

# 2025-2026 Adopted Budget

## Utica Community Schools

### General Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the General Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year, which includes unionized collective bargaining agreements and approval of all compensation manuals for non-unionized employees, is adopted as follows:

## General Fund

2025-2026

	ACTUAL 2023-2024	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 45,134,823	\$ 46,330,139	\$ 51,036,879
State	298,826,713	318,791,546	298,709,965
Federal	27,805,578	16,883,758	16,672,224
Interdistrict	21,059,789	21,345,717	21,306,619
<b>Total Revenue</b>	<b>\$ 392,826,903</b>	<b>\$ 403,351,160</b>	<b>\$ 387,725,687</b>
<b>Expenditures:</b>			
Instruction:			
Basic Programs	\$ 198,681,374	\$ 207,215,258	\$ 196,571,860
Added Needs	49,665,739	52,611,733	51,491,725
Adult and Continuing Education	471,119	627,070	618,690
<b>Total Instruction</b>	<b>\$ 248,818,232</b>	<b>\$ 260,454,061</b>	<b>\$ 248,682,275</b>
Support Services:			
Pupil	\$ 23,875,543	\$ 27,904,286	\$ 27,241,986
Instructional Staff	20,347,651	21,742,625	19,592,706
General Administration	1,242,305	1,576,810	1,595,350
School Administration	18,244,743	20,087,915	19,628,315
Business Services	2,025,763	2,228,694	2,282,286
Operations and Maintenance	42,356,606	44,769,809	40,620,831
Pupil Transportation	14,288,049	15,910,355	15,715,499
Central	6,706,424	7,670,065	7,472,932
Other Support Services	39,383	70,671	94,485
<b>Total Support Services</b>	<b>\$ 129,126,467</b>	<b>\$ 141,961,230</b>	<b>\$ 134,244,390</b>
Athletics	3,617,109	3,935,934	4,103,467
Community Services	362,902	848,357	700,358
Other Governmental	47,175	57,175	18,775
Building Improvements	97,755	31,313	31,313
Debt Service	2,872,164	4,220,508	4,220,251
<b>Total Expenditures</b>	<b>\$ 384,941,804</b>	<b>\$ 411,508,578</b>	<b>\$ 392,000,829</b>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Capital Assets	\$ -	\$ 105,119	\$ 105,119
Face value of debt issued - Leases	-	621,024	-
Face value of debt issued - SBITAS	1,563,262	4,000,000	4,000,000
Transfer in	-	200,000	200,000
Transfer out	(13,510,648)	(600,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (11,947,386)</b>	<b>\$ 4,326,143</b>	<b>\$ 4,305,119</b>
<b>Net Change in Fund Balance</b>	<b>\$ (4,062,287)</b>	<b>\$ (3,831,275)</b>	<b>\$ 29,977</b>
<b>Fund Balance - Beginning of Year</b>	<b>\$ 55,386,139</b>	<b>\$ 51,323,852</b>	<b>\$ 47,492,577</b>
<b>Fund Balance - End of Year</b>	<b>\$ 51,323,852</b>	<b>\$ 47,492,577</b>	<b>\$ 47,522,554</b>

# 2025-2026 Adopted Budget

## Utica Community Schools

### Special Revenue Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the Special Revenue Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year, which includes unionized collective bargaining agreements and approval of all compensation manuals for non-unionized employees, is adopted as follows:

## Special Revenue Fund

2025-2026

	ACTUAL 2023-2024	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 11,266,481	\$ 11,203,298	\$ 11,399,420
State	4,068,880	4,061,476	3,575,119
Federal	9,719,141	9,496,412	9,223,000
<b>Total Revenue</b>	<b>\$ 25,054,502</b>	<b>\$ 24,761,186</b>	<b>\$ 24,197,539</b>
<b>Expenditures:</b>			
Support Services:			
Pupil	\$ 53,332	\$ 72,095	\$ 88,935
Business Services	2,457	10,201	10,000
Other Support Services	17,817,736	19,865,580	20,252,697
<b>Total Support Services</b>	<b>\$ 17,873,525</b>	<b>\$ 19,947,876</b>	<b>\$ 20,351,632</b>
Community Services	3,849,247	4,060,630	3,957,318
Building Improvements	1,551,850	4,060,000	4,060,000
Debt Service	6,148	11,500	11,500
<b>Total Expenditures</b>	<b>\$ 23,280,770</b>	<b>\$ 28,080,006</b>	<b>\$ 28,380,450</b>
<b>Other Financing Sources (Uses):</b>			
Proceeds from Sale of Capital Assets	\$ -	\$ 8,920	\$ 5,000
Transfer in	10,648	-	-
Transfer out	-	(200,000)	(200,000)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 10,648</b>	<b>\$ (191,080)</b>	<b>\$ (195,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,784,380</b>	<b>\$ (3,509,900)</b>	<b>\$ (4,377,911)</b>
<b>Fund Balance - Beginning of Year</b>	<b>\$ 21,271,640</b>	<b>\$ 23,056,020</b>	<b>\$ 19,546,120</b>
<b>Fund Balance - End of Year</b>	<b>\$ 23,056,020</b>	<b>\$ 19,546,120</b>	<b>\$ 15,168,209</b>

# 2025-2026 Adopted Budget

## Utica Community Schools

### Debt Service Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the Debt Service Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year is adopted as follows:

## Debt Service Fund

2025-2026

	ACTUAL 2023-2024	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 33,012,879	\$ 35,183,762	\$ 37,106,251
State	1,079,055	1,073,758	1,086,893
Federal	187,777	-	-
<b>Total Revenue</b>	\$ 34,279,711	\$ 36,257,520	\$ 38,193,144
 <b>Expenditures:</b>			
Support Services	\$ 14,390	\$ 25,000	\$ 30,000
Debt Service - Long Term	32,947,306	35,316,411	37,960,226
<b>Total Expenditures</b>	\$ 32,961,696	\$ 35,341,411	\$ 37,990,226
 <b>Net Change in Fund Balance</b>	\$ 1,318,015	\$ 916,109	\$ 202,918
 <b>Fund Balance - Beginning of Year</b>	\$ 2,888,079	\$ 4,206,094	\$ 5,122,203
 <b>Fund Balance - End of Year</b>	\$ 4,206,094	\$ 5,122,203	\$ 5,325,121

# 2025-2026 Adopted Budget

## Utica Community Schools

### Capital Projects Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the Capital Projects Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year is adopted as follows:

## Capital Projects Fund 2018 (Series I, II, III, & IV) 2025-2026

	CUMULATIVE ACTUAL as of 6/30/24	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 8,344,741	\$ 9,305,173	\$ 9,305,173
State	700,614	700,614	700,614
<b>Total Revenue</b>	\$ 9,045,355	\$ 10,005,787	\$ 10,005,787
 <b>Expenditures:</b>			
Pupil Transportation	\$ 6,717,572	\$ 6,727,773	\$ 6,727,773
Facilities, Acquisition, Construction, and Improvement	118,815,491	155,835,308	155,835,308
<b>Total Expenditures</b>	\$ 125,533,063	\$ 162,563,081	\$ 162,563,081
 <b>Other Financing Sources (Uses):</b>			
Face value of debt issued	\$ 135,860,000	\$ 135,860,000	\$ 135,860,000
Premium on debt issued	15,709,363	15,709,363	15,709,363
Transfer in	987,931	987,931	987,931
<b>Total Other Financing Sources (Uses)</b>	\$ 152,557,294	\$ 152,557,294	\$ 152,557,294
 <b>Fund Balance - End of Year</b>			
	\$ 36,069,586		

Amounts budgeted for the Capital Projects Funds are for the total life of the program.

# 2025-2026 Adopted Budget

## Utica Community Schools

### Capital Projects Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the Capital Projects Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year is adopted as follows:

## Capital Projects Fund

2023 (Series I)

2025-2026

	CUMULATIVE ACTUAL as of 6/30/24	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 238,282	\$ 5,059,222	\$ 5,059,222
<b>Total Revenue</b>	\$ 238,282	\$ 5,059,222	\$ 5,059,222
 <b>Expenditures:</b>			
Pupil Transportation	\$ -	\$ 2,869,795	\$ 2,869,795
Facilities, Acquisition, Construction, and Improvement	3,961,370	132,484,329	132,484,329
<b>Total Expenditures</b>	\$ 3,961,370	\$ 135,354,124	\$ 135,354,124
 <b>Other Financing Sources (Uses):</b>			
Face value of debt issued	\$ 117,365,000	\$ 117,365,000	\$ 117,365,000
Premium on debt issued	12,929,902	12,929,902	12,929,902
<b>Total Other Financing Sources (Uses)</b>	\$ 130,294,902	\$ 130,294,902	\$ 130,294,902
 <b>Fund Balance - End of Year</b>	\$ 126,571,814		

Amounts budgeted for the Capital Projects Funds are for the total life of the program.

# 2025-2026 Adopted Budget

## Utica Community Schools

### Capital Projects Fund Appropriations Act for 2025-2026 Resolution for Adoption by the Board of Education

Resolved, that the Capital Projects Fund Appropriations Act for Utica Community Schools for the 2025-2026 fiscal year is adopted as follows:

## Capital Projects Fund

### Building & Site

2025-2026

	ACTUAL 2023-2024	BUDGET Revision 2024-2025	BUDGET Adoption 2025-2026
<b>Revenue:</b>			
Local	\$ 540,000	\$ 505,000	\$ 500,000
<b>Total Revenue</b>	\$ 540,000	\$ 505,000	\$ 500,000
<b>Expenditures:</b>			
Operations & Maintenance	\$ 48,724	\$ 1,101,228	\$ 1,050,000
Facilities, Acquisition, Construction, and Improvement	37,949	1,200,000	11,070,000
<b>Total Expenditures</b>	\$ 86,673	\$ 2,301,228	\$ 12,120,000
<b>Other Financing Sources (Uses):</b>			
Transfer in	\$ 13,500,000	\$ 600,000	\$ -
<b>Total Other Financing Sources (Uses)</b>	\$ 13,500,000	\$ 600,000	\$ -
<b>Net Change in Fund Balance</b>	\$ 13,953,327	\$ (1,196,228)	\$ (11,620,000)
<b>Fund Balance - Beginning of Year</b>	\$ 11,239,501	\$ 25,192,828	\$ 23,996,600
<b>Fund Balance - End of Year</b>	\$ 25,192,828	\$ 23,996,600	\$ 12,376,600

# 2025-2026 Millage Levy

## Utica Community Schools

**Be it further resolved,** that the Board of Education will levy **18.000** of ad valorem taxes on non-homestead and non-qualified agricultural property for the purpose of general operations, and **3.50** mills on all property for voted debt services for the purpose of capital projects.

### 2025-2026 Millage Levy:

	<u>Mills</u>	
General Operating Fund	18.000	on non-homestead property
Debt Service Fund	3.50	on all property