Resolution for Adoption by the Board of Education
Sault Ste. Marie Area Public Schools
December 8, 2025

RESOLVED, that this resolution shall be the general appropriations of Sault Ste. Marie Area Public Schools for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Sault Ste. Marie Area Public Schools.

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 2025-2026 which includes 18.0000 mills of ad valorem taxes to be levied on non-principal residence and non-qualified agricultural property and 6.0000 mills levied on all commercial personal property to be used for operating purposes is as follows:

Revenues	
Local sources (1xx)	$ 5,696,042
Political sources (2xx)	245,316
State sources (3xx)	17,553,572
Federal sources (4xx)	1,893,857
Other sources (5xx-6xx)	2,127,853
Total revenues	**27,516,640**
Fund balance, July 1, 2025	9,710,608
Total available to appropriate	**$ 37,227,248**

BE IT FURTHER RESOLVED, that $37,227,248 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	
Basic programs (11x)	$ 9,075,126
Added needs (12x)	5,515,591
Supporting services	
Pupil services (21x)	1,889,471
Instructional support (22x)	1,588,492
General administration (23x)	560,325
School administration (24x)	1,502,980
Business services (25x)	351,278
Operations and maintenance (26x)	2,672,530
Transportation (27x)	1,490,204
Central support services (28x)	1,031,802
Other support services (29x)	342,107
Community services (3xx)	189,006
Other financing uses (4xx-6xx)	2,683,203
Total appropriated	**$ 28,892,115**
Assigned Fund Balance June 30	721,469
Unassigned Fund Balance June 30	7,613,664
Total Fund balance projection, July 1, 2026	**$ 8,335,133**

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***school service fund*** of Sault Ste. Marie Area Public Schools for fiscal year 2025-2026 is as follows

Revenues	
Local sources (1xx)	$ 159,596
State sources (3xx)	303,517
Federal sources (4xx)	807,000
Other sources (5xx-6xx)	85,600
Total revenues	**1,355,713**
Fund balance, July 1, 2025	356,058
	$ 1,711,771

BE IT FURTHER RESOLVED, that $1,711,771 of the total available to appropriate in the ***school service fund*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Food service (297)	**$ 1,335,624**
Fund balance projection, July 1, 2026	**376,147**

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the ***fiduciary fund*** of Sault Ste. Marie Area Public Schools for fiscal year 2025-2026 is as follows

Revenues		
Local Sources (1xx)	$	400,000
Total revenues		**400,000**
Fund balance July 1, 2025		357,952
Total available to appropriate	**$**	**757,952**

BE IT FURTHER RESOLVED, that $757,952 of the total available to appropriate in the **fiduciary *fund*** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Agency Accounts (29x)		**400,000.00**
Fund balance projection, July 1, 2026	**$**	**357,952**