RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF BAY CITY PUBLIC SCHOOLS

RESOLVED, that this resolution shall be the General Appropriation Act of the BAY CITY PUBLIC SCHOOLS 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 income received by BAY CITY PUBLIC SCHOOLS.

BE IT FURTHER RESOLVED, that 18.0000 mills of the ad valorem property taxes be levied on non-homestead and non-qualified agricultural property for the purpose of general operations.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	13,493,604	13,601,278	13,700,700
State Sources	66,474,152	70,378,246	71,546,000
Federal Sources	2,791,302	2,775,798	3,087,250
Other Sources	-	-	-
Income Transfer & Other Transactions	525,445	540,695	550,200
Total Revenue	83,284,503	87,296,017	88,884,150
Fund Balance as of June 30, 2025 (audited)	7,526,602	9,505,637	9,505,637
TOTAL AVAILABLE TO APPROPRIATE - GENERAL FUND	90,811,105	96,801,654	98,389,787

BE IT FURTHER RESOLVED, that $98,389,787.00 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 Programs	39,176,481	43,278,300	44,492,200
Added Needs	12,193,660	12,758,400	13,529,100
Adult Education	505,035	505,100	750,000
Support Services			
Pupil	4,830,412	4,823,600	4,827,900
Instructional Staff	3,427,259	3,051,100	2,829,700
General Administration	1,027,909	980,400	632,300
School Administration	5,457,388	5,766,200	5,210,900
Business	1,928,628	2,082,600	1,097,400
Operations and Maintenance	8,627,390	8,550,500	9,040,200
Transportation	2,952,557	3,130,000	2,860,000
Central	2,896,306	2,736,900	2,736,100
Other	2,045,512	2,169,400	2,302,300
Community Services	475,278	390,100	428,500
Capital Outlay	437,386	312,600	394,000
Debt Service	444,007	500,600	502,500
Outgoing Transfers and Other Transactions	4,120	4,200	4,200
Total Appropriated - GENERAL FUND	86,429,328	91,040,000	91,637,300
Fund Balance as of June 30, 2025 (audited)	7,526,602	9,505,637	9,505,637
Difference of Revenue over Expenditures	(3,144,825)	(3,743,983)	(2,753,150)
GENERAL FUND Estimated Fund balance as of June 30, 2026	4,381,777	5,761,654	6,752,487
GENERAL FUND Estimated Fund Balance as a percent of Expenditures	5.07%	6.33%	7.37%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the COMMUNITY SERVICE FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	1,570,100	1,570,100	1,290,100
State Sources	-	-	-
Federal Sources	-	-	-
Other Sources	-	-	-
Income Transfer & Other Transactions	-	-	-
Total Revenue	1,570,100	1,570,100	1,290,100
Fund Balance as of June 30, 2025 (audited)	588,027	658,254	658,254
TOTAL AVAILABLE TO APPROPRIATE - COMMUNITY SERVICE FUND	2,158,127	2,228,354	1,948,354

BE IT FURTHER RESOLVED, that $1,948,354.18 of the total available to appropriate in the COMMUNITY SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	-	-	-
Operations and Maintenance	16,575	16,600	14,000
Transportation	1,000	1,000	-
Central	-	-	-
Other	-	-	-
Community Services	1,550,266	1,550,300	1,454,700
Capital Outlay	-	-	-
Debt Service	-	-	-
Outgoing Transfers and Other Transactions	-	-	-
Total Appropriated - COMMUNITY SERVICE FUND	1,567,841	1,567,900	1,468,700
Fund Balance as of June 30, 2025 (audited)	588,027	658,254	658,254
Difference of Revenue over Expenditures	2,259	2,200	(178,600)
COMMUNITY SERVICE FUND Estimated Fund balance as of June 30, 2026	590,286	660,454	479,654
COMMUNITY SERVICE FUND Estimated Fund Balance as a percent of Expend	37.65%	42.12%	32.66%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	212,000	222,000	187,500
State Sources	729,120	725,000	641,700
Federal Sources	3,813,188	3,823,188	3,701,000
Other Sources	-	-	-
Income Transfer & Other Transactions	-	4,120	4,120
Total Revenue	4,754,308	4,774,308	4,534,320
Fund Balance as of June 30, 2025 (audited)	1,437,860	1,772,458	1,772,458
TOTAL AVAILABLE TO APPROPRIATE - FOOD SERVICE FUND	6,192,168	6,546,766	6,306,778

BE IT FURTHER RESOLVED, that $6,306,778.19 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:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	5,000	5,000	5,000
General Administration	-	-	-
School Administration	-	-	-
Business	-	-	-
Operations and Maintenance	8,000	8,000	4,000
Transportation	-	-	-
Central	-	-	-
Other	4,450,107	4,479,200	4,521,100
Community Services	-	-	-
Capital Outlay	10,000	30,000	17,600
Debt Service	-	-	-
Outgoing Transfers and Other Transactions	250,000	250,000	250,000
Total Appropriated - FOOD SERVICE FUND	4,723,107	4,772,200	4,797,700
Fund Balance as of June 30, 2025 (audited)	1,437,860	1,772,458	1,772,458
Difference of Revenue over Expenditures	31,201	2,108	(263,380)
FOOD SERVICE FUND Estimated Fund balance as of June 30, 2026	1,469,061	1,774,566	1,509,078
FOOD SERVICE FUND Estimated Fund Balance as a percent of Expenditures	31.10%	37.19%	31.45%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the ACTIVITIES FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	1,425,500	1,548,500	1,548,500
State Sources	-	-	-
Federal Sources	-	-	-
Other Sources	-	-	-
Income Transfer & Other Transactions	-	-	-
Total Revenue	1,425,500	1,548,500	1,548,500
Fund Balance as of June 30, 2025 (audited)	1,254,973	1,236,897	1,236,897
TOTAL AVAILABLE TO APPROPRIATE - ACTIVITIES FUND	2,680,473	2,785,397	2,785,397

BE IT FURTHER RESOLVED, that $2,785,397.07 of the total available to appropriate in the ACTIVITIES FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	-	500	500
Operations and Maintenance	-	-	-
Transportation	-	-	-
Central	-	-	-
Other	1,442,200	1,486,200	1,486,700
Community Services	-	-	-
Capital Outlay	-	-	-
Debt Service	-	-	-
Outgoing Transfers and Other Transactions	-	-	-
Total Appropriated - ACTIVITIES FUND	1,442,200	1,486,700	1,487,200
Fund Balance as of June 30, 2025 (audited)	1,254,973	1,236,897	1,236,897
Difference of Revenue over Expenditures	(16,700)	61,800	61,300
ACTIVITIES FUND Estimated Fund balance as of June 30, 2026	1,238,273	1,298,697	1,298,197
ACTIVITIES FUND Estimated Fund Balance as a percent of Expenditures	85.86%	87.35%	87.29%

BE IT FURTHER RESOLVED, that 2.2200 mills of the ad valorem property taxes be levied on all property (principal residence, non-principal residence, all agricultural property, and all forest property) for the purpose of Debt Service.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT SERVICE FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	5,123,221	5,123,221	5,230,200
State Sources	130,000	130,000	130,000
Federal Sources	-	-	-
Other Sources	-	-	-
Income Transfer & Other Transactions	-	-	-
Total Revenue	5,253,221	5,253,221	5,360,200
Fund Balance as of June 30, 2025 (audited)	1,527,757	2,763,206	2,763,206
TOTAL AVAILABLE TO APPROPRIATE - DEBT SERVICE FUND	6,780,978	8,016,427	8,123,406

BE IT FURTHER RESOLVED, that $8,123,405.82 of the total available to appropriate in the DEBT SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	550	600	3,300
Operations and Maintenance	-	-	-
Transportation	-	-	-
Central	-	-	-
Other	-	-	-
Community Services	-	-	-
Capital Outlay	-	-	-
Debt Service	5,069,250	5,069,300	5,068,300
Outgoing Transfers and Other Transactions	-	-	-
Total Appropriated - DEBT SERVICE FUND	5,069,800	5,069,900	5,071,600
Fund Balance as of June 30, 2025 (audited)	1,527,757	2,763,206	2,763,206
Difference of Revenue over Expenditures	183,421	183,321	288,600
DEBT SERVICE FUND Estimated Fund balance as of June 30, 2026	1,711,178	2,946,527	3,051,806
DEBT SERVICE FUND Estimated Fund Balance as a percent of Expenditures	33.75%	58.12%	60.17%

BE IT FURTHER RESOLVED, that 0.6466 mills of the ad valorem property taxes be levied on all property (principal residence, non-principal residence, all agricultural property, and all forest property) for the purpose of Sinking Fund.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SINKING FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	1,560,764	1,560,764	1,537,200
State Sources	-	-	2,000
Federal Sources	-	-	-
Other Sources	-	-	-
Income Transfer & Other Transactions	-	-	-
Total Revenue	1,560,764	1,560,764	1,539,200
Fund Balance as of June 30, 2025 (audited)	807,793	959,942	959,942
TOTAL AVAILABLE TO APPROPRIATE - SINKING FUND	2,368,557	2,520,706	2,499,142

BE IT FURTHER RESOLVED, that $2,499,142.09 of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	150	200	800
Operations and Maintenance	-	-	-
Transportation	-	-	-
Central	-	-	-
Other	-	-	-
Community Services	-	-	-
Capital Outlay	1,800,000	1,800,000	1,500,000
Debt Service	-	-	-
Outgoing Transfers and Other Transactions	-	-	-
Total Appropriated - SINKING FUND	1,800,150	1,800,200	1,500,800
Fund Balance as of June 30, 2025 (audited)	807,793	959,942	959,942
Difference of Revenue over Expenditures	(239,386)	(239,436)	38,400
SINKING FUND Estimated Fund balance as of June 30, 2026	568,407	720,506	998,342
SINKING FUND Estimated Fund Balance as a percent of Expenditures	31.58%	40.02%	66.52%

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECT FUND of the BAY CITY PUBLIC SCHOOLS for the fiscal year ending June 30, 2026 is as set forth below:

REVENUE:	2025-26 Preliminary	2025-26 Amendment	2025-26 Final
Local Sources	75,000	75,000	31,000
State Sources	-	-	-
Federal Sources	-	-	-
Other Sources	-	-	-
Income Transfer & Other Transactions	-	-	7,470,000
Total Revenue	75,000	75,000	7,501,000
Fund Balance as of June 30, 2025 (audited)	2,238,052	906,401	906,401
TOTAL AVAILABLE TO APPROPRIATE - CAPITAL PROJECT FUND	2,313,052	981,401	8,407,401

BE IT FURTHER RESOLVED, that $8,407,400.85 of the total available to appropriate in the CAPITAL PROJECT FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:			
Instruction			
Basic Programs	-	-	-
Added Needs	-	-	-
Support Services			
Pupil	-	-	-
Instructional Staff	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business	-	-	-
Operations and Maintenance	-	-	-
Transportation	-	-	-
Central	-	-	-
Other	-	-	-
Community Services	-	-	-
Capital Outlay	2,313,052	2,313,100	3,300,000
Debt Service	-	-	-
Outgoing Transfers and Other Transactions	-	-	-
Total Appropriated - CAPITAL PROJECT FUND	2,313,052	2,313,100	3,300,000
Fund Balance as of June 30, 2025 (audited)	2,238,052	906,401	906,401
Difference of Revenue over Expenditures	(2,238,052)	(2,238,100)	4,201,000
CAPITAL PROJECT FUND Estimated Fund balance as of June 30, 2026	-	(1,331,699)	5,107,401
CAPITAL PROJECT FUND Estimated Fund Balance as a percent of Expenditure	0.00%	-57.57%	154.77%