CLIO AREA SCHOOLS

2026-2027

INITIAL BUDGET ADOPTION

June 25, 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 2026-2027, 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	**$**	**6,267,676**
REVENUES:		
Local Revenues	$	3,751,427
State Revenues	$	27,596,871
Federal Revenues	$	1,429,161
Other Financing Sources	$	1,556,878
Transfers In	$	40,000
TOTAL REVENUES & OTHER SOURCES	**$**	**34,374,337**

BE IT FURTER RESOLVED, that $ 34,431,994 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	$	15,110,673
Added Needs	$	4,472,272
Total Instruction	$	19,582,945
SUPPORT SERVICES:		
Pupil Services	$	2,149,376
Instructional Staff	$	1,460,193
General Administration	$	510,386
School Administration	$	2,175,938
Business	$	567,460
Operations & Maintenance	$	3,859,960
Pupil Transportation Services	$	2,267,838
Central	$	761,367
Athletic Department	$	761,787
Total Support Services	$	14,514,305
COMMUNITY SERVICES:	$	260,152
CAPITAL EXPENDITURES:	$	17,000
DEBT SERVICE:	$	55,592
TRANSFERS OUT:	$	2,000
TOTAL APPROPRIATED	**$**	**34,431,994**
EXPENDITURES OVER REVENUES	**$**	**(57,657)**
FUND BALANCE - END OF YEAR	**$**	**6,210,019**
FUND BALANCE AS A PERCENT OF EXPENDITURES		**18.04%**

CLIO AREA SCHOOLS
CAPITAL PROJECTS FUND

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 2026-2027, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 5,071,035**
Revenues:			
Local Revenues	$ 100,000		
TOTAL REVENUES & OTHER SOURCES		$ 100,000	

BE IT FURTER RESOLVED, that $ 2,900,000 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	$ 2,850,000		
TOTAL APPROPRIATED		$ 2,900,000	
EXPENDITURES OVER REVENUES		**$ (2,800,000)**	
FUND BALANCE - END OF YEAR		**$ 2,271,035**	

CLIO AREA SCHOOLS
FOOD SERVICE FUND

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 2026-2027, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 474,483**
Revenues:			
Local Revenues	$ 150,000		
State Revenues	$ 190,000		
Federal Revenues	$ 1,898,000		
Transfers In	$ 2,000		
TOTAL REVENUES & OTHER SOURCES		$ 2,240,000	

BE IT FURTER RESOLVED, that $ 2,153,000 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:			
Support Service - Food Services	$ 1,811,000		
Capital Purchases	$ 100,000		
Building Improvement	$ 200,000		
Debt Service	$ 2,000		
Transers Out	$ 40,000		
TOTAL APPROPRIATED		$ 2,153,000	
EXCESS REVENUES OVER EXPENDITURES		**$ 87,000**	
FUND BALANCE - END OF YEAR		**$ 561,483**	
THREE MONTH FUND BALANCE		**$ 684,333**	

CLIO AREA SCHOOLS
TRANSPORTATION SERVICE FUND

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 2026-2027, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 271,922**
Revenues:			
Local Revenues	$ 610,000		
TOTAL REVENUES		$	610,000

BE IT FURTER RESOLVED, that $ 605,000 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:			
Transportation Services	$ 505,000		
Site Improvements	$ 100,000		
TOTAL APPROPRIATED		$	605,000
EXCESS REVENUES OVER EXPENDITURES		**$**	**5,000**
FUND BALANCE - END OF YEAR		**$**	**276,922**

CLIO AREA SCHOOLS
STUDENT ACTIVITY FUND

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 2026-2027 be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 492,872**
Revenues:		
Local Revenues	$ 600,000	
TOTAL REVENUES		$ 600,000

BE IT FURTER RESOLVED, that $ 600,000 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	$ 600,000	
TOTAL APPROPRIATED		$ 600,000
EXCESS REVENUES OVER EXPENDITURES		**$ -**
FUND BALANCE - END OF YEAR		**$ 492,872**

CLIO AREA SCHOOLS
2020 DEBT SERVICE FUND

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the 2020 Debt Fund of Clio Area School District for the fiscal year 2026-2027, which includes 3.100 mils of ad valorem property tax to be levied on all property for a debt fund levy, be used for the purposes stated in the approved ballot, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 314,475**
Revenues:		
Local Revenues	$ 2,271,353	
TOTAL REVENUES		$ 2,271,353

BE IT FURTER RESOLVED, that $ 2,436,500 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:		
Bond Fees	$ 1,000	
Principal	$ 1,370,000	
Interest	$ 1,065,500	
TOTAL APPROPRIATED		$ 2,436,500
EXPENDITURES OVER REVENUES		**$ (165,147)**
FUND BALANCE - END OF YEAR		**$ 149,328**

CLIO AREA SCHOOLS
2024 DEBT SERVICE FUND

Moved By _____ **Seconded By** _____

BE IT RESOLVED, that the revenues and unappropriated fund balance available for appropriations in the 2024 Debt Fund of Clio Area School District for the fiscal year 2026-2027, which includes 0.6500 mils of ad valorem property tax to be levied on all property for a debt fund levy, be used for the purposes stated in the approved ballot, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR			**$ 14,221**
Revenues:			
Local Revenues	$ 476,252		
TOTAL REVENUES		$	476,252

BE IT FURTER RESOLVED, that $ 448,250 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:			
Bond Fees	$ 500		
Principal	$ 45,000		
Interest	$ 402,750		
TOTAL APPROPRIATED		$	448,250
EXCESS REVENUES OVER EXPENDITURES		**$**	**28,002**
FUND BALANCE - END OF YEAR		**$**	**42,223**

CLIO AREA SCHOOLS
SINKING FUND

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 2026-2027, which includes 0.4892 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		**$ 479,027**
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
EXCESS REVENUES OVER EXPENDITURES		**$ 130,000**
FUND BALANCE - END OF YEAR		**$ 609,027**

CLIO AREA SCHOOLS
2024 CAPITAL PROJECTS FUND

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 2026-2027, be adopted as follows:

FUND BALANCE - BEGINNING OF YEAR		**$ 3,799,885**
Revenues:		
Local Revenues	$ 200,000	
TOTAL REVENUES		$ 200,000

BE IT FURTER RESOLVED, that $ 3,999,885 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	$ 3,999,885	
TOTAL APPROPRIATED		$ 3,999,885
EXPENDITURES OVER REVENUES		**$ (3,799,885)**
FUND BALANCE - END OF YEAR		**$ -**