APPROPRIATIONS ACT OF THE

BIG BAY DE NOC SCHOOL DISTRICT

for the fiscal year

July 1, 2025 through June 30, 2026

AMENDED : April 13, 2026

The following resolution was made by : Adam Gembel

and supported by : Kathy Frankovich

RESOLUTION FOR BUDGET AMENDMENT
BY THE BIG BAY DE NOC SCHOOL DISTRICT
BOARD OF EDUCATION

Be it resolved, that this resolution shall be an amendment to the appropriations act of the Big Bay de Noc School District for the fiscal year 2025-2026, an act to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Big Bay de Noc School District.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **General Fund** of the school district for fiscal year 2025-2026 which includes 18.0000 mills of ad valorem taxes to be levied on non-principal residence, non-qualified agricultural property, and non-qualified forest property to be used for operation purposes is as follows:

REVENUE	**LAST APPROVED**	**RECOMMENDED AMENDMENTS**	**AMENDED 04/13/26**
100 - 200 - Local Sources	$ 2,512,517	$ 16,854	$ 2,529,371
300 - State Revenues	870,780	(30,751)	840,029
400 - Federal Revenues	259,484	39,208	298,692
500 - 600 - Other Financing Sources	113,605	13,845	127,450
Total Revenue	**3,756,386**	**39,156**	**3,795,542**
Total Fund Balance, July 1			1,566,610
Total Available to Appropriate			**5,362,152**

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

EXPENDITURES			
100 - Instruction			
110 - Basic Programs	$ 1,459,083	$ (17,121)	$ 1,441,962
120 - Added Needs	493,253	62,433	555,686
200 - Support Services			
210 - Pupil Support	71,800	(22,500)	49,300
220 - Instructional Staff Support	38,846	200	39,046
230 - General Administration	277,945	12,535	290,480
240 - School Administration	138,285	12,425	150,710
250 - Business Services	79,955	150	80,105
260 - Operations and Maintenance	509,263	6,354	515,617
270 - Transportation	294,960	(5,625)	289,335
280 - 290 - Other	232,360	21,815	254,175
300 - Community Services	52,000	-	52,000
400 - 600 - Other Financing Uses	129,805	31,825	161,630
Total Appropriated	**3,777,555**	**102,491**	**3,880,046**
Ending Fund Balance			**1,482,106**

RESOLUTION FOR BUDGET AMENDMENT
BY THE BIG BAY DE NOC SCHOOL DISTRICT
BOARD OF EDUCATION

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **Food Service Fund** of the school district for fiscal year 2025-2026 to be used for operation purposes is as follows:

REVENUE	**LAST APPROVED**	**RECOMMENDED AMENDMENTS**	**AMENDED 04/13/26**
100 - 200 - Local Sources	$ 5,850	$ (275)	$ 5,575
300 - State Revenues	20,660	(500)	20,160
400 - Federal Revenues	160,645	10,355	171,000
500 - 600 - Other Financing Sources	16,200	18,430	34,630
Total Revenue	**203,355**	**28,010**	**231,365**
Total Fund Balance, July 1			1,573
Total Available to Appropriate			**232,938**

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

EXPENDITURES			
280 - 290 - Other	$ 203,355	$ 28,010	$ 231,365
Total Appropriated	**203,355**	**28,010**	**231,365**
Ending Fund Balance			**1,573**

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **Student Activity Fund** of the school district for fiscal year 2025-2026 to be used for operation purposes is as follows:

REVENUE	**LAST APPROVED**	**RECOMMENDED AMENDMENTS**	**AMENDED 04/13/26**
100 - 200 - Local Sources	$ 100,000	$ -	$ 100,000
Total Revenue	**100,000**	**-**	**100,000**
Total Fund Balance, July 1			62,952
Total Available to Appropriate			**162,952**

BE IT FURTHER RESOLVED, the total available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES			
280 - 290 - Other	$ 100,000	$ -	$ 100,000
Total Appropriated	**100,000**	**-**	**100,000**
Ending Fund Balance			**62,952**

RESOLUTION FOR BUDGET AMENDMENT
BY THE BIG BAY DE NOC SCHOOL DISTRICT
BOARD OF EDUCATION

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **Sinking Fund** of the school district for fiscal year 2025-2026 which includes 1.8872 mills on all taxable property to be used for operation purposes is as follows:

REVENUE	**LAST APPROVED**	**RECOMMENDED AMENDMENTS**	**AMENDED 04/13/26**
100 - 200 - Local Sources	$ 498,000	$ 26,000	$ 524,000
300 - State Revenues	-	195	195
Total Revenue	**498,000**	**26,195**	**524,195**
Total Fund Balance, July 1			1,072,543
Total Available to Appropriate			**1,596,738**

BE IT FURTHER RESOLVED, the total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES			
400 - 600 - Other Financing Uses	$ 139,000	$ -	$ 139,000
Total Appropriated	**139,000**	**-**	**139,000**
Ending Fund Balance			**1,457,738**

The undersigned duly qualified and acting Secretary of the Board of Education of the Big Bay de Noc School District, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on April 13, 2026, the original of which is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Rachel Paulson
Secretary, Board of Education