

**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 2021-2022 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 2021-2022 revised appropriation resolution is to take effect on June 20, 2022.

BE IT FURTHER RESOLVED, that a 18.0000 mill property tax on all non-homestead property will be levied for operating purposes for the 2022-2023 fiscal year during the summer tax collection.

BE IT FURTHER RESOLVED, that a 2.76 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 .9990 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 2022-2023 be as follows:

General Fund

	2020-2021	2021-2022		2022-2023	
	Final 6/30/2021	Original	Revised 2/2022	Revised 6/2022	Original
REVENUE					
Local	\$ 1,492,202	\$ 1,492,561	\$ 1,498,539	\$ 1,448,864	\$ 1,572,518
State	\$ 4,565,503	\$ 4,436,518	\$ 4,739,292	4,855,797	\$ 4,645,477
Federal	\$ 1,209,037	\$ 756,060	\$ 940,707	982,492	\$ 847,086
Incoming Transfers & Other Transactions	\$ 762,087	\$ 86,218	\$ 89,218	92,619	\$ 76,781
TOTAL REVENUE	<u>8,028,829</u>	<u>6,771,357</u>	<u>7,264,756</u>	<u>7,379,772</u>	<u>7,141,862</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:

	2020-2021	2021-2022		2022-2023	
	Final	Original	Revised 2/2022	Revised 6/2022	Original
EXPENDITURES					
Instruction:					
Basic Programs	\$ 3,167,714	\$ 3,198,392	\$ 3,115,602	\$ 3,119,136	\$ 3,514,715
Summer School	\$ 1,751	\$ 9,675	\$ 29,009	29,009	13,118
Special Education	\$ 437,804	\$ 453,168	\$ 467,091	431,959	453,148
Compensatory Education	\$ 427,504	\$ 455,729	\$ 470,097	483,394	429,013
Vocational Education	\$ 45,088	\$ 55,018	\$ 56,315	55,186	45,580
Support Services:					
Pupil	\$ 282,457	\$ 288,810	\$ 387,080	390,934	349,276
Instructional	\$ 138,988	\$ 79,202	\$ 90,646	73,489	79,426
General Administration	\$ 294,486	\$ 319,424	\$ 325,104	330,166	347,472
School Administration	\$ 456,034	\$ 510,328	\$ 449,466	453,849	445,717
Business	\$ 174,792	\$ 164,018	\$ 166,369	167,279	174,930
Operations & Maintenance	\$ 679,515	\$ 705,689	\$ 750,469	780,148	866,382
Transportation	\$ 288,976	\$ 365,265	\$ 294,036	291,971	326,539
Central Support	\$ 141,691	\$ 98,200	\$ 147,600	142,300	124,000
Athletics	\$ 137,314	\$ 147,295	\$ 146,756	149,692	166,632
Community Services	\$ 68,452	\$ 89,280	\$ 56,104	85,099	82,879
Capital Outlay					
Outgoing Transfers & Other Transactions	\$ 290,331	\$ 171,267	\$ 646,707	627,407	151,627
TOTAL APPROPRIATION	<u>7,032,897</u>	<u>7,110,760</u>	<u>7,598,451</u>	<u>7,611,019</u>	<u>7,570,454</u>
Beginning Fund Balance	2,045,272	3,041,204	3,041,204	3,041,204	2,809,957
Revenue Less Expenditures	995,932	(339,402)	(333,695)	(231,247)	(428,593)
Estimated Ending Fund Balance	<u>3,041,204</u>	<u>2,701,802</u>	<u>2,707,509</u>	<u>2,809,957</u>	<u>2,381,364</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 2022-2023 are as follows:

	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
REVENUE					
Local Property Tax	\$ 428,700	\$ 421,856	\$ 421,856	\$ 421,856	407807
Commercial Forest	26,029	27,000	27,000	27,000	27000
Interest and Other	203	200	200	200	200
Bond Refunding					
State - PPT	22,338	22,000	22,000	22,000	22000
Sale of Bonds					
Prior Period Adjustment	31,514		0		
Interfund Transfer	-	-	-	-	-
TOTAL REVENUE	508,784	471,056	471,056	471,056	457,007

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:

	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
EXPENDITURES					
Debt Retirement	\$ 400,000	\$ 410,000	\$ 410,000	\$ 410,000	415000
Interest on Debt	72,250	64,250	64,250	64,250	56050
Tax abate w/o	1,245	200	200	200	200
Miscellaneous	551	2,000	2,000	2,000	2,000
TOTAL APPROPRIATION	474,046	476,450	476,450	476,450	473,250
Beginning Fund Balance	150,942	149,419	185,680	185,680	180,286
Revenue Less Expenditures	34,738	(5,394)	(5,394)	(5,394)	(16,243)
Estimated Ending Fund Balance	185,680	144,025	180,286	180,286	164,043

The District will levy for the payment of bonded indebtedness 2.76 mills for the 2022 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	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
Investment Earnings & other	\$ 415	200	\$ 200	\$ 200	200
Donations					
Sinking Fund Millage	148,260	142,059	142,059	142,059	147,579
Other Transfers In From GF-ESSER II/ESSER III	<u>128,000</u>	<u>195,000</u>	<u>868,252</u>	<u>847,116</u>	<u>168,000</u>
TOTAL REVENUE	<u>\$ 276,675</u>	<u>\$ 337,259</u>	<u>\$ 1,010,511</u>	<u>\$ 989,375</u>	<u>\$ 315,779</u>

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	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
Sinking Fund Projects	\$ 42,920	\$ 15,000	\$ 165,000	\$ 165,000	96,000
Sports Complex	23,668				
Capital Projects (Regular)	160,846	197,000	554,370	561,234	385,000
Other Transfers Out	-	-	-	-	
TOTAL APPROPRIATION	227,434	212,000	719,370	726,234	481,000
Beginning Balance	251,179	300,420	300,420	300,420	563,561
Revenue Less Expenditures	<u>49,241</u>	<u>125,259</u>	<u>291,141</u>	<u>263,141</u>	<u>(165,221)</u>
Estimated Ending Fund Balance	<u>300,420</u>	<u>425,679</u>	<u>591,561</u>	<u>563,561</u>	<u>398,340</u>

SCHOOL SERVICE FUND

BE IT FURTHER RESOLVED, that the total revenues estimated to be available for appropriation in the SCHOOL FOOD SERVICE FUND of the L'Anse Area Schools for the fiscal year of 2022-2023 are as follows:

Food Service

REVENUE	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
Ticket Sales	\$ 6,515	\$ 7,000	\$ 7,000	\$ 6,500	7000
Interest Income	\$ 35	\$ 50	50	50	50
Miscellaneous/Catering	\$ 22,381	\$ 20,000	20,000	21,500	21500
State Aid	\$ 9,030	\$ 12,000	11,235	28,005	11200
Federal Aid	\$ 403,744	\$ 350,000	328,000	395,000	325000
Commodity Foods	\$ 19,034	\$ 23,500	19,500	19,500	19500
Prior Period Adjustments					
Fund Transfers in	\$ 9,486	\$ 3,250	3,450	3,440	3,460
Total Revenue	470,225	415,800	389,235	473,995	387,710

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

EXPENDITURES	2020-2021	2021-2022			2022-2023
	final 6/30/2021	Original	Revised 2/2022	Revised 6/2022	Original
Salaries	\$ 100,272	\$ 109,720	\$ 109,720	\$ 109,720	\$ 102,521
Benefits	\$ 63,873	87,298	87,298	72,320	74,640
Purchased Services	\$ 3,248	3,000	3,500	3,500	3500
Food Supplies	\$ 201,647	195,000	201,500	210,000	185000
Commodity Foods	\$ 19,034	23,500	19,500	19,500	19500
Other Supplies	\$ 1,492	3,000	3,000	14,373	3000
Capital Outlay	\$ 5,035	5,000	24,218	19,919	10000
Miscellaneous	\$ 2,725	1,100	1,100	1,060	1100
Prior Year Adjustment					
Indirect Costs	\$ 19,500	19,500	19,500	19,500	19500
Fund Modification - Gen. Fund	-				
Total Expenditures	416,826	447,118	469,336	469,892	418,761
Beginning Balance	58,040	111,439	111,439	111,439	115,542
Revenue Less Expenditures	53,399	(31,318)	(80,101)	4,103	(31,051)
Estimated Ending Fund balance	<u>111,439</u>	<u>80,120</u>	<u>31,338</u>	<u>115,542</u>	<u>84,491</u>

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 2022-2023 are as follows:

REVENUE	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
Vending	8,976	7,000	\$ 7,000	\$ 13,037	13000
High School Activities	23,708	20,000	20,000	18,800	19000
Elementary Activities	2,275	1,500	1,500	4,480	4,000
TOTAL REVENUE	<u>34,959</u>	<u>28,500</u>	<u>28,500</u>	<u>36,317</u>	<u>36,000</u>

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.

	2020-2021	2021-2022			2022-2023
	Final 6/2021	Original	Revised 2/2022	Revised 6/2022	Original
Vending	\$ 7,249	6,000	\$ 6,000	\$ 9,787	9700
High School Activities	22,471	20,000	20,000	25,040	20000
Elementary Activities	2,021	1,000	1,000	4,688	4000
TOTAL EXPENDITURES	<u>31,741</u>	<u>27,000</u>	<u>27,000</u>	<u>39,515</u>	<u>33,700</u>
 Beginning Fund Balance	42,825	46,025	46,043	46,043	42,845
 Revenue Less Expenditures	<u>3,218</u>	<u>1,500</u>	<u>1,500</u>	<u>(3,198)</u>	<u>2,300</u>
Estimated Ending Fund Balance	<u>46,043</u>	<u>47,525</u>	<u>47,543</u>	<u>42,845</u>	<u>45,145</u>

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.