PENNFIELD SCHOOLS

2026-2027

BUDGET RESOLUTION
FOR ADOPTION BY THE
BOARD OF EDUCATION

- GENERAL FUND
- SCHOLARSHIP FUND
- STUDENT SERVICES FUND
- SCHOOL SERVICE FUND
  (FOOD SERVICE)

PENNFIELD SCHOOLS

GENERAL FUND
2026-2027

2026-2027
GENERAL APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of the Pennfield Schools for the fiscal year July 1, 2026 to June 30, 2027; 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 Pennfield Schools. The total number of mills levied on all non-homestead and non-qualified agricultural properties will be 18.0000 mills, for the purpose of general operations.

June 17, 2026

PENNFIELD SCHOOLS

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 are as follows:

REVENUE	
Local Sources	$ 1,885,039
Intermediate Sources	1,981,350
State Sources	22,549,379
Federal Sources	433,324
Incoming Transfers and Other Transactions	107,781
Committed Fund Balance	0
TOTAL REVENUE	$26,956,873
Nonspendable, Restricted, Committed, Assigned Fund Balance	1,443,782
(NET) Unassigned Fund Balance Available to Appropriate	5,228,114
TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2026	$33,628,769

BE IT FURTHER RESOLVED, that $27,661,198 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	$ 11,605,102
Added Needs	3,903,387
Adult & Continuing Education	0
SUPPORT SERVICES	
Pupil	1,787,546
Instructional Support	1,354,274
General Administration	557,587
School Administration	1,648,983
Business	617,139
Operation and Maintenance/Security	2,970,105
Transportation	1,258,763
Central Services	973,235
Athletics	958,202
Community Services	6,206
Capital Outlay	0
Outgoing Transfers and Other Transactions	20,669
TOTAL APPROPRIATED	$27,661,198
FUND BALANCE JULY 1, 2026	**$6,671,896**
FUND BALANCE JUNE 30, 2027	**$5,967,571**

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 by the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with 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.

RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

BE IT RESOLVED, that the general appropriation for PENNFIELD SCHOOLS for the fiscal year **2026-2027**
GENERAL FUND is AMENDED as follows:

GENERAL FUND	2024-2025 ACTUAL		2025-2026 REVISION II BUDGET		2026-2027 PRELIMINARY BUDGET	
REVENUE:						
LOCAL SOURCES	2,018,645		2,105,616		1,885,039	
INTERMEDIATE REVENUE	1,184,867		1,750,140		1,981,350	
STATE SOURCES	23,093,269		23,598,444		22,549,379	
FEDERAL SOURCES	335,529		510,187		433,324	
INCOMING TRANSFERS AND OTHER TRANSACTIONS	108,707		107,781		107,781	
COMMITTED/ASSIGNED FUND EQUITY						
TOTAL REVENUES:	26,741,017		28,072,168		26,956,873	
EXPENDITURES:						
INSTRUCTION:						
110 BASIC PROGRAMS	11,582,188		11,965,837		11,605,102	
120 ADDED NEEDS	3,765,319		3,831,834		3,903,387	
130 ADULT & CONTINUING EDUCATION	9,600					
SUPPORT SERVICES:						
210 PUPIL	1,366,745		1,746,556		1,787,546	
220 INSTRUCTIONAL SUPPORT	1,138,784		1,327,616		1,354,274	
230 GENERAL ADMINISTRATION	666,175		484,135		557,587	
240 SCHOOL ADMINISTRATION	1,775,058		1,743,408		1,648,983	
250 BUSINESS SUPPORT	584,012		608,988		617,139	
260 OPERATION AND MAINTENANCE/SECURITY	3,194,480		3,451,533		2,970,105	
270 TRANSPORTATION	1,081,004		1,167,957		1,258,763	
280 CENTRAL SERVICES	959,785		1,013,232		973,235	
290 ATHLETICS	860,247		1,031,738		958,202	
300 COMMUNITY SERVICES	5,676		2,971		6,206	
400 CAPITAL OUTLAY	25,649		337,168		-	
OUTGOING TRANSFERS AND OTHER TRANSACTIONS	16,710		16,993		20,669	
TOTAL EXPENDITURES:	27,031,432		28,729,966		27,661,198	
Excess Revenue (Expenditures)	**(290,415)**		**(657,798)**		**(704,325)**	
FUND BALANCE: JULY 1	7,620,107		7,329,694		6,671,896	
NON-SPENDABLE FUND BALANCE	46,901		46,901		46,901	
RESTRICTED FUND BALANCE						
COMMITTED FUND BALANCE						
ASSIGNED FUND BALANCE	1,563,047		1,563,047		1,396,881	
UNASSIGNED FUND BALANCE	5,719,744	21.16%	5,061,948	17.62%	4,523,789	16.35%
PROJECTED GENERAL FUND BALANCE JUNE 30	7,329,692	27.12%	6,671,896	23.22%	5,967,571	21.57%

PURPOSE OF AMENDMENT: REAPPROPRIATION OF FUNDS

THIS RESOLUTION SHALL TAKE EFFECT ON JULY 1, 2026

Secretary, Board of Education

PENNFIELD SCHOOLS

SPECIAL REVENUE FUND

Student Services

2026-2027

2026-2027
STUDENT SERVICES
SPECIAL REVENUE FUND
APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the Special Revenue Fund appropriation of the Pennfield Schools for the fiscal year July 1, 2026 to June 30, 2027. A resolution to make appropriations; to provide for all the expenditure of the appropriations; and to provide for the disposition of all income received by the Pennfield Schools.

June 17, 2026

PENNFIELD SCHOOLS

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund of the Pennfield Schools for fiscal year, July 1, 2026 to June 30, 2027 are as follows:

REVENUE	
Local Sources	$160,000
TOTAL REVENUE	$160,000
Incoming Transfers and Other Transactions	
TOTAL REVENUE/INCOMING TRANSFERS/OTHER	$160,000
Nonspendable, Committed, Assigned, Unassigned Fund Balance	
Restricted Fund Balance Available to Appropriate	$197,525
TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2026	$357,525

BE IT FURTHER RESOLVED, that $170,000 of the total available to appropriate in the Special Revenue Fund is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES	
Student Services	$170,000
TOTAL EXPENDITURES	$170,000
Outgoing Transfers and Other Transactions	
TOTAL APPROPRIATED	$170,000
FUND BALANCE JULY 1, 2026	**$197,525**
FUND BALANCE JUNE 30, 2027	**$187,525**

RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

BE IT RESOLVED, that the appropriation for PENNFIELD SCHOOLS for the fiscal year **2026-2027 STUDENT SERVICE FUND** is AMENDED as follows:

STUDENT SERVICE	2024-2025 ACTUAL	2025-2026 REVISION I BUDGET	2026-2027 PRELIMINARY BUDGET
REVENUE:			
LOCAL REVENUE	193,714	130,000	160,000
	-	-	-
TOTAL REVENUES:	193,714	130,000	160,000
EXPENDITURES:			
SUPPORT SERVICES:			
290 STUDENT SERVICES	198,069	170,000	170,000
TOTAL EXPENDITURES:	198,069	170,000	170,000
Excess Revenue (Expenditures)	(4,355)	(40,000)	(10,000)
FUND BALANCE JULY 1	241,880	237,525	197,525
NON-SPENDABLE FUND BALANCE			
RESTRICTED FUND BALANCE	241,880	237,525	197,525
COMMITTED FUND BALANCE	-	-	-
ASSIGNED FUND BALANCE	-	-	-
UNASSIGNED FUND BALANCE	-	-	-
TOTAL PROJECTED FUND BALANCE JUNE 30	237,525	197,525	187,525

PURPOSE OF AMENDMENT: REAPPROPRIATION OF FUNDS

THIS RESOLUTION SHALL TAKE EFFECT ON JULY 1, 2026

Sarah M Lee

Secretary, Board of Education

PENNFIELD SCHOOLS

SPECIAL REVENUE FUND

SCHOLARSHIP

2026-2027

2026-2027
SCHOLARSHIP
SPECIAL REVENUE FUND
APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the Scholarship Special Revenue Fund appropriation of the Pennfield Schools for the fiscal year July 1, 2026 to June 30, 2027. A resolution to make appropriations; to provide for all the expenditure of the appropriations; and to provide for the disposition of all income received by the Pennfield Schools.

June 17, 2026

PENNFIELD SCHOOLS

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund of the Pennfield Schools for fiscal year, July 1, 2026 to June 30, 2027 are as follows:

REVENUE	
Local Sources	$119
TOTAL REVENUE	$119
Incoming Transfers and Other Transactions	
TOTAL REVENUE/INCOMING TRANSFERS/OTHER	$119
Nonspendable, Committed, Assigned, Unassigned Fund Balance Restricted Fund Balance Available to Appropriate	$13,785
TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2026	$13,904

BE IT FURTHER RESOLVED, that $6,000 of the total available to appropriate in the Special Revenue Fund is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES	
Scholarships	$6,000
TOTAL EXPENDITURES	$6,000
Outgoing Transfers and Other Transactions	
TOTAL APPROPRIATED	$6,000
FUND BALANCE JULY 1, 2026	**$13,785**
FUND BALANCE JUNE 30, 2027	**$7,904**

RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

BE IT RESOLVED, that the appropriation for PENNFIELD SCHOOLS for the fiscal year **2026-2027 STUDENT SCHOLARSHIP SERVICE FUND** is AMENDED as follows:

STUDENT SCHOLARSHIP	2024-2025 ACTUAL	2025-2026 REVISION I BUDGET	2026-2027 PRELIMINARY BUDGET
REVENUE:			
LOCAL REVENUE	1,105	119	119
	-	-	-
TOTAL REVENUES:	1,105	119	119
EXPENDITURES:			
SUPPORT SERVICES:			
290 SCHOLARSHIPS	7,714	8,255	6,000
TOTAL EXPENDITURES:	7,714	8,255	6,000
Excess Revenue (Expenditures)	(6,609)	(8,136)	(5,881)
FUND BALANCE JULY 1	43,530	21,921	13,785
NON-SPENDABLE FUND BALANCE			
RESTRICTED FUND BALANCE	43,530	21,921	13,785
COMMITTED FUND BALANCE	-	-	-
ASSIGNED FUND BALANCE	-	-	-
UNASSIGNED FUND BALANCE	-	-	-
TOTAL PROJECTED FUND BALANCE JUNE 30	36,921	13,785	7,904

PURPOSE OF AMENDMENT: REAPPROPRIATION OF FUNDS

THIS RESOLUTION SHALL TAKE EFFECT ON JULY 1, 2026

Sarah Mabes

Secretary, Board of Education

PENNFIELD SCHOOLS

SCHOOL SERVICE FUND

FOOD SERVICE

2026-2027

2026-2027
SCHOOL SERVICE FUND
APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

RESOLVED, that this resolution shall be the School Service Fund appropriation of the Pennfield Schools for the fiscal year July 1, 2026 to June 30, 2027. A resolution to make appropriations; to provide for all the expenditure of the appropriations; and to provide for the disposition of all income received by the Pennfield Schools.

June 17, 2026

PENNFIELD SCHOOLS

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Pennfield Schools for fiscal year, July 1, 2026 to June 30, 2027 are as follows:

REVENUE	
Local Sources	$87,651
State Sources	272,259
Federal Sources	1,341,453
TOTAL REVENUE	$1,701,363
Incoming Transfers and Other Transactions	15
TOTAL REVENUE/INCOMING TRANSFERS/OTHER	$1,701,378
Nonspendable, Committed, Assigned, Unassigned Fund Balance	41,282
Restricted Fund Balance Available to Appropriate	481,706
TOTAL AVAILABLE TO APPROPRIATE JULY 1, 2026	$2,224,366

BE IT FURTHER RESOLVED, that $1,719,079 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES	
Food Service Noon Supervisors	$100,892
Food Service	$1,508,905
TOTAL EXPENDITURES	$1,609,797
Outgoing Transfers and Other Transactions	$109,282
TOTAL APPROPRIATED	$1,719,079
FUND BALANCE JULY 1, 2026	**$522,988**
FUND BALANCE JUNE 30, 2027	**$505,287**

RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION OF PENNFIELD SCHOOLS

BE IT RESOLVED, that the appropriation for PENNFIELD SCHOOLS for the fiscal year **2026-2027 FOOD SERVICE FUND** is AMENDED as follows:

FOOD SERVICE	2024-2025 ACTUAL	2025-2026 REVISION I BUDGET	2026-2027 PRELIMINARY BUDGET
REVENUE:			
LOCAL REVENUE	83,301	87,651	87,651
STATE REVENUE	272,518	272,259	272,259
FEDERAL REVENUE	1,301,984	1,341,453	1,341,453
INCOMING TRANSFERS AND OTHER TRANSACTIONS	12	15	15
TOTAL REVENUES:	1,657,815	1,701,378	1,701,378
EXPENDITURES:			
SUPPORT SERVICES:			
210 FOOD SERVICE NOON SUPERVISIORS	109,869	100,892	100,892
297 FOOD SERVICE	1,569,442	1,494,081	1,508,905
5**-6** TRANSFER OUT AND OTHER	108,934	109,282	109,282
TOTAL EXPENDITURES:	1,788,245	1,704,255	1,719,079
Excess Revenue (Expenditures)	(130,430)	(2,877)	(17,701)
FUND BALANCE JULY 1	656,295	525,865	522,988
NON-SPENDABLE FUND BALANCE	41,282	41,282	41,282
RESTRICTED FUND BALANCE	484,583	481,706	464,005
COMMITTED FUND BALANCE	-	-	-
ASSIGNED FUND BALANCE	-	-	-
UNASSIGNED FUND BALANCE	-	-	-
TOTAL PROJECTED FUND BALANCE JUNE 30	525,865	522,988	505,287

PURPOSE OF AMENDMENT: REAPPROPRIATION OF FUNDS

THIS RESOLUTION SHALL TAKE EFFECT ON JULY 1, 2026

Secretary, Board of Education