RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
SANDUSKY COMMUNITY SCHOOLS
2024-2025 GENERAL APPROPRIATION RESOLUTION
PROPOSED BUDGET JUNE 25, 2024

RESOLVED, that this resolution shall be the general appropriations of Sandusky Community Schools for the fiscal year 2024-2025: A resolution to make appropriations to provide for the expenditure of the appropriations: and to provide for the disposition of all income received by Sandusky Community Schools.

BE IT FURTHER RESOLVED, that the Sandusky Community Schools 2024-2025 budgets have been established on the basis of an approved 18 mills property tax collection on non-homestead and non-qualified agricultural taxable value, as well as 5.58 mills property tax collection towards debt retirement and sinking fund.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of Sandusky Community Schools for the fiscal year 2024-2025 is as follows:

Revenue			
1XX	Local		1,662,327
3XX	State		11,500,389
4XX	Federal		343,714
5XX-6XX	Other		33,600
	Total Revenue		$ 13,540,030
Fund Balance July 1, 2024		$ 4,859,132	
Less Appropriated Fund Balance		-	
Fund Balance Available to Appropriate			4,859,132
	Total Available to Appropriate		$ 18,399,162

BE IT FURTHER RESOLVED, that $14,028,853 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:	
11X	Basic Programs	6,613,494
12X	Added Needs	1,583,299
	Support Services:	
21X	Pupil	825,505
22X	Instructional Staff	274,359
23X	General Administration	520,869
24X	School Administration	721,134
25X	Business	258,747
26X	Operation/Maintenance	1,536,866
27X	Pupil Transportation	838,991
28X	Central Services	300,315
29X	Athletics	290,452
3XX	Community Services:	4,345
	Debt Service	260,477
	Total Appropriated	14,028,853
	Change in Fund Equity	$ (488,823)
	June 30, 2025 Estimated Fund Balance	$ 4,370,309

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **2015 DEBT RETIREMENT FUND** of Sandusky Community Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Local		$ 842,590
Total Revenue		$ 842,590
Fund Balance July 1, 2024	$ 152,219	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		152,219
Total Available to Appropriate		$ 994,809

BE IT FURTHER RESOLVED, that $886,300 of the total available to appropriate in the **2015 DEBT RETIREMENT FUND;** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Debt Service	$ 886,300
Total Appropriated	$ 886,300
Change in Fund Equity	$ (43,710)
June 30, 2025 Estimated Fund Balance	$ 108,509

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SINKING FUND** of Sandusky Community Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Local		$ 539,168
Other Revenue		400,000
Total Revenue		$ 939,168
Fund Balance July 1, 2024	$ 493,054	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		493,054
Total Available to Appropriate		$ 1,432,222

BE IT FURTHER RESOLVED, that $624,334 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	$ 624,334
Total Appropriated	$ 624,334
Change in Fund Equity	$ 314,834
June 30, 2025 Estimated Fund Balance	$ 807,888

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SCHOOL LUNCH SCHOOL SERVICE FUND** of Sandusky Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Local		$ 75,500
State		121,188
Federal		646,609
Total Revenue		$ 843,297
Fund Balance July 1, 2024	$ 458,611	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		458,611
Total Available to Appropriate		$ 1,301,908

BE IT FURTHER RESOLVED, that $999,500 of the total available to appropriate in the **SCHOOL LUNCH SCHOOL SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Food Service	$ 999,500
Total Appropriated	$ 999,500
Change in Fund Equity	$ (156,203)
June 30, 2025 Estimated Fund Balance	$ 302,408

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **SPECIAL REVENUE FUND** of Sandusky Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Special Revenue		$ 200,000
Total Revenue		$ 200,000
Fund Balance July 1, 2024	$ 210,000	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		210,000
Total Available to Appropriate		$ 410,000

BE IT FURTHER RESOLVED, that $200,000 of the total available to appropriate in the **SPECIAL REVENUE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Special Revenue Fund Expenses	$ 200,000
Total Appropriated	$ 200,000
Change in Fund Equity	$ -
June 30, 2025 Estimated Fund Balance	$ 210,000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **DISTRICT IMPROVEMENT FUND** of Sandusky Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Fund Revenue		$ 404,332
Total Revenue		$ 404,332
Fund Balance July 1, 2024	$ 462,979	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		462,979
Total Available to Appropriate		$ 867,311

BE IT FURTHER RESOLVED, that $776,000 of the total available to appropriate in the **DISTRICT IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Fund Expenses	$ 776,000
Total Appropriated	$ 776,000
Change in Fund Equity	$ (371,668)
June 30, 2025 Estimated Fund Balance	$ 91,311

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **2023 DEBT RETIREMENT FUND** of Sandusky Community Schools for the fiscal year 2024-2025 is as follows:

Revenue		
Fund		$ 1,500
Total Revenue		$ 1,500
Fund Balance July 1, 2024	$ 430,500	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		430,500
Total Available to Appropriate		$ 432,000

BE IT FURTHER RESOLVED, that $400,000 of the total available to appropriate in the **2023 DEBT RETIREMENT FUND;** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Debt Service	$ 400,000
Total Appropriated	$ 400,000
Change in Fund Equity	(398,500)
June 30, 2025 Estimated Fund Balance	$ 32,000