Resolution for Adoption by the Board of Education of Coleman Community Schools

Resolved, that this resolution shall be the general appropriations of Coleman Community Schools for the 2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Coleman Community Schools.

Be it further resolved, that the total revenues and fund balance estimated to be available for appropriation in the general fund, food service fund and student activity fund of the school district for the fiscal year 2026 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for the operating purposes is as follows:

General Fund

Revenue:	
100 Local	$1,695,711
200 Other Political Subdivisions	0
300 State	6,130,063
400 Federal	454,040
500-600 Other Financing Sources	965,945
Total Revenue	9,245,759
Total Estimated Fund Balance, July 1 Available to Appropriate	2,075,955
Total Available to Appropriate	$11,321,715

Be it further resolved that $9,824,487 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
100 – Instruction	
110 – Basic Programs	$2,964,066
120 – Added Needs	1,652,857
200 – Support Services	
210 – Pupil Support	752,591
220 – Instructional Staff Support	658,309
230 – General Administration	364,554
240 – School Administration	528,372
250 – Business Services	413,570
260 – Operations and Maintenance	1,076,332
270 – Transportation	652,278
280-290 – Other Central Support	656,623
300 – Community Services	31,878
400 – 600 Other Financing Uses	73,059
Total Appropriated	$9,824,487

Food Service Fund

Revenue:	
100 Local	$21,966
200 Other Political Subdivisions	0
300 State	15,098
400 Federal	470,630
500 Other Financing Sources	3
Total Revenue	507,697
Estimated Fund Balance, July 1	111,306
Restricted for Food Service Expenditures	492,595
Total Available to Appropriate	$619,003

Be it further resolved that $492,595 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:	
100 – Instruction	
110 – Basic Programs	$0
120 – Added Needs	0
200 – Support Services	
210 – Pupil Support	0
220 – Instructional Staff Support	0
230 – General Administration	0
240 – School Administration	0
250 – Business Services	0
260 – Operations and Maintenance	0
270 – Transportation	0
280-290 – Other Central Support	486,374
300 – Community Services	0
400 – 600 Other Financing Uses	6,221
Total Appropriated	$492,595

Student Activity Fund

Revenue:	
100 Local	$150,000
Total Revenue	150,000
Estimated Fund Balance, July 1	142,198
Restricted for Student Activity Expenditures	150,000
Total Available to Appropriate	$292,198

Be it further resolved that $150,000 of the total available to appropriate in the student activity fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
296– Other Student Activity	150,000
Total Appropriated	$150,000

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 of the board.

Further resolved, the board of education delegates authority to assign fund balances for a specific purpose to the superintendent and business manager.

This act is to take effect on July 1, 2025.

Ayes: Members:

Nays: Members:

Motion declared adopted.

I, the undersigned, Secretary of the Board of Education, Coleman Community Schools, Coleman, Michigan, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Board of Education, Coleman Community Schools, Coleman, Michigan, at a regular meeting held on June 16, 2025, the original of which is part of the Board's minutes.

Angela Brooks, Secretary
Board of Education
Coleman Community Schools

Coleman Community Schools

Budget Forecast - General Fund

July 1, 2025-June 30, 2026

	ACTUAL 2023-24	ORIGINAL 2024-25 BUDGET	FINAL 2024-25 BUDGET	**ORIGINAL 202526 BUDGET**	**DIFFERENCE**
Revenue					
Local sources	$ 1,601,071	$ 1,703,499	$ 1,784,653	$ 1,695,711	$ (88,942)
State sources	6,794,853	6,848,430	6,395,374	6,130,063	$ (265,311)
Federal sources	723,120	606,036	509,936	454,040	$ (55,896)
Intermediate and local districts	1,002,439	938,960	894,237	901,555	$ 7,318
Other financing sources	-	58,169	58,169	58,169	$ -
Transfers	4,741	6,221	6,221	6,221	$ -
Total Revenue	**$ 10,126,225**	**$ 10,161,314**	**$ 9,648,590**	**$ 9,245,759**	**$ (402,830)**
Expenditures					
Instruction					
111 Elementary	$ 1,538,103	$ 1,454,129	$ 1,626,679	$ 1,410,997	$ (215,682)
113 High school	1,917,106	1,847,129	1,741,913	1,553,070	$ (188,844)
119 Summer School	18,149	944	-	-	$ -
122 Special education	766,912	856,313	941,660	944,225	$ 2,565
125 Compensatory education	279,937	440,019	358,437	385,068	$ 26,631
127 Vocational education	393,147	485,090	334,580	323,564	$ (11,016)
Total instruction	$ 4,913,354	$ 5,083,625	$ 5,003,270	$ 4,616,923	$ (386,346)
Supporting Services					
211-219 Student services	$ 840,055	$ 726,554	$ 779,707	$ 752,591	$ (27,116)
221-227 Instructional support	347,765	609,163	447,263	658,309	$ 211,045
231-233 General administration	399,673	382,777	368,848	364,554	$ (4,293)
241 School administration	486,208	525,761	504,744	528,372	$ 23,628
252-259 Business	328,412	374,375	379,850	413,570	$ 33,720
261-266 Operation and maintenance	952,354	1,015,743	1,068,373	1,076,332	$ 7,959
271 Pupil transportation	545,763	640,872	574,962	652,278	$ 77,316
282-284 Central services	329,628	324,310	345,186	369,415	$ 24,229
285 Pupil Accounting Support	17,596	16,699	16,451	16,598	$ 147
293 Athletics	267,673	292,375	294,383	270,559	$ (23,824)
299 Other Support Services	85	51	51	51	$ -
300 Community Activities	29,226	36,611	29,054	31,878	$ 2,824
411 Payment to Other Schools	131,579	179,530	-	47,951	$ 47,951
450 Facilities Acquisition, Constr., Improv.	4,780	286,564	292,733	-	$ (292,733)
492 Prior Period Adjustments	900	-	-	-	$ -
511-592 Long-Term Liabilities	24,000	25,049	25,049	25,049	$ -
					$ -
Total supporting services	$ 4,705,698	$ 5,436,435	$ 5,126,654	$ 5,207,505	$ 80,851
600 Other financing uses	4	59	59	59	-
Total Expenditures	**$ 9,619,057**	**$ 10,520,119**	**$ 10,129,982**	**$ 9,824,487**	**$ (305,495)**
Excess of revenue over expenditures	507,169	(358,805)	(481,392)	(578,728)	(97,335)
Fund balance - beginning of year	2,050,179	2,142,202	2,557,348	2,075,955	(481,392)
Fund balance - end of year	**$ 2,557,348**	**$ 1,783,397**	**$ 2,075,955**	**$ 1,497,227**	**$ (286,170)**
Fund balance percent of Expenditures	**26.59%**	**16.95%**	**20.49%**	**15.24%**	
Fund balance percent of Revenues	**25.25%**	**17.55%**	**21.52%**	**16.19%**	
Designated COVID-19 Learning Loss	$ -	$ -		$ -	
Designated Agriscience Program	$ 51,397	$ 51,397	$ 51,397	$ 51,397	
Unrestricted Fund Balance	$ 2,505,950	$ 1,732,000	$ 2,024,558	$ 1,445,830	
Fund balance percent of Expenditures	**26.05%**	**16.46%**	**19.99%**	**14.72%**	
Unrestricted Fund balance percent of Revenues	**24.75%**	**17.05%**	**20.98%**	**15.64%**	

Coleman Community Schools

Budget Forecast-Special Revenue Fund: FOOD SERVICE

July 1, 2025-June 30, 2026

	ACTUAL 2023-24	ORIGINAL 2024-25 BUDGET	FINAL 2024-25 BUDGET	ORIGINAL 2025-26 BUDGET	DIFFERENCE
Revenue					
Local sources	$ 35,795	$ 29,200	$ 21,753	$ 21,966	$ 213
State sources	47,016	42,559	34,791	15,098	$ (19,693)
Federal sources	517,508	533,134	484,749	470,630	$ (14,119)
Other financing sources	89	3	3	3	$ -
Total revenue	**$ 600,408**	**$ 604,897**	**$ 541,296**	**$ 507,697**	**$ (33,599)**
Expenditures					
Pupil support services		$ -	$ -	$ -	$ -
Food service activities	516,618	796,593	747,977	486,374	$ (261,602.26)
Transfer to GF	4,741	6,221	6,221	6,221	$ -
Capital Projects	98,819				
Total expenditures	**$ 620,179**	**$ 802,814**	**$ 754,198**	**$ 492,595**	**$ (261,602)**
Excess (deficiency) of revenue over expenditures	$ (19,771)	$ (197,917)	$ (212,902)	$ 15,102	$ 228,003
Fund balance - beginning of year	$ 343,978	$ 361,948	$ 324,207	**$ 111,306**	$ (212,902)
Fund balance - end of year	**$ 324,207**	**$ 164,030**	**$ 111,306**	**$ 126,407**	
Fund balance percent of Expenditures	52.28%	20.4%	14.8%	25.66%	
Fund balance percent of Revenues	**54.00%**	**27.1%**	**20.6%**	**24.90%**	

Coleman Community Schools

Budget Forecast-Special Revenue Fund: STUDENT ACTIVITY

July 1, 2025-June 30, 2026

	ACTUAL 2023-24	ORIGINAL 2024-25 BUDGET	FINAL 2024-25 BUDGET	ORIGINAL 2025-26 BUDGET	DIFFERENCE
Revenue					
Local sources	$ 155,360	150,000	$ 210,000	$ 150,000	$ (60,000)
Total revenue	**$ 155,360**	**$ 150,000**	**$ 210,000**	**$ 150,000**	**$ (60,000)**
Expenditures					
Other Student Activity	$ 184,882	150,000	$ 260,000	$ 150,000	$ (110,000)
Total expenditures	**$ 184,882**	**$ 150,000**	**$ 260,000**	**$ 150,000**	**$ (110,000)**
Excess (deficiency) of revenue over expenditures	$ (29,523)	-	$ (50,000)	$ -	$ 50,000
Fund balance - beginning of year	$ 221,721	221,721	192,198	142,198	
Fund balance - end of year	**$ 192,198**	**$ 221,721**	**$ 142,198**	**$ 142,198**	
Fund balance percent of Expenditures	104%	148%	55%	95%	
Fund balance percent of Revenues	124%	133%	68%	95%	