Beaver Island Community School

Resolutions for the Operating Budgets for Fiscal Years

To Amend Budget for 2025-2026; Adopt 2026-2027

Monday, June 15, 2026

Budget Category Explanations	
Basic Programs	**Added Programs**
Teacher & Aide salary, benefits, travel, dues	Special Education Teacher & Aide salary and benefits
Student textbooks, classroom supplies, tools	Academics tool including classrooms supplies
Student Enrichment for arts, drama, music	Teacher travel
Support Services	Student Enrichment for arts, drama, music
Guidance Counselor	**Board of Education**
Class Advisors for student activity	Board Member Payment, Training
Health Services	District-Wide Advertise, Printing Legal, Audit, Board Policy
Administration	**Other Central Support**
Superintendent, Administrative Assistant Wages, Benefits	Technology Services, Supplies, Capital Outlay
Travel, office supplies, membership dues	Support Staff Professional Development
District postage	

General Fund Budget
Resolution for Adoption by the Board of Education
GF FY26FY27

RESOLVED, that this resolution shall be the **General Education Fund Budget**.

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the General Fund are as follows:

		2025-2026 Adopted Budget	2025-2026 Final Amended Budget	2026-2027 Adopted Budget
REVENUES				
	Local Sources	$ 1,847,210	$ 1,937,826	$ 1,947,887
	State Sources	1,131,073	$ 1,261,613	1,194,734
	Federal Sources	36,584	$ 127,780	107,178
	Received from Other Sources	543,829	$ 444,068	459,772
A	**Total revenues**	**$ 3,558,696**	**$ 3,771,287**	**$ 3,709,571**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the General Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Instruction:			
	Basic Programs	$ 1,216,887	$ 1,246,757	$ 1,309,592
	Added Needs Programs	284,701	401,491	464,920
	Career and Technical Education	91,091	167,806	154,656
	Support Services:			
	Support Services, Pupil	158,881	140,595	180,912
	Support Services, Instructional	66,760	48,487	48,093
	General Administration	39,630	44,276	46,796
	School Administration	432,696	453,850	437,788
	Fiscal Services	67,500	69,984	75,033
	Operation & Maintenance	330,881	329,535	341,645
	Transportation	52,800	60,000	70,400
	Other Central Support	94,554	147,427	141,500
	Student/Athletic Activities	51,994	77,161	74,962
	Food Services	-	-	-
	Community Activities	790	3,060	1,350
	Site/Building Improvements	-	-	-
	Transfers to Other Funds	400,000	554,250	548,000
B	**Total expenditures**	**$ 3,289,165**	**$ 3,744,679**	**$ 3,895,647**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 269,531	$ 26,608	$ (186,076)
FUND BALANCE				
	Non-spendable for prepaid expenses	2,705	2,549	2,549
	Assigned for subsequent year's expenditures	-	-	-
	Unassigned, Beginning	949,584	1,169,765	1,287,451
D	**Total Fund Balance**	**$ 952,289**	**$ 1,172,314**	**$ 1,290,000**
C + D	**Total fund balances - Ending**	**$ 1,221,820**	**$ 1,198,922**	**$ 1,103,924**
		37.15%	32.02%	28.34%

This appropriation resolution is to take effect upon adoption by the Board of Education.

This budget is based on an estimated **15.3219** General Fund mills to be levied on all taxable valuation within the district.

Food Service Fund Budget
Resolution for Adoption by the Board of Education
FS FY26FY27

RESOLVED, that this resolution shall be the **Food Service Fund Budget.**
BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the Food Service Fund are as follows:

		2025-2026 Adopted Budget	2025-2026 Final Amended Budget	2026-2027 Adopted Budget
REVENUES				
	Local Sources	$ 7,614	$ 6,268	$ 6,268
	State Sources	9,200	11,478	20,705
	Federal Sources	35,291	25,408	25,408
	Transfers in from General Fund	33,151	54,250	48,000
A	**Total revenues**	**$ 85,256**	**$ 97,404**	**$ 100,381**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the Food Service Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	Food Service	85,256	97,332	100,186
B	**Total expenditures**	**$ 85,256**	**$ 97,332**	**$ 100,186**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ -	$ 72	$ 195
FUND BALANCE				
	Non-spendable Inventory	1,374	1,674	1,674
	Restricted for food services	3,379	368	440
D	**Total Fund Balance**	**$ 4,753**	**$ 2,042**	**$ 2,114**
C + D	**Total fund balances - Ending**	**$ 4,753**	**$ 2,114**	**$ 2,309**
		5.57%	2.17%	2.30%

This appropriation resolution is to take effect upon adoption by the Board of Education.

School Activity Fund Budget
Resolution for Adoption by the Board of Education
SA FY26FY27

RESOLVED, that this resolution shall be the **School Activities Fund Budget.**

BE IT FURTHER RESOLVED, that the total revenues and un-appropriated fund balance estimated to be available for appropriations in the School Activity Fund are as follows:

		2025-2026 Adopted Budget	2025-2026 Final Amended Budget	2026-2027 Adopted Budget
REVENUES				
	Local Sources	$ 24,935	$ 33,090	$ 31,090
A	**Total revenues**	**$ 24,935**	**$ 33,090**	**$ 31,090**

BE IT FURTHER RESOLVED hereby funds be appropriated for expenditures in the School Activity Fund and appropriated in the amounts and for the purpose set forth below:

EXPENDITURES				
	School Activities	24,889	31,090	31,090
B	**Total expenditures**	**$ 24,889**	**$ 31,090**	**$ 31,090**
C = (A - B)	REVENUES OVER (UNDER) EXPENDITURES	$ 46	$ 2,000	$ -
FUND BALANCE				
	Restricted for School Activity	21,206	12,360	14,360
D	**Total Fund Balance**	**$ 21,206**	**$ 12,360**	**$ 14,360**
C + D	**Total fund balances - Ending**	**$ 21,252**	**$ 14,360**	**$ 14,360**

This appropriation resolution is to take effect upon adoption by the Board of Education.