RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
SANDUSKY COMMUNITY SCHOOLS
2025-2026 GENERAL APPROPRIATION RESOLUTION
FINAL AMENDED BUDGET JUNE 29, 2026

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 18.0000 mills property tax collection on non-homestead and non-qualified agricultural taxable value, as well as 5.0000 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	$1,831,191
State Revenue	$10,971,363
Federal Revenue	$461,899
Other Revenue	$24,974
TOTAL REVENUE	$13,289,427
Fund Balance July 1, 2025	$5,410,891
TOTAL AVAILABLE TO APPROPRIATE	$18,700,318

BE IT FURTHER RESOLVED, that $13,005,482 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	$6,230,605
Added Needs	$1,418,798

Support Services:

Pupil	$709,448
Instructional Staff	$316,194
General Administration	$504,257
School Administration	$667,744
Business	$292,644
Operations/Maintenance	$1,282,138
Pupil Transportation	$671,913
Central Services	$392,880
Athletics	$326,609
Community Services	$1,087
Other	$191,165
TOTAL APPROPRIATED	$13,005,482
CHANGE IN FUND EQUITY	$283,945
FUND BALANCE JUNE 30, 2026	$5,694,836

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	$66,477
State Revenue	$112,610
Federal Revenue	$668,094
TOTAL REVENUE	$847,181
Fund Balance July 1, 2025	$323,991
TOTAL AVAILABLE TO APPROPRIATE	$1,171,172

BE IT FURTHER RESOLVED, that $845,103 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	$845,103
TOTAL APPROPRIATED	$845,103
CHANGE IN FUND EQUITY	$2,078
FUND BALANCE JUNE 30, 2026	$326,069

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	$411,000
TOTAL REVENUE	$411,000
Fund Balance July 1, 2025	$272,889
TOTAL AVAILABLE TO APPROPRIATE	$683,889

BE IT FURTHER RESOLVED, that $388,000 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	$388,000
TOTAL APPROPRIATED	$388,000
CHANGE IN FUND EQUITY	$23,000
FUND BALANCE JUNE 30, 2026	$295,889

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	$872,772
State	$5,784
TOTAL REVENUE	$878,556
Fund Balance July 1, 2025	$407,294
TOTAL AVAILABLE TO APPROPRIATE	$1,285,850

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	-11,444
FUND BALANCE JUNE 30, 2026	$395,850

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	$595,475
State	$3,566
TOTAL REVENUE	$599,041
Fund Balance July 1, 2025	$738,776
TOTAL AVAILABLE TO APPROPRIATE	$1,337,817

BE IT FURTHER RESOLVED, that $426,778 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	$203,862
Debt Service	$222,916
TOTAL APPROPRIATED	$426,778
CHANGE IN FUND EQUITY	$172,263
FUND BALANCE JUNE 30, 2026	$911,039

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	$7,984
TOTAL REVENUE	$7,984
Fund Balance July 1, 2025	$300,474
TOTAL AVAILABLE TO APPROPRIATE	$308,458

BE IT FURTHER RESOLVED, that $42,000 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	$42,000
TOTAL APPROPRIATED	$42,000
CHANGE IN FUND EQUITY	-34,016
FUND BALANCE JUNE 30, 2026	$266,458

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	$11,549
SWC Partnership	$206,049
TOTAL REVENUE	$217,598
Fund Balance July 1, 2025	$515,765
TOTAL AVAILABLE TO APPROPRIATE	$733,363

BE IT FURTHER RESOLVED, that $311,771 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	$311,771
TOTAL APPROPRIATED	$311,771
CHANGE IN FUND EQUITY	-94,173
FUND BALANCE JUNE 30, 2026	$421,592

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	$293,361
TOTAL REVENUE	$293,361
Fund Balance July 1, 2025	$11,837,566
TOTAL AVAILABLE TO APPROPRIATE	$12,130,927

BE IT FURTHER RESOLVED, that $2,301,100 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	$2,301,100
TOTAL APPROPRIATED	$2,301,100
CHANGE IN FUND EQUITY	-2,007,739
FUND BALANCE JUNE 30, 2026	$9,829,827