

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE  
 ESCANABA AREA PUBLIC SCHOOLS  
 2023-24  
 DECEMBER 18, 2023  
 GENERAL FUND - BUDGET AMENDMENT #1**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the fiscal year 2023-24. A resolution to make appropriations, to provide for the expenditures of the appropriations and to provide for the disposition of all revenue received by the Escanaba Area Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Escanaba Area Public Schools for fiscal year 2023-24 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

**REVENUES:**

1-2xx Local		\$	4,849,247
3xx State			22,933,966
4xx Federal			1,420,643
5xx Incoming Transfer and Other Transactions			409,660
6xx Other Operating Transfers In			46,000
<b>Total Revenues</b>		<b>\$</b>	<b>29,659,516</b>
<b>Fund Balance as of July 1, 2023</b>			<b>5,208,817</b>
<b>Total Funds Available to Appropriate</b>		<b>\$</b>	<b>34,868,333</b>

Be it further resolved that \$29,056,282 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:

11x Basic Programs		\$	13,681,362
12x Added Needs			4,280,255

Support Services:

21x Pupil			2,235,347
22x Instructional Staff			1,037,034
23x General Administration			505,454
24x School Administration			1,466,388
25x Business			571,954
26x Operations & Maintenance			2,376,756
27x Transportation			1,623,528
28X Central			177,593
29X Athletics			600,675
3xx Community Services			97,123
51x Debt Service			38,427
6xx Operating Transfers Out			364,386

<b>Total Appropriated</b>	<b>\$</b>	<b>29,056,282</b>
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<b>Excess Revenue (Expenditures)</b>		<b>603,234</b>
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<b>Reserved Fund Balance as of July 1, 2023</b>		<b>0</b>
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<b>Unreserved Fund Balance as of July 1, 2023</b>		<b>5,208,817</b>
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<b>Total Projected Fund Balance as of June 30, 2024</b>	<b>\$</b>	<b>5,812,051</b>
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Be it further resolved, that for purposes of meeting emergency and business needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent or director of business services but no other transfers shall be made without prior approval of the board of education. When the designee makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education in the next appropriation amendment which shall be adopted by the board of education.

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE  
 ESCANABA AREA PUBLIC SCHOOLS  
 2023-24  
 DECEMBER 18, 2023  
 FOOD SERVICE FUND - BUDGET AMENDMENT #1**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2023-24 fiscal year; a resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of all revenue received by the Escanaba Area Public Schools.

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 school district for fiscal year 2023-24 to be used for operating purposes is as follows:

**REVENUES:**

Local	\$	146,090
State		453,225
Federal		1,216,070
Incoming Transfers and Other Transactions		-
<b>Total Revenues</b>		<b>1,815,385</b>
<b>Fund Balance as of July 1, 2023</b>		<b>695,339</b>
<b>Total Funds Available to appropriate</b>	<b>\$</b>	<b>2,510,724</b>

Be it further resolved that \$1,913,340 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:**

Operating Building Services	\$	4,300
Food Service Salary and Benefits		720,951
Food, Supplies and Equipment		1,142,089
Outgoing Transfers and Other Transactions		46,000
<b>Total Appropriated</b>		<b>1,913,340</b>
<b>Excess Revenue (Expenditures)</b>		<b>(97,955)</b>
<b>Projected Fund Balance June 30, 2024</b>	<b>\$</b>	<b>597,384</b>

Be it further resolved, that for purposes of meeting emergency and business needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent or director of business services but no other transfers shall be made without prior approval of the board of education. When the designee makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education in the next appropriation amendment which shall be adopted by the board of education.