Beal City Public Schools

Proposed Budget

2026/2027

	Mills To Be Levied					
	General Fund	2012 Debt Refinancing Fund	2017 Debt Fund	2017-2 Debt Fund	2023 Debt Fund	2025 Debt Fund
Non-Homestead Property	18 Mills	.30 Mills	.55 Mills	1.01 Mills	.61 Mills	4.53 Mills
Homestead Property	None	.30 Mills	.55 Mills	1.01 Mills	.61 Mills	4.53 Mills

June 22, 2026

Beal City Public Schools

General Fund
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	1,112,218	701,291
State Sources	7,768,243	7,528,382
Federal Sources	157,453	94,713
Incoming Transfers And Other Transactions	455,227	602,953
Total Revenues	9,493,141	8,927,339
Expenditures		
Instruction		
Basic Programs	4,466,111	4,641,773
Added Needs	1,004,887	1,038,334
Total Instruction	5,470,998	5,680,107
Support Services		
Pupil Services	650,109	670,316
Instructional Staff	380,065	264,949
General Administration	331,873	332,170
School Administration	499,826	525,346
Business Services	241,024	368,196
Operations And Maintenance	952,564	870,682
Pupil Transportation	476,998	477,402
Support Services - Central	195,854	196,921
Athletics	341,724	339,985
Total Support Services	4,070,037	4,045,967
Community Services		
Non-Public Schools	3,245	2,835
Payments to Other Schools		525
Other Community Services	250	250
Total Community Services	3,495	3,610
Outgoing Transfers And Other Transactions		
Bldg/Site Improvement	0	84,924
Facilities Acquistion	0	0
Debt Service - Long Term	33,853	34,962
Other Transactions	150,000	150,000
Total Outgoing Transfers and Other Transactions	183,853	269,886
Total Expenditures	9,728,383	9,999,570
Excess Of Revenues Over (Under) Expenditures	-235,242	-1,072,231
Fund Equity - Beginning	3,226,538	2,991,296
Fund Equity - Ending	2,991,296	1,919,065

Beal City Public Schools
Special Revenue Funds - Food Service
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	72,839	72,465
State Sources	203,911	239,099
Federal Sources	258,242	232,370
Incoming Transfers and Other Transactions	0	0
Total Revenues	534,992	543,934
Expenditures		
Food Service Activities	569,673	575,327
Total Expenditures	569,673	575,327
Excess Of Revenues Over (Under) Expenditures	-34,681	-31,393
Fund Equity - Beginning	57,123	22,442
Fund Equity - Ending	22,442	-8,951

Beal City Public Schools
Special Revenue Funds - Student Activities
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Student Activities Revenues	256,421	225,000
Total Revenues	256,421	225,000
Expenditures		
Student Activities Expenditures	215,981	350,000
Total Expenditures	215,981	350,000
Excess Of Revenues Over (Under) Expenditures	40,440	-125,000
Fund Equity - Beginning	242,703	283,143
Fund Equity - Ending	283,143	158,143

Beal City Public Schools

Capital Project Funds
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	2,400	2,000
Capital Lease Proceeds	0	0
Incoming Transfers And Other Transactions	150,000	150,000
Total Revenues	152,400	152,000
Expenditures		
Operations & Maintenance	5,400	3,000
Transportation	0	0
Equipment	16,099	40,220
Furniture	26,500	25,000
Instructional Technology	0	0
Information Management Services	31,000	21,500
Site Improvements	105,250	152,000
Building Improvements	105,000	35,000
Capital Lease Redemptions	0	0
Total Expenditures	289,249	276,720
Excess Of Revenues Over (Under) Expenditures	-136,849	-124,720
Fund Equity - Beginning	588,505	451,656
Fund Equity - Ending	451,656	326,936

Beal City Public Schools
2023 Capital Project Funds
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	95,200	0
Proceeds From Sale of Bond	0	0
Premium on Bond Sale	0	0
Capital Lease Proceeds	0	0
Incoming Transfers And Other Transactions	0	0
Total Revenues	95,200	0
Expenditures		
Operations & Maintenance	0	0
Transportation	0	0
Instructional Technology	0	0
Information Management Services	7,560	0
Equipment and Furniture	10,081	0
Building Repairs	0	0
Capital Lease Redemptions	0	0
Total Expenditures	17,641	0
Outgoing Transfer and Other Transactions		
Site Improvements	807,363	0
Building Improvements	3,409,858	0
Equipment Depreciable	0	0
Equipment Non Depreciable	0	0
Debt Service - Long Term	0	0
Capital Lease Redemptions	0	0
Total Outgoing Transfers & Other Transactions	4,217,221	0
Total Expenditures	4,234,862	0
Excess Of Revenues Over (Under) Expenditures	(4,139,662)	0
Fund Equity - Beginning	4,190,388	50,726
Fund Equity - Ending	50,726	50,726

Beal City Public Schools
2025 Capital Project Funds
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	132,730	90,000
Proceeds From Sale of Bond	5,645,000	0
Premium on Bond Sale	359,382	0
Capital Lease Proceeds	0	0
Incoming Transfers And Other Transactions	0	0
Total Revenues	6,137,112	90,000
Expenditures		
Operations & Maintenance	18	0
Transportation	0	0
Instructional Technology	0	0
Information Management Services	0	0
Equipment and Furniture	0	0
Building Repairs	0	0
Capital Lease Redemptions	0	0
Total Expenditures	18	0
Outgoing Transfer and Other Transactions		
Site Improvements	750,000	500,000
Building Improvements	675,000	1,000,000
Equipment Depreciable	0	0
Equipment Non Depreciable	0	0
Debt Service - Long Term	85,683	0
Capital Lease Redemptions	0	0
Total Outgoing Transfers & Other Transactions	1,510,683	1,500,000
Total Expenditures	1,510,701	1,500,000
Excess Of Revenues Over (Under) Expenditures	4,626,411	(1,410,000)
Fund Equity - Beginning	0	4,626,411
Fund Equity - Ending	4,626,411	3,216,411

Beal City Public Schools

PA 10 Capital Projects
Proposed Budget
2026/2027

	Final Amended Budget 2025/2026	Proposed Budget 2026/2027
Revenues		
Local Sources	5,002	10
Proceeds From Sale of Bond	0	0
Premium on Bond Sale	0	0
Capital Lease Proceeds	0	0
Incoming Transfers And Other Transactions	0	0
Total Revenues	5,002	10
Expenditures		
Operations & Maintenance	0	0
Transportation	0	0
Instructional Technology	0	0
Information Management Services	0	0
Equipment and Furniture	0	0
Building Repairs	0	0
Capital Lease Redemptions	0	0
Total Expenditures	0	0
Outgoing Transfer and Other Transactions		
Site Improvements	0	0
Building Improvements	30	50
Equipment Depreciable	0	0
Equipment Non Depreciable	0	0
Debt Service - Long Term	0	0
Capital Lease Redemptions	0	0
Total Outgoing Transfers & Other Transactions	30	50
Total Expenditures	30	50
Excess Of Revenues Over (Under) Expenditures	4,972	(40)
Fund Equity - Beginning	0	4,972
Fund Equity - Ending	4,972	4,932