Brown City Community Schools
Administrative office

Neil Kohler, Superintendent of Schools
Tracy Sheldon, Business Manager

RESOLUTION FOR ADOPTION BY THE BOARD
OF EDUCATION OF BROWN CITY COMMUNITY SCHOOL DISTRICT

2025-26 GENERAL APPROPRIATION RESOLUTION
Original Budget

June 30, 2025

RESOLVED that this resolution shall be the General Fund appropriation of Brown City Community School District for the fiscal year 2025-26. A resolution to make appropriations; and to provide for the disposition of all income received by the Brown City Community School District.

BE IT FURTHER RESOLVED that the Brown City Community School District 2025-26 budget has been established on the basis of an approved 18.0000 mills property tax collection on non-homestead and non-qualified agricultural taxable value.

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Brown City Community School District for the fiscal year 2025-26 is as follows:

REVENUE		
Local	$ 1,012,811.60	
State	9,243,363.57	
Federal	398,863.78	
Incoming Transfers & Other Transactions	33,500.00	
Total Revenue		$ 10,688,538.95
FUND BALANCE - July 1, 2025	$ 1,908,565.70	
LESS APPROPRIATED FUND BALANCE - June 30, 2025	220,747.78	
FUND BALANCE AVAILABLE TO APPROPRIATE -		$ 1,687,817.92
Total Available to Appropriate		**$ 12,376,356.87**

BE IT FURTHER RESOLVED that $10,669,209.87 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		$ 5,982,930.57
SUPPORT SERVICES:		
Pupil Services	$ 861,493.35	
Supervision and Direction of Instruction	182,159.27	
General Administration	413,097.83	
School Administration	646,009.21	
Business	169,437.00	
Operation and Maintenance	1,265,891.91	
Pupil Transportation	486,127.26	
Technology Support	201,439.40	
Support Services (Athletics, Healthiest You)	417,298.81	
Community Services	10,495.00	
Grounds/Building Improvement	32,000.00	
		$ 4,685,449.04
DEBT SERVICES	$ -	
FUND MODIFICATIONS	830.26	
		$ 830.26
Total Appropriated - General Fund		$ 10,669,209.87

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the HOT LUNCH FUND of Brown City Community Schools for the fiscal year 2025-26 is as follows:

REVENUE:				
Local	$	48,176.00		
State		58,687.00		
Federal		705,720.00		
Incoming Transfers and Other Transactions		830.26		
Total Revenue			$	813,413.26
FUND BALANCE - July 1, 2025	$	96,777.90		
APPROPRIATED FUND BALANCE - June 30, 2025				
FUND BALANCE AVAILABLE TO APPROPRIATE -			$	96,777.90
Total Available to Appropriate			$	910,191.16

BE IT FURTHER RESOLVED that $799,921.61 of the total available to appropriate in the HOT LUNCH FUND is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES				
Support Services:				
Food Service	$	799,921.61		
Total Appropriated - Hot Lunch Fund			$	799,921.61

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the DEBT RETIREMENT FUND of Brown City Community Schools for the fiscal year 2025-26 is as follows:

REVENUE				
Local	$	862,918.55		
State		-		
Other Funding Sources		-		
Total Revenue			$	862,918.55
FUND BALANCE - July 1, 2025	$	211,084.87		
LESS APPROPRIATED FUND BALANCE - June 30, 2025		0		
FUND BALANCE TO APPROPRIATE -			$	211,084.87
Total Available to Appropriate			$	1,074,003.42

BE IT FURTHER RESOLVED that $805,750.00 of the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES				
Debt Service	$	805,750.00		
Total Appropriated - Debt Retirement Fund			$	805,750.00

BE IT FURTHER RESOLVED that the total revenue and unappropriated fund balance estimated to be available for appropriations in the SINKING FUND of Brown City Community Schools for the fiscal year 2025-26 is as follows:

REVENUE				
Local	$	302,200.08		
Other Funding Sources		-		
Total Revenue			$	302,200.08
FUND BALANCE - July 1, 2025	$	375,695.37		
LESS APPROPRIATED FUND BALANCE - June 30, 2025		0		
FUND BALANCE TO APPROPRIATE -			$	375,695.37
Total Available to Appropriate			$	677,895.45

BE IT FURTHER RESOLVED that $525,000.00 of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES		
Debt Service	$ 525,000.00	
Total Appropriated - Debt Retirement Fund		$ 525,000.00

BE IT FURTHER RESOLVED that the total revenue estimated to be available for appropriations in the STUDENT SCHOOL ACTIVITY FUND of Brown City Community Schools for the fiscal year 2024-25 is as follows:

REVENUE-LOCAL	$ 300,000.00

BE IT FURTHER RESOLVED that $300,000.00 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	$ 300,000.00

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 of Education shall require approval of 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 of Education 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 of Education.

THEREFORE, BE IT RESOLVED that this appropriation resolution was offered and supported by and is to take effect on June 30, 2025

Resolution declared adopted – June 30, 2025