

**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, 2027; 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, 2027 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		\$	5,822,606
State			20,268,302
Federal			947,091
Incoming Transfers & Other Transactions			4,703,000
TOTAL REVENUE		\$	31,740,999
Fund Balance, July 1, 2026 (Est.)	\$ 2,629,979		
Less Appropriated Fund Balance	<u>-</u>		
Fund Balance Available to Appropriate			2,629,979
TOTAL AVAILABLE TO APPROPRIATE		\$	34,370,978

BE IT FURTHER RESOLVED, that \$ 33,662,039 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	\$	11,366,675	
Added Needs		4,087,418	
Adult/Cont. Ed.		224,051	
Support Services			
Pupil Support Services		4,791,456	
Instructional Support		1,312,554	
General Administration		550,073	
School Administration		1,559,966	
Business Support		537,598	
Operations/Maintenance		4,470,555	
Transportation		1,503,639	
Central Support		866,413	
Support Service		823,997	
Community Services		1,528,804	
Other Financing Uses			
Site Improvement Services		38,840	
Transfers		-	
TOTAL APPROPRIATED	\$	33,662,039	

Projected Unappropriated Fund Balance June 30, 2027	\$	708,939
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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, 2027 is as follows:

Revenue:

Local		\$	121,500
State			485,000
Federal			490,000
TOTAL REVENUE		\$	1,096,500
Fund Balance, July 1, 2026 (Est.)	\$	530,712	
Less Appropriated Fund Balance		<u>-</u>	
Fund Balance Available to Appropriate			530,712
TOTAL AVAILABLE TO APPROPRIATE		\$	1,627,212

BE IT FURTHER RESOLVED, that \$ 1,115,884 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			1,055,884
Community Services			
Other Financing Uses			
Transfers			60,000
TOTAL APPROPRIATED		\$	1,115,884

Projected Unappropriated Fund Balance June 30, 2027	\$	511,328
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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, 2027 is as follows:

Revenue:

Local		\$	600,000
TOTAL REVENUE		\$	600,000
Fund Balance, July 1, 2026 (Est.)	\$	768,732	
Less Appropriated Fund Balance		<u>-</u>	
Fund Balance Available to Appropriate			768,732
TOTAL AVAILABLE TO APPROPRIATE		\$	1,368,732

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, 2027	\$	768,732
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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, 2027 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		7,442,250.00
State		300,000.00
TOTAL REVENUE		\$ 7,742,250
Fund Balance, July 1, 2026 (Est.)	\$ 404,765	
Less Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to Appropriate		404,765
TOTAL AVAILABLE TO APPROPRIATE		\$ 8,147,015

BE IT FURTHER RESOLVED, that \$ 7,742,250 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		7,738,250
Transfers		-
TOTAL APPROPRIATED	\$	7,742,250

Projected Unappropriated Fund Balance June 30, 2027	\$	404,765
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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, 2027 is as follows (Note: Total revenues include all revenue generated by a tax levy of 1.4887 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		1,200,000
TOTAL REVENUE	\$	1,200,000
Fund Balance, July 1, 2026 (Est.)	\$ -	
Less Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to Appropriate		-
TOTAL AVAILABLE TO APPROPRIATE	\$	1,200,000

BE IT FURTHER RESOLVED, that \$ 1,200,000 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	\$	690,000
Transportation	\$	310,000
Central Support	\$	200,000
Support Service	\$	-
TOTAL APPROPRIATED	\$	1,200,000

Projected Unappropriated Fund Balance June 30, 2027	\$	-
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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.