

**Resolution for Adoption by the Board of Education
Columbia School District
June 9, 2025**

Resolved, that this resolution shall be the general appropriations of Columbia School District for the **2025/2026** fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Columbia School District.

Be it further resolved, the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for fiscal year **2025/2026** which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

REVENUE		Original	Approved	PROPOSED	PROPOSED
		2024/2025	12/9/2024	6/9/2025	2025/2026 6/9/2025
100	Local	6,035,367	6,610,331	6,319,304	6,524,168
300	State	12,562,333	12,556,010	13,012,579	12,532,427
400	Federal	217,083	216,998	308,164	218,316
500	Intermediate	-	745,347	747,202	817,623
500	Other	1,050,347	302,000	288,000	288,000
Total Revenue		\$19,865,130	\$20,430,686	\$20,675,249	20,380,534
July 1, 2024 Beginning Fund Balance (Audited)			\$5,505,555	\$5,505,555	\$3,300,639
Total Available to Appropriate			\$25,936,241	\$26,180,804	\$23,681,172

Be it further resolved that \$23,681,172 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURE		Original	Approved	PROPOSED	PROPOSED
		2024/2025	12/9/2024	2024/2025 6/9/2025	2025/2026 6/9/2025
11x	Basic Programs	11,535,282	10,701,913	11,085,512	10,002,908
12x	Added Needs	2,271,525	2,345,098	2,476,758	2,361,373
13x	Adult Education	260,090	220,842	250,380	230,605
21x	Pupil Support	1,193,511	1,175,224	1,273,595	566,928
22x	Instructional Staff Support	618,575	739,909	660,886	592,441
23x	General Administration	600,125	589,957	589,401	620,465
24x	School Administration	1,316,447	1,316,119	1,331,461	859,347
25x	Business Services	420,883	450,700	490,233	496,510
26x	Operations and Maintenance	2,184,736	2,300,685	2,142,466	2,022,939
27x	Transportation	1,446,683	1,693,165	1,534,183	1,591,940
28x	Support Services - Central	15,196	8,388	10,563	14,363
29x	Athletics	727,867	727,867	699,513	691,227
3xx	Community Services	211,588	248,219	238,878	248,831
4xx-6xx	Other Financing Uses	100,000	100,000	96,338	100,000
Total Expenditures		\$22,902,508	\$22,618,086	\$22,880,165	\$20,399,877
REVENUE OVER (UNDER) EXPENDITURES		(\$3,037,378)	(\$2,187,400)	(\$2,204,916)	(\$19,343)
June 30, 2026 Ending Fund Balance (Projected)		\$1,079,738	\$3,318,155	\$3,300,639	\$3,281,296
June 30, 2026 Ending Fund Balance % (Projected)		4.71%	15%	14%	16%

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 of the board.