

**GENERAL APPROPRIATIONS ACT
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE MILAN AREA SCHOOLS**

RESOLVED, that this resolution shall be the general appropriations act of the Milan Area Schools for the fiscal year ending June 30, 2026; an act to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Milan Area Schools.

BE IT FURTHER RESOLVED, that the total revenues and the unappropriated fund balance estimated to be available for appropriations in the General Fund of the Milan Area School District for the fiscal year ending June 30, 2026 is as follows (Note: Total revenues include all income generated by an ad valorem property tax levy of 17.9694 mills, applied against all non-homestead (excluding commercial personal property) and non-qualified agricultural property and 5.9694 mills, applied against all commercial personal property. The purpose of such a millage levy is to help support the appropriations outlined below.):

Revenue:

Local		\$	5,363,285
State			19,358,997
Federal			1,059,090
Incoming Transfers & Other Transactions			3,549,000
TOTAL REVENUE		\$	29,330,372
Fund Balance, July 1, 2025 (Est.)	\$ 2,652,579		
Less Appropriated Fund Balance	<u>-</u>		
Fund Balance Available to Appropriate			2,652,579
TOTAL AVAILABLE TO APPROPRIATE		\$	31,982,951

BE IT FURTHER RESOLVED, that \$ 31,936,120 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	\$	11,438,958	
Added Needs		3,743,689	
Adult/Cont. Ed.		264,856	
Support Services			
Pupil Support Services		4,055,878	
Instructional Support		1,215,848	
General Administration		550,913	
School Administration		1,545,328	
Business Support		440,029	
Operations/Maintenance		4,471,188	
Transportation		1,385,323	
Central Support		770,644	
Support Service		783,207	
Community Services		1,246,959	
Other Financing Uses			
Site Improvement Services		23,300	
Transfers		-	
TOTAL APPROPRIATED	\$	31,936,120	

Projected Unappropriated		
Fund Balance June 30, 2026	\$	46,831

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund (Cafeteria Fund) of the Milan Area School District

for the fiscal year ending June 30, 2026 is as follows:

Revenue:

Local		\$	123,250
State			480,000
Federal			520,000
TOTAL REVENUE		\$	1,123,250
Fund Balance, July 1, 2025 (Est.)	\$	649,217	
Less Appropriated Fund Balance		<u>-</u>	
Fund Balance Available to appropriate			649,217
TOTAL AVAILABLE TO APPROPRIATE		\$	1,772,467

BE IT FURTHER RESOLVED, that \$ 1,149,228 of the total available to appropriate in the School Service Fund (Cafeteria Fund) is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instruction			
Support Services			
Support Service-Food Service			1,099,228
Community Services			
Other Financing Uses			
Transfers			50,000
TOTAL APPROPRIATED		\$	1,149,228

Projected Unappropriated			
Fund Balance June 30, 2026		\$	623,239

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Student/School Activity Fund of the Milan Area School District for the fiscal year ending June 30, 2026 is as follows:

Revenue:

Local		\$	600,000
TOTAL REVENUE		\$	600,000
Fund Balance, July 1, 2025 (Est.)	\$	750,671	
Less Appropriated Fund Balance		<u>-</u>	
Fund Balance Available to appropriate			750,671
TOTAL AVAILABLE TO APPROPRIATE		\$	1,350,671

BE IT FURTHER RESOLVED, that \$ 600,000 of the total available to appropriate in the Student/School Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Support Services			
Support Service - Other			600,000
Community Services			
TOTAL APPROPRIATED		\$	600,000

Projected Unappropriated			
Fund Balance June 30, 2026		\$	750,671

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Debt Retirement Fund of the Milan Area School District for the fiscal year ending June 30, 2026 is as follows (Note: Total revenues include all revenue generated by a tax levy of 9.7500 mills, applied against all property in the Milan Area School District. The purpose of such a levy is to support the appropriations outlined below.):

Revenue:			
Local			7,763,000.00
State			300,000.00
TOTAL REVENUE		\$	8,063,000

Fund Balance, July 1, 2025 (Est.)	\$ 426,602	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		426,602
TOTAL AVAILABLE TO APPROPRIATE	\$	8,489,602

BE IT FURTHER RESOLVED, that \$ 8,063,000 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:

Business Support	\$ 4,000
Debt Service	8,059,000
Transfers	-
TOTAL APPROPRIATED	\$ 8,063,000

Projected Unappropriated Fund Balance June 30, 2026	\$ 426,602
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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Site Sinking Fund of the Milan Area School District for the fiscal year ending June 30, 2026 is as follows (Note: Total revenues include all revenue generated by a tax levy of 1.4943 mills, applied against all property in the Milan Area School District. The purpose of such a levy is to support the appropriations outlined below.):

Revenue:	
Local	1,142,382
TOTAL REVENUE	\$ 1,142,382

Fund Balance, July 1, 2025 (Est.)	\$ -	
Less Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		-
TOTAL AVAILABLE TO APPROPRIATE	\$	1,142,382

BE IT FURTHER RESOLVED, that \$ 1,142,382 of the total available to appropriate in the Site Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Operations/Maintenance	\$ 542,382
Transportation	\$ 200,000
Central Support	\$ 200,000
Support Service	\$ 200,000
TOTAL APPROPRIATED	\$ 1,142,382

Projected Unappropriated Fund Balance June 30, 2026	\$ -
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BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibility within the amount appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.