

**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 **2024/2025** 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 **2024/2025** 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:

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

Be it further resolved that \$26,180,804 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>EXPENDITURE</b>		<b>Original 2024/2025</b>	<b>Approved 12/9/2024</b>	<b>PROPOSED 2024/2025 6/9/2025</b>
11x	Basic Programs	11,535,282	10,701,913	11,085,512
12x	Added Needs	2,271,525	2,345,098	2,476,758
13x	Adult Education	260,090	220,842	250,380
21x	Pupil Support	1,193,511	1,175,224	1,273,595
22x	Instructional Staff Support	618,575	739,909	660,886
23x	General Administration	600,125	589,957	589,401
24x	School Administration	1,316,447	1,316,119	1,331,461
25x	Business Services	420,883	450,700	490,233
26x	Operations and Maintenance	2,184,736	2,300,685	2,142,466
27x	Transportation	1,446,683	1,693,165	1,534,183
28x	Support Services - Central	15,196	8,388	10,563
29x	Athletics	727,867	727,867	699,513
3xx	Community Services	211,588	248,219	238,878
4xx-6xx	Other Financing Uses	100,000	100,000	96,338
<b>Total Expenditures</b>		<b>\$22,902,508</b>	<b>\$22,618,086</b>	<b>\$22,880,165</b>

<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(\$3,037,378)</b>	<b>(\$2,187,400)</b>	<b>(\$2,204,916)</b>
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<b>June 30, 2025 Ending Fund Balance (Projected)</b>	<b>\$1,079,738</b>	<b>\$3,318,155</b>	<b>\$3,300,639</b>
<b>June 30, 2025 Ending Fund Balance % (Projected)</b>	<b>4.71%</b>	<b>15%</b>	<b>14%</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 statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.