June 22, 2026 - Budget Hearing

Monday, June 22, 2026 5:00 PM
Elk Rapids High School Library, 308 Meguzee Point Dr, Elk Rapids, MI 49629

I. **CALL TO ORDER: ROLL CALL/PLEDGE OF ALLEGIANCE**

Board of Education:
President Jennifer Brown

Vice-President Tara Kribs
Secretary Sherry Steffen
Treasurer Scott Moore
Trustee Shana Wojtowicz
Trustee Jeff Hill
Trustee Steven Merchant

Central Staff:
Superintendent Bryan McKenna
Executive Assistant Kortni Huron
Interim Director of Finance Beverly Mobley

II. **BUDGET HEARING FOR FISCAL YEAR 2026/2027**

III. **COMMUNICATIONS FROM THE PUBLIC RE: BUDGET HEARING**

IV. **ADJOURNMENT**

General Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2025-2026

RESOLVED, that this resolution shall be the **General Education Fund Budget**.
BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **General Fund** are as follows:

		2025-2026			2026-2027
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 13,384,756	$ 12,495,118	$ 12,978,655	$ 13,878,550
	State Revenues	3,504,974	3,827,906	3,594,236	3,089,762
	Federal Revenues	180,000	194,446	221,974	211,149
	Received from Other Districts/ISD	200,000	354,126	324,594	303,000
	Other Revenues/Transfers From MCA		1,643,200	2,222,442	2,255,589
A	**Total revenues**	**$ 17,269,730**	**$ 18,514,796**	**$ 19,341,901**	**$ 19,738,050**

BE IT FURTHER RESOLVED hereby the following be appropriated for expenditures in the **General Fund** and appropriated in the amounts and for the purpose set forth below:

		2025-2026 Original Adopted Budget	2025-2026 Amended Budget	2025-2026 Final Budget	2026-2027 Adopted Budget
EXPENDITURES					
	Instruction:				
	Basic Programs	$ 7,041,990	$ 9,037,099	$ 7,899,361	$ 8,474,186
	Added Needs Programs	2,112,743	2,195,384	1,809,658	2,137,344
	Support Services:				
	Pupil Support Services	633,000	634,577	722,690	748,479
	Support Services - Instructional Staff	160,000	459,555	252,274	335,694
	General Administration	530,000	490,303	473,255	489,424
	School Administration	1,100,000	1,040,350	1,299,519	1,372,548
	Business Services	600,000	484,587	599,184	650,504
	Operation & Maintenance	1,993,317	1,791,653	1,649,825	1,876,062
	Transportation	755,468	934,206	896,240	951,607
	Other Central Support	633,567	597,253	513,555	615,118
	Athletic Activities	500,000	500,000	438,711	468,754
	Community Activities	53,000	26,564	2,133	1,000
	Payments to Other Public Schools	-	-	53,049	10,000
	Other Transactions/Prior Period Adjustment	500,000	-	162,797	-
	Transfer to Capital Projects Fund	-	-	2,000,000	1,500,000
B	**Total expenditures**	**$ 16,613,085**	**$ 18,191,531**	**$ 18,772,251**	**$ 19,630,720**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 656,645	$ 323,265	$ 569,650	$ 107,330
FUND BALANCE					
Beginning	Non-spendable/Prepaids	193,525	193,525	193,525	193,525
	Fund Balance, Unassigned	4,932,247	4,932,247	4,932,247	5,501,897
E	**Total Fund Balance**	**$ 5,125,772**	**$ 5,125,772**	**$ 5,125,772**	**$ 5,695,422**
D + E	**Total fund balances - Ending**	**$ 5,782,417**	**$ 5,449,037**	**$ 5,695,422**	**$ 5,802,752**
	Total Ending Fund Balance percentage	34.81%	29.95%	30.34%	29.56%
	Unassigned Fund Balance percentage	33.64%	28.89%	29.31%	28.57%

This appropriation resolution is to take effect upon adoption by the Board of Education.

This budget is based on an estimated **18.0000** General Fund mills to be levied on all taxable valuation within the district.

Food Service Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2025-2026

RESOLVED, that this resolution shall be the **Food Service Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **Food Service Fund** are as follows:

		2025-2026			2026-2027
		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
REVENUES					
	Local Revenues	$ 50,750	$ 50,750	$ 68,950	$ 74,000
	State Revenues	363,284	303,024	360,624	378,550
	Federal Revenues	581,000	531,757	542,800	566,800
	Other Financing Sources	-	-	-	
	Transfers from Other Funds	-	-	-	-
A	**Total revenues**	**$ 995,034**	**$ 885,531**	**$ 972,374**	**$ 1,019,350**

BE IT FURTHER RESOLVED hereby that the following be appropriated for expenditures in the **Food Service Fund** and appropriated in the amounts and for the purpose set forth below:

		Original Adopted Budget	Amended Budget	Final Budget	Adopted Budget
EXPENDITURES					
	Support Services:				
	Wages	25,000	9,930	9,908	-
	Benefits	22,000	7,203	7,204	-
	Purchased Services	437,915	491,672	421,657	490,000
	Supplies	400,000	381,220	430,763	456,000
	Equipment	60,000	170,071	93,709	50,000
	Dues & Fees	-	-	10,077	10,000
	Other	60,000	22,773	-	-
B	**Total expenditures**	**$ 1,004,915**	**$ 1,082,869**	**$ 973,318**	**$ 1,006,000**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ (9,881)	$ (197,338)	$ (944)	$ 13,350
FUND BALANCE					
	Non-spendable for inventory	38,891	38,891	38,891	38,891
	Assigned for subsequent year's expenditures	-	-	-	-
	Restricted for Food Services	312,088	312,088	312,088	311,144
D	**Total Fund Balance**	**$ 350,979**	**$ 350,979**	**$ 350,979**	**$ 350,035**
C + D	**Total fund balances - Ending**	**$ 341,098**	**$ 153,641**	**$ 350,035**	**$ 363,385**
		33.94%	14.19%	35.96%	36.12%

This appropriation resolution is to take effect upon adoption by the Board of Education.

Preschool and Kid's Club Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2025-2026

RESOLVED, that this resolution shall be the **Preschool & Kid's Club Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **Preschool & Kid's Club Fund** are as follows:

		2025-2026		2026-2027
		Original Adopted Budget	**Final Budget**	**Adopted Budget**
REVENUES				
	Local Revenues	$ 250,000	$ 171,292	$ 142,000
	State Revenues	$ 330,000	$ 386,789	$ 457,444
	Federal Revenues	$ -	$ -	$ -
A	**Total revenues**	**$ 580,000**	**$ 558,081**	**$ 599,444**

BE IT FURTHER RESOLVED hereby that the following be appropriated for expenditures in the **Preschool and Kid's Club Fund** and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Support Services:			
	Wages	325,000	304,232	332,713
	Benefits	150,000	182,068	173,839
	Purchased Services	45,000	59,572	72,100
	Supplies	25,000	43,314	52,556
	Dues & Fees/Other	25,000	4,135	3,744
	Prior Period Adjustment	-	81,352	-
B	**Total expenditures**	**$ 570,000**	**$ 674,673**	**$ 634,952**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 10,000	$ (116,592)	$ (35,508)
FUND BALANCE				
	Assigned for Preschool & Kid's Club	226,926	226,926	110,334
D	**Total Fund Balance**	**$ 226,926**	**$ 226,926**	**$ 110,334**
C + D	**Total fund balances - Ending**	**$ 236,926**	**$ 110,334**	**$ 74,826**
		40.85%	19.77%	12.48%

This appropriation resolution is to take effect upon adoption by the Board of Education.

School Activity Fund Budget
Resolution for Adoption by the Board of Education
Fiscal Year 2025-2026

RESOLVED, that this resolution shall be the **School Activity Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the **School Activity Fund** are as follows:

		2025-2026		2026-2027
		Original Adopted Budget	**Final Budget**	**Adopted Budget**
REVENUES				
	Local Revenues	$ 500,000	$ 500,000	$ 500,000
A	**Total revenues**	**$ 500,000**	**$ 500,000**	**$ 500,000**

BE IT FURTHER RESOLVED hereby that the following be appropriated for expenditures in the **School Activity Fund** and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Support Services:			
	School Activities	700,000	450,000	550,000
B	**Total expenditures**	**$ 700,000**	**$ 450,000**	**$ 550,000**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ (200,000)	$ 50,000	$ (50,000)
FUND BALANCE				
	Assigned for School Activity	460,944	460,944	510,944
D	**Total Fund Balance**	**$ 460,944**	**$ 460,944**	**$ 510,944**
C + D	**Total fund balances - Ending**	**$ 260,944**	**$ 510,944**	**$ 460,944**

This appropriation resolution is to take effect upon adoption by the Board of Education.