RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE REED CITY AREA PUBLIC SCHOOLS 2026-2027

RESOLVED, that this resolution shall be the **adopted** General Appropriations of the Reed City Public Schools for the fiscal year **2026-2027**: A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Reed City Public Schools.

BE IT FURTHER RESOLVED, that the total appropriations set forth in the 2026-2027 General Fund Budget adopted by the Board of Education, shall constitute the maximum authorized expenditures for the purposes stated therein. The Superintendent, or designee, is hereby authorized to make expenditures and incur obligations up to the total amount appropriated in each fund or function without further Board approval, provided such expenditures do no exceed the total fund appropriation.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with the general supervision of the execution of the budget adopted by the Board and shall hold the 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.

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

Secretary, Board of Education
Reed City Area Public Schools

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE REED CITY AREA PUBLIC SCHOOLS 2026-2027

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of the school district for fiscal year **2026-2027** is as follows:

		2024-2025 Actual		2025-2026 Final Projected		2026-2027 Original
REVENUE:						
Local Sources	$	3,329,019	$	3,478,622	$	3,440,260
State Sources		16,072,570		15,882,415	$	16,685,236
Federal Sources		1,026,788		812,565	$	589,864
Incoming Transfers & Other Sources		1,168,132		616,797	$	553,000
Total Revenue	**$**	**21,596,509**	**$**	**20,790,399**	**$**	**21,268,360**
Fund Balance July 01	$	5,462,031	$	5,402,962	$	4,523,082
Nonspendable Fund Balance	$	-	$	-	$	-
Total Funds Available to Appropriate	**$**	**27,058,540**	**$**	**26,193,361**	**$**	**25,791,442**

BE IT FURTHER RESOLVED, that $21,427,081 of the total available funds to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:						
Instruction:						
Basic Programs	$	8,820,155		9,700,492		8,888,744
Added Needs		2,410,651		2,656,147		3,240,198
Support Services						
Pupil		1,390,812		1,516,149		1,583,021
Instructional Staff		550,029		498,508		885,005
General Administration		441,816		477,520		441,028
School Administration		1,322,328		1,379,509		1,353,409
Business Administration		443,834		492,065		478,190
Operations & Maintenance		2,329,227		1,964,668		1,802,770
Transportation		1,633,923		1,054,497		896,930
Support Services Central		703,788		728,404		642,791
Support Services/Athletics		767,610		788,514		821,871
Outgoing Transfers	$	1,904	$	2,000	$	2,000
Community Services	$	92,389	$	77,734	$	67,670
Other Transactions and Debt Service	$	747,112	$	334,072	$	323,454
Total General Fund Expenditures	**$**	**21,655,578**	**$**	**21,670,279**	**$**	**21,427,081**
Net Change in Fund Balance	$	(59,069)	$	(879,880)	$	(158,721)
Projected Fund Balance June 30, 2026	**$**	**5,402,962**	**$**	**4,523,082**	**$**	**4,364,361**
		24.95%		20.87%		20.37%

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE REED CITY AREA PUBLIC SCHOOLS 2026-2027

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 school district for fiscal year **2026-2027** is as follows:

	2024-2025 Actual	2025-2026 Final Projected	2026-2027 Original
REVENUE:			
Local Sources	$ 112,241	$ 96,426	$ 95,650
State Sources	$ 150,667	$ 118,887	$ 98,866
Federal Sources	$ 1,338,138	$ 1,432,800	$ 1,431,650
Incoming Transfers & Other Sources	$ 1,903	$ 2,000	$ 2,000
Total Revenue	**$ 1,602,949**	**$ 1,650,113**	**$ 1,628,166**
Fund Balance July 01	$ 720,443	$ 706,279	$ 523,144
Total Funds Available to Appropriate	**$ 2,323,392**	**$ 2,356,392**	**$ 2,151,310**

BE IT FURTHER RESOLVED, that $1,843,335 of the total available funds to appropriate in the **Food Service Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Food Services Activities	$ 1,614,349	$ 1,828,748	$ 1,838,835
Debt Service and Other	$ 2,764	$ 4,500	$ 4,500
Total Food Service Expenditures	**$ 1,617,113**	**$ 1,833,248**	**$ 1,843,335**
Net Change in Fund Balance	$ (14,164)	$ (183,135)	$ (215,169)
Projected Fund Balance June 30, 2027	**$ 706,279**	**$ 523,144**	**$ 307,975**

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE REED CITY AREA PUBLIC SCHOOLS 2026-2027

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund Capital Projects Fund of the school district for fiscal year **2026-2027** is as follows:

	2024-2025 Actual	2025-2026 Final Projected	2026-2027 Original
REVENUE:			
Local Sources	$ 37,902	$ 29,409	$ 29,000
Incoming Transfers & Other Sources	$ -	$ 49,894	$ -
Total Revenue	**$ 37,902**	**$ 79,303**	**$ 29,000**
Fund Balance July 01	$ 777,034	$ 713,404	$ 744,921
Total Funds Available to Appropriate	**$ 814,936**	**$ 792,707**	**$ 773,921**

BE IT FURTHER RESOLVED, that $162,442 of the total available funds to appropriate in the **General Fund Capital Projects Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Support Services	-	-	-
Capital Outlay	101,532	47,786	162,442
Total Gen Fund Capital Project Fund	**$ 101,532**	**$ 47,786**	**$ 162,442**
Net Change in Fund Balance	$ (63,630)	$ 31,517	$ (133,442)
Projected Fund Balance June 30, 2026	**$ 713,404**	**$ 744,921**	**$ 611,479**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund of the school district for fiscal year **2026-2027** is as follows:

	2024-2025 Actual	2025-2026 Final Projected	2026-2027 Original
REVENUE:			
Local Sources	$ 244,539	$ 250,000	$ 250,000
Incoming Transfers & Other Sources	$ -	$ -	$ -
Total Revenue	**$ 244,539**	**$ 250,000**	**$ 250,000**
Fund Balance July 01	$ 449,621	$ 457,365	$ 457,365
Total Funds Available to Appropriate	**$ 694,160**	**$ 250,000**	**$ 250,000**

BE IT FURTHER RESOLVED, that $250,000 of the total available funds to appropriate in the **Special Services Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Total Special Revenue Fund	**$ 236,795**	**$ 250,000**	**$ 250,000**
Net Change in Fund Balance	$ 7,744	$ -	$ -
Projected Fund Balance June 30, 2026	**$ 457,365**	**$ 457,365**	**$ 457,365**