Early Literacy Grant 35a	18,086	18,086	-
312-0040	FIRST Robotics	4,457	4,000	4,245
317-0000	Great Start Readiness Program	512,637	816,000	888,508
Revenue from Federal Sources				
414-0000	ESSER/CARES Grant	18,247	-	-
414-0250	E-rate	21,290	22,000	27,094
414-0250	Section 97 School Safety	-	-	-

SUMMIT ACADEMY NORTH
 2025-26 Revised Budget
 General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
414-0250 ARP Homeless	17,847	-	-
414-0250 ARP Grow Your Own	188,029	204,500	204,500
414-0250 ARP Section 11bb	29,768	-	-
414-0120 IDEA	526,732	526,732	578,343
414-0140 Title I A	586,966	697,648	627,883
414-0140 Title I A Carryover	58,139	58,139	110,682
414-0210 Title II A	39,828	75,773	69,481
414-0210 Title II A Carryover	24,760	24,760	35,944
414-0040 Title III	8,737	8,987	9,120
414-0040 Title IV	50,386	53,874	47,501
414-0040 Title IV Stronger Connections	55,390	40,000	19,610
414-0000 Title V	46,987	65,411	83,835
Payments Received from Other Public Schools			
513-0000 Act 18	78,420	85,000	85,000
513-0000 COSA grant	134,820	102,925	113,555
513-0000 Enhancement Millage	623,531	618,000	638,400
513-0000 Section 31n(6)	80,220	55,413	112,755
513-0000 ISD Medicaid Reimbursements	2,157	-	3,815
513-0000 Health Resource Advocate grant	83,309	-	-
Total Revenues & Other Transactions	\$ 22,154,247	\$ 22,854,850	\$ 24,346,328

Elementary Instructional Expenditures

111-3110 Purchased Serv - Salaries	\$ 1,643,220	\$ 1,180,206	\$ 1,439,949
111-3110 Purchased Serv - Aides	-	-	4,584
Raises	-	500,000	-
111-3110 Purchased Serv - Substitutes	75,591	75,000	75,000
111-3110 Purchased Serv - Benefits	353,770	367,491	414,283
111-3110 Purchased Serv - Taxes	137,173	125,797	130,850
111-3110 Purchased Serv (CRF/ESSER)	4,020	-	-
111-2390 Student Loan Repayment Section 27k	1,878	-	-
111-3450 Software Licenses	32,570	35,000	35,000
111-3450 Licenses (Title IA)	900	825	822
111-3450 Licenses (Title V)	-	1,435	1,435
111-5110 Teaching Supplies	61,738	70,000	60,000
111-5210 Curricular Resources	4,900	-	5,000
111-6420 Furniture & Equipment < \$5,000	-	-	660
111-7910 Miscellaneous	-	5,000	5,000
Total	2,315,760	2,360,754	2,172,583

SUMMIT ACADEMY NORTH
 2025-26 Revised Budget
 General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
<u>Middle School Instructional Expenditures</u>			
112-3110 Purchased Serv - Salaries	914,135	892,302	945,228
112-3110 Purchased Serv - Aides	-	-	-
112-3110 Purchased Serv - Substitutes	19,097	20,000	20,000
112-3110 Purchased Serv - Benefits	237,157	247,043	263,422
112-3110 Purchased Serv - Taxes	86,389	86,389	84,615
112-3110 Purchased Serv (Act 18)	39,599	-	-
112-2390 Student Loan Repayment Section 27k	4,390	-	-
112-5110 Licenses (Title V)	-	1,435	1,435
112-5110 Teaching Supplies	35,010	40,000	40,000
112-5110 Teaching Supplies (PBIS)	1,628	1,700	1,700
112-7910 Miscellaneous	-	3,000	3,000
Total	1,337,405	1,291,869	1,359,399
<u>High School Instructional Expenditures</u>			
113-3110 Purchased Serv - Virtual BYU	66,750	66,750	-
113-3110 Purchased Serv - Salaries	1,065,723	1,070,193	1,187,926
113-3110 Purchased Serv - Aides	43,982	-	-
113-3110 Purchased Serv - Substitutes	31,366	30,000	30,000
113-3110 Purchased Serv - Benefits	274,203	269,438	285,976
113-3110 Purchased Serv - Taxes	116,552	108,210	106,983
113-3110 Purchased Serv (11bb/23b)	28,418	-	-
113-3110 Purchased Serv (At Risk)	51,049	73,243	75,046
113-2390 Student Loan Repayment Section 27k	2,280	-	-
113-3450 Licenses (Title V)	-	1,435	1,435
113-3710 Dual Enrollment	30,692	65,000	111,750
113-3450 Career & Technical Education	155,563	170,000	170,000
113-5110 Teaching Supplies	55,254	50,000	55,000
113-5110 Teaching Supplies (Band)	33,709	32,000	32,000
113-5110 Teaching Supplies (Section 99g)	-	-	23,207
113-5111 Technology Supplies	-	5,000	5,000
113-5210 Curricular Resources	41,300	80,000	80,000
113-7910 Miscellaneous (includes Graduation)	27,825	15,000	30,000
Total	2,024,666	2,036,269	2,194,323
<u>Preschool</u>			
118-3110 Purchased Serv - Salaries GSRP	416,638	627,909	647,373
118-3110 Purchased Serv - Salaries	108,149	-	3,818
118-3190 Home Visits GSRP	-	200	1,230
118-5110 Preschool Supplies GSRP	4,209	18,445	43,446
118-5110 Preschool Supplies	9,605	-	-

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
221-3150 Early Childhood Specialists GSRP	22,091	36,000	36,000
221-5510, Dues & Fees GSRP	-	755	9,242
226-5110 Office Supplies GSRP	755	2,238	2,613
226-3190 Admin Support GSRP	33,876	58,100	66,193
231-3510 GSRP Advertising	-	25,000	25,000
261-3150 Custodial Support GSRP	35,069	47,353	25,593
261-5510 Utilities - GSRP	-	-	16,000
452-5110 Playground	-	-	12,000
Total	630,392	816,000	888,508
<u>Summer School</u>			
119-3110 Purchased Serv - Salaries (Summer Discovery)	349,377	349,236	522,577
119-3110 Purchased Serv - Salaries (23g)	200,806	60,000	29,939
119-3110 Purchased Serv - Salaries (OST)	5,010	-	-
119-5110 Teaching Supplies (OST)	21,615	-	-
119-5110 Teaching Supplies (Summer Discovery)	231,740	206,980	139,295
Total	808,548	616,216	691,811
<u>Added Needs - Special Education</u>			
122-3110 Purchased Serv - Salaries	756,944	808,426	862,431
122-3110 Purchased Serv - Salaries (Act 18)	137,198	177,880	262,394
122-3220 Workshops & Conferences	3,513	1,700	3,500
122-5110 Teaching Supplies	5,531	14,000	20,000
Total	903,186	1,002,006	1,148,325
<u>Added Needs - Special Education IDEA</u>			
122-3110 Purchased Serv - Salaries	526,732	526,732	578,343
Total	526,732	526,732	578,343
<u>Compensatory Education Title Funds</u>			
125-3110 Purchased Serv - Teachers	220,137	221,268	126,886
125-3110 Purchased Serv - Aides	122,848	141,456	168,767
125-4110 Field Trips (Title I)	-	-	500
125-5110 Teaching Supplies (Title I)	-	71,899	250
Title I Subtotal	342,985	434,623	296,403
125-3110 Purchased Serv - Salaries (Title II)	45,967	38,906	64,045
125-3110 Purchased Serv - Salaries (Title III)	5,280	4,800	4,800
125-3110 Purchased Serv - Salaries (Title IV)	19,061	23,328	18,911
125-3110 Purchased Serv - Salaries (Title V)	-	-	35,879
125-4140 Homeless Supplies (Title I)	208	500	500
125-3110 Purchased Serv - Salaries (Early Literacy 35a)	18,086	2,668	-

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
125-3110 Purchased Serv - Salaries (Sec 41)	5,688	19,028	16,037
125-5110 Teaching Supplies (Sec 41)	79	2,590	-
125-5110 Teaching Supplies (Title III)	1,035	1,770	1,770
Total	438,389	528,213	438,345
<u>Compensatory Education At Risk</u>			
125-3110 Purchased Serv - Teachers	516,878	822,116	1,338,768
125-3110 Purchased Serv - Aides	733,670	961,248	710,726
At Risk to be allocated	-	257,792	161,352
125-5110 Teaching Supplies	201,476	107,295	107,295
Total	1,452,024	2,148,451	2,318,141
<u>Pupil Services</u>			
212-3130 Purchased Serv - Counselor (Title I)	-	-	114,927
212-3130 Purchased Serv - Counselor (Title V)	46,987	61,106	43,651
212-3130 Purchased Serv - Counselor (Title IV)	31,324	30,546	28,589
213-3130 Purchased Serv - Occupational Therapy	26,407	25,000	27,000
213-3130 Purchased Serv - Nurse	83,309	-	48,483
214-3130 Purchased Serv - Psychological	179,088	187,966	194,607
215-3130 Purchased Serv - Speech	250,396	243,440	259,755
216-3130 Purchased Serv - Social Worker	253,460	287,167	316,750
216-3130 Purchased Serv - Social Worker (31aa)	-	94,718	49,472
216-3130 Purchased Serv - Social Worker (31n)	96,263	55,413	112,755
216-3130 Purchased Serv - Dean of Culture (Title IA)	145,952	146,560	142,074
216-3130 Purchased Serv - Behavior (Title IV)	55,390	68,358	-
219-3110 Behavior Intervention Services (At Risk)	103,622	92,000	105,000
216-3110 Purchased Serv - Aides (31aa)	138,949	114,706	88,118
Total	1,411,147	1,406,980	1,531,182
<u>Improvement of Instruction</u>			
221-3220 Workshops & Conferences	12,054	47,928	24,266
Title II Subtotal	12,054	47,928	24,266
221-3150 Coaches (Title I)	78,724	82,753	88,001
221-3150 Coaches (COSA)	134,820	188,094	113,555
221-3220 Workshops & Conferences	22,714	20,000	25,000
221-3220 Workshops & Conferences (ESSER)	14,227	-	-
221-3220 Workshops & Conferences (Sec 27m(7))	475	-	-
221-3220 Workshops & Conferences (Early Literacy)	-	2,840	2,840
221-3220 Workshops & Conferences (Title III)	2,422	2,417	2,550
221-3220 Workshops & Conferences (Sec 35j)	41,169	-	143,226
221-3220 Workshops & Conferences (Sec 41)	-	-	-

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
221-3120 Tuition - Grow Your Own	177,994	200,000	200,000
221-5110 Supplies & Materials - Grow Your Own	2,335	2,500	2,500
221-7910 Dues & Fees - Grow Your Own	7,700	2,000	2,000
225-4140 Software (Sec 97j)	14,566	-	-
226-3150 Purchased Serv - Salaries (Title I)	66,629	65,906	71,216
226-3150 Purchased Serv - Salaries (Title II)	3,296	7,748	3,000
Total	579,125	622,186	678,154
<u>Board of Education</u>			
231-3170 Legal Fees	14,727	40,000	40,000
231-3180 Audit Fees	18,500	18,500	19,055
231-3510 Advertising	330,492	325,000	330,000
231-7410 Dues & Fees	12,242	15,000	15,000
Total	375,961	398,500	404,055
<u>Executive Administration</u>			
232-3150 University Oversight Fee	446,076	463,577	481,251
232-1110 Purchased Serv - Superintendent	19,914	-	-
Total	465,990	463,577	481,251
<u>School Administration</u>			
241-3150 Purchased Serv - Administrators	1,398,803	1,265,120	1,156,156
241-3150 Purchased Serv - Assistants	468,367	581,187	726,238
241-3430 Mail/Postage	9,258	15,000	15,000
241-5910 Office Supplies	50,966	50,000	55,000
241-7910 Miscellaneous	11,253	25,000	25,000
Total	1,938,647	1,936,307	1,977,394
<u>Business Support Services</u>			
259-3150 Business Services Fee	54,591	54,590	54,590
259-7210 Interest	68,241	66,626	67,678
259-7410 Bank Charges, Dues & Fees	4,836	5,000	5,000
Total	127,668	126,216	127,268
<u>Operations & Maintenance</u>			
261-3190 Purchased Serv - Custodial	816,225	664,806	806,024
261-3410 Telephone	10,653	40,000	55,000
261-3830 Water & Sewer	12,452	13,000	13,000
261-3840 Waste & Trash Disposal	37,622	40,000	40,000
261-3910 Insurance	95,737	93,600	96,000
261-4110 Building Maintenance & Repair	204,966	160,000	205,000

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
261-4120 Equipment Maintenance & Repair (Sec 31aa)	47,313	58,824	58,824
261-4220 Alarm	8,617	25,000	15,000
261-5510 Heat	64,540	40,424	65,000
261-5520 Electric	146,021	150,000	180,000
261-5990 Supplies & Materials	131,250	150,000	150,000
261-5990 Supplies & Materials (Sec 97)	3,083	-	-
261-6410 Capital Projects	445,829	300,000	300,000
261-7910 Miscellaneous	-	5,000	5,000
Total	2,024,308	1,740,654	1,988,848
<u>Transportation</u>			
271-3150 Purchased Serv - Director & Drivers	942,557	979,869	800,399
271-3150 Purchased Serv - Drivers (Sec 22L)	-	-	167,367
271-3310 Homeless Transportation (Title IA)	1,164	10,000	10,000
271-3310 Homeless Transportation (ARP)	7,000	-	-
271-3310 Contract Carrier	2,500	3,000	3,000
271-3330 Pupil/Family Transportation	1,143	5,000	5,000
271-4130 Repairs and Maintenance	57,893	48,000	58,000
271-5710 Fuel	59,125	70,000	70,000
271-5190 Supplies	5,207	5,000	5,000
271-6410 Capital Outlay > \$5,000	-	40,000	40,000
271-7910 Miscellaneous	7,165	8,000	8,000
Total	1,083,754	1,168,869	1,166,766
<u>Central Services</u>			
283-3150 Human Resource Processing Fee	333,990	305,414	342,565
283-3220 Workshops and Conferences - Title II	3,271	5,951	14,114
283-7410 Dues & Fees	1,592	5,500	5,500
284-3190 Purchased Serv - Salaries	331,740	343,749	361,868
284-3220 Workshops and Conferences	-	1,000	1,000
284-3450 Software Licenses	177,570	208,000	208,000
284-5990 Supplies	78,011	100,000	200,000
Total	926,174	969,614	1,133,047
<u>Athletics</u>			
293-3150 Purchased Serv - Athletics	542,137	487,596	548,987
293-3310 Transportation	80,811	50,000	80,000
293-4220 Dues & Fees	2,125	10,000	5,000
293-5990 Supplies	188,070	150,000	236,000
293-6410 Capital Outlay > \$5,000	-	16,000	16,000
Total	813,143	713,596	885,987

SUMMIT ACADEMY NORTH
2025-26 Revised Budget
General Fund



	Actual 2024-25	Original 2025-26	Revised 2025-26
<u>Community Activities</u>			
331-3120 Purchased Serv - Liaison (Sect 41)	14,992	-	-
331-5110 Parent Involvement (Sect 41)	152	-	6,440
331-5110 Parent Involvement (Title I)	8,543	14,619	14,622
Total	23,687	14,619	21,062
<u>Latchkey</u>			
351-3110 Purchased Serv - Salaries	19,328	19,000	19,500
Total	19,328	19,000	19,500
<u>Welfare</u>			
361-5990 Supplies (ARP Homeless)	10,695	-	-
Total	10,695	-	-
<u>Transfers and Other Transactions</u>			
511-7220 Interest - Leases	-	-	-
511-7150 Capital Lease Payments	290,168	375,000	375,000
631-8111 Transfer to Debt Service	1,557,820	1,603,221	1,603,221
641-8111 Transfer to Lunch Fund	40,000	10,000	10,000
Total	1,887,988	1,988,221	1,988,221
Total Expenditures & Other Transactions	\$ 22,124,717	\$ 22,894,849	\$ 24,192,512
<u>Other Financing Sources</u>			
Proceeds from Capital Leases	-	40,000	40,000
<u>Revenues & Other Financing Sources Over (Under)</u>			
Expenditures & Other Uses	\$ 29,530	\$ 1	\$ 193,815
711-0000 Beginning Fund Balance	\$ 3,298,043	\$ 3,394,059	\$ 3,327,573
Ending Fund Balance	\$ 3,327,573	\$ 3,298,042	\$ 3,521,388
Committed Fund Balance - Legal Action	\$ 180,000	\$ 180,000	\$ 180,000
Assigned Fund Balance - Future Projects - Curriculum	\$ -	\$ -	\$ -
Assigned Fund Balance - Legal Action	\$ 180,000	\$ 180,000	\$ 180,000
Unassigned/Uncommitted	\$ 2,967,573	\$ 2,938,042	\$ 3,161,388
12/3/2025	22.2%	21.3%	22.0%