AMENDMENT

RESOLUTION FOR ADOPTION
BY THE BOARD OF EDUCATION
HEMLOCK PUBLIC SCHOOL DISTRICT

2025-2026 BUDGETS

Resolved that this resolution shall be the amended general appropriation of Hemlock Public School District for the fiscal year 2025-2026.

A resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Hemlock Public School District.

BE IT FURTHER RESOLVED, that 18 mills of the ad valorem property taxes be levied on all non-homestead and non-qualified agricultural property for purpose 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 Hemlock Public School District for fiscal year 2025-2026 is as follows:

REVENUE			BEGINNING
			BUDGET
	Local		$3,822,487
	Intermediate		0
	State		11,250,033
	Federal		590,954
	Incoming Transfers and Other Transactions		255,000
	Total Revenue		$15,918,474

ASSIGNED FUNDS (Special Services)	369,934	
ASSIGNED FUNDS (Capital Projects)	354,200	
UNASSIGNED FUND BALANCE, JULY 1, 2025 (estimated)	$4,592,814	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		5,316,948
TOTAL AVAILABLE TO APPROPRIATE - GENERAL FUND		$21,235,422

BE IT FURTHER RESOLVED, that $16,810,624 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES		BEGINNING
		BUDGET
Instructional:		
Basic Programs		$7,344,013
Added Needs		$1,755,979
Adult and Continuing		0
Unclassified		0
Support Services:		
Pupil		638,218
Instructional Staff		289,868
General Administration		706,943
School Administration		1,186,008
Business		376,376
Operation and Maintenance		1,955,813
Pupil Transportation Services		609,231
Central Services		549,168
Other		49,813
Athletics		414,296
Community Services		565,377
Capital Outlay		150,077
Debt Service		110,438
Outgoing Transfers and Other Transactions		11,500
Total Appropriated-General Fund		$16,713,118

Assigned Fund Balance - Special Services	$467,434	
Assigned Fund Balance - Capital Projects	$354,200	
Unassigned Fund Balance	$3,700,670	22.142%
Projected Fund Balance June 30, 2026 - General Fund	$4,522,304	

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT SERVICE FUND of Hemlock Public School District for the fiscal year 2025-26 is as follows:

REVENUE		BEGINNING
		BUDGET
	Local Property Taxes	$1,935,679
	Interest and Other	
	Incoming Transfer	
Total Revenue		$1,935,679

FUND BALANCE, JULY 1, 2025 (estimated)	$2,244,890	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		2,244,890
TOTAL AVAILABLE TO APPROPRIATE - DEBT SERVICE FUND		$4,180,569

BE IT FURTHER RESOLVED, that $1,860,850 of the total available to appropriate in the DEBT SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		REVISED
		BUDGET
	Redemption of Bond Principal	$390,000
	Interest on Bonded Debt	1,468,450
	Paying Agent Fees and Other	2,400
Total Appropriated - Debt Service Fund		$1,860,850

Projected Fund Balance June 30, 2026 - Debt Service	$2,319,719

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of Hemlock Public School District for fiscal year 2025-26 is a follows:

REVENUE		REVISED
		BUDGET
Local		$43,150
State		386,298
Federal		382,841
Incoming Transfer		3,000
Total Revenue		$815,289

FUND BALANCE, JULY 1, 2025 (estimated)	$221,796	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		221,796
TOTAL AVAILABLE TO APPROPRIATE - FOOD SERVICE FUND		$1,037,085

BE IT FURTHER RESOLVED, that $837,611 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		REVISED
		BUDGET
Food Service		$778,832
Capital Outlay		20,000
Outgoing Transfers		38,779
Total Appropriated-Food Service Fund		$837,611

Projected Fund Balance June 30, 2026 - Food Service	$199,474

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECTS FUND of Hemlock Public School District for fiscal year 2025-2026, is as follows:

REVENUE		REVISED
		BUDGET
Local		$700,000
State		0
Incoming Transfer		0
Proceeds from sale of bonds		0
Total Revenue		$700,000

FUND BALANCE, JULY 1, 2025 (estimated)	$11,846,991	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		11,846,991
TOTAL AVAILABLE TO APPROPRIATE-CAPITAL PROJECTS FUND		$12,546,991

BE IT FURTHER RESOLVED, that $10,736,250 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		REVISED
		BUDGET
Contracted Services		$10,486,250
Capital Outlay		250,000
Outgoing Transfer		0
Total Appropriated - Capital Projects Fund		$10,736,250

Projected Fund Balance June 30, 2026 - Capital Projects Fund	$1,810,741

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SINKING FUND of Hemlock Public School District for fiscal year 2025-2026, is as follows:

REVENUE		REVISED BUDGET
Local		$496,628
Total Revenue		$496,628

FUND BALANCE, JULY 1, 2025 (estimated)	$2,489	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		2,489
TOTAL AVAILABLE TO APPROPRIATE - SINKING FUND		$499,117

BE IT FURTHER RESOLVED, that $452,000 of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		REVISED BUDGET
Operations and Maintenance		-
Support Services - Central Services		-
Capital Outlay		452,000
Total Appropriated - Capital Projects Fund		$452,000

Projected Fund Balance June 30, 2026 - Sinking Fund	$47,117

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the STUDENT/SCHOOL ACTIVITY FUND of Hemlock Public School District for fiscal year 2025-2026, is as follows:

REVENUE		REVISED BUDGET
	Local	$386,532
Total Revenue		$386,532

FUND BALANCE, JULY 1, 2025 (estimated)	$230,693	
LESS APPROPRIATED FUND BALANCE	0	
FUND BALANCE AVAILABLE TO APPROPRIATE		230,693
TOTAL AVAILABLE TO APPROPRIATE - SPECIAL REVENUE FUND		$617,225

BE IT FURTHER RESOLVED, that $418,600 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		REVISED BUDGET
	Other Expenditures	$418,600
Total Appropriated - Special Revenue Fund		$418,600

Projected Fund Balance June 30, 2026 - Special Revenue Fund	$198,625

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 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 appropriation resolution is to take effect on June 4, 2025.