

2025-2026

## GENERAL APPROPRIATIONS RESOLUTION

For Adoption by the Morley Stanwood Community Schools Board of Education

Resolved that this resolution shall be the amended general appropriation of the Morley Stanwood Community Schools for the fiscal year, 2025-2026. A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Morley Stanwood Community Schools.

### General Fund

#### Revenue

Be it further resolved, that the total amended revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the school district for the fiscal year 2025-2026 which includes 17.7732 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

|                                                    | Adopted              | Amended              | Final                |
|----------------------------------------------------|----------------------|----------------------|----------------------|
| Local                                              | \$ 2,846,169         | \$ 2,771,777         | \$ 2,976,614         |
| State                                              | \$ 10,179,531        | \$ 10,780,154        | \$ 10,906,492        |
| Federal                                            | \$ 762,000           | \$ 1,083,763         | \$ 822,731           |
| Incoming Transfers and Other Transactions          | \$ 590,000           | \$ 543,635           | \$ 593,635           |
| <b>Total Revenues</b>                              | <b>\$ 14,377,700</b> | <b>\$ 15,179,329</b> | <b>\$ 15,299,472</b> |
| Projected Fund Balance, July 1, 2025               | \$ 4,739,438         | \$ 5,071,455         | \$ 5,071,455         |
| <b>Total Available to Appropriate General Fund</b> | <b>\$ 19,117,138</b> | <b>\$ 20,250,784</b> | <b>\$ 20,370,927</b> |

#### Expenditures

Be it further resolved, that \$16,002,146 of the total available to appropriate in the GENERAL FUND is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted              | Amended              | Final                |
|------------------------------------------------------|----------------------|----------------------|----------------------|
| Basic Program                                        | \$ 6,808,613         | \$ 7,170,018         | \$ 6,577,935         |
| Added Instructional Needs (Special Ed, Compensatory) | \$ 2,582,633         | \$ 2,737,842         | \$ 2,463,588         |
| Support Services                                     |                      |                      |                      |
| Pupil                                                | \$ 1,132,994         | \$ 1,142,315         | \$ 1,028,115         |
| Instructional Staff                                  | \$ 511,315           | \$ 736,732           | \$ 705,566           |
| General Administration                               | \$ 450,509           | \$ 485,567           | \$ 482,090           |
| School Administration                                | \$ 906,732           | \$ 874,656           | \$ 828,820           |
| Business                                             | \$ 366,058           | \$ 445,378           | \$ 424,094           |
| Operations and Maintenance                           | \$ 1,513,841         | \$ 1,412,074         | \$ 1,422,116         |
| Pupil Transportation                                 | \$ 725,612           | \$ 865,902           | \$ 819,879           |
| Central Supports                                     | \$ 363,298           | \$ 375,029           | \$ 360,010           |
| Athletics                                            | \$ 394,877           | \$ 414,292           | \$ 403,806           |
| Community Activities                                 | \$ 45,000            | \$ 94,243            | \$ 90,492            |
| Other Financing Uses                                 | \$ 401,217           | \$ 398,492           | \$ 395,635           |
| <b>Total General Fund Expenditures</b>               | <b>\$ 16,202,699</b> | <b>\$ 17,152,539</b> | <b>\$ 16,002,146</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 2,914,439</b>  | <b>\$ 3,098,245</b>  | <b>\$ 4,368,781</b>  |
|                                                      | 18%                  | 18%                  | 27%                  |

### Debt Retirement Fund

#### Revenue

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT RETIREMENT FUND of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

|                                                 | Adopted             | Final               |
|-------------------------------------------------|---------------------|---------------------|
| <b>REVENUES:</b>                                |                     |                     |
| Local Property Taxes                            | \$ 1,186,658        | \$ 1,260,479        |
| Interest                                        |                     | \$ 30,510           |
| Incoming Transfers                              |                     |                     |
| <b>Total Revenues</b>                           | <b>\$ 1,186,658</b> | <b>\$ 1,290,989</b> |
| Fund Balance, July 1, 2025                      | \$ 1,077,743        | \$ 768,079          |
| <b>Total Available to Appropriate Debt Fund</b> | <b>\$ 2,264,401</b> | <b>\$ 2,059,068</b> |

#### Expenditures

BE IT FURTHER RESOLVED, that \$1,205,944 of the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted             | Final               |
|------------------------------------------------------|---------------------|---------------------|
| Redemption of Principal                              | \$ 770,000          | \$ 770,000          |
| Interest on Bonded Debt                              | \$ 349,150          | \$ 434,444          |
| Paying Agent Fees                                    | \$ 1,000            | \$ 1,500            |
| <b>Total Debt Fund Expenditures</b>                  | <b>\$ 1,120,150</b> | <b>\$ 1,205,944</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 1,144,251</b> | <b>\$ 853,124</b>   |

### Food Service Fund

#### Revenue

BE IT FURTHER RESOLVED, that the revenues and unappropriated fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

|                                                    | Adopted             | Final               |
|----------------------------------------------------|---------------------|---------------------|
| Local                                              | \$ 28,132           | \$ 40,182           |
| State                                              | \$ 46,026           | \$ 71,026           |
| Federal                                            | \$ 973,716          | \$ 980,316          |
| Other Financing Source - Lease                     |                     | \$ 18,162           |
| <b>Total Revenues</b>                              | <b>\$ 1,047,874</b> | <b>\$ 1,109,686</b> |
| Fund Balance, July 1, 2025                         | \$ 202,112          | \$ 290,196          |
| <b>Total Available to Appropriate Food Service</b> | <b>\$ 1,249,986</b> | <b>\$ 1,399,882</b> |

#### Expenditures

Be it further resolved, that \$1,109,965 of the total available to appropriate in the FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted             | Final               |
|------------------------------------------------------|---------------------|---------------------|
| <b>EXPENDITURES</b>                                  |                     |                     |
| Salaries                                             | \$ 227,840          | \$ 209,840          |
| Benefits                                             | \$ 155,298          | \$ 159,303          |
| Purchased Services                                   | \$ 187,255          | \$ 211,955          |
| Food & Supplies                                      | \$ 431,405          | \$ 455,105          |
| Equipment                                            | \$ -                | \$ 23,762           |
| Transfers Out                                        | \$ 50,000           | \$ 50,000           |
| <b>Food Service - Total Expenditures</b>             | <b>\$ 1,051,798</b> | <b>\$ 1,109,965</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 198,188</b>   | <b>\$ 289,917</b>   |

### Student Activity Fund

#### Revenue

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the Student Activity Fund of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

|                                                        | Adopted           | Final             |
|--------------------------------------------------------|-------------------|-------------------|
| Local                                                  | \$ 150,000        | \$ 128,724        |
| <b>Total Revenues</b>                                  | <b>\$ 150,000</b> | <b>\$ 128,724</b> |
| Fund Balance, July 1, 2025                             | \$ 147,544        | \$ 152,536        |
| <b>Total Available to Appropriate STUDENT ACTIVITY</b> | <b>\$ 297,544</b> | <b>\$ 281,260</b> |

#### Expenditures

Be it further resolved, that \$147,727 of the total available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted           | Final             |
|------------------------------------------------------|-------------------|-------------------|
| Misc                                                 | \$ 150,000        | \$ 147,727        |
| <b>STUDENT ACTIVITY - Total Expenditures</b>         | <b>\$ 150,000</b> | <b>\$ 147,727</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 147,544</b> | <b>\$ 133,533</b> |

### Bond Fund - Series III

#### Revenue

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the BOND FUND of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

|                                                 | Adopted             | Final               |
|-------------------------------------------------|---------------------|---------------------|
| <b>REVENUES:</b>                                |                     |                     |
| Bond Proceeds                                   |                     |                     |
| Bond Premiums                                   |                     |                     |
| Investment Income                               | \$ 50,000           | \$ 80,000           |
| <b>Total Revenues</b>                           | <b>\$ 50,000</b>    | <b>\$ 80,000</b>    |
| Fund Balance, July 1, 2025                      | \$ 3,187,788        | \$ 3,199,073        |
| <b>Total Available to Appropriate Debt Fund</b> | <b>\$ 3,237,788</b> | <b>\$ 3,279,073</b> |

**Expenditures**

**BE IT FURTHER RESOLVED**, that \$1,747,437 of the total available to appropriate in the **BOND FUND** is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted             | Final               |
|------------------------------------------------------|---------------------|---------------------|
| Capital Outlay                                       | \$ 3,227,788        | \$ 1,747,437        |
| Dues, Fees, & Misc                                   | \$ 10,000           | \$ -                |
| Bond Issuance Costs                                  |                     | \$ -                |
| <b>Total Debt Fund Expenditures</b>                  | <b>\$ 3,237,788</b> | <b>\$ 1,747,437</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ -</b>         | <b>\$ 1,531,636</b> |

**Public Improvement Fund****Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the **PUBLIC IMPROVEMENT FUND** of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

| REVENUES:                                                   | Adopted           | Final             |
|-------------------------------------------------------------|-------------------|-------------------|
| Local                                                       | \$ 12,000         | \$ 20,879         |
| Incoming Transfers & Other Transactions                     | \$ -              | \$ -              |
| <b>Total Revenues</b>                                       | <b>\$ 12,000</b>  | <b>\$ 20,879</b>  |
| Fund Balance, July 1, 2025                                  | \$ 937,574        | \$ 766,246        |
| <b>Total Available to Appropriate Capital Projects Fund</b> | <b>\$ 949,574</b> | <b>\$ 787,125</b> |

**Expenditures**

**BE IT FURTHER RESOLVED**, that \$455,612 of the total available to appropriate in the **PUBLIC IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted           | Final             |
|------------------------------------------------------|-------------------|-------------------|
| Dues, Fees, & Misc                                   | \$ 600,000        | \$ 455,612        |
| Outgoing Transfers & Other Transactions              |                   |                   |
| <b>Total Debt Fund Expenditures</b>                  | <b>\$ 600,000</b> | <b>\$ 455,612</b> |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 349,574</b> | <b>\$ 331,513</b> |

**Capital Projects Fund (2)****Revenue**

Be it further resolved, that the revenues and unappropriated fund balance estimated to be available for appropriations in the **CAPITAL PROJECTS FUND (2)** of the Morley Stanwood Community Schools for the fiscal year 2025-2026 are as follows:

| REVENUES:                                                   | Adopted          | Final            |
|-------------------------------------------------------------|------------------|------------------|
| Local                                                       | \$ -             | \$ 835           |
| Incoming Transfers & Other Transactions                     |                  | \$ -             |
| <b>Total Revenues</b>                                       | <b>\$ -</b>      | <b>\$ 835</b>    |
| Fund Balance, July 1, 2025                                  | \$ 20,131        | \$ 21,007        |
| <b>Total Available to Appropriate Capital Projects Fund</b> | <b>\$ 20,131</b> | <b>\$ 21,842</b> |

**Expenditures**

**BE IT FURTHER RESOLVED**, that \$0.00 of the total available to appropriate in the **PUBLIC IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

|                                                      | Adopted          | Final            |
|------------------------------------------------------|------------------|------------------|
| Dues, Fees, & Misc                                   |                  | \$ -             |
| Outgoing Transfers & Other Transactions              | \$ -             | \$ -             |
| <b>Total Debt Fund Expenditures</b>                  | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>Projected Ending Fund Balance - June 30, 2026</b> | <b>\$ 20,131</b> | <b>\$ 21,842</b> |

**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 statements 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 the general supervision of the execution of the budget adopted by the Board 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.

This Appropriation Resolution is to take effect on June 25, 2026

  
Secretary of the Board of Education