Coleman Community Schools
Budget Forecast - General Fund
July 1, 2026-June 30, 2027

	FINAL 2025-26 BUDGET	ORIGINAL 2026-27 BUDGET
Revenue		
Local sources	$ 1,813,254	$ 1,746,815
State sources	6,145,615	5,872,046
Federal sources	497,567	305,438
Intermediate and local districts	954,772	1,127,299
Other financing sources	5,049	5,049
Transfers	6,221	6,221
Total Revenue	**$ 9,422,477**	**$ 9,062,869**
Expenditures		
Instruction		
111 Elementary	$ 1,497,036	$ 1,487,089
113 High school	1,638,496	1,490,552
119 Summer School	-	-
122 Special education	988,664	1,040,644
125 Compensatory education	320,167	263,071
127 Vocational education	313,404	323,914
Total instruction	$ 4,757,766	$ 4,605,271
Supporting Services		
211-219 Student services	$ 890,496	$ 893,844
221-227 Instructional support	455,712	514,050
231-233 General administration	342,598	333,614
241 School administration	511,222	511,943
252-259 Business	433,496	415,331
261-266 Operation and maintenance	1,040,965	985,834
271 Pupil transportation	656,291	658,514
282-284 Central services	342,517	303,402
285 Pupil Accounting Support	16,527	16,266
293 Athletics	281,838	288,614
299 Other Support Services	51	51
300 Community Activities	31,355	31,265
411 Payment to Other Schools	-	-
450 Facilities Acquisition, Constr., Improv.	50	50
492 Prior Period Adjustments	-	-
511-592 Long-Term Liabilities	5,049	5,049
Total supporting services	$ 5,008,168	$ 4,957,827
600 Other financing uses	59	59
Total Expenditures	**$ 9,765,992**	**$ 9,563,156**
Excess of revenue over expenditures	(343,515)	(500,287)
Fund balance - beginning of year	2,309,964	1,966,449
Fund balance - end of year	**$ 1,966,449**	**$ 1,466,162**
Fund balance percent of Expenditures	**20.14%**	**15.33%**
Fund balance percent of Revenues	**20.87%**	**16.18%**
Designated COVID-19 Learning Loss	$ -	$ -
Designated Agriscience Program	$ **51,397**	$ **51,397**
Unrestricted Fund Balance	$ **1,915,051**	$ **1,414,764**
Fund balance percent of Expenditures	**19.61%**	**14.79%**
Unrestricted Fund balance percent of Revenues	**20.32%**	**15.61%**

Coleman Community Schools

Budget Forecast-Special Revenue Fund: FOOD SERVICE

July 1, 2026-June 30, 2027

	FINAL 2025-26 BUDGET	ORIGINAL 2026-27 BUDGET
Revenue		
Local sources	$ 25,562	$ 28,314
State sources	30,287	32,631
Federal sources	472,972	511,099
Other financing sources	3	3
Total revenue	**$ 528,824**	**$ 572,047**
Expenditures		
Pupil support services	$ -	$ -
Food service activities	561,715	544,940
Transfer to GF	6,221	6,221
Capital Projects		
Total expenditures	**$ 567,936**	**$ 551,161**
Excess (deficiency) of revenue over expenditures	$ (39,111)	$ 20,887
Fund balance - beginning of year	$ 172,137	$ 133,025
Fund balance - end of year	**$ 133,025**	**$ 153,912**
Fund balance percent of Expenditures	27.7%	27.92%
Fund balance percent of Revenues	**29.1%**	**26.91%**

Coleman Community Schools

Budget Forecast-Special Revenue Fund: STUDENT ACTIVITY

July 1, 2026-June 30, 2027

	FINAL 2025-26 BUDGET	ORIGINAL 2026-27 BUDGET
Revenue		
Local sources	$ 160,000	$ 150,000
Total revenue	**$ 160,000**	**$ 150,000**
Expenditures		
Other Student Activity	**$ 235,000**	**$ 150,000**
Total expenditures	**$ 235,000**	**$ 150,000**
Excess (deficiency) of revenue over expenditures	**$ (75,000)**	$ -
Fund balance - beginning of year	247,370	172,370
Fund balance - end of year	**$ 172,370**	**$ 172,370**
Fund balance percent of Expenditures	**73%**	**115%**
Fund balance percent of Revenues	**108%**	**115%**

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 2027 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 2027 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	$1,746,815
200 Other Political Subdivisions	0
300 State	5,872,046
400 Federal	305,438
500-600 Other Financing Sources	1,966,449
Total Revenue	9,062,869
Total Estimated Fund Balance, July 1 Available to Appropriate	1,966,449
Total Available to Appropriate	$11,029,318

Be it further resolved that $9,563,156 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	$2,977,642
120 – Added Needs	1,627,629
200 – Support Services	
210 – Pupil Support	893,844
220 – Instructional Staff Support	514,050
230 – General Administration	333,614
240 – School Administration	511,943
250 – Business Services	415,331
260 – Operations and Maintenance	985,834
270 – Transportation	658,514
280-290 – Other Central Support	608,333
300 – Community Services	31,265
400 – 600 Other Financing Uses	5,158
Total Appropriated	$9,563,156

Food Service Fund

Revenue:	
100 Local	$28,314
200 Other Political Subdivisions	0
300 State	32,631
400 Federal	511,099
500 Other Financing Sources	3
Total Revenue	572,047
Estimated Fund Balance, July 1	133,025
Restricted for Food Service Expenditures	511,099
Total Available to Appropriate	$705,072

Be it further resolved that $551,161 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	544,940
300 – Community Services	0
400 – 600 Other Financing Uses	6,221
Total Appropriated	$551,161

Student Activity Fund

Revenue:	
100 Local	$150,000
Total Revenue	150,000
Estimated Fund Balance, July 1	172,370
Restricted for Student Activity Expenditures	150,000
Total Available to Appropriate	$322,370

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, 2026.

Ayes: Members: Brooks, Long, Cameron, Fox, Murray

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 15, 2026, the original of which is part of the Board's minutes.

Angela Brooks

Angela Brooks, Secretary
Board of Education
Coleman Community Schools