RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
SANDUSKY COMMUNITY SCHOOLS
2025-2026 GENERAL APPROPRIATION RESOLUTION
PROPOSED BUDGET JUNE 26, 2025

RESOLVED, that this resolution shall be the general appropriations of Sandusky Community Schools for the fiscal year 2025-2026: 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 2025-2026 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 2025-2026 is as follows:

REVENUES

Local Revenue	$1,749,293
State Revenue	$10,598,476
Federal Revenue	$345,000
Other Revenue	$16,000
TOTAL REVENUE	$12,708,769
Fund Balance July 1, 2025	$5,361,494
TOTAL AVAILABLE TO APPROPRIATE	$18,070,263

BE IT FURTHER RESOLVED, that $13,092,303 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	$6,261,030
Added Needs	$1,491,289
Support Services:	
Pupil	$727,750
Instructional Staff	$297,083
General Administration	$483,948
School Administration	$654,694
Business	$309,764
Operations/Maintenance	$1,349,348
Pupil Transportation	$731,474
Central Services	$377,233
Athletics	$344,465
Community Services	$4,000
Other	$60,225
TOTAL APPROPRIATED	$13,092,303
CHANGE IN FUND EQUITY	-383,534
FUND BALANCE JUNE 30, 2026	$4,977,960

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 2025-2026 is as follows:

REVENUES	
Local	$877,500
TOTAL REVENUE	$877,500
Fund Balance July 1, 2025	$407,576
TOTAL AVAILABLE TO APPROPRIATE	$1,285,076

BE IT FURTHER RESOLVED, that $890,000 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	$890,000
TOTAL APPROPRIATED	$890,000
CHANGE IN FUND EQUITY	-12,500
FUND BALANCE JUNE 30, 2026	$395,076

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 2025-2026 is as follows:

REVENUES	
Local	$588,667
TOTAL REVENUE	$588,667
Fund Balance July 1, 2025	$738,859
TOTAL AVAILABLE TO APPROPRIATE	$1,327,526

BE IT FURTHER RESOLVED, that $402,916 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	$180,000
Debt Service	$222,916
TOTAL APPROPRIATED	$402,916
CHANGE IN FUND EQUITY	$185,751
FUND BALANCE JUNE 30, 2026	$924,610

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 2025-2026 is as follows:

REVENUES	
Local	$5,000
TOTAL REVENUE	$5,000
Fund Balance July 1, 2025	$300,538
TOTAL AVAILABLE TO APPROPRIATE	$305,538

BE IT FURTHER RESOLVED, that $300,000 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	$300,000
TOTAL APPROPRIATED	$300,000
CHANGE IN FUND EQUITY	-295,000
FUND BALANCE JUNE 30, 2026	$5,538

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 2025-2026 is as follows:

REVENUES

Interest	$10,000
SWC Partnership	$200,000
TOTAL REVENUE	$210,000
Fund Balance July 1, 2025	$454,918
TOTAL AVAILABLE TO APPROPRIATE	$664,918

BE IT FURTHER RESOLVED, that $285,000 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

Allowable Uses	$285,000
TOTAL APPROPRIATED	$285,000
CHANGE IN FUND EQUITY	-75,000
FUND BALANCE JUNE 30, 2026	$379,918

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 2025-2026 is as follows:

REVENUES	
Interest	$225,000
TOTAL REVENUE	$225,000
Fund Balance July 1, 2025	$11,838,104
TOTAL AVAILABLE TO APPROPRIATE	$12,063,104

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	$4,400,000
TOTAL APPROPRIATED	$4,400,000
CHANGE IN FUND EQUITY	-4,175,000
FUND BALANCE JUNE 30, 2026	$7,663,104

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 2025-2026 is as follows:

REVENUES	
Special Revenue	$400,000
TOTAL REVENUE	$400,000
Fund Balance July 1, 2025	$297,479
TOTAL AVAILABLE TO APPROPRIATE	$697,479

BE IT FURTHER RESOLVED, that $400,000 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	$400,000
TOTAL APPROPRIATED	$400,000
CHANGE IN FUND EQUITY	$0
FUND BALANCE JUNE 30, 2026	$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 2025-2026 is as follows:

REVENUES

Local Revenue	$67,200
State Revenue	$119,010
Federal Revenue	$644,000
TOTAL REVENUE	$830,210
Fund Balance July 1, 2025	$308,269
TOTAL AVAILABLE TO APPROPRIATE	$1,138,479

BE IT FURTHER RESOLVED, that $849,800 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	$849,800
TOTAL APPROPRIATED	$849,800
CHANGE IN FUND EQUITY	-19,590
FUND BALANCE JUNE 30, 2026	$288,679