RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
SANDUSKY COMMUNITY SCHOOLS
2024-2025 GENERAL APPROPRIATION RESOLUTION
FINAL AMENDED BUDGET JUNE 26, 2025

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 5.00 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:

REVENUES

Local Revenue	$1,759,558
State Revenue	$11,273,588
Federal Revenue	$457,263
Other Revenue	$66,816
TOTAL REVENUE	$13,557,225
Fund Balance July 1, 2024	$5,161,691
TOTAL AVAILABLE TO APPROPRIATE	$18,718,916

BE IT FURTHER RESOLVED, that $13,357,422 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	$6,231,948
Added Needs	$1,348,503
Support Services:	
Pupil	$820,798
Instructional Staff	$269,691
General Administration	$478,725
School Administration	$624,649
Business	$251,563
Operations/Maintenance	$1,349,992
Pupil Transportation	$710,653
Central Services	$360,408
Athletics	$295,170
Community Services	$1,216
Other	$614,106
TOTAL APPROPRIATED	$13,357,422
CHANGE IN FUND EQUITY	$199,803
FUND BALANCE JUNE 30, 2025	$5,361,494

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:

REVENUES	
Local	$817,944
TOTAL REVENUE	$817,944
Fund Balance July 1, 2024	$152,237
TOTAL AVAILABLE TO APPROPRIATE	$970,181

BE IT FURTHER RESOLVED, that $970,181 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	$970,181
TOTAL APPROPRIATED	$970,181
CHANGE IN FUND EQUITY	-152,237
FUND BALANCE JUNE 30, 2025	$0

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

REVENUES

Local	$27,702
Incoming Transfers and Other Transactions	$685,881
TOTAL REVENUE	$713,583
Fund Balance July 1, 2024	$0
TOTAL AVAILABLE TO APPROPRIATE	$713,583

BE IT FURTHER RESOLVED, that $306,007 of the total available to appropriate in the **2024 DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Debt Service	$306,007
TOTAL APPROPRIATED	$306,007
CHANGE IN FUND EQUITY	$407,576
FUND BALANCE JUNE 30, 2025	$407,576

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:

REVENUES	
Local	$566,521
TOTAL REVENUE	$566,521
Fund Balance July 1, 2024	$493,954
TOTAL AVAILABLE TO APPROPRIATE	$1,060,475

BE IT FURTHER RESOLVED, that $321,616 of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Allowable Uses Under State & Ballot Guidelines	$96,781
Debt Service	$224,835
TOTAL APPROPRIATED	$321,616
CHANGE IN FUND EQUITY	$244,905
FUND BALANCE JUNE 30, 2025	$738,859

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

REVENUES	
Local	$10,185
TOTAL REVENUE	$10,185
Fund Balance July 1, 2024	$431,220
TOTAL AVAILABLE TO APPROPRIATE	$441,405

BE IT FURTHER RESOLVED, that $140,867 of the total available to appropriate in the **2023 CAPITAL PROJECTS** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Allowable Uses	$140,867
TOTAL APPROPRIATED	$140,867
CHANGE IN FUND EQUITY	-130,682
FUND BALANCE JUNE 30, 2025	$300,538

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 Community Schools for the fiscal year 2024-2025 is as follows:

REVENUES

Interest	$6,500
SWC Partnership	$40,366
Incoming Transfers	$550,000
TOTAL REVENUE	$596,866
Fund Balance July 1, 2024	$470,439
TOTAL AVAILABLE TO APPROPRIATE	$1,067,305

BE IT FURTHER RESOLVED, that $612,387 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

Allowable Uses	$612,387
TOTAL APPROPRIATED	$612,387
CHANGE IN FUND EQUITY	-15,521
FUND BALANCE JUNE 30, 2025	$454,918

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

REVENUES	
Interest	$198,075
Bond Proceeds	$13,800,392
TOTAL REVENUE	$13,998,467
Fund Balance July 1, 2024	$0
TOTAL AVAILABLE TO APPROPRIATE	$13,998,467

BE IT FURTHER RESOLVED, that $2,160,363 of the total available to appropriate in the **2024 CAPITAL PROJECTS FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Allowable Uses Under State & Ballot Guidelines	$1,558,363
Outgoing Transfers	$602,000
TOTAL APPROPRIATED	$2,160,363
CHANGE IN FUND EQUITY	$11,838,104
FUND BALANCE JUNE 30, 2025	$11,838,104

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 Community Schools for the fiscal year 2024-2025 is as follows:

REVENUES	
Special Revenue	$423,000
TOTAL REVENUE	$423,000
Fund Balance July 1, 2024	$253,479
TOTAL AVAILABLE TO APPROPRIATE	$676,479

BE IT FURTHER RESOLVED, that $379,000 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	
Allowable Uses	$379,000
TOTAL APPROPRIATED	$379,000
CHANGE IN FUND EQUITY	$44,000
FUND BALANCE JUNE 30, 2025	$297,479

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 Community Schools for the fiscal year 2024-2025 is as follows:

REVENUES

Local Revenue	$69,740
State Revenue	$123,384
Federal Revenue	$665,585
TOTAL REVENUE	$858,709
Fund Balance July 1, 2024	$382,184
TOTAL AVAILABLE TO APPROPRIATE	$1,240,893

BE IT FURTHER RESOLVED, that $932,624 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	$932,624
TOTAL APPROPRIATED	$932,624
CHANGE IN FUND EQUITY	-73,915
FUND BALANCE JUNE 30, 2025	$308,269