Posen Consolidated School District #9
General Appropriations Act
Food Service Fund
2026-2027 Proposed Budget
June 8, 2026

RESOLVED, that this resolution shall be the Food Service Fund appropriation of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2027, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Posen Consolidated School District #9.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2027 is:

Revenue:		
Local Sources	$	3,600
State Sources	$	48,172
Federal Sources	$	142,789
Total Revenue	$	194,561
Fund Balance, July 1	$	61,672
Total Available Funds	$	256,233

BE IT FURTHER RESOLVED, that $155,045 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Salaries	$	41,701
Employee Benefits	$	26,894
Purchased Services / Repairs	$	500
Supplies (including food)	$	73,750
Capital Outlay	$	-
Miscellaneous / Other	$	3,200
Outgoing Transfer to General Fund	$	9,000
Total Appropriated	$	155,045

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 adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective July 1, 2026.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance

Food Service Fund
Proposed Budget
2026-2027 Fiscal Year

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 FINAL	2026-2027 Proposed
Revenues					
Local Sources	38,254	5,834	3,927	3,600	3,600
State Sources	3,459	46,152	42,553	48,172	48,172
Federal Sources	118,877	132,689	117,811	142,789	142,789
Total Revenues	$160,590	$184,675	$164,291	$194,561	$194,561
Expenditures					
Salaries	34,256	35,258	35,813	39,715	41,701
Benefits	23,322	24,514	22,947	26,136	26,894
Travel/Conf	0	0	922	500	0
Repairs / Maintenance	6,676	321	99	500	500
Food	61,384	76,894	72,982	11,000	11,000
Supplies	227	273	733	750	750
US Commodities	10,120	8,256	12,356	62,000	62,000
Capital Outlay	26,233	38,120	575	62,965	0
Miscellaneous	1,374	1,277	1,400	3,200	3,200
Indirect Costs (to GF)	9,300	9,205	9,200	9,000	9,000
Total Expenditures	$172,892	$194,119	$157,026	$215,766	$155,045
Excess (Deficiency) of Revenues (Expenditures)	(12,302)	(9,444)	7,266	(21,205)	39,516
Fund Balance, July 1	52,931	39,832	30,388	82,877	61,672
Fund Balance, June 30	$40,629	$30,388	$37,654	$61,672	$101,188

Posen Consolidated School District #9
General Appropriations Act
General Fund - Proposed 2026-2027
June 8, 2026

RESOLVED, that this resolution shall be the General Fund appropriation of the Posen Consolidatd School District #9 for the fiscal year ending June 30, 2027, 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 Posen Conslidated District #9.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2027 which includes 17.9381 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:		
Local		$ 2,566,919
State		$ 664,131
Federal		$ 105,543
Incoming Transfers & Other Transactions		$ 133,962
Total Revenue		$ 3,470,555
Fund Balance, July 1	$ 931,761	
Less: Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		931,761
Total Available Funds		$ 4,402,316

BE IT FURTHER RESOLVED, that $3,320,347 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instruction	
Basic Program	$ 1,827,852
Added Needs	423,212
Support Services	
General Administration	240,307
School Administration	156,597
Business Services	80,373
Operation & Maintenance	318,200
Pupil Transportation	122,488
Central Services	146,918
Community Services	2,500
Building Improvements	-
Outgoing Transfers & Other Transactions	1,900
Total Appropriated	$ 3,320,347

Posen Consolidated School District #9
General Appropriations Act
General Fund - Proposed 2026-2027
June 8, 2026

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 adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval of the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board and shall hold the building principals and department heads accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting the changing and/or emergency needs of the school district, transfers of appropriations between function categories may be made upon the authorization of the Superintendent or Chief Financial Officer. Such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations amendment.

This appropriation resolution is effective July 1, 2026.

Posen Consolidated School Distqict #9
Statement of Revenues, Expenses and Fund Balance
General Fund 2026-2027 Proposed

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed
qevenues					
Local Sources	$ 1,270,798	$ 1,351,281	$ 1,401,464	$2,288,421	$2,566,919
State Sources	1,403,316	1,607,331	1,614,374	826,658	664,131
Federal Sources	220,862	267,985	61,511	105,543	105,543
Incoming Transfers & Other	81,266	87,054	139,507	133,962	133,962
Total Revenues	$ 2,976,242	$ 3,313,650	$ 3,216,855	$3,354,584	$3,470,555
Expenditures					
Instruction					
Basic Program	$ 1,559,922	$ 1,698,551	$ 1,904,663	$1,827,258	$1,827,852
Added Needs	215,246	255,133	248,806	421,832	423,212
Support Services					
Instructional Staff	46,287	15,155	-	-	-
General Administration	204,560	204,918	214,645	234,166	240,307
School Administration	135,891	134,941	143,461	151,995	156,597
Business	50,345	51,470	77,261	78,918	80,373
Operation & Maintenance	335,123	334,070	328,667	313,691	318,200
Pupil Transportation	126,401	259,509	112,428	120,235	122,488
Central (includes Athletics)	151,876	142,124	134,072	144,660	146,918
Community Services	-	-	-	2,500	2,500
Building Improvements	24,123	24,093	-	-	-
Outgoing Transfers & Other	2,096	2,147	1,300	2,160	1,900
Total Expenditures	$ 2,851,870	$ 3,122,112	$ 3,165,302	$3,297,415	$3,320,347
Excess (Deficiency) Revenues Over (Under) Expenditures	124,372	191,539	51,553	57,169	150,208
Fund Balance, July 1	507,706	632,078	823,039	874,592	931,761
Fund Balance, June 30	$ 632,078	$ 823,616	$ 874,592	$ 931,761	$1,081,969
Fund Balance as % of Expenditures	22.16%	26.38%	27.63%	28.26%	32.59%
Fund Balance as % of Revenues	21.24%	24.86%	27.19%	27.78%	31.18%

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed	26-27 Proposed vs 25-26 Final $	26-27 Proposed vs 25-26 Final %	26-27 Proposed vs 24-25 Actual $	26-27 Proposed vs 24-25 Actual %
Local Sources	$ 1,270,798	$ 1,351,281	$ 1,401,464	$ 2,288,421	$ 2,566,919	278,498	12.17%	1,165,455	83.16%
State Sources	1,403,316	1,607,331	1,614,374	826,658	664,131	(162,527)	(19.66%)	(950,243)	(58.86%)
Federal Sources	220,862	267,985	61,511	105,543	105,543	0	0.00%	44,032	71.58%
Incoming Transfers	67,443	74,222	130,307	124,962	124,962	0	0.00%	(5,345)	(4.10%)
Other Transactions	13,823	12,832	9,200	9,000	9,000	0	0.00%	(200)	(2.17%)
TOTAL REVENUES	$ 2,976,242	$ 3,313,650	$ 3,216,855	$ 3,354,584	$ 3,470,555	115,971	3.46%	253,700	7.89%
Detail:									
Local Sources									
Property Tax Levy	1,158,331	1,213,516	1,280,152	2,100,671	2,413,519	312,848	14.89%	1,133,367	88.53%
Earnings on Investments	18,666	39,650	34,937	35,000	35,000	0	0.00%	63	0.18%
Athletic Gate / Passes	11,714	11,926	10,123	9,900	9,900	0	0.00%	(223)	(2.20%)
Athletic Donations	31,922	35,872	30,054	35,000	35,000	0	0.00%	4,946	16.46%
Athletic Reimb/Exp	14,558	6,130	6,380	5,000	5,000	0	0.00%	(1,380)	(21.63%)
Community Foundation Grant	11,818	13,923	11,385	11,600	0	(11,600)	(100.00%)	(11,385)	(100.00%)
Miscellaneous Revenue	187	7,861	3,742	2,500	2,500	0	0.00%	(1,242)	(33.20%)
Insurance Reimbursements	0	1,826	0	0	0	0	0.00%	0	0.00%
Other	3,664	11,643	8,148	22,750	0	(22,750)	(100.00%)	(8,148)	(100.00%)
Robotics	19,939	8,932	16,543	66,000	66,000	0	0.00%	49,457	298.96%
Total Local Sources	1,270,798	1,351,281	1,401,464	2,288,421	2,566,919	278,498	12.17%	1,165,455	83.16%

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed	26-27 Proposed vs 25-26 Final $	26-27 Proposed vs 25-26 Final %	26-27 Proposed vs 24-25 Actual $	26-27 Proposed vs 24-25 Actual %
State Sources									
Prop A/Discretionary Paymen	805,597	939,219	801,108	60,099	0	(60,099)	(100.00%)	(801,108)	(100.00%)
Sec 22d.4 Isolated District	11,851	13,003	13,364	13,267	13,267	0	0.00%	(97)	(0.72%)
Prior Year Adj	8,692	8,496	22,277	28,664	0	(28,664)	(100.00%)	(22,277)	(100.00%)
Prior Year 27L Salary Support				31,414	0	(31,414)	(100.00%)	0	0.00%
Prior Year 35m Lit Support				42,350	0	(42,350)	(100.00%)	0	0.00%
Sec 23g MIKBOT	0	301	28,496	0	0	0	0.00%	(28,496)	(100.00%)
Sec 29(6) Enrollment Stabiliz	0	0	28,307	26,163	26,163	0	0.00%	(2,144)	(7.58%)
Sec 22l Transportation Costs	0	30,173	25,682	14,475	14,475	0	0.00%	(11,207)	(43.64%)
Sec 27K Student Loan Repay	0	0	8,400			0	0.00%	(8,400)	(100.00%)
Sec 27l Educator Compensat	0	11,505	0			0	0.00%	0	0.00%
Sec 35J Lit Imp & Prof Dev	0	15,399	15,399			0	0.00%	(15,399)	(100.00%)
Sec 97 PP Student Safety	25,118	0	0			0	0.00%	0	0.00%
Sec 99u Imagine Learning	0	0	84,000			0	0.00%	(84,000)	(100.00%)
Sec 31aa Mental Health	25,136	52,390	24,504			0	0.00%	(24,504)	(100.00%)
Sec 147a MPSERS	47,835	85,188	72,785	81,134	81,134	0	0.00%	8,349	11.47%
Sec 152a Headlee Obligation	5,783	6,532	6,346	6,162	6,162	0	0.00%	(184)	(2.89%)
Sec 147c MPSERS UAAL	215,246	251,282	214,118	211,622	211,622	0	0.00%	(2,496)	(1.17%)
Sec 147e Reforms	1,772	2,159	2,513	3,000	3,000	0	0.00%	487	19.40%
Sec 147c(2) MPSERS One T	125,357	0	31,528			0	0.00%	(31,528)	(100.00%)
Sec 147g MPSERS Emp Hea	0	0	31,874			0	0.00%	(31,874)	(100.00%)
ORS Forfeiture Credit	0	800	0			0	0.00%	0	0.00%
Sec 31a At Risk	94,938	150,096	139,581	251,184	251,184	0	0.00%	111,603	79.96%
First Robotics	6,490	5,700	4,457	4,827	4,827	0	0.00%	370	8.30%
Sec 35a(6) Early Literacy	3,626	4,324	3,996			0	0.00%	(3,996)	(100.00%)
Sec 35m Literacy Supports						0	0.00%	0	0.00%
Sec 51c Spec Education	25,818	30,765	53,572	52,297	52,297	0	0.00%	(1,275)	(2.38%)
Sec 104h Benchmark Assess	0	0	2,068			0	0.00%	(2,068)	(100.00%)

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed	26-27 Proposed vs 25-26 Final $	26-27 Proposed vs 25-26 Final %	26-27 Proposed vs 24-25 Actual $	26-27 Proposed vs 24-25 Actual %
CTE Funding	57	0	0			0	0.00%	0	0.00%
Total State Sources	1,403,316	1,607,331	1,614,374	826,658	664,131	(162,527)	(19.66%)	(950,243)	(58.86%)
Federal Sources									
REAP	17,182	20,415	22,441	22,441	22,441	0	0.00%	0	0.00%
Title I	43,608	32,920	30,606	64,640	64,640	0	0.00%	34,034	111.20%
Title II a	781	507	(307)	8,462	8,462	0	0.00%	8,769	(2857.07%)
Title IVa	0	0	330	10,000	10,000	0	0.00%	9,670	2930.30%
Sec 98c Learning Loss	3,662	7,164	0			0	0.00%	0	0.00%
ESSER III Formula	155,629	206,979	8,441			0	0.00%	(8,441)	(100.00%)
Total Federal Sources	220,862	267,985	61,511	105,543	105,543	0	0.00%	44,032	71.58%
Incoming Transfers									
COPESD Millage Tax	67,443	74,222	101,193	99,962	99,962	0	0.00%	(1,231)	(1.22%)
Other Revenue Robotics	0	0	0			0	0.00%	0	0.00%
Other Revenue COPESD	0	0	29,114	25,000	25,000	0	0.00%	(4,114)	(14.13%)
Total Incoming Transfers	67,443	74,222	130,307	124,962	124,962	0	0.00%	(5,345)	(4.10%)
Other Transactions									
Indirect Costs from FS	9,300	10,000	9,200	9,000	9,000	0	0.00%	(200)	(2.17%)
Prior Period Adjustments	4,523	2,832				0	0.00%	0	0.00%
Total Other Transactions	13,823	12,832	9,200	9,000	9,000	0	0.00%	(200)	(2.17%)
Total Revenue	2,976,242	3,313,650	3,216,855	3,354,584	3,470,555	0	0.00%	253,700	7.89%

Posen Consolidated School District #9
Expense Function Summary - General Fund

Function	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed	26-27 Proposed vs 25-26 Final $	26-27 Proposed vs 25-26 Final %	26-27 Proposed vs 24-25 Actual $	26-27 Proposed vs 24-25 Actual %
Instruction									
Basic	1,559,922	1,698,551	1,904,663	1,827,258	1,827,852	594	0.03%	(76,811)	(4.03%)
Added Needs	215,246	255,133	248,806	421,832	423,212	1,380	0.33%	174,406	70.10%
Instruction Serv	1,775,168	1,953,685	2,153,468	2,249,090	2,251,064	1,974	0.09%	97,596	4.53%
Support									
Instruction	46,287	15,155	0	0	0	0	0.00%	0	0.00%
Gen Admin	204,560	204,918	214,645	234,166	240,307	6,141	2.62%	25,662	11.96%
Bldg Admin	135,891	134,941	143,461	151,995	156,597	4,602	3.03%	13,136	9.16%
Business	50,345	51,470	77,261	78,918	80,373	1,455	1.84%	3,112	4.03%
Oper & Maint	335,123	334,070	328,667	313,691	318,200	4,509	1.44%	(10,467)	(3.18%)
Transportation	126,401	259,509	112,428	120,235	122,488	2,253	1.87%	10,060	8.95%
Central	151,876	142,124	134,072	144,660	146,918	2,258	1.56%	12,846	9.58%
Support Services	1,050,482	1,142,188	1,010,534	1,043,665	1,064,883	21,218	2.03%	54,349	5.38%
Community Servic	0	0	0	2,500	2,500	0	0.00%	2,500	0.00%
Building Improvem	24,123	24,093	0	0	0	0	0.00%	0	0.00%
Outgoing Trf/Oth	2,096	2,147	1,300	2,160	1,900	(260)	(12.04%)	600	46.15%
Total Expense	2,851,870	3,122,112	3,165,302	3,297,415	3,320,347	22,932	0.70%	155,045	4.90%

Posen Consolidated School District #9
Expense Function Summary - General Fund

Function	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed	26-27 Proposed vs 25-26 Final $	26-27 Proposed vs 25-26 Final %	26-27 Proposed vs 24-25 Actual $	26-27 Proposed vs 24-25 Actual %
Basic									
111	712,251	871,803	948,526	897,801	879,887	(17,914)	(2.00%)	(68,639)	(7.24%)
113	800,574	811,587	942,834	912,497	931,005	18,508	2.03%	(11,829)	(1.25%)
119	47,098	15,162	13,302	16,960	16,960	0	0.00%	3,658	27.50%
Added Needs									
122	112,183	145,695	134,987	163,082	166,444	3,362	2.06%	31,457	23.30%
125	103,063	109,438	113,819	258,750	256,768	(1,982)	(0.77%)	142,949	125.59%
Support - Inst									
225	46,287	15,155	0	0	0	0	0.00%	0	0.00%
Support -Gen Adm									
231	13,731	15,612	17,051	22,755	22,755	0	0.00%	5,704	33.45%
232	190,829	189,306	197,594	211,411	217,552	6,141	2.90%	19,958	10.10%
Support -Bldg Adm									
241	135,149	134,168	142,847	150,495	155,097	4,602	3.06%	12,250	8.58%
249	741	773	614	1,500	1,500	0	0.00%	886	144.28%
Support - Business									
252	37,671	37,085	60,365	61,080	62,000	920	1.51%	1,635	2.71%
259	12,674	14,385	16,896	17,838	18,373	535	3.00%	1,477	8.74%
Support-Oper/Maint									
261	335,123	334,070	328,667	313,691	318,200	4,509	1.44%	(10,467)	(3.18%)
Support - Trans									
271	126,401	259,509	112,428	120,235	122,488	2,253	1.87%	10,060	8.95%
Support - Central									
284	29,453	29,530	34,517	42,000	42,000	0	0.00%	7,483	21.68%
293	122,423	112,595	99,555	102,660	104,918	2,258	2.20%	5,363	5.39%
Community Services									
371	0	0	0	2,500	2,500	0	0.00%	2,500	0.00%
Building Improveme									
456	24,123	24,093	0	0	0	0	0.00%	0	0.00%
Transfers/Other									
625	2,096	2,147	1,300	2,160	1,900	(260)	(12.04%)	600	46.15%
Totals	2,851,870	3,122,112	3,165,302	3,297,415	3,320,347	22,932	0.70%	155,045	4.90%

Posen Consolidated School District #9
Taxable Value History

Tax Year	Fiscal Year	Non-Homestead Taxable Value	% of Total	% Growth	Homestead Taxable Value	% of Total	% Growth	Ind/Comm Pers Prop	% of Total	% Growth	Total Taxable Value	% Growth
2010	2010-2011	44,530,191	43.6%		54,581,689	53.4%		3,013,987	3.0%		102,125,867	
2011	2011-2012	45,170,024	43.9%	1.4%	55,210,218	53.6%	1.2%	2,588,272	2.5%	-14.1%	102,968,514	0.8%
2012	2012-2013	45,398,870	43.3%	0.5%	55,757,977	53.2%	1.0%	3,627,579	3.5%	40.2%	104,784,426	1.8%
2013	2013-2014	45,913,550	43.9%	1.1%	55,317,438	52.9%	-0.8%	3,415,001	3.3%	-5.9%	104,645,989	-0.1%
2014	2014-2015	46,498,480	43.8%	1.3%	56,661,956	53.3%	2.4%	3,121,614	2.9%	-8.6%	106,282,050	1.6%
2015	2015-2016	47,193,500	43.7%	1.5%	57,761,471	53.5%	1.9%	3,093,352	2.9%	-0.9%	108,048,323	1.7%
2016	2016-2017	47,480,409	44.0%	0.6%	58,078,864	53.8%	0.5%	2,367,935	2.2%	-23.5%	107,927,208	-0.1%
2017	2017-2018	48,549,963	43.6%	2.3%	59,278,166	53.3%	2.1%	3,412,448	3.1%	44.1%	111,240,577	3.1%
2018	2018-2019	49,484,134	43.3%	1.9%	61,672,286	54.0%	4.0%	2,999,245	2.6%	-12.1%	114,155,665	2.6%
2019	2019-2020	49,150,791	42.8%	-0.7%	63,858,975	55.6%	3.5%	1,761,771	1.5%	-41.3%	114,771,537	0.5%
2020	2020-2021	51,854,919	44.3%	5.5%	63,666,163	54.4%	-0.3%	1,435,100	1.2%	-18.5%	116,956,182	1.9%
2021	2021-2022	53,213,200	44.3%	2.6%	65,987,175	54.9%	3.6%	972,900	0.8%	-32.2%	120,173,275	2.8%
2022	2022-2023	63,564,799	47.5%	19.5%	69,265,276	51.8%	5.0%	992,900	0.7%	2.1%	133,822,975	11.4%
2023	2023-2024	66,738,270	47.3%	5.0%	73,754,327	52.3%	6.5%	635,300	0.5%	-36.0%	141,127,897	5.5%
2024	2024-2025	70,608,138	47.2%	5.8%	78,373,138	52.4%	6.3%	467,800	0.3%	-26.4%	149,449,076	5.9%
2025	2025-2026	116,129,642	58.7%	64.5%	81,178,860	41.0%	3.6%	681,700	0.3%	45.7%	197,990,202	32.5%

Posen Consolidated School District #9
General Appropriations Act

Capital Projects Fund - Sinking Fund
2026-2027 Proposed Budget
June 8, 2026

RESOLVED, that this resolution shall be the Capital Projects Fund appropriation of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2027, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Posen Consolidated School District #9.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Project Fund of the Posen Consolidated School District #9 for the fiscal year ending June 30, 2027 is:

Revenue:	
Local Sources	
Property Tax	$105,176
Interest on Investments/Delinquent Taxes	1,000
Other Sources	0
Total Revenue	$106,176
Fund Balance, July 1	431,933
Total Available Funds	$538,109

BE IT FURTHER RESOLVED, that $50,000 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Capital Outlay	50,000
Total Appropriated	$50,000

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 adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

BE IT FURTHER RESOLVED, that the Board of Education will levy .4912 mills of taxes on all homestead and non-homestead property within the district for the purpose of meeting the Sinking Fund obligations of the district.

This appropriation resolution is effective July 1, 2026.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - Sinking Fund
Proposed Budget
2025-2026 Fiscal Year

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final	2026-2027 Proposed
Revenues					
Mills levied	0.5000	0.5000	0.5000	0.4983	0.4912
Taxable Value	133,823,307	140,491,465	149,044,676	197,990,002	215,103,899
Local Sources					
Property Taxes	$66,881	$70,670	$74,466	$98,658	$105,176
Interest Invest/Delinq Tax	327	826	946	1,000	1,000
Other Financing Sources	0	0	0	0	0
Total Revenues	$67,208	$71,496	$75,412	$99,658	$106,176
Expenditures					
Capital Outlay	52,495	29,406	16,271	50,000	50,000
Total Expenditures	$52,495	$29,406	$16,271	$50,000	$50,000
Excess (Deficiency) of Revenues (Expenditures)	14,713	42,090	59,141	49,658	56,176
Fund Balance, July 1	266,331	281,044	323,134	382,275	431,933
Fund Balance, June 30	$281,044	$323,134	$382,275	$431,933	$488,109

Posen Consolidated School District #9

Capital Projects Fund - Sinking Fund
Final Budget
2026-2027 Fiscal Year

Funding Source	2026-2027 Proposed
Sinking Fund	
Miscellaneous	50,000
Total Projects	50,000

Posen Consolidated School District #9

Special Revenue Fund - Activities Fund
Revenue and Expense Information
For Fiscal Year 2026-2027

The total revenue and unappropriated fund balance estimated to be available for use in the Activities Fund of the Posen Consolidated School District #9:

Revenue:	
Local Sources	$70,000
Other Sources	0
Total Revenue	$70,000
Fund Balance, July 1	50,847
Total Available Funds	$120,847

The total estimated expenses are $70,000 from the Activities Fund for the purposes as set below:

Expenditures:	
Miscellaneous Expense	$70,000
Other Expenditures	0
Total Appropriated	$70,000

The Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the above identified revenues and expenses.

This information is for the fiscal year effective July 1, 2026.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance

Special Revenues Fund - Activities Fund
2026-2027 Fiscal Year

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Estimated	2026-2027 Estimated
Revenues					
Local Sources					
Local Collections	$34,009	$33,464	$77,406	$50,000	$70,000
Other Financing Sources	-	-	-	-	-
Total Revenues	$34,009	$33,464	$77,406	$50,000	$70,000
Expenditures					
Miscellaneous Expense	33,608	23,471	61,930	50,000	70,000
Other Expenses	-	-	-	-	-
Total Expenditures	$33,608	$23,471	$61,930	$50,000	$70,000
Excess (Deficiency) of Revenues (Expenditures)	401	9,993	15,476	0	0
Fund Balance, July 1	24,977	25,378	35,371	50,847	50,847
Fund Balance, June 30	$25,378	$35,371	$50,847	$50,847	$50,847