RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
SANDUSKY COMMUNITY SCHOOLS
2026-2027 GENERAL APPROPRIATION RESOLUTION
PROPOSED BUDGET JUNE 29, 2026

RESOLVED, that this resolution shall be the general appropriations of Sandusky Community Schools for the fiscal year 2026-2027: 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 2026-2027 budgets have been established on the basis of an approved 17.7984 mills property tax collection on non-homestead and non-qualified agricultural taxable value, as well as 4.9996 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 2026-2027 is as follows:

REVENUES

Local Revenue	$1,790,058
State Revenue	$10,894,940
Federal Revenue	$320,000
Other Revenue	$40,000
TOTAL REVENUE	$13,044,998
Fund Balance July 1, 2026	$5,694,836
TOTAL AVAILABLE TO APPROPRIATE	$18,739,834

BE IT FURTHER RESOLVED, that $13,582,750 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	$6,599,892
Added Needs	$1,585,592
Support Services:	
Pupil	$746,431
Instructional Staff	$303,276
General Administration	$470,126
School Administration	$667,024
Business	$290,244
Operations/Maintenance	$1,308,004
Pupil Transportation	$701,048
Central Services	$460,002
Athletics	$340,086
Community Services	$6,000
Other	$105,025
TOTAL APPROPRIATED	$13,582,750
CHANGE IN FUND EQUITY	-537,752
FUND BALANCE JUNE 30, 2027	$5,157,084

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 2026-2027 is as follows:

REVENUES

Local Revenue	$58,800
State Revenue	$109,010
Federal Revenue	$666,000
TOTAL REVENUE	$833,810
Fund Balance July 1, 2026	$326,069
TOTAL AVAILABLE TO APPROPRIATE	$1,159,879

BE IT FURTHER RESOLVED, that $869,100 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	$869,100
TOTAL APPROPRIATED	$869,100
CHANGE IN FUND EQUITY	-35,290
FUND BALANCE JUNE 30, 2027	$290,779

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 2026-2027 is as follows:

REVENUES	
Special Revenue	$400,000
TOTAL REVENUE	$400,000
Fund Balance July 1, 2026	$295,889
TOTAL AVAILABLE TO APPROPRIATE	$695,889

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, 2027	$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 2026-2027 is as follows:

REVENUES	
Local	$918,534
TOTAL REVENUE	$918,534
Fund Balance July 1, 2026	$395,850
TOTAL AVAILABLE TO APPROPRIATE	$1,314,384

BE IT FURTHER RESOLVED, that $917,000 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	$917,000
TOTAL APPROPRIATED	$917,000
CHANGE IN FUND EQUITY	$1,534
FUND BALANCE JUNE 30, 2027	$397,384

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 2026-2027 is as follows:

REVENUES	
Local	$625,778
TOTAL REVENUE	$625,778
Fund Balance July 1, 2026	$911,039
TOTAL AVAILABLE TO APPROPRIATE	$1,536,817

BE IT FURTHER RESOLVED, that $320,794 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	$95,000
Debt Service	$225,794
TOTAL APPROPRIATED	$320,794
CHANGE IN FUND EQUITY	$304,984
FUND BALANCE JUNE 30, 2027	$1,216,023

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 2026-2027 is as follows:

REVENUES	
Local	$5,000
TOTAL REVENUE	$5,000
Fund Balance July 1, 2026	$266,458
TOTAL AVAILABLE TO APPROPRIATE	$271,458

BE IT FURTHER RESOLVED, that $215,000 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	$215,000
TOTAL APPROPRIATED	$215,000
CHANGE IN FUND EQUITY	-210,000
FUND BALANCE JUNE 30, 2027	$56,458

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 2026-2027 is as follows:

REVENUES	
Interest	$10,000
TOTAL REVENUE	$10,000
Fund Balance July 1, 2026	$421,592
TOTAL AVAILABLE TO APPROPRIATE	$431,592

BE IT FURTHER RESOLVED, that $95,000 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	$95,000
TOTAL APPROPRIATED	$95,000
CHANGE IN FUND EQUITY	-85,000
FUND BALANCE JUNE 30, 2027	$336,592

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 2026-2027 is as follows:

REVENUES	
Interest	$200,000
TOTAL REVENUE	$200,000
Fund Balance July 1, 2026	$9,829,827
TOTAL AVAILABLE TO APPROPRIATE	$10,029,827

BE IT FURTHER RESOLVED, that $7,000,000 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	$7,000,000
TOTAL APPROPRIATED	$7,000,000
CHANGE IN FUND EQUITY	-6,800,000
FUND BALANCE JUNE 30, 2027	$3,029,827