

RESOLUTION FOR ADOPTION
BY THE BOARD OF EDUCATION OF ADRIAN PUBLIC SCHOOLS
2025-2026 BUDGETS

RESOLVED, that this resolution shall be the general appropriations of Adrian Public Schools for the Fiscal Year 2025-2026; a resolution to make appropriations, and to provide for the disposition of all income received by Adrian Public Schools.

BE IT FURTHER RESOLVED, that the revenues which include a local non-homestead property tax levy of 18.0 mills and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Adrian Public Schools for Fiscal Year 2025-2026 is as follows:

	Estimated 2025-26
REVENUES	
Local Sources	\$ 5,735,291
State Sources	32,293,271
Federal Sources	6,320,536
Incoming Transfers & Other Transactions	<u>2,061,482</u>
TOTAL REVENUES	\$ 46,410,580
FUND BALANCE July 1	<u>8,704,079</u>
TOTAL REVENUES AND FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ 55,114,659</u>

BE IT FURTHER RESOLVED, That of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for purposes set forth below:

	Estimated 2025-26
EXPENDITURES	
Instruction	
110 Basic Programs	\$ 18,268,632
120 Added Needs	8,246,183
130 Adult and Continuing Education	127,745
Support Services	
210 Pupil	3,605,206
220 Instructional Staff	2,743,239
230 General Administration	544,883
240 School Administration	2,520,521
250 Business	1,160,532
260 Operations & Maintenance	4,081,090
270 Transportation	1,797,223
280 Central	1,102,916
290 Other	1,415,871
300 Community Services	380,479
Prior Period Adjustments/Facility Improvements	2,838
Debt Services	75,514
Transfers	<u>300,000</u>
TOTAL APPROPRIATED	<u>\$ 46,372,872</u>
Estimated Ending Fund Balance, June 30th	<u>\$ 8,741,787</u>

Adopted by the Board June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the COMMUNITY SERVICE FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES	
Revenue	<u>\$ 21,675</u>
TOTAL REVENUES	21,675
ESTIMATED FUND BALANCE July 1	<u>22,029</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 43,705</u></u>

BE IT FURTHER RESOLVED, that the \$43,705 of the total available to appropriate in the CUSTODIAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Supplies/Other	<u>\$ 16,938</u>
TOTAL APPROPRIATED	<u>\$ 16,938</u>
FUND BALANCE JUNE 30	<u><u>\$ 26,766</u></u>

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the FOOD SERVICE FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES	
Food Sales	\$ 45,500
Interest	40,000
Government Aid	2,114,760
Miscellaneous	-
TOTAL REVENUES	2,200,260
ESTIMATED FUND BALANCE July 1	884,454
TOTAL AVAILABLE TO APPROPRIATE	<u>\$ 3,084,714</u>

BE IT FURTHER RESOLVED, that the \$3,084,714 of the total available to appropriate in the FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Salaries	\$ 539,212
Benefits	396,402
Contracted Services	52,540
Supplies/Other	1,157,460
Equipment	320,000
Other Transfers	105,000
TOTAL APPROPRIATED	<u>\$ 2,570,614</u>
FUND BALANCE JUNE 30	<u>\$ 514,100</u>

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the PRIVATE PURPOSE FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES	
Revenue	<u>\$ 38,906</u>
TOTAL REVENUES	38,906
ESTIMATED FUND BALANCE July 1	<u>55,607</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 94,513</u></u>

BE IT FURTHER RESOLVED, that the \$94,513 of the total available to appropriate in the PRIVATE PURPOSE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Supplies/Other	<u>\$ 31,020</u>
TOTAL APPROPRIATED	<u>\$ 31,020</u>
FUND BALANCE JUNE 30	<u><u>\$ 63,493</u></u>

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CUSTODIAL FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES	
Fundraiser Revenue	<u>\$ 399,983</u>
TOTAL REVENUES	399,983
ESTIMATED FUND BALANCE July 1	<u>388,646</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 788,628</u></u>

BE IT FURTHER RESOLVED, that the \$788,628 of the total available to appropriate in the CUSTODIAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Supplies/Other	<u>\$ 356,533</u>
TOTAL APPROPRIATED	<u>\$ 356,533</u>
FUND BALANCE JUNE 30	<u><u>\$ 432,096</u></u>

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the 2017 DEBT RETIREMENT FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES

Small Taxpayer Loss - State	\$ 87,508
Taxes	<u>2,878,674</u>
Total Revenues	2,966,182
Estimated Fund Balance July 1st	<u>405,807</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 3,371,989</u></u>

BE IT FURTHER RESOLVED, that the \$3,371,989 of the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Principal and interest	<u>\$ 3,039,000</u>
TOTAL APPROPRIATED	<u><u>\$ 3,039,000</u></u>

Adopted June 23. 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the 2016 DEBT RETIREMENT FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES

Taxes	<u>1,671,488</u>
Total Revenues	1,671,488
Estimated Fund Balance July 1st	<u>222,079</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 1,893,567</u></u>

BE IT FURTHER RESOLVED, that the \$1,893,567 of the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Principal and interest	<u>\$ 1,700,250</u>
TOTAL APPROPRIATED	<u><u>\$ 1,700,250</u></u>

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS AND TECHNOLOGY FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES

Interest	121,743
Transfers In - General Fund - Technology & Facilities Sustainability	<u>300,000</u>

TOTAL REVENUE	<u>421,743</u>
----------------------	----------------

ESTIMATED FUND BALANCE JULY 1	<u>3,126,555</u>
--------------------------------------	------------------

TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$ 3,548,297</u></u>
---------------------------------------	----------------------------

BE IT FURTHER RESOLVED, that the \$3,548,297 of the Total Available to Appropriate in the CAPITAL PROJECTS AND TECHNOLOGY FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Facilities	200,000
Technology	<u>200,000</u>

TOTAL APPROPRIATED	<u>400,000</u>
---------------------------	----------------

FUND BALANCE

Assigned Fund Balance - Facilities	1,141,865
Assigned Fund Balance - Technology	1,495,713
Assigned Fund Balance - Drager	108,688
Assigned Fund Balance- Athletics	0
Assigned Fund Balance-High Street	70,000
Assigned Fund Balance-STEM Labs	100,000
Unassigned Fund Balance	<u>210,289</u>
Net Revenue through June 30	<u>21,743</u>

FUND BALANCE JUNE 30	<u><u>\$ 3,148,297</u></u>
-----------------------------	----------------------------

Adopted June 23, 2025

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CATERING FUND of the Adrian Public Schools for Fiscal Year 2025-26 is as follows:

REVENUES	
Catering	\$ 17,000
Interest	2,100
	<hr/>
TOTAL REVENUES	19,100
ESTIMATED FUND BALANCE July 1	52,718
	<hr/>
TOTAL AVAILABLE TO APPROPRIATE	71,818
	<hr/> <hr/>

BE IT FURTHER RESOLVED, that the \$71,818 of the total amount available to appropriate in the CATERING FUND, it is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Salaries	\$ 1,200
Benefits	644
Supplies/Other	8,000
Equipment	-
	<hr/>
TOTAL APPROPRIATED	\$ 9,844
	<hr/>
FUND BALANCE JUNE 30	61,974
	<hr/> <hr/>

Adopted June 23, 2025