GENERAL APPROPRIATION RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF FREELAND COMMUNITY SCHOOL DISTRICT

RESOLVED, that this resolution shall be the general appropriation of Freeland Community School District for the fiscal year ending June 30, 2025. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Freeland Community School District.

BE IT FURTHER RESOLVED, that 18.00 mills of the ad volorem property taxes be levied on all non-homestead and non-qualified agricultural property for the purposes of general operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

REVENUE		
Local		$ 2,536,890
Intermediate		0
State		21,886,296
Federal		583,112
Incoming Trans. & Other Transactions		355,000
TOTAL REVENUE		$25,361,298
FUND BALANCE July 1, 2024	$7,462,789	
FUND BALANCE AVAILABLE TO APPROPRIATE		7,462,789
TOTAL AVAILABLE TO APPR0PRIATE-GENERAL FUND		$32,824,087

BE IT FURTHER RESOLVED, that **$26,139,019** of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Basic Programs	$13,133,646
Added Needs	3,144,026
Adult and Continuing	0
Unclassified	0
Support Services:	
Pupil	999,054
Instructional Staff	1,449,269
General Administration	554,646
School Administration	1,395,144
Business	347,796
Operation & Maintenance	2,216,647
Pupil Transportation	936,182
Central	589,332
Other(300)	27,600
Community Services (290)	866,775
Capital Outlay	453,397
Outgoing Trans. & Other Transactions	25,503
TOTAL APPR0PRIATED - GENERAL FUND	26,139,017

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SCHOOL SERVICE FUND** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

REVENUE		
Local		$93,300
State		662,000
Federal		380,000
Incoming Transfers		0
TOTAL REVENUE		$1,135,300
Fund Balance July 1, 2024	$907,704	
FUND BALANCE AVAILABLE TO APPROPRIATE		907,704
TOTAL AVAILABLE TO APPROPRIATE-SCHOOL SERVICE FUND		$2,043,004

BE IT FURTHER RESOLVED, that **$ 1,653,500** 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	$953,500
Capital Outlay	700,000
TOTAL APPROPRIATED SCHOOL SERVICE FUND	$1,653,500

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **CAPITAL SINKING FUND** of the Freeland Community School District for fiscal year ending June 30, 2024, is as follows:

REVENUE		
Local		$1,644,654
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$1,644,654
Fund Balance July 1, 2024	$991,440	
FUND BALANCE AVAILABLE TO APPROPRIATE		991,440
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$2,636,094

BE IT FURTHER RESOLVED, that **$ 2,335,000** of the total available to appropriate in the **CAPITAL SINKING FUND** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
Contracted Services	$2,335,000
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL SINKING FUND	$2,335,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **CAPITAL PROJECTS - PROPERTY** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

REVENUE		
Local		$2,000
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$2,000
Fund Balance July 1, 2024	$170,164	
FUND BALANCE AVAILABLE TO APPROPRIATE		170,164
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$172,164

BE IT FURTHER RESOLVED, that **$ 168,463.00** of the total available to appropriate in the **CAPITAL PROJECTS - PROPERTY** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
Contracted Services	$170,463
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL PROJECTS - PROPERTY	$170,463

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **STUDENT/SCHOOL ACTIVITY - CUSTODIAL ACCOUNT** of the Freeland Community School District for fiscal year ending June 30, 2025, is as follows:

REVENUE		
High School -47 Accounts		$280,000
Elementary School - 21 Accounts		158,552
Athletic Team Accounts - (20) Accounts		125,000
TOTAL REVENUE		$563,552
Fund Balance July 1, 2024	$507,697	
FUND BALANCE AVAILABLE TO APPROPRIATE		**507,697**
TOTAL AVAILABLE TO APPROPRIATE-STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS		$1,071,249

BE IT FURTHER RESOLVED, that **$ 652,500** of the total available to appropriate in the **STUDENT/SCHOOL ACTIVITY - CUSTODIAL ACCOUNT** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	
High School -46 Accounts	$294,000
Elementary School - 21 Accounts	148,000
Athletic Team Accounts - (20) Accounts	210,500
TOTAL AVAILABLE TO APPROPRIATE-STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS	$652,500

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 is hereby charged with general supervision of the execution of the budgets 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 appropriations resolution is to take effect on July 1, 2024