APPROPRIATIONS ACT OF THE

BIG BAY DE NOC SCHOOL DISTRICT

for the fiscal year

July 1, 2026 through June 30, 2027

ADOPTED : June 15, 2026

The following resolution was made by : Rachel Paulson

and supported by : Ben Carley

APPROPRIATIONS ACT
OF THE BIG BAY DE NOC SCHOOL DISTRICT
BOARD OF EDUCATION

BE IT RESOLVED, that this resolution shall be the appropriations act of the Big Bay de Noc School District for the fiscal year 2026-27, AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of income received by Big Bay de Noc School District.

BE IT FURTHER RESOLVED, that the taxable property value for Big Bay de Noc School District as reported by county equalization directors for 2026 equals $133,568,163 and an authorized rate of 19.0703 mills of ad valorem taxes, of which, 18.0000 mills will be levied on non-principal residence, non-qualified agricultural property and non-qualified forest property to be used for the purposes set forth below. The total allowable rate is .5011 mills different than the 18.5692 mills that could be levied without the Truth in Taxation budget hearing.

BE IT FURTHER RESOLVED, that 1.8700 mills be levied for Sinking Fund purposes, on all taxable property located within the 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 2026-2027 to be used for operation purposes is as follows:

Revenue:		
100 - Local	$	2,373,500
300 - State		752,625
400 - Federal		232,500
500-600 - Other Financing Sources		141,380
Total Revenue		3,500,005
Fund Balance, July 1, 2026		1,618,183
Total Available to Appropriate	$	5,118,188

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	$	1,650,435
120 - Added Needs		188,940
200 - Support Services		
210 - Pupil Support		49,500
220 - Instructional Staff Support		22,690
230 - General Administration		307,900
240 - School Administration		147,405
250 - Business Services		85,850
260 - Operations and Maintenance		455,895
270 - Transportation		277,690
280-290 - Other Central Support		254,325
300 - Community Services		46,500
400-600 - Other Financing Uses		159,490
Total Appropriated		3,646,620
Ending Fund Balance	$	1,471,568

APPROPRIATIONS ACT
OF 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 2026-2027 to be used for operation purposes is as follows:

Revenue:		
100 - Local	$	5,575
300 - State		20,160
400 - Federal		171,000
500-600 - Other Financing Sources		32,110
Total Revenue		228,845
Fund Balance, July 1, 2026		-
Total Available to Appropriate	$	228,845

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 Central Support	$	228,845
Total Appropriated		228,845
Ending Fund Balance	$	-

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 2026-2027 to be used for operation purposes is as follows:

Revenue:		
100 - Local	$	100,000
Total Revenue		100,000
Fund Balance, July 1, 2026		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 Central Support	$	100,000
Total Appropriated		100,000
Ending Fund Balance	$	62,952

APPROPRIATIONS ACT
OF 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 2026-2027 to be used for operation purposes is as follows:

Revenue:		
100 - Local	$	534,000
300 - State		200
Total Revenue		534,200
Fund Balance, July 1, 2026		1,457,738
Total Available to Appropriate	$	1,991,938

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	$	-
Total Appropriated		-
Ending Fund Balance	$	1,991,938

The undersigned duly qualified and acting Secretary of the Board of Education of the Big Bay de Noc School, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a special meeting held on June 15, 2026, the original of which resolution 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