CLIO AREA SCHOOLS

2025-2026

AMENDED BUDGET ADOPTION

February 12, 2026

CLIO AREA SCHOOLS
General Operating Fund Budget

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund for the Clio Area School District for the fiscal year 2025-2026, which includes 6.0000 mils of ad valorem taxes to be levied on commercial personal property, 18.0000 mils of ad valorem property taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR	**$**	**5,774,182**
REVENUES:		
Local Revenues	$	3,836,762
State Revenues	$	28,434,665
Federal Revenues	$	1,374,724
Transfers In & Other Financing Sources	$	1,536,519
TOTAL REVENUES & OTHER SOURCES	**$**	**35,182,670**

BE IT FURTER RESOLVED, that $ 36,552,220 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:		
INSTRUCTION:		
Basic Programs	$	16,248,751
Added Needs	$	4,467,237
Total Instruction	$	20,715,988
SUPPORT SERVICES:		
Pupil Services	$	2,122,132
Instructional Staff	$	1,714,140
General Administration	$	519,786
School Administration	$	2,325,287
Business	$	517,390
Operations & Maintenance	$	4,192,613
Pupil Transportation Services	$	2,477,882
Central	$	897,103
Athletic Department	$	734,000
Total Support Services	$	15,500,333
COMMUNITY SERVICES:	$	276,937
DEBT SERVICE:	$	56,962
TRANSFERS OUT:	$	2,000
TOTAL APPROPRIATED	**$**	**36,552,220**
EXPENDITURES OVER REVENUES	**$**	**(1,369,550)**
FUND BALANCE - END OF YEAR	**$**	**4,404,632**
FUND BALANCE AS A PERCENT OF EXPENDITURES		**12.05%**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Capital Projects Fund of Clio Area School District for the fiscal year 2025-2026, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 6,781,035**
Revenues:		
Local Revenues	$ 150,000	
TOTAL REVENUES & OTHER SOURCES		$ 150,000

BE IT FURTER RESOLVED, that $ 4,350,000 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:		
Purchased Services	$ 50,000	
Building Improvement	$ 4,300,000	
TOTAL APPROPRIATED		$ 4,350,000
EXPENDITURES OVER REVENUES		**$ (4,200,000)**
FUND BALANCE - END OF YEAR		**$ 2,581,035**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Food Service Fund of Clio Area School District for the fiscal year 2025-2026, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 1,029,683**
Revenues:			
Local Revenues	$	174,000	
State Revenues	$	294,000	
Federal Revenues	$	1,846,800	
Transfers In	$	2,000	
TOTAL REVENUES & OTHER SOURCES			$ 2,316,800

BE IT FURTER RESOLVED, that $ 2,711,700 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:			
Food Services	$	1,749,700	
Capital Improvements	$	520,000	
Building Improvement	$	400,000	
Debt	$	2,000	
Transers Out	$	40,000	
TOTAL APPROPRIATED			$ 2,711,700
EXPENDITURES OVER REVENUES			**$ (394,900)**
FUND BALANCE - END OF YEAR			**$ 634,783**
THREE MONTH FUND BALANCE			**$ 597,233**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Transportation Service Fund of Clio Area School District for the fiscal year 2025-2026, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 229,422**
Revenues:			
Local Revenues	$	470,000	
TOTAL REVENUES			$ 470,000

BE IT FURTER RESOLVED, that $ 590,000 of the total available to appropriate in the Transportation Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
Salaries & Benefits	$	117,000	
Supplies, Materials & Equipment	$	350,000	
Site Improvements	$	123,000	
TOTAL APPROPRIATED			$ 590,000
EXPENDITURES OVER REVENUES			**$ (120,000)**
FUND BALANCE - END OF YEAR			**$ 109,422**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Special Revenue Activity Fund of Clio Area School District for the fiscal year 2025-2026 be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 411,185**
Revenues:		
Local Revenues	$ 350,000	
TOTAL REVENUES		$ 350,000

BE IT FURTER RESOLVED, that $ 350,000 of the total available to appropriate in the Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
School Activity Expenditures	$ 350,000	
TOTAL APPROPRIATED		$ 350,000
EXCESS REVENUES OVER EXPENDITURES		**$ -**
FUND BALANCE - END OF YEAR		**$ 411,185**

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Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Debt Fund of Clio Area School District for the fiscal year 2025-2026, which includes 3.2400 mils of ad valorem property tax to be levied on all property for a sinking fund levy, be used for the purposes stated in the approved ballot, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 557,625**
Revenues:		
Local Revenues	$ 2,137,150	
TOTAL REVENUES		$ 2,137,150

BE IT FURTER RESOLVED, that $ 2,437,150 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:		
Principal	$ 1,330,000	
Interest	$ 1,107,150	
TOTAL APPROPRIATED		$ 2,437,150
EXPENDITURES OVER REVENUES		**$ (300,000)**
FUND BALANCE - END OF YEAR		**$ 257,625**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Debt Fund of Clio Area School District for the fiscal year 2025-2026, which includes 0.5100 mils of ad valorem property tax to be levied on all property for a sinking fund levy, be used for the purposes stated in the approved ballot, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 81,221**
Revenues:		
Local Revenues	$ 336,000	
TOTAL REVENUES		$ 336,000

BE IT FURTER RESOLVED, that $ 362,850 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:		
Principal	$ -	
Interest	$ 362,850	
TOTAL APPROPRIATED		$ 362,850
EXPENDITURES OVER REVENUES		**$ (26,850)**
FUND BALANCE - END OF YEAR		**$ 54,371**

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Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the Sinking Fund of Clio Area School District for the fiscal year 2025-2026, which includes 0.4917 mils of ad valorem property tax to be levied on all property for a sinking fund levy, be used for the purposes stated in the approved ballot, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 309,027**
Revenues:		
Local Revenues	$ 330,000	
TOTAL REVENUES		$ 330,000

BE IT FURTER RESOLVED, that $ 200,000 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:		
Capital Outlay	$ 200,000	
TOTAL APPROPRIATED		$ 200,000
EXPENDITURES OVER REVENUES		**$ 130,000**
FUND BALANCE - END OF YEAR		**$ 439,027**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the 2022 Capital Projects Fund of Clio Area School District for the fiscal year 2025-2026, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 7,849,885**
Revenues:		
Interest	$ 250,000	
TOTAL REVENUES		$ 250,000

BE IT FURTER RESOLVED, that $ 4,000,000 of the total available to appropriate in the 2020 Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth

Expenditures:		
Capital Outlay	$ 4,000,000	
TOTAL APPROPRIATED		$ 4,000,000
EXPENDITURES OVER REVENUES		**$ (3,750,000)**
FUND BALANCE - END OF YEAR		**$ 4,099,885**

CLIO AREA SCHOOLS

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the 2024 Capital Projects Fund of Clio Area School District for the fiscal year 2025-2026, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 834,674**
Revenues:		
Interenst	$ 23,455	
TOTAL REVENUES		$ 23,455

BE IT FURTER RESOLVED, that $ 858,129 of the total available to appropriate in the 2020 Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth

Expenditures:		
Dues and Fees	$ 1,034	
Purchased Services	$ 857,095	
TOTAL APPROPRIATED		$ 858,129
EXPENDITURES OVER REVENUES		**$ (834,674)**
FUND BALANCE - END OF YEAR		**$ -**