

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE
 ESCANABA AREA PUBLIC SCHOOLS
 2025-26
 DECEMBER 15, 2025
 GENERAL FUND - BUDGET AMENDMENT #1**

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 17.7362 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	\$ 5,491,228
3xx	State	23,250,214
4xx	Federal	863,353
5xx	Incoming Transfer and Other Transactions	574,973
6xx	Other Operating Transfers In	30,000
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	Total Revenues	\$ 30,209,768
	Fund Balance as of July 1, 2025	5,145,619
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	Total Funds Available to Appropriate	\$ 35,355,387

Be it further resolved that \$30,701,332 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	\$ 14,004,597
12x	Added Needs	4,743,738
Support Services:		
21x	Pupil	2,471,350
22x	Instructional Staff	1,154,894
23x	General Administration	535,946
24x	School Administration	1,533,453
25x	Business	594,877
26x	Operations & Maintenance	2,501,172
27x	Transportation	1,890,858
28x	Support Services - Central	194,464
29x	Athletics	739,032
3xx	Community Services	57,551
51x	Debt Service	0
6xx	Operating Transfers Out	279,400
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	Total Appropriated	\$ 30,701,332
	Excess Revenue (Expenditures)	(491,564)
	Reserved Fund Balance as of July 1, 2025	0
	Unreserved Fund Balance as of July 1, 2025	5,145,619
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	Total Projected Fund Balance as of June 30, 2026	\$ 4,654,055

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
 DECEMBER 15, 2025
 FOOD SERVICE FUND - BUDGET AMENDMENT #1**

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:

<u>REVENUES:</u>	
Local	\$ 120,828
State	459,171
Federal	1,300,025
Incoming Transfers and Other Transactions	-
Total Revenues	1,880,024
Fund Balance as of July 1, 2025	965,212
Total Funds Available to appropriate	\$ 2,845,236

Be it further resolved that \$2,395,260 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES:</u>	
Operating Building Services	\$ 7,147
Food Service Salary and Benefits	789,822
Food, Supplies and Equipment	1,118,291
Building Improvements	450,000
Outgoing Transfers and Other Transactions	30,000
Total Appropriated	2,395,260
Excess Revenue (Expenditures)	(515,236)
Projected Fund Balance June 30, 2026	\$ 449,976

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.