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, 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 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, 2027 is as set forth below:

REVENUE:	2026-27 Preliminary
Local Sources	13,612,900
State Sources	69,061,000
Federal Sources	2,726,000
Other Sources	-
Income Transfer & Other Transactions	575,000
Total Revenue	85,974,900
Fund Balance as of June 30, 2027 (estimated)	6,752,487
TOTAL AVAILABLE TO APPROPRIATE - GENERAL FUND	92,727,387

BE IT FURTHER RESOLVED, that $92,727,387.00 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	42,303,900
Added Needs	12,203,700
Adult Education	750,000
Support Services	
Pupil	4,347,900
Instructional Staff	2,569,600
General Administration	667,900
School Administration	4,955,500
Business	1,168,900
Operations and Maintenance	9,321,000
Transportation	2,973,100
Central	2,900,600
Other	1,933,200
Community Services	234,500
Capital Outlay	144,500
Debt Service	80,000
Outgoing Transfers and Other Transactions	-
Total Appropriated - GENERAL FUND	86,554,300
Fund Balance as of June 30, 2027 (estimated)	6,752,487
Difference of Revenue over Expenditures	(579,400)
GENERAL FUND Estimated Fund balance as of June 30, 2027	6,173,087
GENERAL FUND Estimated Fund Balance as a percent of Expenditures	7.13%

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, 2027 is as set forth below:

REVENUE:	2026-27 Preliminary
Local Sources	1,503,100
State Sources	-
Federal Sources	-
Other Sources	-
Income Transfer & Other Transactions	-
Total Revenue	1,503,100
Fund Balance as of June 30, 2027 (estimated)	479,654
TOTAL AVAILABLE TO APPROPRIATE - COMMUNITY SERVICE FUND	1,982,754

BE IT FURTHER RESOLVED, that $1,982,754.18 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	16,000
Transportation	-
Central	-
Other	-
Community Services	1,565,700
Capital Outlay	-
Debt Service	-
Outgoing Transfers and Other Transactions	-
Total Appropriated - COMMUNITY SERVICE FUND	1,581,700
Fund Balance as of June 30, 2027 (estimated)	479,654
Difference of Revenue over Expenditures	(78,600)
COMMUNITY SERVICE FUND Estimated Fund balance as of June 30, 2027	401,054
COMMUNITY SERVICE FUND Estimated Fund Balance as a percent of Expenditures	25.36%

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, 2027 is as set forth below:

REVENUE:	2026-27 Preliminary
Local Sources	185,000
State Sources	630,000
Federal Sources	3,980,000
Other Sources	-
Income Transfer & Other Transactions	5,000
Total Revenue	4,800,000
Fund Balance as of June 30, 2027 (estimated)	1,509,078
TOTAL AVAILABLE TO APPROPRIATE - FOOD SERVICE FUND	6,309,078

BE IT FURTHER RESOLVED, that $6,309,078.19 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
General Administration	-
School Administration	-
Business	-
Operations and Maintenance	4,000
Transportation	-
Central	-
Other	4,652,800
Community Services	-
Capital Outlay	17,600
Debt Service	-
Outgoing Transfers and Other Transactions	250,000
Total Appropriated - FOOD SERVICE FUND	4,929,400
Fund Balance as of June 30, 2027 (estimated)	1,509,078
Difference of Revenue over Expenditures	(129,400)
FOOD SERVICE FUND Estimated Fund balance as of June 30, 2027	1,379,678
FOOD SERVICE FUND Estimated Fund Balance as a percent of Expenditures	27.99%

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, 2027 is as set forth below:

REVENUE:	2026-27 Preliminary
Local Sources	1,548,500
State Sources	-
Federal Sources	-
Other Sources	-
Income Transfer & Other Transactions	-
Total Revenue	1,548,500
Fund Balance as of June 30, 2027 (estimated)	1,298,197
TOTAL AVAILABLE TO APPROPRIATE - ACTIVITIES FUND	2,846,697

BE IT FURTHER RESOLVED, that $2,846,697.07 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
Operations and Maintenance	-
Transportation	-
Central	-
Other	1,486,700
Community Services	-
Capital Outlay	-
Debt Service	-
Outgoing Transfers and Other Transactions	-
Total Appropriated - ACTIVITIES FUND	1,487,200
Fund Balance as of June 30, 2027 (estimated)	1,298,197
Difference of Revenue over Expenditures	61,300
ACTIVITIES FUND Estimated Fund balance as of June 30, 2027	1,359,497
ACTIVITIES FUND Estimated Fund Balance as a percent of Expenditures	91.41%

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

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, 2027 is as set forth below:

	2026-27 Preliminary
REVENUE:	
Local Sources	5,197,100
State Sources	130,000
Federal Sources	-
Other Sources	-
Income Transfer & Other Transactions	-
Total Revenue	5,327,100
Fund Balance as of June 30, 2027 (estimated)	3,051,806
TOTAL AVAILABLE TO APPROPRIATE - DEBT SERVICE FUND	8,378,906

BE IT FURTHER RESOLVED, that $8,378,905.82 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	3,500
Operations and Maintenance	-
Transportation	-
Central	-
Other	-
Community Services	-
Capital Outlay	-
Debt Service	5,115,000
Outgoing Transfers and Other Transactions	-
Total Appropriated - DEBT SERVICE FUND	5,118,500
Fund Balance as of June 30, 2027 (estimated)	3,051,806
Difference of Revenue over Expenditures	208,600
DEBT SERVICE FUND Estimated Fund balance as of June 30, 2027	3,260,406
DEBT SERVICE FUND Estimated Fund Balance as a percent of Expenditures	63.70%

BE IT FURTHER RESOLVED, that 0.6445 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

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, 2027 is as set forth below:

	2026-27 Preliminary
REVENUE:	
Local Sources	1,510,400
State Sources	2,500
Federal Sources	-
Other Sources	-
Income Transfer & Other Transactions	-
Total Revenue	1,512,900
Fund Balance as of June 30, 2027 (estimated)	998,342
TOTAL AVAILABLE TO APPROPRIATE - SINKING FUND	2,511,242

BE IT FURTHER RESOLVED, that $2,511,242.09 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	20,500
Operations and Maintenance	-
Transportation	-
Central	-
Other	-
Community Services	-
Capital Outlay	1,500,000
Debt Service	-
Outgoing Transfers and Other Transactions	-
Total Appropriated - SINKING FUND	1,520,500
Fund Balance as of June 30, 2027 (estimated)	998,342
Difference of Revenue over Expenditures	(7,600)
SINKING FUND Estimated Fund balance as of June 30, 2027	990,742
SINKING FUND Estimated Fund Balance as a percent of Expenditures	65.16%

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, 2027 is as set forth below:

REVENUE:	2026-27 Preliminary
Local Sources	31,000
State Sources	-
Federal Sources	-
Other Sources	-
Income Transfer & Other Transactions	-
Total Revenue	31,000
Fund Balance as of June 30, 2027 (estimated)	5,107,401
TOTAL AVAILABLE TO APPROPRIATE - CAPITAL PROJECT FUND	5,138,401

BE IT FURTHER RESOLVED, that $5,138,400.85 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	5,100,000
Debt Service	-
Outgoing Transfers and Other Transactions	-
Total Appropriated - CAPITAL PROJECT FUND	5,100,000
Fund Balance as of June 30, 2027 (estimated)	5,107,401
Difference of Revenue over Expenditures	(5,069,000)
CAPITAL PROJECT FUND Estimated Fund balance as of June 30, 2027	38,401
CAPITAL PROJECT FUND Estimated Fund Balance as a percent of Expenditures	0.75%