

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF THE
L'ANSE AREA SCHOOLS**

RESOLVED, that this resolution shall be the revised general appropriation of the L'Anse Area Schools for the fiscal year 2020-2021 to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the L'Anse Area Schools.

This 2020-2021 revised appropriation resolution is to take effect on June 21, 2021

BE IT FURTHER RESOLVED, that a 18.0000 mill property tax on all non-homestead property will be levied for operating purposes for the 2021-2022 fiscal year during the summer tax collection.

BE IT FURTHER RESOLVED, that a 2.90 mill bond debt retirement tax will be levied on all properties in Bohemia, L'Anse, Covington, Laird & Duncan Townships which are within the district boundaries.

BE IT FURTHER RESOLVED, that a 1.0000 mill sinking fund tax will be levied on all properties in Bohemia, L'Anse, Covington, Laird & Duncan Townships which are within the district boundaries.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the L'Anse Area Schools for the fiscal year 2021-2022 be as follows:

General Fund

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
REVENUE					
Local	\$ 1,532,055	\$ 1,547,820	\$ 1,569,270	\$ 1,526,449	\$ 1,492,561
State	\$ 4,548,632	\$ 4,285,035	\$ 4,627,776	\$ 4,547,226	\$ 4,436,518
Federal	\$ 820,053	\$ 799,398	\$ 1,018,811	\$ 1,218,371	\$ 756,060
Incoming Transfers & Other Transactions	\$ 121,188	\$ 105,900	\$ 108,900	\$ 115,829	\$ 86,218
TOTAL REVENUE	<u>7,021,927</u>	<u>6,738,153</u>	<u>7,324,758</u>	<u>7,407,874</u>	<u>6,771,357</u>

BE IT FURTHER RESOLVED, that the amount available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
EXPENDITURES					
Instruction:					
Basic Programs	\$ 3,232,494	\$ 3,255,792	\$ 3,228,708	\$ 3,190,779	\$ 3,198,392
Summer School	\$ 503	\$ 1,300	\$ 1,300	\$ 2,229	\$ 9,675
Special Education	\$ 481,765	\$ 482,772	\$ 429,694	\$ 437,923	\$ 453,168
Compensatory Education	\$ 432,389	\$ 434,825	\$ 460,297	\$ 437,450	\$ 455,729
Vocational Education	\$ 42,501	\$ 41,956	\$ 43,862	\$ 46,240	\$ 55,018
Support Services:					
Pupil	\$ 224,427	\$ 258,491	\$ 296,703	\$ 282,320	\$ 288,810
Instructional	\$ 41,298	\$ 53,782	\$ 60,891	\$ 118,431	\$ 79,202
General Administration	\$ 279,981	\$ 298,776	\$ 300,233	\$ 296,315	\$ 319,424
School Administration	\$ 446,098	\$ 452,419	\$ 455,321	\$ 459,010	\$ 510,328
Business	\$ 151,314	\$ 159,656	\$ 161,062	\$ 160,923	\$ 164,018
Operations & Maintenance	\$ 643,491	\$ 699,340	\$ 772,172	\$ 730,041	\$ 705,689
Transportation	\$ 424,686	\$ 300,340	\$ 309,660	\$ 305,498	\$ 365,265
Central Support	\$ 140,725	\$ 125,444	\$ 291,324	\$ 184,841	\$ 98,200
Athletics	\$ 133,217	\$ 137,986	\$ 143,686	\$ 144,073	\$ 147,295
Community Services	\$ 37,489	\$ 68,282	\$ 75,780	\$ 68,897	\$ 89,280
Capital Outlay					
Outgoing Transfers & Other Transactions	297,887	214,407	215,407	\$ 362,851	\$ 171,267
TOTAL APPROPRIATION	<u>7,010,264</u>	<u>6,985,568</u>	<u>7,246,101</u>	<u>7,227,822</u>	<u>7,110,760</u>
Beginning Fund Balance	2,033,609	2,045,272	2,045,272	2,045,272	2,225,325
Revenue Less Expenditures	11,663	(247,415)	78,657	180,052	(339,402)
Estimated Ending Fund Balance	<u>2,045,272</u>	<u>1,797,857</u>	<u>2,123,929</u>	<u>2,225,325</u>	<u>1,885,922</u>

DEBT RETIREMENT

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the DEBT RETIREMENT FUND of the L'Anse Area Schools for the fiscal year 2021-2022 are as follows:

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
REVENUE					
Local Property Tax	\$ 409,111	\$ 411,211	\$ 411,211	\$ 421,856	\$ 421,856
Commercial Forest	37,209	27,000	27,000	27,000	27,000
Interest and Other	528	500	500	200	200
Bond Refunding					
State - PPT	22,558	22,000	22,000	22,338	22,000
Sale of Bonds					
Prior Period Adjustment					
Interfund Transfer	-			-	-
TOTAL REVENUE	469,406	460,711	460,711	471,394	471,056

BE IT FURTHER RESOLVED, that the amount available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
EXPENDITURES					
Debt Retirement	\$ 395,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 410,000
Interest on Debt	80,150	72,250	72,250	72,250	64,250
Tax abate w/o	417			116	200
Miscellaneous	551	2,000	2,000	551	2,000
TOTAL APPROPRIATION	476,118	474,250	474,250	472,917	476,450
Beginning Fund Balance	157,654	150,942	150,942	150,942	149,419
Revenue Less Expenditures	(6,712)	(13,539)	(13,539)	(1,523)	(5,394)
Estimated Ending Fund Balance	150,942	137,403	137,403	149,419	144,025

The District will levy for the payment of bonded indebtedness 2.9000 mills for the 2021 tax year.

CAPITAL PROJECTS FUND

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the L'Anse Area Schools for the fiscal year of 2021 - 2022 are as follows:

REVENUE	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
Investment Earnings & other	\$ 355	\$ 200	\$ 200	\$ 355	200
Donations	7,500				
Sinking Fund Millage	145,566	139,300	139,300	142,295	142,059
Other Transfers In-ESSER II	150,000	-	-	200,000	195,000
TOTAL REVENUE	\$ 303,421	\$ 139,500	\$ 139,500	\$ 342,650	\$ 337,259

BE IT FURTHER RESOLVED, that the amount available to appropriate in the Capital Projects fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	2019-2020	2020-2021			2021-2022
	Actual	Original	November 2020	Revised 6/2021	Original
Sinking Fund Projects	\$ 132,665		\$ 32,000	\$ 42,600	15,000
Sports Complex	14,748	21,000	21,000	21,000	
Capital Projects (Regular)	132,120	150,000	150,000	160,600	197,000
Other Transfers Out	-	-	-	-	-
TOTAL APPROPRIATION	279,533	171,000	203,000	224,200	212,000
Beginning Balance	290,791	314,679	314,679	314,679	433,129
Revenue Less Expenditures	23,888	(31,500)	(63,500)	118,450	125,259
Estimated Ending Fund Balance	314,679	283,179	251,179	433,129	558,388

SCHOOL SERVICE FUND

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the SCHOOL SERVICE FUND of the L'Anse Area Schools for the fiscal year of 2021 - 2022 are as follows:

Food Service

REVENUE	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
Ticket Sales	\$ 4,374	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Interest Income	\$ 41	\$ 150	\$ 150	\$ 50	\$ 50
Miscellaneous/Ala Carte	\$ 206,710	\$ 26,000	\$ 26,000	\$ 20,000	\$ 20,000
State Aid	\$ 13,053	\$ 13,400	\$ 13,400	\$ 9,029	\$ 12,000
Federal Aid	\$ 179,694	\$ 381,000	\$ 381,000	\$ 372,000	\$ 350,000
Commodity Foods	\$ 23,406	\$ 18,400	\$ 18,400	\$ 23,890	\$ 23,500
Prior Period Adjustments					
Fund Transfers in	\$ 3,820	\$ 3,450	\$ 4,450	\$ 10,000	\$ 3,250
Total Revenue	431,099	449,400	450,400	441,969	415,800

BE IT FURTHER RESOLVED, that the total amount available to appropriate in the SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
Salaries	\$ 88,869	\$ 112,402	\$ 104,129	\$ 105,129	\$ 109,720
Benefits	53,737	65,177	62,712	\$ 62,727	87,298
Purchased Services	3,498	7,500	7,500	\$ 3,500	3,000
Food Supplies	215,342	195,000	209,000	\$ 209,000	195,000
Commodity Foods	23,406	18,450	18,450	\$ 23,890	23,500
Other Supplies	5,579	14,200	15,200	\$ 1,500	3,000
Capital Outlay	-	8,500	12,045	\$ 14,500	5,000
Miscellaneous	1,034	1,100	1,100	\$ 1,300	1,100
Prior Year Adjustment				\$ -	
Indirect Costs	18,478	19,500	19,500	\$ 19,500	19,500
Fund Modification - Gen. Fund	-				
Total Expenditures	409,942	441,829	449,636	441,046	447,118
Beginning Balance	36,883	58,040	58,040	58,040	58,963
Revenue Less Expenditures	21,157	7,571	764	923	(31,318)
Estimated Ending Fund balance	58,040	65,611	58,804	58,963	27,645

The Food Service Fund provides indirect cost funds to the General Fund to cover usage of facility and utility costs based on a calculated percentage from the State of Michigan.

Student Service

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the STUDENT ACTIVITIES FUND of the L'Anse Area Schools for the fiscal year of 2021 - 2022 are as follows:

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
REVENUE					
Vending	\$ 5,973	\$ 3,500	\$ 3,500	\$ 7,000	7,000
High School Activities	28,809	16,000	16,000	21,000	20,000
Elementary Activities	2,202	2,200	2,200	1,200	1,500
TOTAL REVENUE	36,984	21,700	21,700	29,200	28,500

BE IT FURTHER RESOLVED, that the total amount available to appropriate in the STUDENT ACTIVITIES FUND is hereby appropriated in the amounts and for the purposes set forth below.

	2019-2020	2020-2021			2021-2022
	Ending 6/30/2020	Original	November 2020	Revised 6/2021	Original
Vending	\$ 5,892	\$ 2,000	\$ 2,000	\$ 6,000	6,000
High Scholl Activities	33,852	20,000	20,000	19,000	20,000
Elementary Activities	2,065	2,000	2,000	1,000	1,000
TOTAL EXPENDITURES	41,809	24,000	24,000	26,000	27,000
Beginning Fund Balance	47,650	42,825	42,825	42,825	46,025
Revenue Less Expenditures	(4,825)	(2,300)	(2,300)	3,200	1,500
Estimated Ending Fund Balance	42,825	40,525	40,525	46,025	47,525

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 statement hitherto adopted by the Board. Changes in the amount appropriated by the Board Shall require approval by the Board

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

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