

2026-2027

GENERAL APPROPRIATIONS RESOLUTION

For Adoption by the Morley Stanwood Community Schools Board of Education

Resolved that this resolution shall be the amended general appropriation of the Morley Stanwood Community 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 Morley Stanwood Community Schools.

General Fund

Revenue

Be It Further Resolved, that the total amended revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the School District for the fiscal year 2026-2027 include revenue derived from the levy of up to 18.0000 mills of ad valorem taxes on non-homestead and non-qualified agricultural property for operating purposes, subject to voter approval at the August 4, 2026 election, consisting of the renewal and restoration of the School District's operating millage authorization, including restoration of millage authority previously reduced by operation of the Headlee Amendment.

	Adopted
Local	\$ 2,850,849
State	\$ 10,385,458
Federal	\$ 893,161
Incoming Transfers and Other Transactions	\$ 1,007,676
Total Revenues	\$ 15,137,144
Projected Fund Balance, July 1, 2026	\$ 4,368,781
Total Available to Appropriate General Fund	\$ 19,505,925

Expenditures

Be it further resolved, that \$16,138,959 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted
Basic Program	\$ 6,919,189
Added Instructional Needs (Special Ed, Compensatory)	\$ 2,534,924
Support Services	
Pupil	\$ 750,552
Instructional Staff	\$ 441,940
General Administration	\$ 415,847
School Administration	\$ 969,221
Business	\$ 453,335
Operations and Maintenance	\$ 1,345,130
Pupil Transportation	\$ 821,280
Central Supports	\$ 401,666
Athletics	\$ 542,108
Community Activities	\$ 16,000
Other Financing Uses	\$ 527,767
Total General Fund Expenditures	\$ 16,138,959
Projected Ending Fund Balance - June 30, 2027	\$ 3,366,967

Debt Retirement Fund

Revenue

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT RETIREMENT FUND of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

REVENUES:	Adopted
Local Property Taxes	\$ 1,186,658
Interest	
Incoming Transfers	
Total Revenues	\$ 1,186,658
Projected Fund Balance, July 1, 2026	\$ 853,624
Total Available to Appropriate Debt Fund	\$ 2,040,282

Expenditures

BE IT FURTHER RESOLVED, that \$1,420,150 of the total available to appropriate in the **DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted
Redemption of Principal	\$ 970,000
Interest on Bonded Debt	\$ 449,150
Paying Agent Fees	\$ 1,000
Total Debt Fund Expenditures	\$ 1,420,150
Projected Ending Fund Balance - June 30, 2027	\$ 620,132

Food Service Fund**Revenue**

BE IT FURTHER RESOLVED, that the revenues and unappropriated fund balance estimated to be available for appropriations in the **FOOD SERVICE FUND** of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

	Adopted
Local	\$ 28,132
State	\$ 46,026
Federal	\$ 973,716
Total Revenues	\$ 1,047,874
Projected Fund Balance, July 1, 2026	\$ 202,112
Total Available to Appropriate Food Service	\$ 1,249,986

Expenditures

Be it further resolved, that \$1,051,798 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	Adopted
Salaries	\$ 227,840
Benefits	\$ 155,298
Contracted Services	\$ 187,255
Food & Supplies	\$ 431,405
Purchased Services	\$ -
Transfers Out	\$ 50,000
Food Service - Total Expenditures	\$ 1,051,798
Projected Ending Fund Balance - June 30, 2027	\$ 198,188

Student Activity Fund**Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the **Student Activity Fund** of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

	Adopted
Local	\$ 150,000
Total Revenues	\$ 150,000
Projected Fund Balance, July 1, 2026	\$ 133,533
Total Available to Appropriate STUDENT ACTIVITY	\$ 283,533

Expenditures

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:

	Adopted
Misc	\$ 150,000
STUDENT ACTIVITY - Total Expenditures	\$ 150,000
Projected Ending Fund Balance - June 30, 2027	\$ 133,533

Bond Fund - Series III**Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the BOND FUND of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

REVENUES:

Bond Proceeds

Bond Premiums

Investment Income

Total Revenues

Projected Fund Balance, July 1, 2026

Total Available to Appropriate Debt Fund**Adopted**

\$	25,000
\$	25,000
\$	1,531,636
\$	1,556,636

Expenditures

BE IT FURTHER RESOLVED, that \$1,556,636 of the total available to appropriate in the BOND FUND is hereby appropriated in the amounts and for the purposes set forth below:

Capital Outlay

Dues, Fees, & Misc

Bond Issuance Costs

Total Debt Fund Expenditures**Projected Ending Fund Balance - June 30, 2027****Adopted**

\$	1,556,636
\$	-
\$	1,556,636
\$	-

Bond Fund - Series IV**Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the BOND FUND of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

REVENUES:

Bond Proceeds

Bond Premiums

Investment Income

Total Revenues

Projected Fund Balance, July 1, 2026

Total Available to Appropriate Debt Fund**Adopted**

\$	3,224,202
\$	50,000
\$	3,274,202
\$	-
\$	3,274,202

Expenditures

BE IT FURTHER RESOLVED, that \$1,825,432 of the total available to appropriate in the BOND FUND is hereby appropriated in the amounts and for the purposes set forth below:

Capital Outlay

Dues, Fees, & Misc

Bond Issuance Costs

Total Debt Fund Expenditures**Projected Ending Fund Balance - June 30, 2027****Adopted**

\$	1,736,000
\$	89,432
\$	1,825,432
\$	1,448,770

Public Improvement Fund**Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the PUBLIC IMPROVEMENT FUND of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

REVENUES:

Local

Incoming Transfers & Other Transactions

Total Revenues

Projected Fund Balance, July 1, 2026

Total Available to Appropriate Capital Projects Fund**Adopted**

\$	15,000
\$	15,000
\$	331,513
\$	346,513

Expenditures

BE IT FURTHER RESOLVED, that \$140,000 of the total available to appropriate in the **PUBLIC IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted
Dues, Fees, & Misc	\$ 140,000
Outgoing Transfers & Other Transactions	
Total Debt Fund Expenditures	\$ 140,000
Projected Ending Fund Balance - June 30, 2027	\$ 206,513

Capital Projects Fund (2)

Revenue

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECTS FUND (2) of the Morley Stanwood Community Schools for the fiscal year 2026-2027 are as follows:

REVENUES:	Adopted
Local	\$ 800
Incoming Transfers & Other Transactions	\$ -
Total Revenues	\$ 800
Projected Fund Balance, July 1, 2026	\$ 21,842
Total Available to Appropriate Capital Projects Fund	\$ 22,642

Expenditures

BE IT FURTHER RESOLVED, that \$0.00 of the total available to appropriate in the **PUBLIC IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

	Adopted
Dues, Fees, & Misc	
Outgoing Transfers & Other Transactions	\$ -
Total Debt Fund Expenditures	\$ -
Projected Ending Fund Balance - June 30, 2027	\$ 22,642

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 statements hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the

Be it further resolved, that the Superintendent 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 June 25, 2026


Secretary of the Board of Education