RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF
BIRCH RUN AREA SCHOOLS

RESOLVED, that this resolution shall be the General Appropriation Act of the **BIRCH RUN AREA SCHOOLS** for the fiscal year ending June 30, 2026, AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the **BIRCH RUN AREA SCHOOLS**.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **GENERAL FUND** of the **BIRCH RUN AREA SCHOOLS** for fiscal year 2025-26, which includes 18.0000 mills of ad valorem taxes to be levied on non-principal residence, non-qualified agricultural property, and non-qualified forest property to be used for operating purposes is as follows:

REVENUE	**Preliminary**	**Amendment**
Local Sources	$ 3,934,000	$ 3,936,100
State Sources	$ 19,264,680	$ 20,788,500
Federal Sources	$ 713,700	$ 684,400
Interdistrict Sources	$ 62,000	$ 62,000
Total Revenue	$ 23,974,380	$ 25,471,000
Fund Balance as of July 1, 2025	$ 8,548,819	$ 8,323,123
Total Available to Appropriate - **GENERAL FUND**	$ 32,523,199	$ 33,794,123

BE IT FURTHER RESOLVED, that **$25,406,980** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES & APPROPRIATE FUND BALANCE		
Instruction		
Basic Programs	$ 11,893,900	$ 12,216,700
Added Needs	$ 2,081,600	$ 2,118,700
Support Services	$ -	$ -
Pupil	$ 1,197,400	$ 1,229,500
Instruction Staff	$ 891,480	$ 911,780
General Administration	$ 648,000	$ 658,200
School Administration	$ 1,528,200	$ 1,556,300
Business	$ 345,000	$ 349,200
Operations & Maintenance	$ 2,427,400	$ 3,449,900
Pupil Transportation Services	$ 1,213,900	$ 1,213,900
Central	$ 689,600	$ 692,200
Community Services	$ 155,300	$ 155,300
Athletics	$ 643,600	$ 646,300
Debt Service	$ 209,000	$ 209,000
Transfers	$ -	$ -
Total Expenditures	$ 23,924,380	$ 25,406,980
Remaining Fund Balance	$ 8,598,819	$ 8,387,143

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **FOOD SERVICE FUND** of the **BIRCH RUN AREA SCHOOLS** for fiscal year 2025-26 is as follows:

REVENUE	**Preliminary**	**Amendment**
Local Sources	$ 69,000	$ 69,000
State Sources	$ 155,500	$ 186,700
Federal Sources	$ 1,296,600	$ 1,325,000
Total Revenue	$ 1,521,100	$ 1,580,700
Fund Balance as of July 1, 2025	$ 481,337	$ 500,993
Total Available to Appropriate - **FOOD SERVICE FUND**	$ 2,002,437	$ 2,081,693

BE IT FURTHER RESOLVED, that **$1,718,200** 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	$ 1,490,100	$ 1,493,200
Total Expenditures	$ 1,490,100	$ 1,493,200
Remaining Fund Balance	$ 512,337	$ 588,493

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **DEBT RETIREMENT FUND** of the **BIRCH RUN AREA SCHOOLS** for fiscal year 2025-26 is as follows:

REVENUE	**Preliminary**	**Amendment**
Local Sources	$ 1,093,700	$ 1,090,700
State Sources	$ -	$ -
Total Revenue	$ 1,093,700	$ 1,090,700
Fund Balance as of July 1, 2025	$ 330,412	$ 316,949
Total Available to Appropriate - **DEBT RETIREMENT FUND**	$ 1,424,112	$ 1,407,649

BE IT FURTHER RESOLVED, that **$978,800** of the total available to appropriate in the **DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES & APPROPRIATE FUND BALANCE		
Principal	$ 960,000	$ 960,000
Interst & Other	$ 18,800	$ 18,800
Total Expenditures	$ 978,800	$ 978,800
Remaining Fund Balance	$ 445,312	$ 428,849

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **SINKING FUND** of the **BIRCH RUN AREA SCHOOLS** for fiscal year 2025-26 is as follows:

REVENUE	**Preliminary**	**Amendment**
Local Sources	$ 376,500	$ 375,000
State Sources	$ -	$ -
Total Revenue	$ 376,500	$ 375,000
Fund Balance as of July 1, 2025	$ 177,800	$ 97,190
Total Available to Appropriate - **SINKING FUND**	$ 554,300	$ 472,190

BE IT FURTHER RESOLVED, that **$263,000** of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES & APPROPRIATE FUND BALANCE		
Expenditures	$ 300,000	$ 300,000
Total Expenditures	$ 263,000	$ 263,000
Remaining Fund Balance	$ 291,300	$ 209,190

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **STUDENT/SCHOOL ACTIVITY FUND** of the **BIRCH RUN AREA SCHOOLS** for fiscal year 2025-26 is as follows:

REVENUE	**Preliminary**	**Amendment**
Local Sources	$ 490,000	$ 490,000
Total Revenue	$ 490,000	$ 490,000
Fund Balance as of July 1, 2025	$ 601,121	$ 567,463
Total Available to Appropriate - **STUDENT/SCHOOL ACTIVITY FUND**	$ 1,091,121	$ 1,057,463

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

EXPENDITURES & APPROPRIATE FUND BALANCE		
Total Expenditures	$ 400,000	$ 400,000
Total Expenditures	$ 400,000	$ 400,000
Remaining Fund Balance	$ 691,121	$ 657,463