

# Caledonia Community Schools

## General Appropriations Resolution

Resolution for Adoption by the Board of Education

Public Hearing 2025-26 Budget

16 June 2025

**RESOLVED**, that this resolution shall be the general appropriations of Caledonia Community Schools for the 2025-26 fiscal year; a resolution to make appropriations; to provide for expenditure of appropriations; and to provide for the disposition of all revenue received by the Caledonia Community Schools.

**BE IT FURTHER RESOLVED**, that the millage rates, as per form L-4029, levied are approved as listed; and that the reduction in rates as calculated through the Truth in Taxation are waived and levied at the full 18.0 mills for non-homestead properties.

**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 the fiscal year 2025-26 which includes 18.0 mills of ad valorem taxes to be levied on non-principal residence, non-qualified agricultural property, non-qualified forest property, non-supportive housing property, and non-industrial property to be used for operating purposes is as follows:

### Revenue:

Local	\$16,567,928
State	\$46,991,551
Federal	\$ 1,632,382
Incoming Transfers	<u>\$ 6,374,245</u>

Total Revenue: \$71,566,106

Estimated Fund Balance (06/30/25) \$11,843,578

Total Funds Available: \$83,409,684

**BE IT FURTHER RESOLVED**, that \$71,994,897 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditure:

Instruction

Basic	\$32,232,525	
Added Needs	<u>\$ 7,546,351</u>	
Total Instruction		\$39,778,876

Support Service

Pupil Service	\$5,664,700	
Support Instruction	\$1,957,800	
General Administration	\$6,075,738	
Operations	\$7,114,338	
Transportation	\$4,340,126	
Central Service	\$2,166,564	
Community Service	\$ 138,671	
Athletics	\$1,636,158	
Non-Public Schools	\$2,741,926	
Transfers Out	<u>\$ 380,000</u>	
Total Support Service		\$32,216,021

Total Expenditure                      \$71,994,897

Revenue to Expenditure                -\$428,791

Estimated Fund Balance 06/30/26:    \$11,414,787

**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 statement as adopted by the Board.

**BE IT FURTHER RESOLVED**, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted and keeping with the budgetary policy statement as adopted by the Board of Education.

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in specific funds and the expenditure for the purpose presented:

<u>Fund</u>	<u>Funds Available</u>	<u>Expenditure</u>	<u>Fund Balance</u>
2020 Capital Projects	\$6,267,261	\$6,267,261	\$0
Capital Projects 2023 Ser.I	\$17,939,357	\$15,000,000	\$2,939,357
Capital Projects 2023 Ser.III	\$1,467,131	\$1,467,131	\$0
Capital Projects 2025 Ser.II	\$21,466,103	\$1,500,000	\$19,966,103
Public Improvement	\$3,416,898	\$528,611	\$2,888,287
Capital Improvement	\$55,039	\$15,000	\$40,039
Preschool	\$429,332	\$229,911	\$199,421
Community Resource Ctr	\$576,742	\$383,928	\$192,814
Food Service	\$5,312,213	\$3,964,983	\$1,347,230
Student Activity	\$1,019,618	\$481,431	\$538,187
Debt Retirement	\$19,841,008	\$19,312,776	\$528,232

BE IT FURTHER RESOLVED, that the appropriations resolution is to take effect on 01 July 2025.

