

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF
WEST OTTAWA PUBLIC SCHOOLS

2026-2027 BUDGET

General Fund Operating Budget,

Food Service Fund Budget,

Fiduciary Fund Budget

&

Repair and Improvement Fund Budget

For

2026-2027

June 15, 2026

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF
WEST OTTAWA PUBLIC SCHOOLS

2026-2027 BUDGET

The following resolution was offered by Member _____

and supported by _____ :

RESOLVED, that this resolution shall be the general appropriations for West Ottawa Public Schools for the fiscal year 2026-2027. A resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by West Ottawa Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND for West Ottawa Public Schools fiscal year 2026-2027 is as follows:

Revenue	
Local	\$ 23,248,248
State	73,474,834
Federal	4,058,350
Incoming Transfers & Other Transactions	<u>11,569,000</u>
 Total Revenue	 \$ 112,350,432
 Unappropriated Fund Balance	 <u>31,363,824</u>
 Total Available to Appropriate	 \$ <u><u>143,714,256</u></u>

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BE IT FURTHER RESOLVED, that \$114,203,165 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	\$ 53,666,625
Added Needs	17,342,047
Support Services:	
Pupil	6,710,431
Instructional Staff	6,512,884
General Administration	861,577
School Administration	6,888,378
Business	1,280,978
Operation and Maintenance	11,595,552
Transportation	4,373,617
Central Services	1,312,208
Athletics	3,044,781
Community Services	567,422
Outgoing Transfers & Other Transactions	<u>46,665</u>
Total Appropriated	<u>\$ 114,203,165</u>

BE IT FURTHER RESOLVED, that West Ottawa Public Schools will levy 18 mills of ad valorem property tax, against non-homestead and non-qualified agricultural property for operating purposes.

FUND BALANCE: 29,511,091

PERCENT: 25.84%

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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 West Ottawa Public Schools for fiscal year 2026-2027 is as follows:

Revenue		
Local		\$ 461,276
State		1,520,359
Federal		4,565,856
Incoming Transfers & Other Transactions		<u>-</u>
Total Revenue		\$ 6,547,491
Unappropriated Fund Balance	\$ 1,650,409	
Fund Balance Reserved for Inventory	<u>(40,000)</u>	
Total Fund Balance Available to Appropriate		\$ <u>1,610,409</u>
Total Available to Appropriate		\$ <u><u>8,157,900</u></u>

BE IT FURTHER RESOLVED, that **\$6,612,113** 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		
General Administration		\$ 3,120
Food Service Activities		6,378,993
Outgoing Transfers and Other Transactions		<u>230,000</u>
Total Appropriated		\$ <u><u>6,612,113</u></u>
	Fund Balance:	\$ 1,585,787

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the FIDUCIARY FUND of the West Ottawa Public Schools for fiscal year 2026-2027 is as follows:

Revenue		
Local		\$ 1,500,000
Incoming Transfers & Other Transactions		<u>-</u>
Total Revenue		\$ 1,500,000
Unappropriated Fund Balance	\$ <u>2,073,587</u>	
Total Fund Balance Available to Appropriate		\$ <u>2,073,587</u>
Total Available to Appropriate		\$ <u><u>3,573,587</u></u>

BE IT FURTHER RESOLVED, that **\$1,400,000** of the total available to appropriate in the FIDUCIARY FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Agency Activities		\$ 1,400,000
Outgoing Transfers and Other Transactions		<u>-</u>
Total Appropriated		\$ <u><u>1,400,000</u></u>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the REPAIR AND IMPROVEMENT FUND of West Ottawa Public Schools for fiscal year 2026-2027 is as follows:

Revenue	
Local	\$ 150,000
Incoming Transfers & Other Transactions	<u>-</u>
Total Revenue	\$ 150,000
Unappropriated Fund Balance	\$ <u>3,218,312</u>
Total Available to Appropriate	\$ <u><u>3,368,312</u></u>

BE IT FURTHER RESOLVED, that \$3,000,000 of the total available to appropriate in the REPAIR AND IMPROVEMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Facilities Acquisition, Construction & Improvement	\$ <u>3,000,000</u>
Total Appropriated	\$ <u><u>3,000,000</u></u>

BE IT FURTHER RESOLVED, that the West Ottawa Public Schools will levy 0 mills against all property in the District for the purpose of generating revenue for Building and Site repair, construction, acquisition and improvement purposes.