BIG RAPIDS PUBLIC SCHOOLS BOARD OF EDUCATION

2026-27 BUDGET RESOLUTION

June 22, 2026

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Trustee

Tim Haist
Superintendent of Schools

Melissa Stevens
Director of Finance

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE BIG RAPIDS PUBLIC SCHOOLS

RESOLVED, that this resolution shall be the general appropriation of Big Rapids 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 deposition of all income received by Big Rapids Public Schools.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

BE IT FURTHER RESOLVED, that the Superintendent of schools is hereby charged with the general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation resolution is to take effect on July 1, 2026.

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RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF BIG RAPIDS 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 school district for the fiscal year **2026-27** is as follows:

Revenues:		
Property Taxes	4,973,441	
Other Local Sources	741,308	
State Sources	26,533,684	
Federal Sources	1,030,798	
ISD and Other Sources	1,090,995	
Transfer Other Funds	162,799	
Total Revenue		$34,533,024
Fund Balance July 1		6,436,619
Total Funds Available to Appropriate		**$40,969,643**

BE IT FURTHER RESOLVED, that $34,518,204 of the total available funds to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Elementary	7,235,702	
Middle/Junior High	3,992,704	
High School	4,923,297	
Summer School	10,455	
Total Basic Program		16,162,158
Special Education	3,013,018	
Compensatory Education	1,272,335	
Total Added Needs		4,285,353
Truancy	7,824	
Guidance Services	592,170	
Health Services	186,535	
Social Work Services	898,461	
Other Pupil Support Services	47,856	
Total Pupil Support Services		1,732,845
Improvement of instruction	847,929	
Educational Media Services	91,616	
Other Instructional Staff Services	500,431	
Total Staff Support Services		1,439,977
Board of Education	90,372	
Executive Administration	445,625	
Total Board of Ed and Exec Admin		535,997
Office of the Principal		2,027,164
Business Services		507,101
Operations Buildings Services		3,983,753
Pupil Transportation Services		1,471,566
Communication Services	162,138	
Staff/Personnel Services	56,822	
Information Management Services	913,986	
Pupil Accounting	29,710	
Other Central Services	123,961	
Total Central Services		1,286,617
Athletics		955,845
Community Service		117,894
Capital Outlay		11,934
Transfer to Other Funds		-
Total Appropriated		**$34,518,204**
Projected Fund Balance June 30		**$6,451,439**

GENERAL FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-25	Final Budget 2025-26	Original Budget 2026-27
Revenues			
Property Taxes	4,684,394	4,865,529	4,973,441
Other Local Sources	607,104	771,496	741,308
State Sources	26,354,874	26,830,380	26,533,684
Federal Sources - Grants	627,646	831,425	1,030,798
Interdistrict and Other Sources	801,210	1,166,499	1,090,995
Fund Transfers	150,828	158,675	162,799
Total Revenues	**$33,226,056**	**$34,624,004**	**$34,533,024**
Expenditures			
Instruction			
Basic Program	15,518,514	16,318,370	16,162,158
Added Needs	3,824,880	4,275,784	4,285,353
Support Services			
Pupil Services	1,643,402	1,890,333	1,732,845
Staff Support Services	1,571,092	1,700,834	1,439,977
General Administration	516,820	549,726	535,997
School Administration	2,023,055	2,039,815	2,027,164
Business Services	537,862	505,050	507,101
Operation - Maintenance	4,746,872	4,170,986	3,983,753
Transportation	1,729,445	1,527,393	1,471,566
Central	1,276,652	1,261,499	1,286,617
Athletics	994,867	967,272	955,845
Community Services/Other	103,498	138,029	117,894
Capital Outlay	30,326	11,700	11,934
Fund Transfers	142,839	-	
Total Expenditures	**$34,660,124**	**$35,356,790**	**$34,518,204**
Excess Revenue (Expend)	(1,434,068)	(732,786)	14,820
Fund Balance - Beginning of Year	8,603,473	7,169,405	6,436,619
Fund Balance - End of Year	7,169,405	6,436,619	6,451,439
Committed (Debt)	-	-	-
Assigned	-	-	-
Fund Balance - Unassigned	**$7,169,405**	**$6,436,619**	**$6,451,439**
Unassigned Fund Balance as a % of Operating Expenses	21%	18%	19%

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF BIG RAPIDS PUBLIC SCHOOLS

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 the fiscal year **2026-27** is as follows:

Revenues:			
Local Sources		52,495	
State		296,014	
Federal		2,147,860	
Transfer - General Fund			
	Total Revenue		$2,496,369
	Fund Balance July 1		505,577
	Total Funds Available to Appropriate		**$3,001,946**

BE IT FURTHER RESOLVED, that $2,555,072 of the total available funds to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
Salary		600,369	
Benefits		379,888	
Food		1,301,280	
Other		110,736	
Transfer to GF		162,799	
	Total Appropriated		**$2,555,072**
	Projected Fund Balance June 30		**$446,874**

FOOD SERVICE FUND
DETAIL BUDGET PROJECTION
FOR FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-25	Final Budget 2025-26	Original Budget 2026-27
Revenues			
Local Sources	54,577	52,495	52,495
State	295,987	317,656	296,014
Federal	2,251,932	1,832,092	2,147,860
Payments Received from Other			
Transfers in from Other Funds	13		
Total Revenues	**$2,602,509**	**$2,202,243**	**$2,496,369**
Expenditures			
Current, Food Service	2,534,721	2,549,934	2,392,273
Transfers Out to Other Funds	150,828	158,675	162,799
Total Expenditures	**$2,685,549**	**$2,708,609**	**$2,555,072**
EXCESS REVENUE (EXPENDITURES)	(83,040)	(506,366)	(58,703)
Fund Balance - Beginning of Year	1,094,983	1,011,943	505,577
Fund Balance - End of Year	**$1,011,943**	**$505,577**	**$446,874**

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF BIG RAPIDS PUBLIC SCHOOLS

FURTHER RESOLVED,that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **2018 Debt Fund** of the school district for the fiscal year **2026-27** is as follows:

Revenues:		
Local Sources	2,726,708	
State	116,465	
Federal		
Other Financing Sources		
Transfers In		
Total Revenue		$2,843,173
Fund Balance July 1		911,176
Total Funds Available to Appropriate		**$3,754,349**

BE IT FURTHER RESOLVED, that $2,318,650 of the total available funds to appropriate in the 2018 Debt Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Redemption of Principal	1,375,000	
Interest	943,150	
Other Financing Exp	500	
Other		
Total Appropriated		**$2,318,650**
Projected Fund Balance June 30		**$1,435,699**

2018 DEBT FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-25	Final Budget 2025-26	Original Budget 2026-27
Revenues			
Local Sources	1,620,023	2,748,624	2,726,708
State	77,113	139,514	116,465
Federal			
Proceeds From Refinance			
Transfers In From Other Funds	125,417		
Total Revenues	**$1,822,553**	**$2,888,138**	**$2,843,173**
Expenditures			
Debt Principal	570,000	1,375,000	1,430,000
Debt Interest	966,928	943,150	888,150
Other Financing Expense		500	500
Other			
Total Expenditures	**$1,536,928**	**$2,318,650**	**$2,318,650**
EXCESS REVENUE (EXPENDITURES)	285,625	569,488	524,523
Fund Balance - Beginning of Year	56,062	341,687	911,176
Fund Balance - End of Year	**$341,687**	**$911,176**	**$1,435,699**

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF BIG RAPIDS PUBLIC SCHOOLS

FURTHER RESOLVED,that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Sinking Fund** of the school district for the fiscal year **2026-27** is as follows:

Revenues:			
Local Sources		536,390	
State			
Federal			
Transfers In			
	Total Revenue		$536,390
	Fund Balance July 1		141,805
	Total Funds Available to Appropriate		**$678,195**

BE IT FURTHER RESOLVED, that $500,000 of the total available funds to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
Support Services			
Capital Outlay		500,000	
	Total Appropriated		**$500,000**
	Projected Fund Balance June 30		**$178,195**

SINKING FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-25	Final Budget 2025-26	Original Budget 2026-27
Revenues			
Local Sources	437,747	484,566	536,390
State			
Federal			
Transfers In From Other Funds			
Total Revenues	**$437,747**	**$484,566**	**$536,390**
Expenditures			
Support Services			
Capital Outlay	437,767	343,209	500,000
Total Expenditures	**$437,767**	**$343,209**	**$500,000**
EXCESS REVENUE (EXPENDITURES)	(20)	141,356	36,390
Fund Balance - Beginning of Year	469	449	141,805
Fund Balance - End of Year	**$ 449**	**$ 141,805**	**$ 178,195**

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION
OF BIG RAPIDS PUBLIC SCHOOLS

FURTHER RESOLVED,that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Special Revenue Fund** of the school district for the fiscal year **2026-27** is as follows:

Revenues:			
Local Sources		250,000	
State			
Federal			
Other Financing Sources			
Transfers In			
	Total Revenue		$250,000
	Fund Balance July 1		311,734
	Total Funds Available to Appropriate		**$561,734**

BE IT FURTHER RESOLVED, that $235,000 of the total available funds to appropriate in the Special Revenue Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:			
Other		235,000	
	Total Appropriated		**$235,000**
	Projected Fund Balance June 30		**$326,734**

SPECIAL REVENUE FUND
DETAIL BUDGET PROJECTION
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

	Actual 2024-25	Final Budget 2025-26	Original Budget 2026-27
Revenues			
Local Sources	159,880	279,000	250,000
Transfers In From Other Funds			
Total Revenues	**$159,880**	**$279,000**	**$250,000**
Expenditures			
Other	142,297	265,000	235,000
Total Expenditures	**$142,297**	**$265,000**	**$235,000**
EXCESS REVENUE (EXPENDITURES)	17,583	14,000	15,000
Fund Balance - Beginning of Year	280,151	297,734	311,734
Fund Balance - End of Year	**$297,734**	**$311,734**	**$326,734**