RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE ESCANABA AREA PUBLIC SCHOOLS
2026-27
JUNE 29, 2026
GENERAL FUND - ORIGINAL BUDGET

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the fiscal year 2026-27. 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 2026-27 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	$ 5,450,968
3xx	State	24,111,411
4xx	Federal	846,905
5xx	Incoming Transfer and Other Transactions	349,366
6xx	Other Operating Transfers In	-
	Total Revenues	**$ 30,758,650**
	Projected Fund Balance as of July 1, 2026	**4,179,759**
	Total Funds Available to Appropriate	**$ 34,938,409**

Be it further resolved that $30,751,032 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	$ 14,067,936
12x	Added Needs	4,717,383
Support Services:		
21x	Pupil	2,633,368
22x	Instructional Staff	1,269,236
23x	General Administration	567,579
24x	School Administration	1,568,739
25x	Business	599,583
26x	Operations & Maintenance	2,401,067
27x	Transportation	1,597,857
28x	Support Services - Central	184,783
29x	Athletics	743,185
3xx	Community Services	64,963
51x	Debt Service	0
6xx	Operating Transfers Out	335,353
	Total Appropriated	**$ 30,751,032**
	Excess Revenue (Expenditures)	**7,618**
	Projected Reserved Fund Balance as of July 1, 2026	**0**
	Projected Unreserved Fund Balance as of July 1, 2026	**4,179,759**
	Total Projected Fund Balance as of June 30, 2027	**$ 4,187,377**

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
2026-27
JUNE 29, 2026
FOOD SERVICE FUND - ORIGINAL BUDGET

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2026-27 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 2026-27 to be used for operating purposes is as follows:

REVENUES:		
Local	$	98,931
State		374,090
Federal		1,315,625
Incoming Transfers and Other Transactions		-
Total Revenues		**1,788,646**
Projected Fund Balance as of July 1, 2026		**148,397**
Total Funds Available to Appropriate	**$**	**1,937,043**

Be it further resolved that $1,786,397 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	$	7,000
Food Service Salary and Benefits		748,147
Food, Supplies and Equipment		1,031,250
Outgoing Transfers and Other Transactions		-
Total Appropriated		**1,786,397**
Excess Revenue (Expenditures)		**2,249**
Projected Fund Balance June 30, 2027	**$**	**150,646**

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
2026-27
JUNE 29, 2026
STUDENT/SCHOOL ACTIVITIES FUND - ORIGINAL BUDGET

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2026-27 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 2026-27 to be used for operating purposes is as follows:

REVENUES:

Other Student/School Activity Income	$	375,000
Total Revenues		**375,000**
Projected Committed Fund Balance as of July 1, 2026		**325,486**
Total Funds Available to Appropriate	**$**	**700,486**

Be it further resolved that $375,000 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	$	375,000
Total Appropriated		**375,000**
Excess Revenue (Expenditures)		**-**
Projected Committed Fund Balance June 30, 2027	**$**	**325,486**

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.