

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
HILLSDALE COMMUNITY SCHOOLS**

BE IT RESOLVED, that this resolution shall be the General Appropriations Act of Hillsdale Community Schools for the fiscal year ending June 30, 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 Hillsdale Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of the Hillsdale Community Schools for the fiscal year ending June 30, 2027 is \$22,160,262 as follows:

REVENUE	
100 Local	3,093,400
300 State	12,536,821
400 Federal	570,000
500 Intermediate	162,219
500 Other	<u>50,000</u>
Total	\$16,412,440
Fund Balance July 1, 2026 (estimated)	5,747,822
Less Restricted	0
Less Committed (curriculum)	0
Less Committed (technology device replacement)	0
Less Committed (bus)	0
Less Committed (maintenance truck)	0
Less Committed (capital projects)	<u>259,500</u>
Total Available to Appropriate	\$22,160,262

BE IT FURTHER RESOLVED, that \$19,457,875 the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURE	
Instruction:	
110 Basic Programs	9,487,834
120 Added Needs	2,448,160
130 Adult Ed	246,100
Support Services:	
210 Support Services: Guidance	902,942
220 Instruction Staff – Library	375,970
230 General Admin/Supt	382,925
240 School Administration	988,300
250 Business (Central Office)	341,260
260 Operation and Maintenance	1,839,755
270 Pupil Transportation	1,285,945
280 Technology	493,433
293 Athletic Activities	611,031
310/330 Title / Community	0
351 Out of School- Before & After School Care	0
361 McKinney Vento	0
400 Payments to ISD/Facility Improve	32,600
500 Copy Machine Lease Payments	21,620
621 Outgoing Transfers	<u>0</u>
Total	\$19,457,875
Estimated Unassigned Fund Balance	\$ 2,442,887

The total number of mills of ad valorem property taxes to be levied will be 18.0000 mills on non-homestead properties for the purpose of servicing the payment of operating expenses from the General Fund.

FURTHER RESOLVED, that no Board of Education member or employee of the Hillsdale Community Schools 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 of Education. Changes in the amount appropriated by the Board of Education shall require approval of the Board of Education.

FURTHER RESOLVED, that for the purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon written authorization of the Superintendent but no other transfers shall be made without prior approval by the Board of Education. When the Superintendent makes a transfer to appropriate as permitted by this resolution, such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations act amendment, which amendment shall be adopted by the Board of Education at such meeting.

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

This act is to take effect on June 29, 2026.


Kathy Petersen, Treasurer