

GENERAL APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF COOPERSVILLE AREA PUBLIC SCHOOLS

RESOLVED, that this resolution shall be to appropriate the general appropriations of COOPERSVILLE AREA PUBLIC SCHOOLS for the fiscal year 2026-27: A resolution to establish appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by COOPERSVILLE AREA PUBLIC 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 COOPERSVILLE AREA PUBLIC SCHOOLS for fiscal year 2026-27 is as follows:

REVENUE:

| | | | |
|---------------------------------------|-------------------------|-----------|---------------------------------|
| 1xx | Local Sources | \$ | 4,672,500 |
| 3xx | State Sources | | 32,214,100 |
| 4xx | Federal Sources | | 1,013,600 |
| 5xx-6xx | Other Financing Sources | | 4,354,500 |
| TOTAL REVENUE | | \$ | <u>42,254,700</u> |
| | | | |
| Estimated July 1, 2026 Fund Balance | | | 7,748,088 |
| TOTAL AVAILABLE TO APPROPRIATE | | \$ | <u><u>50,002,788</u></u> |

The Total Available to Appropriate includes 17.8308 mills of ad valorem taxes to be levied against eligible Non-Primary Residence Exception (and non-qualified agricultural) properties and 5.8308 mills against eligible Commercial Personal Property for the purpose of funding expenditures appropriated in this resolution. The amount of tax revenue from such a levy is estimated to be \$3,590,000.

BE IT FURTHER RESOLVED that \$41,993,200 of the Total Available to Appropriate in the General Fund is hereby established with the amounts and for the purposes set forth below:

EXPENDITURES:

| | | | |
|---------------------------|----------------------------|-----------|---------------------------------|
| 1xx - Instruction | | | |
| 11x | Basic Programs | \$ | 20,373,100 |
| 12x | Added Needs | | 5,969,900 |
| 2xx - Support Services | | | |
| 21x | Pupil Support | | 2,537,100 |
| 22x | Instruction Staff Support | | 1,629,200 |
| 23x | General Administration | | 725,500 |
| 24x | School Administration | | 2,131,600 |
| 25x | Business Services | | 443,900 |
| 26x | Operations and Maintenance | | 3,451,600 |
| 27x | Transportation | | 1,857,400 |
| 28x - | Other Central Support | | 1,023,400 |
| 29x - | Athletics | | 1,413,000 |
| 3xx - Community Services | | | 437,500 |
| TOTAL APPROPRIATED | | \$ | <u><u>41,993,200</u></u> |

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Special Revenue Fund of COOPERSVILLE AREA PUBLIC SCHOOLS for fiscal year 2026-27, is as follow

REVENUE:

| | | | |
|----------------------|-----------------|-----------|-------------------------|
| 1xx | Local Sources | \$ | 880,000 |
| 3xx | State Sources | | 851,000 |
| 4xx | Federal Sources | | 1,255,000 |
| TOTAL REVENUE | | \$ | <u>2,986,000</u> |

| | | | |
|---------------------------------------|--|-----------|-------------------------|
| Estimated July 1, 2026 Fund Balance | | | 1,308,869 |
| TOTAL AVAILABLE TO APPROPRIATE | | \$ | <u>4,294,869</u> |

BE IT FURTHER RESOLVED, that \$2,561,000 of the Total Available to Appropriate in the Special Revenue Fund is hereby established in the amounts and for the purposes set forth below:

EXPENDITURES:

| | | |
|---------------------------------|-----------|-------------------------|
| 296 - Student/School Activities | \$ | 500,000 |
| 297 - Food Service Activities | | 2,000,000 |
| 321 - Centerstage Activities | | 31,000 |
| 6xx - Outgoing Transfers | | 30,000 |
| TOTAL APPROPRIATED | \$ | <u>2,561,000</u> |

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 ir keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount appropriated by th board shall require approval of the board.