Berkley School District

General Appropriations Resolution

Including

Adoption of the Budget

and

Property Tax Levy to Support that Budget

and

Supplementary Information Budget Material

for the

Fiscal Year

July 1, 2026 through June 30, 2027

Public Hearing Notice Published: May 19, 2026

Public Hearing Held: June 1, 2026

Resolution Adopted: June 8, 2026

General Appropriations Resolution

Resolution for Adoption by the Board of Education of

Berkley School District 2026-27 Budget

RESOLVED, that this resolution shall be the general appropriations resolution of the Berkley School District for the fiscal year 2026-27. This is a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Berkley School District.

BE IT FURTHER RESOLVED, that a levy of 18.0000 mills for operating purposes during the 2026-27 school year is hereby approved. This millage is exempt from levy on homestead property.

BE IT FURTHER RESOLVED, that a levy of 2.7146 mills for Building Maintenance Fund (Sinking Fund) purposes during the 2026-27 school year is hereby approved.

BE IT FURTHER RESOLVED, that the following debt levies of 1.3500 mills for the 2015 Bond Fund, .3800 mills for the 2023 Building and Site Bonds Series I Fund, 2.8400 mills for the 2024 Building and Site Bonds Series II Fund, and 0.8800 mills for the 2025 Bond Refunding is hereby approved for debt retirement purposes during the 2026-27 school year.

This makes the total tax levy 26.1646 for the 2026-27 school year; 18.0000 mills is levied on the taxable value of non-homestead property, and 8.1646 mills is levied on the taxable value of all property in the school district.

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriations in the General Fund of the Berkley School District for the fiscal year 2026-27 are as follows:

Revenue	
Local Sources	$ 5,854,426
State Sources	71,252,441
Federal Sources	1,570,797
Transfers and Other	5,708,264
Total Revenue	84,385,928
Fund Balance Available to Appropriate	14,767,285
Total Available to Appropriate - General Fund	$ 99,153,213

BE IT FURTHER RESOLVED, that $85,553,047 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 Expense:	
Basic Programs	$ 45,044,514
Added Needs	10,546,272
Support Services:	
Pupil Support	7,266,460
Instructional Staff Support	5,309,376
General Administration	1,064,870
School Administration	3,547,621
Business Services	1,228,390
Operations and Maintenance	5,930,969
Pupil Transportation	1,238,304
Central Staff Services	2,663,313
Athletic Services	1,209,284
Community Services	253,674
Building Improvements	-
Outgoing Transfers	250,000
Total Expenditures	$ 85,553,047

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriation in the Community Services Fund of the Berkley School District for the fiscal year 2026-27 are as follows:

Revenue:	
Local Sources	$ 3,209,005
Fund Balance Available to Appropriate	3,786,944
Total Available to Appropriate - Community Services Fund	$ 6,995,949

BE IT FURTHER RESOLVED, that $2,950,704 of the total available to appropriate in the Community Services Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
School Services Fund	2,918,274
Durant Fund / Strategic Fund (MAISL)	-
Hurley Field Fund	32,430
Total Expenditures	$ 2,950,704

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriation in the Food Service Fund of the Berkley School District for the fiscal year 2026-27 are as follows:

Revenue:	
Local Sources	$ 126,500
State Sources	999,718
Federal Sources	439,255
Total Revenue	1,565,473
Fund Balance Available to Appropriate	719,263
Total Available to Appropriate - Food Service Fund	$ 2,284,736

BE IT FURTHER RESOLVED, that $1,632,080 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:	
Labor Costs	$ 714,390
Food, Supplies and Other	885,165
Administrative Fees	2,525
Capital Outlay	30,000
Total Expenditures	$ 1,632,080

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Student Activities Fund of the Berkley School District for fiscal year 2026-27 are as follows:

Revenue:	
Local Sources	$ 1,111,500
Fund Balance Available to Appropriate	759,754
Total Available to Appropriate - Student Activities Fund	$ 1,871,254

BE IT FURTHER RESOLVED, that $1,098,750 of the total available to appropriate in the Student Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Student Activities	$ 1,098,750
Total Expenditures	$ 1,098,750

BE IT FURTHER RESOLVED, that the total revenues and fund balances estimated to be available for appropriations in the Debt Service Funds (consisting of the 2015 Debt Service, 2023 School Bond Debt Service - Series I, 2024 School Bond Debt Service – Series II, 2023 School Bond Debt Service Funds and 2025 Refunding Bonds) of the Berkley School District for the fiscal year 2026-27 are as follows:

Revenue:	
Property Tax Levy	$ 8,639,470
Interest & Other Local Income	285,540
Transfer from the Sinking Fund	2,824,250
Total Revenue	11,749,260
Fund Balance Available to Appropriate	1,570,035
Total Available to Appropriate - Debt Service Fund	$ 13,319,295

BE IT FURTHER RESOLVED, that $11,631,169 of the total available to appropriate in the Debt Service Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Redemption of Bond Principal	$ 5,700,000
Interest on Bonded Debt	5,931,169
Total Expenditures	$ 11,631,169

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Other Capital Projects Fund of the Berkley School District for fiscal year 2026-27 are as follows:

Revenue:	
Incoming Transfer	$ 250,000
Fund Balance Available to Appropriate	162,250
Total Available to Appropriate - Other Capital Projects Fund	$ 412,250

BE IT FURTHER RESOLVED, $250,000 total available to appropriate in the Other Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Professional Services	$ 50,000
Furnishings, Equipment & Other	175,000
Technology Equipment	25,000
Total Expenditures	$ 250,000

BE IT FURTHER RESOLVED, that the total revenues and fund balance estimated to be available for appropriation in the Sinking Fund of the Berkley School District for fiscal year 2026-27 are as follows:

Revenue:	
Property Taxes	$ 4,302,272
Interest Income	150,000
Total Revenue	4,452,272
Fund Balance Available to Appropriate	4,345,962
Total Available to Appropriate - Sinking Fund	$ 8,798,234

BE IT FURTHER RESOLVED, $5,974,250 total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Building Improvements	$ 2,600,000
Professional Services	200,000
Site Improvements	50,000
Technology	300,000
Outgoing Transfers to Debt Service	2,824,250
Total Expenditures	$ 5,974,250

BE IT FURTHER RESOLVED, that no Board of Education member or employees of the school district shall expend any funds or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budgets adopted by the Board and shall hold department heads responsible for the performance of their responsibilities within the amounts appropriated by the Board of Education.

This appropriation resolution is to take effect on July 1, 2026.

Berkley School District
General Operating Fund

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Revenue:				
Local Sources	$ 5,373,642	$ 5,379,448	$ 5,670,526	$ 5,854,426
State Sources	67,507,596	67,774,663	71,362,276	71,252,441
Federal Sources	1,898,775	1,806,012	1,850,628	1,570,797
Transfers and Other	5,464,764	5,604,851	5,963,634	5,708,264
Total Revenue	$ 80,244,777	$ 80,564,974	$ 84,847,064	$ 84,385,928
Expenditures:				
Instruction Expense:				
Basic Programs	$ 42,981,040	$ 43,324,282	$ 46,224,211	$ 45,044,514
Added Needs	9,577,107	9,947,279	10,707,136	10,546,272
Support Services:				
Pupil Support	6,721,344	7,192,444	7,329,023	7,266,460
Instructional Staff Support	4,492,766	4,751,710	5,240,398	5,309,376
General Administration	922,284	1,047,453	1,074,091	1,064,870
School Administration	3,179,604	3,259,959	3,464,395	3,547,621
Business Services	1,132,261	1,176,488	1,217,137	1,228,390
Operations and Maintenance	4,986,660	5,397,187	5,505,464	5,930,969
Pupil Transportation	1,099,772	1,145,996	1,238,633	1,238,304
Central Staff Services	2,319,834	2,455,428	2,663,984	2,663,313
Athletic Services	1,073,297	1,110,661	1,191,057	1,209,284
Community Services	82,438	195,104	253,674	253,674
Building Improvements	67,590	-	-	-
Outgoing Transfers	250,000	250,000	250,000	250,000
Total Expenditures	$ 78,885,997	$ 81,253,991	$ 86,359,203	$ 85,553,047
Excess Revenue (Expenditures)	$ 1,358,780	$ (689,017)	$ (1,512,139)	$ (1,167,119)
Fund Balance, July 1	$ 14,920,644	$ 16,279,424	$ 16,279,424	$ 14,767,285
Fund Balance, June 30				
-Non spendable Reserve	203,157	100,000	200,000	200,000
-Assigned for Building Budgets	165,902	100,000	100,000	100,000
-Assigned for Fund Balance Sharing	46,500	50,000	50,000	50,000
-Assigned for Shared Time	4,644,730	5,000,000	5,000,000	5,000,000
-Assigned for Equitable Learning Opportunities	623,091	-	350,000	200,000
-Assigned for Planned Deficit	689,017	-	1,167,119	-
-Unassigned	9,907,027	10,340,407	7,900,166	8,050,166
Total June 30	$ 16,279,424	$ 15,590,407	$ 14,767,285	$ 13,600,166

Berkley School District
Community Services Fund

School Services

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Fund Balance	$ 63,458	$ (425,294)	$ (425,294)	$ (688,089)
Revenue:				
Local Sources	$ 2,614,161	$ 2,343,488	$ 2,499,550	$ 2,949,005
State Sources	7,312	-	-	-
Total Revenue	$ 2,621,473	$ 2,343,488	$ 2,499,550	$ 2,949,005
Expenditures:				
Salaries	$ 978,712	$ 782,053	$ 849,904	$ 891,711
Employee Benefits	535,591	450,998	506,583	509,458
Purchased Services	1,346,628	1,044,942	1,122,343	1,236,990
Supplies and Other	249,294	255,713	283,515	280,115
Total Expenditures	$ 3,110,225	$ 2,533,706	$ 2,762,345	$ 2,918,274
Ending Fund Balance	$ (425,294)	$ (615,512)	$ (688,089)	$ (657,358)

Durant Fund / Strategic Fund (MAISL)

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Fund Balance	$ 4,138,450	$ 4,334,706	$ 4,334,706	$ 4,519,706
Revenue:				
Local Sources	$ 196,256	$ 175,500	$ 185,000	$ 185,000
Total Revenue	$ 196,256	$ 175,500	$ 185,000	$ 185,000
Expenditures:				
Total Expenditures	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 4,334,706	$ 4,510,206	$ 4,519,706	$ 4,704,706
Committed - Durant Fund	$ 3,234,706	$ 3,410,206	$ 3,419,706	$ 3,604,706
Committed - Strategic Fund (MAISL)	$ 1,100,000	$ 1,100,000	$ 1,100,000	$ 1,100,000

Berkley School District
School Services Fund (con't)

Hurley Field Fund

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Fund Balance	$ (47,086)	$ (51,445)	$ (51,445)	$ (44,673)
Revenue:				
Local Sources	$ 20,320	$ 25,000	$ 25,000	$ 75,000
Total Revenue	$ 20,320	$ 25,000	$ 25,000	$ 75,000
Expenditures:				
Salaries	$ 10,432	$ 25,000	$ 11,657	$ 20,000
Employee Benefits	3,792	8,976	4,156	6,830
Supplies and Other	10,455	11,000	2,415	5,600
Total Expenditures	$ 24,679	$ 44,976	$ 18,228	$ 32,430
Ending Fund Balance	$ (51,445)	$ (71,421)	$ (44,673)	$ (2,103)

Berkley School District
Food Service Fund

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Balance	$ 434,560	$ 660,238	$ 660,238	$ 719,263
Revenue:				
Local Sources	$ 159,445	$ 126,589	$ 117,950	$ 126,500
State Sources	998,578	996,763	970,600	999,718
Federal Sources	415,195	396,043	423,500	439,255
Total Revenue	$ 1,573,218	$ 1,519,395	$ 1,512,050	$ 1,565,473
Expenditures:				
Labor Costs	$ 608,182	$ 666,073	$ 713,000	$ 714,390
Food, Supplies and Other	719,386	747,132	735,500	885,165
Bank Fees	2,894	1,500	2,525	2,525
Capital Outlay	17,078	30,000	2,000	30,000
Total Expenditures	$ 1,347,540	$ 1,444,705	$ 1,453,025	$ 1,632,080
Ending Balance	$ 660,238	$ 734,928	$ 719,263	$ 652,656

Berkley School District
Student Activities Fund

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Balance	$ 727,029	$ 747,004	$ 747,004	$ 759,754
Revenue:				
Local Sources	$ 997,632	$ 1,142,104	$ 1,111,500	$ 1,111,500
Total Revenue	$ 997,632	$ 1,142,104	$ 1,111,500	$ 1,111,500
Expenditures:				
Student Activities	$ 977,657	$ 1,065,592	$ 1,098,750	$ 1,098,750
Total Expenditures	$ 977,657	$ 1,065,592	$ 1,098,750	$ 1,098,750
Ending Balance	747,004	823,516	759,754	772,504

Berkley School District
Debt Service Funds

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Balance	$ 2,500,740	$ 1,986,722	$ 1,986,722	$ 1,570,035
Revenue:				
Property Tax Levy	$ 7,934,458	$ 8,045,862	$ 8,307,183	$ 8,639,470
Other Financing Sources - 2015 Refunding	37,058,047	-	-	-
Interest Income	296,173	229,200	275,540	285,540
Transfer from Sinking Fund	2,750,500	2,788,500	2,788,500	2,824,250
Total Revenue	$ 48,039,178	$ 11,063,562	$ 11,371,223	$ 11,749,260
Expenditures:				
Redemption of Bond Principal	$ 4,740,000	$ 5,385,000	$ 5,385,000	$ 5,700,000
Interest on Bonded Debt	5,355,149	6,402,910	6,402,910	5,931,169
Other Bond Issuance Costs	298,839	-	-	-
Other Financing Uses - 2015 Refunding	38,159,208	-	-	-
Total Expenditures	$ 48,553,196	$ 11,787,910	$ 11,787,910	$ 11,631,169
Excess Revenue (Expenditures)	(514,018)	(724,348)	(416,687)	118,091
Fund Balance, June 30	$ 1,986,722	$ 1,262,374	$ 1,570,035	$ 1,688,126

Berkley School District

Other Capital Projects

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Balance	$ 77,037	$ 222,250	$ 222,250	$ 162,250
Revenue:				
Transfers and Other	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Total Revenue	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Expenditures:				
Professional Services	$ 54,953	$ -	$ 110,000	$ 50,000
Furnishings, Equipment & Other	43,019	225,000	50,000	175,000
Technology Equipment	6,815	25,000	150,000	25,000
Total Expenditures	$ 104,787	$ 250,000	$ 310,000	$ 250,000
Ending Balance	$ 222,250	$ 222,250	$ 162,250	$ 162,250

Sinking Fund

	2024-25 Actual Results	2025-26 Original Budget	2025-26 Amended Budget	2026-27 Proposed Budget
Beginning Balance	$ 3,380,569	$ 4,463,563	$ 4,463,563	$ 4,345,962
Revenue:				
Property Taxes	$ 4,044,676	$ 4,112,391	$ 4,194,899	$ 4,302,272
Interest & Other Income	229,157	192,000	250,000	150,000
Total Revenue	$ 4,273,833	$ 4,304,391	$ 4,444,899	$ 4,452,272
Expenditures:				
Building Improvements	$ 207,124	$ 765,891	$ 1,200,000	$ 2,600,000
Professional Services	33,000	200,000	200,000	200,000
Site Improvements	24,364	250,000	50,000	50,000
Technology	175,851	300,000	324,000	300,000
Outgoing Transfers to Debt Service	2,750,500	2,788,500	2,788,500	2,824,250
Total Expenditures	$ 3,190,839	$ 4,304,391	$ 4,562,500	$ 5,974,250
Ending Balance	$ 4,463,563	$ 4,463,563	$ 4,345,962	$ 2,823,984