

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE
 ESCANABA AREA PUBLIC SCHOOLS
 2025-26
 JUNE 24, 2025
 GENERAL FUND - ORIGINAL BUDGET**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the fiscal year 2025-26. 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 2025-26 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	\$ 5,091,193
3xx	State	23,007,483
4xx	Federal	865,929
5xx	Incoming Transfer and Other Transactions	549,509
6xx	Other Operating Transfers In	<u>35,000</u>
	Total Revenues	\$ 29,549,114
	Projected Fund Balance as of July 1, 2025	<u>4,700,884</u>
	Total Funds Available to Appropriate	\$ <u>34,249,998</u>

Be it further resolved that \$29,438,522 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	\$ 13,725,343
12x	Added Needs	4,361,029
Support Services:		
21x	Pupil	2,343,923
22x	Instructional Staff	1,125,721
23x	General Administration	537,554
24x	School Administration	1,547,393
25x	Business	687,310
26x	Operations & Maintenance	2,260,362
27x	Transportation	1,677,535
28x	Support Services - Central	186,560
29x	Athletics	737,491
3xx	Community Services	99,551
51x	Debt Service	0
6xx	Operating Transfers Out	<u>148,750</u>
	Total Appropriated	\$ <u>29,438,522</u>
	Excess Revenue (Expenditures)	110,592
	Projected Reserved Fund Balance as of July 1, 2025	0
	Projected Unreserved Fund Balance as of July 1, 2025	<u>4,700,884</u>
	Total Projected Fund Balance as of June 30, 2026	\$ <u>4,811,476</u>

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
 2025-26
 JUNE 24, 2025
 FOOD SERVICE FUND - ORIGINAL BUDGET**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2025-26 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 2025-26 to be used for operating purposes is as follows:

REVENUES:	
Local	\$ 120,828
State	440,471
Federal	1,300,025
Incoming Transfers and Other Transactions	<u>-</u>
Total Revenues	1,861,324
Projected Fund Balance as of July 1, 2025	<u>811,339</u>
Total Funds Available to Appropriate	<u><u>\$ 2,672,663</u></u>

Be it further resolved that \$2,398,056 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	\$ 7,147
Food Service Salary and Benefits	803,464
Food, Supplies and Equipment	1,552,445
Outgoing Transfers and Other Transactions	<u>35,000</u>
Total Appropriated	<u>2,398,056</u>
Excess Revenue (Expenditures)	<u>(536,732)</u>
Projected Fund Balance June 30, 2026	<u><u>\$ 274,607</u></u>

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
 2025-26
 JUNE 24, 2025
 STUDENT/SCHOOL ACTIVITIES FUND - ORIGINAL BUDGET**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2025-26 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 STUDENT/SCHOOL ACTIVITIES FUND of the school district for fiscal year 2025-26 to be used for operating purposes is as follows:

REVENUES:

Other Student/School Activity Income	\$ 350,000
Total Revenues	350,000
Projected Committed Fund Balance as of July 1, 2025	320,606
Total Funds Available to Appropriate	\$ 670,606

Be it further resolved that \$400,000 of the total available to appropriate in the Student/School Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Other Student/School Activity Expenditures	\$ 350,000
Total Appropriated	350,000
Excess Revenue (Expenditures)	-
Projected Committed Fund Balance June 30, 2026	\$ 320,606

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.