Summerfield School District

General Fund

Technology Fund

Food Service

Community Recreation

School Activity

Debt Service

&

Scholarship Fund

Budget

For

2026-2027

June 15, 2026

SUMMERFIELD SCHOOL DISTRICT
BUDGET SUMMARY
2026-2027

	GENERAL FUND	TECHNOLOGY ENHANCMNT	FOOD SERVICE	COMMUNITY RECREATION	SCHOOL ACTIVITY	DEBT FUNDS	SCHOLARSHIP & TRUST	CAPITAL PROJECTS
REVENUES								
Local Sources	876,722	220,250	45,300			435,720		7000
Local Sources - Sales to participants				46,906				
Local Sources - Other					230,000		320	
State Sources	7,319,322	1,403	272,945	2,635		4,495		
Federal Sources	109,120	45,000	221,650					
Incoming Transfers/Other	201,000							160000
Transfer from General Fund	-					69,000		
TOTAL REVENUES	**8,506,164**	**266,653**	**539,895**	**49,541**	**230,000**	**509,215**	**320**	**167,000**
EXPENDITURES								
INSTRUCTION								
Basic	4,088,340	157,333						
Added Needs	1,144,082							
TOTAL INSTRUCTION	**5,232,422**	**157,333**	**-**	**-**	**-**	**-**	**-**	**-**
SUPPORT SERVICES								
Pupil Services	393,836							
Instructional Staff Services	66,335							
General Administration	359,607							
School Administration	622,674	715						
Business Services	246,327							
Operation and Maintenance	1,264,957							
Transportation Services	516,006							
Other Central Services	73,430	108,635						
Student Activities	3,207							
Athletic Activities	328,270							
TOTAL SUPPORT SERVICES	**3,874,649**	**109,350**	**-**	**-**	**-**	**-**	**-**	**-**
Community Services	14,902			48,407	230,000		350	
Food Services			551,730					
Debt Service	31,357					497,230		
Capital Projects Expenditures								1,027,000
Transfers and Other Transactions	95,117							160,000
TOTAL EXPENDITURES	**9,248,447**	**266,683**	**551,730**	**48,407**	**230,000**	**497,230**	**350**	**1,187,000**
Revenues over/(under) Expenditures	(742,283)	(30)	(11,835)	1,134	-	11,985	(30)	(1,020,000)
Beginning Fund Balance (Projected)	1,748,038	145,332	171,459	80,529	169,250	202,273	42,215	1032526
Ending Fund Balance	1,005,755	145,302	159,624	81,663	169,250	214,258	42,185	12,526

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
SUMMERFIELD SCHOOL DISTRICT
2026 - 2027 BUDGET

RESOLVED, that this resolution shall be the general appropriations of Summerfield School District for the 2026-2027 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 Summerfield School District.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General fund of the Summerfield School District for fiscal year 2026-2027 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:	
Local	876,722
State	7,319,322
Federal	109,120
Incoming Transfers & Other Transactions	201,000
Total Revenue	8,506,164
Unappropriated Fund Balance	1,748,038
Total Available to Appropriate	10,254,202

BE IT FURTHER RESOLVED, that $9,248,447 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:	
Basic Programs	4,088,340
Added Needs	1,144,082
Support Services:	
Pupil	393,836
Instructional Staff	66,335
General Administration	359,607
School Administration	622,674
Business	246,327
Operation and Maintenance	1,264,957
Transportation	516,006
Central Services	73,430
Student Activities	3,207
Athletic Activities	328,270
Community Services	14,902
Debt Services	31,357
Outgoing Transfers & Other Transactions	95,117
Total Appropriated	9,248,447

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the TECHNOLOGY ENHANCEMENT FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Local	220,250
State	1,403
Federal	45,000
Incoming Transfers & Other Transactions	0
Total Revenue	266,653
Unappropriated Fund Balance	145,332
Total Available to Appropriate	411,985

BE IT FURTHER RESOLVED, that $266,683 of the total available to appropriate in the TECHNOLOGY ENHANCEMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Technology Expenses	266,683
Total Appropriated	266,683

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:		
Local		45,300
State		272,945
Federal		221,650
Incoming Transfers & Other Transactions		-
Total Revenue		539,895
Unappropriated Fund Balance	171,459	
Total Fund Balance Available to Appropriate		171,459
Total Available to Appropriate		711,354

BE IT FURTHER RESOLVED, that $551,730 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:	
Food Service Activities	551,730
Total Appropriated	551,730

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COMMUNITY RECREATION FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Local	46,906
State	2,635
Federal	0
Total Revenue	49,541
Unappropriated Fund Balance	80,529
Total Available to Appropriate	130,070

BE IT FURTHER RESOLVED, that $48,407 of the total available to appropriate in the COMMUNITY RECREATION FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Community Services:	
	48,407
Total Appropriated	48,407

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL ACTIVITY FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Local	230,000
State	0
Incoming Transfers & Other Transactions	0
Total Revenue	230,000
Unappropriated Fund Balance	169,250
Total Available to Appropriate	399,250

BE IT FURTHER RESOLVED, that $230,000 of the total available to appropriate in the SCHOOL ACTIVITY FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Community Services:	
School Activity Accounts	230,000
Total Appropriated	230,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriatons in the 2015 DEBT SERVICE FUND of the Summerfield School District for fiscal year 2026-2027 which includes 1.30 mills is as follows:

Revenue:		
Local Property Taxes		326,920
Interest and Other		1,500
State		3,400
Transfer from General Fund		-
Total Revenue		331,820
Unappropriated Fund Balance	159,402	
Total Available to Appropriate		491,222

BE IT FURTHER RESOLVED, that $319,720 of the total available to appropriate in the 2015 DEBT SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Fees	1,070
Principal	275,000
Interest	43,650
Total Appropriated - 2015 Debt Service Fund	319,720

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriatons in the 2020 DEBT SERVICE FUND of the Summerfield School District for fiscal year 2026-2027 which includes 0.45 mills is as follows:

Revenue:		
Local Property Taxes		107,000
Interest and Other		300
State		1,095
Transfer from General Fund		-
Total Revenue		108,395
Unappropriated Fund Balance	42,871	
Total Available to Appropriate		151,266

BE IT FURTHER RESOLVED, that $109,310 of the total available to appropriate in the 2020 DEBT SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Fees	1,010
Principal	80,000
Interest	28,300
Total Appropriated - 2020 Debt Service Fund	109,310

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriatons in the 2026 ESPC DEBT SERVICE FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:		
Local Property Taxes		-
Interest and Other		-
State		-
Transfer from General Fund		69,000
Total Revenue		69,000
Unappropriated Fund Balance	0	
Total Available to Appropriate		69,000

BE IT FURTHER RESOLVED, that $68,200 of the total available to appropriate in the 2026 ESPC DEBT SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Fees	1,000
Principal	0
Interest	67,200
Total Appropriated - 2020 Debt Service Fund	68,200

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOLARSHIP AND TRUST FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Local	320
Total Revenue	320
Unappropriated Fund Balance	42,215
Total Available to Appropriate	42,535

BE IT FURTHER RESOLVED, that $350 of the total available to appropriate in the SCHOLARSHIP & TRUST FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Community Services	350
Total Appropriated	350

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the ESPC CAPITAL PROJECTS FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Interest and Other	5,000
Transfers	160,000
Total Revenue	165,000
Unappropriated Fund Balance	870,526
Total Available to Appropriate	1,035,526

BE IT FURTHER RESOLVED, that $1,027,000 of the total available to appropriate in the ESPC CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Building Improvement Services	1,027,000
Total Appropriated	1,027,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECTS FUND of the Summerfield School District for fiscal year 2026-2027 is as follows:

Revenue:	
Interest and Other	2,000
Transfers	
Total Revenue	2,000
Unappropriated Fund Balance	162,000
Total Available to Appropriate	164,000

BE IT FURTHER RESOLVED, that $160,000 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Transfers out	160,000
Total Appropriated	160,000

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 the building principals and department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

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

The following resolution was offered by Member Mrs. Katie Iott

and supported by Mrs. Carrie Franzen :

Ayes: Members Keith Olmstead, Abby Stanger, Emily Hamilton, Katie Iott, Jack Hewitt, Jessica Cribbs, Carrie Franzen

Nays: Members

Resolution declared adopted.

Abby Stanger
Secretary, Board of Education

The undersigned, duly qualified and acting Secretary of the Board of Education of Summerfield Schools hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on June 15, 2026, the original of which is part of the Board's minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, Public Acts of Michigan, 1976, as amended).

Abby Stanger
Secretary, Board of Education