**BANGOR PUBLIC SCHOOLS**
**FOOD SERVICE FUND BUDGET APPROPRIATIONS RESOLUTION**
**2025-2026 FINAL AMENDED BUDGET & 2026-2027 PROPOSED BUDGET**

***RESOLVED,*** **that this resolution shall be the Food Service Fund appropriation of the Bangor Public Schools for the fiscal year ending June 30, 2027, 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 Bangor Public Schools.**

***BE IT FURTHER RESOLVED,*** **that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Bangor Public Schools for the fiscal year ending June 30, 2027 to be used for operating purposes is as follows:**

| | FY 22-23 Audited (informational) | FY 23-24 Audited (informational) | FY 24-25 Audited (informational) | FY 25-26 Initial (informational) | FY 25-26 Final | FY 26-27 Initial |
|---|---|---|---|---|---|---|
| **Total Fund Balance, Beginning of Year, July 1** | $ 533,865 | $ 506,205 | $ 346,789 | $ 504,123 | $ 504,123 | $ 668,470 |
| **REVENUES** | | | | | | |
| Local Sources | | | | | | |
| Property Taxes | | | | | | |
| Food Sales | 26,867 | 32,230 | 42,261 | | 56,856 | 37,430 |
| Investment Earnings | 7,843 | 1,923 | 190 | | 9,201 | 9,000 |
| Student/School Activities | | | | | | |
| Other | 205,083 | 31,763 | 107,218 | 127,160 | 163,005 | 164,122 |
| State Sources | 19,025 | 49,674 | 33,193 | 74,092 | 28,265 | 25,000 |
| Federal Sources | 967,875 | 1,011,911 | 1,251,458 | 884,461 | 1,222,987 | 1,168,000 |
| **TOTAL REVENUES** | $ 1,226,693 | $ 1,127,501 | $ 1,434,320 | $ 1,085,713 | $ 1,483,814 | $ 1,407,052 |
| **Total Other Financing Sources / Sale of Capital Assets** | | | 6,313 | | 3,500 | 3,500 |
| **Total Available to Appropriate** | **$ 1,760,558** | **$ 1,633,706** | **$ 1,787,422** | **$ 1,589,836** | **$ 1,991,437** | **$ 2,079,022** |

**BE IT FURTHER RESOLVED, that $1,674,641 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:**

| | | | | | | |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| Food Service | 1,049,554 | 1,088,476 | 1,197,986 | 1,025,712 | 1,249,467 | 1,349,641 |
| Student /school activities | | | | | | |
| Capital Outlay | 134,799 | 118,441 | 15,313 | 0 | 0 | 250,000 |
| **TOTAL EXPENDITURES** | $ 1,184,353 | $ 1,206,917 | $ 1,213,299 | $ 1,025,712 | $ 1,249,467 | $ 1,599,641 |
| **Transfer(s) Out** | 70,000 | 80,000 | 70,000 | 60,000 | 70,000 | 75,000 |
| **Total Appropriated** | **$ 1,254,353** | **$ 1,286,917** | **$ 1,283,299** | **$ 1,085,712** | **$ 1,319,467** | **$ 1,674,641** |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | **$ (27,660)** | **$ (159,416)** | **$ 157,334** | **$ 1** | **$ 167,847** | **$ (264,090)** |
| **Total Fund Balance, End of Year, June 30** | **$ 506,205** | **$ 346,789** | **$ 504,123** | **$ 504,124** | **$ 671,970** | **$ 404,380** |
| **As a % of Expenditures (before trx out)** | **42.74%** | **28.73%** | **41.55%** | **49.15%** | **53.78%** | **25.28%** |

***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 is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education.**

**This appropriation resolution is effective June 23, 2026.**

Arnelda Aguveda

**Secretary**
**Bangor Board of Education**

**BANGOR PUBLIC SCHOOLS**
**Student Activity FUND BUDGET APPROPRIATIONS RESOLUTION**
**2025-2026 FINAL AMENDED BUDGET & 2026-2027 PROPOSED BUDGET**

***RESOLVED*, that this resolution shall be the Student Activity Fund appropriation of the Bangor Public Schools for the fiscal year ending June 30, 2027, 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 Bangor Public Schools.**

***BE IT FURTHER RESOLVED*, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Student Activity Fund of the Bangor Public Schools for the fiscal year ending June 30, 2027 to be used for operating purposes is as follows:**

| | FY 22-23 Audited (informational) | FY 23-24 Audited (informational) | FY 24-25 Audited (informational) | FY 25-26 Initial (informational) | FY 25-26 Final | FY 26-27 Initial |
|---|---|---|---|---|---|---|
| **Total Fund Balance, Beginning of Year, July 1** | 197,761 | 55,032 | 97,823 | 63,925 | 63,925 | $ 74,316 |
| **REVENUES** | | | | | | |
| Student/School Activities | 54,631 | 169,233 | 206,663 | 25,000 | 243,322 | 215,000 |
| **TOTAL REVENUES** | $ 54,631 | $ 169,233 | $ 206,663 | $ 25,000 | $ 243,322 | $ 215,000 |
| **Total Available to Appropriate** | **252,392** | **224,265** | **304,486** | **88,925** | **307,247** | **$ 289,316** |

**BE IT FURTHER RESOLVED, that $205,000 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:**

| | | | | | | |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| Student/School Activities | 197,360 | 126,442 | 240,561 | 25,000 | 232,931 | 205,000 |
| **TOTAL EXPENDITURES** | $ 197,360 | $ 126,442 | $ 240,561 | $ 25,000 | $ 232,931 | $ 205,000 |
| **Total Appropriated** | **$ 197,360** | **$ 126,442** | **$ 240,561** | **$ 25,000** | **$ 232,931** | **$ 205,000** |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | **$ (142,729)** | **$ 42,791** | **$ (33,898)** | **$ -** | **$ 10,391** | **$ 10,000** |
| **Total Fund Balance, End of Year, June 30** | **55,032** | **97,823** | **63,925** | **63,925** | **74,316** | **$ 84,316** |

***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 is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education.**

**This appropriation resolution is effective June 23, 2026.**

Dmelda Oquendo

**Secretary**
**Bangor Board of Education**

**BANGOR PUBLIC SCHOOLS**
**GENERAL FUND BUDGET APPROPRIATIONS RESOLUTION**
**2025-2026 FINAL AMENDED BUDGET & 2026-2027 PROPOSED BUDGET**

***RESOLVED,*** **that this resolution shall be the General Fund appropriation of the Bangor Public Schools for the fiscal year ending June 30, 2027, 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 Bangor Public Schools.**

***BE IT FURTHER RESOLVED,*** **that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Bangor Public Schools for the fiscal year ending June 30, 2027 which includes 18.0000 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:**

| | FY 22-23 Audited (Informational) | FY 23-24 Audited (Informational) | FY 24-25 Audited (Informational) | FY 25-26 Initial (Informational) | FY 25-26 Final | FY 26-27 Initial |
|---|---|---|---|---|---|---|
| **Total Fund Balance, Beginning of Year, July 1** | 2,498,520 | 2,490,682 | 2,023,503 | 1,389,407 | 1,389,407 | 884,846 |
| **REVENUES** | | | | | | |
| Local & Other Sources | 2,024,520 | 2,021,704 | 2,122,117 | 2,046,964 | 2,192,524 | 2,431,785 |
| State Sources | 11,163,979 | 11,772,640 | 11,428,809 | 11,494,853 | 11,336,494 | 11,019,929 |
| Federal Sources | 4,103,121 | 2,130,030 | 1,201,916 | 1,044,963 | 1,218,520 | 1,072,782 |
| Governmental - Intergovernmental | 247,966 | 264,913 | 398,741 | 424,156 | 436,217 | 394,010 |
| **Total Revenues** | 17,539,586 | 16,189,287 | 15,151,583 | 15,010,936 | 15,183,755 | 14,918,506 |
| **Total Other Financing Sources / Sale of Capital Assets** | 70,000 | 80,000 | 206,718 | | 70,000 | 75,000 |
| **Total Available to Appropriate** | **20,108,106** | **18,759,969** | **17,381,804** | **16,400,343** | **16,643,162** | **15,878,352** |

**BE IT FURTHER RESOLVED, that $15,059,025 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:**

| | | | | | | | Function Codes |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | | |
| ***Instruction*** | 9,498,523 | 9,456,638 | 8,738,567 | 8,200,051 | 8,810,056 | 8,491,538 | 1XX |
| ***Supporting Services*** | | | | | | | |
| Pupil | 318,180 | 584,116 | 528,234 | 487,388 | 566,646 | 819,744 | 21X |
| Instructional Staff | 858,305 | 495,299 | 416,407 | 417,799 | 464,038 | 477,125 | 22X |
| General Administration | 434,826 | 463,454 | 463,372 | 483,657 | 405,496 | 387,797 | 23X |
| School Administration | 1,275,284 | 1,285,296 | 1,257,150 | 1,036,010 | 993,438 | 702,730 | 24X |
| Business Services | 411,003 | 412,629 | 440,409 | 412,489 | 524,277 | 515,945 | 25X |
| Operation/Maintenance | 2,111,011 | 2,000,989 | 2,145,636 | 1,802,232 | 1,988,247 | 2,058,690 | 26X |
| Pupil Transportation | 927,864 | 800,439 | 878,623 | 781,743 | 786,822 | 757,461 | 27X |
| Central | 408,580 | 399,624 | 399,416 | 328,132 | 347,461 | 331,693 | 28X - Inc Tech |
| Other Supporting Services - Athletics | 454,565 | 476,491 | 476,099 | 487,286 | 528,187 | 400,139 | 29X |
| ***Other*** | - | - | 70,909 | 5,143 | | | |
| ***Community Services*** | 125,397 | 97,117 | 126,938 | 100,795 | 109,778 | 61,884 | 3XX Title Priv & Comm Serv |
| ***Facilities Acquisition, Construction, & Improvements*** | 19,200 | - | - | - | 199,590 | 20,000 | 45x |
| ***Debt Service*** | 27,573 | 27,581 | 44,324 | 13,949 | 30,779 | 30,779 | 5XX-6XX |
| **Total Expenditures** | 16,870,311 | 16,499,673 | 15,986,084 | 14,556,674 | 15,754,816 | 15,055,525 | |
| **Transfer(s) Out** | 747,113 | 236,793 | 6,313 | 350,000 | 3,500 | 3,500 | |
| **Total Appropriated** | **17,617,424** | **16,736,466** | **15,992,397** | **14,906,674** | **15,758,316** | **15,059,025** | |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | **$ (7,838)** | **$ (467,179)** | **$ (634,096)** | **$ 104,262** | **$ (504,561)** | **$ (65,519)** | |
| **Total Fund Balance, End of Year, June 30** | **$ 2,490,682** | **$ 2,023,503** | **$ 1,389,407** | **$ 1,493,669** | **$ 884,846** | **$ 819,327** | |
| **As a % of Expenditures** | **14.76%** | **12.26%** | **8.69%** | **10.26%** | **5.62%** | **5.44%** | |

***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 is hereby charged with general supervision of the execution of the budget as adopted by the Board of Education.**

**This appropriation resolution is effective June 23, 2026.**

***CERTIFICATE***

**The undersigned does hereby state that he/she was the Secretary of the Board of Education of Bangor Schools, Van Buren County, Bangor, Michigan and that the foregoing is a true and exact copy of the general appropriation Act Resolution adopted by the Board of the School District at a Regular Meeting of the Board duly called and held on Tuesday, June 23, 2026.**

Amelda Aparicio
**Secretary**