Posen Consolidated School District #9
General Appropriations Act
General Fund - Final 2025-2026
June 1, 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, 2026, 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, 2026 which includes 18.0000 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		$ 2,288,421
State		$ 826,658
Federal		$ 105,543
Incoming Transfers & Other Transactions		$ 133,962
Total Revenue		$ 3,354,584
Fund Balance, July 1	$ 874,592	
Less: Appropriated Fund Balance	-	
Fund Balance Available to Appropriate		874,592
Total Available Funds		$ 4,229,176

BE IT FURTHER RESOLVED, that $3,297,415 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	$ 1,827,258
Added Needs	421,832
Support Services	
General Administration	234,166
School Administration	151,995
Business Services	78,918
Operation & Maintenance	313,691
Pupil Transportation	120,235
Central Services	144,660
Community Services	2,500
Building Improvements	-
Outgoing Transfers & Other Transactions	2,160
Total Appropriated	$ 3,297,415

Posen Consolidated School District #9
General Appropriations Act
General Fund - Final 2025-2026
June 1, 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, 2025.

Posen Consolidated School District #9
Statement of Revenues, Expenses and Fund Balance
Genereal Fund 2025-2026 Final

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final
Revenues					
Local Sources	$ 1,270,798	$ 1,351,281	$ 1,401,464	$ 1,610,613	$2,288,421
State Sources	1,403,316	1,607,331	1,614,374	1,507,159	826,658
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	$ 3,357,277	$3,354,584
Expenditures					
Instruction					
Basic Program	$ 1,559,922	$ 1,698,551	$ 1,904,663	$ 1,870,469	$1,827,258
Added Needs	215,246	255,133	248,806	435,596	421,832
Support Services					
Instructional Staff	46,287	15,155	-	-	-
General Administration	204,560	204,918	214,645	234,001	234,166
School Administration	135,891	134,941	143,461	152,072	151,995
Business	50,345	51,470	77,261	77,619	78,918
Operation & Maintenance	335,123	334,070	328,667	319,458	313,691
Pupil Transportation	126,401	259,509	112,428	117,945	120,235
Central (includes Athletics)	151,876	142,124	134,072	159,034	144,660
Community Services	-	-	-	2,500	2,500
Building Improvements	24,123	24,093	-	-	-
Outgoing Transfers & Other	2,096	2,147	1,300	2,160	2,160
Total Expenditures	$ 2,851,870	$ 3,122,112	$ 3,165,302	$ 3,370,854	$3,297,415
Excess (Deficiency) Revenues Over (Under) Expenditures	124,372	191,539	51,553	(13,577)	57,169
Fund Balance, July 1	507,706	632,078	823,039	874,592	874,592
Fund Balance, June 30	$ 632,078	$ 823,616	$ 874,592	$ 861,015	$ 931,761
Fund Balance as % of Expenditures	22.16%	26.38%	27.63%	25.54%	28.26%
Fund Balance as % of Revenues	21.24%	24.86%	27.19%	25.65%	27.78%

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final	25-26 Final vs 25-26 Amended $	25-26 Final vs 25-26 Amended %	25-26 Final vs 24-25 Actual $	25-26 Final vs 24-25 Actual %
Local Sources	$ 1,270,798	$ 1,351,281	$ 1,401,464	$ 1,610,613	$ 2,288,421	677,808	42.08%	886,957	63.29%
State Sources	1,403,316	1,607,331	1,614,374	1,507,159	826,658	(680,501)	(45.15%)	(787,716)	(48.79%)
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	$ 3,357,277	$ 3,354,584	(2,693)	(0.08%)	137,729	4.28%
Detail:									
Local Sources									
Property Tax Levy	1,158,331	1,213,516	1,280,152	1,437,963	2,100,671	662,708	46.09%	820,519	64.10%
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	10,150	9,900	(250)	(2.46%)	(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	15,000	5,000	(10,000)	(66.67%)	(1,380)	(21.63%)
Community Foundation Grant	11,818	13,923	11,385	0	11,600	11,600	0.00%	215	1.89%
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	15,000	22,750	7,750	51.67%	14,602	179.21%
Robotics	19,939	8,932	16,543	60,000	66,000	6,000	10.00%	49,457	298.96%
Total Local Sources	1,270,798	1,351,281	1,401,464	1,610,613	2,288,421	677,808	42.08%	886,957	63.29%

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final	25-26 Final vs 25-26 Amended $	25-26 Final vs 25-26 Amended %	25-26 Final vs 24-25 Actual $	25-26 Final vs 24-25 Actual %
State Sources									
Prop A/Discretionary Paymen	805,597	939,219	801,108	717,647	60,099	(657,548)	(91.63%)	(741,009)	(92.50%)
Sec 22d.4 Isolated District	11,851	13,003	13,364	13,767	13,267	(500)	(3.63%)	(97)	(0.72%)
Prior Year Adj	8,692	8,496	22,277	25,865	28,664	2,799	10.82%	6,387	28.67%
Prior Year 27L Salary Support					31,414				
Prior Year 35m Lit Support					42,350				
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	11,055	26,163	15,108	136.66%	(2,144)	(7.58%)
Sec 22l Transportation Costs	0	30,173	25,682	25,682	14,475	(11,207)	(43.64%)	(11,207)	(43.64%)
Sec 27K Student Loan Repay	0	0	8,400	0		0	0.00%	(8,400)	(100.00%)
Sec 27l Educator Compensat	0	11,505	0	31,976		(31,976)	(100.00%)	0	0.00%
Sec 35J Lit Imp & Prof Dev	0	15,399	15,399	0		0	0.00%	(15,399)	(100.00%)
Sec 97 PP Student Safety	25,118	0	0	0		0	0.00%	0	0.00%
Sec 99u Imagine Learning	0	0	84,000	0		0	0.00%	(84,000)	(100.00%)
Sec 31aa Mental Health	25,136	52,390	24,504	0		0	0.00%	(24,504)	(100.00%)
Sec 147a MPSERS	47,835	85,188	72,785	113,546	81,134	(32,412)	(28.55%)	8,349	11.47%
Sec 152a Headlee Obligation	5,783	6,532	6,346	6,295	6,162	(133)	(2.11%)	(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	2,500	3,000	500	20.00%	487	19.40%
Sec 147c(2) MPSERS One T	125,357	0	31,528	0		0	0.00%	(31,528)	(100.00%)
Sec 147g MPSERS Emp Hea	0	0	31,874	0		0	0.00%	(31,874)	(100.00%)
ORS Forfeiture Credit	0	800	0	0		0	0.00%	0	0.00%
Sec 147f .5 UAAL Reimb	0	0	0	0		0	0.00%	0	0.00%
Sec 31a At Risk	94,938	150,096	139,581	251,282	251,184	(98)	(0.04%)	111,603	79.96%
First Robotics	6,490	5,700	4,457	0	4,827	4,827	0.00%	370	8.30%
Sec 35a(6) Early Literacy	3,626	4,324	3,996	0		0	0.00%	(3,996)	(100.00%)
Sec 35m Literacy Supports				42,350					
Sec 51c Spec Education	25,818	30,765	53,572	53,572	52,297	(1,275)	(2.38%)	(1,275)	(2.38%)

Posen Consolidated School District #9
Revenue Summary - General Fund

REVENUES	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final	25-26 Final vs 25-26 Amended $	25-26 Final vs 25-26 Amended %	25-26 Final vs 24-25 Actual $	25-26 Final vs 24-25 Actual %
Sec 104h Benchmark Assess	0	0	2,068	0		0	0.00%	(2,068)	(100.00%)
CTE Funding	57	0	0	0		0	0.00%	0	0.00%
Sec 51f Sped Ed Cost Reimb	0	0	0	0		0	0.00%	0	0.00%
Total State Sources	1,403,316	1,607,331	1,614,374	1,507,159	826,658	(680,501)	(45.15%)	(787,716)	(48.79%)
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	0.00%	0	0.00%
ESSER III Formula	155,629	206,979	8,441	0		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					
Other Revenue COPESD	0	0	29,114	25,000	25,000				
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	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	3,357,277	3,354,584	0	0.00%	137,729	4.28%

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

Function	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final	25-26 Final vs 25-26 Amended $	25-26 Final vs 25-26 Amended %	25-26 Final vs 24-25 Actual $	25-26 Final vs 24-25 Actual %
Instruction									
Basic	1,559,922	1,698,551	1,904,663	1,870,469	1,827,258	(43,211)	(2.31%)	(77,405)	(4.06%)
Added Needs	215,246	255,133	248,806	435,596	421,832	(13,764)	(3.16%)	173,026	69.54%
Instruction Serv	1,775,168	1,953,685	2,153,468	2,306,065	2,249,090	(56,975)	(2.47%)	95,622	4.44%
Support									
Instruction	46,287	15,155	0	0	0	0	0.00%	0	0.00%
Gen Admin	204,560	204,918	214,645	234,001	234,166	165	0.07%	19,521	9.09%
Bldg Admin	135,891	134,941	143,461	152,072	151,995	(77)	(0.05%)	8,534	5.95%
Business	50,345	51,470	77,261	77,619	78,918	1,299	1.67%	1,657	2.14%
Oper & Maint	335,123	334,070	328,667	319,458	313,691	(5,767)	(1.81%)	(14,976)	(4.56%)
Transportation	126,401	259,509	112,428	117,945	120,235	2,290	1.94%	7,807	6.94%
Central	151,876	142,124	134,072	159,034	144,660	(14,374)	(9.04%)	10,588	7.90%
Support Services	1,050,482	1,142,188	1,010,534	1,060,129	1,043,665	(16,464)	(1.55%)	33,131	3.28%
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	2,160	0	0.00%	860	66.15%
Total Expense	2,851,870	3,122,112	3,165,302	3,370,854	3,297,415	(73,439)	(2.18%)	132,113	4.17%

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

Function	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Amended	2025-2026 Final	25-26 Final vs 25-26 Amended $	25-26 Final vs 25-26 Amended %	25-26 Final vs 24-25 Actual $	25-26 Final vs 24-25 Actual %
Basic									
111	712,251	871,803	948,526	924,632	897,801	(26,831)	(2.90%)	(50,725)	(5.35%)
113	800,574	811,587	942,834	930,476	912,497	(17,979)	(1.93%)	(30,337)	(3.22%)
119	47,098	15,162	13,302	15,361	16,960	1,599	10.41%	3,658	27.50%
Added Needs									
122	112,183	145,695	134,987	164,375	163,082	(1,293)	(0.79%)	28,095	20.81%
125	103,063	109,438	113,819	271,221	258,750	(12,471)	(4.60%)	144,931	127.33%
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	21,850	22,755	905	4.14%	5,704	33.45%
232	190,829	189,306	197,594	212,151	211,411	(740)	(0.35%)	13,817	6.99%
Support -Bldg Adm									
241	135,149	134,168	142,847	150,572	150,495	(77)	(0.05%)	7,648	5.35%
249	741	773	614	1,500	1,500	0	0.00%	886	144.28%
Support - Business									
252	37,671	37,085	60,365	59,781	61,080	1,299	2.17%	715	1.18%
259	12,674	14,385	16,896	17,838	17,838	0	0.00%	942	5.58%
Support-Oper/Maint									
261	335,123	334,070	328,667	319,458	313,691	(5,767)	(1.81%)	(14,976)	(4.56%)
Support - Trans									
271	126,401	259,509	112,428	117,945	120,235	2,290	1.94%	7,807	6.94%
Support - Central									
284	29,453	29,530	34,517	35,000	42,000	7,000	20.00%	7,483	21.68%
293	122,423	112,595	99,555	124,034	102,660	(21,374)	(17.23%)	3,105	3.12%
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	2,160	0	0.00%	860	66.15%
Totals	2,851,870	3,122,112	3,165,302	3,3870,854	3,297,415	(73,439)	(2.18%)	132,113	4.17%

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%