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, 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 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, 2027, is as follows:

REVENUE		
Local		$ 2,587,402
Intermediate		0
State		22,288,016
Federal		505,984
Incoming Trans. & Other Transactions		522,000
TOTAL REVENUE		$25,903,402
FUND BALANCE July 1, 2026	$5,419,926	
FUND BALANCE AVAILABLE TO APPROPRIATE		5,419,926
TOTAL AVAILABLE TO APPR0PRIATE-GENERAL FUND		$31,323,328

BE IT FURTHER RESOLVED, that **$26,236,691** 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	$12,778,623
Added Needs	3,536,868
Adult and Continuing	0
Unclassified	0
Support Services:	
Pupil	1,036,315
Instructional Staff	838,448
General Administration	765,899
School Administration	1,357,444
Business	366,017
Operation & Maintenance	2,304,737
Pupil Transportation	783,831
Central	591,256
Other(300)	13,100
Community Services (290)	965,531
Capital Outlay	883,595
Outgoing Trans. & Other Transactions	15,027
TOTAL APPR0PRIATED - GENERAL FUND	26,236,691

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, 2027, is as follows:

REVENUE		
Local		$90,600
State		821,000
Federal		421,000
Incoming Transfers		0
TOTAL REVENUE		$1,332,600
Fund Balance July 1, 2026	$575,767	
FUND BALANCE AVAILABLE TO APPROPRIATE		575,767
TOTAL AVAILABLE TO APPROPRIATE-SCHOOL SERVICE FUND		$1,908,367

BE IT FURTHER RESOLVED, that **$ 1,107,000** 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	$1,087,000
Capital Outlay	20,000
TOTAL APPROPRIATED SCHOOL SERVICE FUND	$1,107,000

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, 2027, is as follows:

REVENUE		
Local		$1,843,447
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$1,843,447
Fund Balance July 1, 2026	$3,818,909	
FUND BALANCE AVAILABLE TO APPROPRIATE		3,818,909
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$5,662,356

BE IT FURTHER RESOLVED, that **$ 1,800,000** 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	$1,800,000
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL SINKING FUND	$1,800,000

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, 2027, is as follows:

REVENUE		
Local		$2,000
State		
Federal		
Incoming Transfers		
TOTAL REVENUE		$2,000
Fund Balance July 1, 2026	$212,291	
FUND BALANCE AVAILABLE TO APPROPRIATE		212,291
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL SINKING FUND		$214,291

BE IT FURTHER RESOLVED, that **$ 0.00** 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	$0
Capital Outlay	
Transfer to General Fund	
TOTAL APPROPRIATED CAPITAL PROJECTS - PROPERTY	$0

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, 2027, is as follows:

REVENUE		
High School -47 Accounts		$350,000
Elementary School - 21 Accounts		195,000
Athletic Team Accounts - (20) Accounts		220,000
TOTAL REVENUE		$765,000
Fund Balance July 1, 2026	$508,445	
FUND BALANCE AVAILABLE TO APPROPRIATE		**508,445**
TOTAL AVAILABLE TO APPROPRIATE- STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS		$1,273,445

BE IT FURTHER RESOLVED, that **$ 685,000** 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	$300,000
Elementary School - 21 Accounts	200,000
Athletic Team Accounts - (20) Accounts	185,000
TOTAL AVAILABLE TO APPROPRIATE- STUDENT/SCHOOL ACTIVITY CUSTODIAL ACCOUNTS	$685,000

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, 2026