

**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 2023 - 2024 to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the L'Anse Area Schools.

BE IT FURTHER RESOLVED, that a 18.0000 mill property tax on all non-homestead property will be levied for operating purposes for the 2023-2024 fiscal year during the summer tax collection.

BE IT FURTHER RESOLVED, that a 2.6000 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.

This 2022-2023 revised appropriation resolution is to take effect on June 19, 2023.

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 2023 - 2024 be as follows:

|  | 2021-2022        | 2022-2023        | 2022-2023        | 2022-2023        | 2023-2024        |
|--|------------------|------------------|------------------|------------------|------------------|
|  | Audited Actual   | Original         | Revised 2/2023   | Revised 6/2023   | Original         |
| <b>REVENUE</b>                             |                  |                  |                  |                  |                  |
| Local                                      | \$ 1,455,736     | \$ 1,572,518     | \$ 1,581,869     | \$ 1,577,119     | \$ 1,582,690     |
| State                                      | \$ 4,871,180     | \$ 4,645,477     | \$ 5,096,414     | \$ 5,489,159     | \$ 5,222,356     |
| Federal                                    | \$ 945,629       | \$ 847,086       | \$ 1,695,176     | \$ 1,356,585     | \$ 1,182,946     |
| Incoming Transfers &<br>Other Transactions | \$ 38,227        | \$ 76,781        | \$ 72,526        | \$ 133,268       | \$ 92,296        |
| <b>TOTAL REVENUE</b>                       | <b>7,310,772</b> | <b>7,141,862</b> | <b>8,445,985</b> | <b>8,556,131</b> | <b>8,080,287</b> |

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:

|  | 2021-2022           | 2022-2023           | 2022-2023           | 2022-2023           | 2023-2024           |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited Actual      | Original            | Revised 2/2023      | Revised 6/2023      | Original            |
| <b>EXPENDITURES</b>                        |                     |                     |                     |                     |                     |
| <b>Instruction:</b>                        |                     |                     |                     |                     |                     |
| Basic Programs                             | \$ 3,289,778        | \$ 3,514,715        | \$ 3,399,592        | \$ 3,604,955        | \$ 3,431,228        |
| Summer School                              | \$ 27,493           | \$ 13,118           | \$ 12,675           | \$ 29,644           | \$ 9,355            |
| Special Education                          | \$ 435,522          | \$ 453,148          | \$ 426,691          | \$ 464,713          | \$ 455,011          |
| Compensatory Education                     | \$ 458,739          | \$ 429,013          | \$ 489,435          | \$ 555,529          | \$ 466,373          |
| Vocational Education                       | \$ 60,432           | \$ 45,580           | \$ 45,580           | \$ 44,951           | \$ 50,842           |
| Adult / Continuing Education               | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>Support Services:</b>                   |                     |                     |                     |                     |                     |
| Pupil                                      | \$ 384,260          | \$ 349,276          | \$ 587,374          | \$ 651,342          | \$ 645,495          |
| Instructional                              | \$ 75,896           | \$ 79,426           | \$ 81,426           | \$ 60,695           | \$ 49,314           |
| General Administration                     | \$ 317,349          | \$ 347,472          | \$ 349,602          | \$ 363,655          | \$ 361,516          |
| School Administration                      | \$ 427,183          | \$ 445,717          | \$ 450,717          | \$ 512,699          | \$ 536,083          |
| Business                                   | \$ 163,008          | \$ 174,930          | \$ 184,253          | \$ 198,137          | \$ 233,985          |
| Operations & Maintenance                   | \$ 759,817          | \$ 866,382          | \$ 876,482          | \$ 926,042          | \$ 1,024,863        |
| Transportation                             | \$ 282,941          | \$ 326,539          | \$ 1,157,121        | \$ 371,902          | \$ 345,962          |
| Central Support                            | \$ 129,986          | \$ 124,000          | \$ 133,400          | \$ 133,400          | \$ 141,600          |
| Athletics                                  | \$ 153,754          | \$ 166,632          | \$ 170,008          | \$ 180,371          | \$ 213,303          |
| Community Services                         | \$ 83,991           | \$ 82,879           | \$ 77,096           | \$ 91,732           | \$ 76,235           |
| Capital Outlay                             | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Outgoing Transfers &<br>Other Transactions | \$ 620,477          | \$ 151,627          | \$ 148,187          | \$ 369,200          | \$ 318,342          |
| <b>TOTAL APPROPRIATION</b>                 | <b>\$ 7,670,626</b> | <b>\$ 7,570,454</b> | <b>\$ 8,589,639</b> | <b>\$ 8,558,966</b> | <b>\$ 8,359,508</b> |
| <b>Beginning Fund Balance</b>              | <b>\$ 3,041,199</b> | <b>\$ 2,681,345</b> | <b>\$ 2,681,345</b> | <b>\$ 2,681,345</b> | <b>\$ 2,678,510</b> |
| <b>Revenue Less Expenditures</b>           | <b>\$ (359,854)</b> | <b>\$ (428,592)</b> | <b>\$ (143,653)</b> | <b>\$ (2,835)</b>   | <b>\$ (279,221)</b> |
| <b>Estimated Ending Fund Balance</b>       | <b>\$ 2,681,345</b> | <b>\$ 2,252,753</b> | <b>\$ 2,537,692</b> | <b>\$ 2,678,510</b> | <b>\$ 2,399,289</b> |

**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 2023 - 2024 are as follows:

|                         | 2021-2022         | 2022-2023         | 2022-2023         | 2022-2023         | 2023-2024         |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                         | Audited Actual    | Original          | Revised 2/2023    | Revised 6/2023    | Original          |
| REVENUE                 |                   |                   |                   |                   |                   |
| Local Property Tax      | \$ 413,838        | \$ 407,807        | \$ 407,807        | \$ 419,277        | 407,972           |
| Commercial Forest       | \$ 14,518         | \$ 27,000         | \$ 27,000         | \$ 15,000         | \$ 15,000         |
| Interest and Other      | \$ 195            | \$ 200            | \$ 200            | \$ 175            | \$ 200            |
| Bond Refunding          |                   |                   |                   |                   |                   |
| State - PPT             | \$ 21,019         | \$ 22,000         | \$ 22,000         | \$ 21,000         | \$ 21,000         |
| Sale of Bonds           |                   |                   |                   |                   |                   |
| Prior Period Adjustment |                   |                   |                   |                   |                   |
| Interfund Transfer      | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| <b>TOTAL REVENUE</b>    | <b>\$ 449,571</b> | <b>\$ 457,007</b> | <b>\$ 457,007</b> | <b>\$ 455,452</b> | <b>\$ 444,172</b> |

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:

|                                      | 2021-2022      | 2022-2023      | 2022-2023      | 2022-2023      | 2023-2024      |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                      | Audited Actual | Original       | Revised 2/2023 | Revised 6/2023 | Original       |
| EXPENDITURES                         |                |                |                |                |                |
| Debt Retirement                      | \$ 410,000     | \$ 415,000     | \$ 415,000     | \$ 415,000     | \$ 425,000     |
| Interest on Debt                     | 64,250         | 56,050         | 56,050         | 56,050         | 47,750         |
| Cost of Issuance                     | 319            | 200            | 200            | 200            | 200            |
| Miscellaneous                        | 500            | 2,000          | 2,000          | 2,000          | 2,000          |
| <b>TOTAL APPROPRIATION</b>           | <b>475,069</b> | <b>473,250</b> | <b>473,250</b> | <b>473,250</b> | <b>474,950</b> |
| Beginning Fund Balance               | 185,682        | 160,184        | 160,184        | 160,184        | 142,386        |
| Revenue Less Expenditures            | (25,498)       | (16,243)       | (16,243)       | (17,798)       | (30,778)       |
| <b>Estimated Ending Fund Balance</b> | <b>160,184</b> | <b>143,941</b> | <b>143,941</b> | <b>142,386</b> | <b>111,607</b> |

**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 2023 - 2024 are as follows:

| REVENUE                     | 2021-2022           | 2022-2023         | 2022-2023         | 2022-2023         | 2023-2024         |
|-----------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
|                             | Audited Actual      | Original          | Revised 2/2023    | Revised 6/2023    | Original          |
| Investment Earnings & other | \$ 478              | 200               | 200               | 200               | 200               |
| Donations                   | 20,000              | -                 |                   |                   |                   |
| Sinking Fund Millage        | 142,149             | 147,579           | 147,579           | 153,217           | 156,755           |
| Other Transfers In          | 879,116             | 168,000           | 168,000           | 289,120           | 109,121           |
| <b>TOTAL REVENUE</b>        | <b>\$ 1,041,744</b> | <b>\$ 315,779</b> | <b>\$ 315,779</b> | <b>\$ 442,537</b> | <b>\$ 266,076</b> |

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                     | 2021-2022      | 2022-2023      | 2022-2023      | 2022-2023      | 2023-2024      |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
|                                  | Audited Actual | Original       | Revised 2/2023 | Revised 6/2023 | Original       |
| Sinking Fund Projects            | \$ 164,591     | \$ 96,000      | \$ 96,000      | \$ 232,600     | \$ 15,000      |
| Capital Projects (Regular)       | 568,001        | 385,000        | 518,800        | 242,180        | 100,780        |
| ESSER III                        |                |                |                | 289,120        | 109,121        |
| Other Transfers Out              | -              | -              | -              | -              | -              |
| <b>TOTAL APPROPRIATION</b>       | <b>732,592</b> | <b>481,000</b> | <b>614,800</b> | <b>763,900</b> | <b>224,901</b> |
| Beginning Fund Balance-SF        | 123,337        | 100,895        | 100,895        | 100,895        | 21,512         |
| Beginning Fund Balance-CP        | 243,291        | 574,884        | 574,884        | 574,884        | 332,904        |
| Revenue Less Expenditures-SF     | (22,442)       | 51,579         | 51,579         | (79,383)       | 141,755        |
| Revenue Less Expenditures-CP     | 331,593        | (216,800)      | (350,600)      | (241,980)      | (100,580)      |
| Estimated Ending Fund Balance-SF | 100,895        | 152,474        | 152,474        | 21,512         | 163,268        |
| Estimated Ending Fund Balance-CP | 574,884        | 358,084        | 224,284        | 332,904        | 232,324        |

**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 2023 - 2024 are as follows:

**Food Service**

| REVENUE                  | 2021-2022      | 2022-2023      | 2022-2023      | 2022-2023      | 2023-2024      |
|--------------------------|----------------|----------------|----------------|----------------|----------------|
|                          | Audited Actual | Original       | Revised 2/2023 | Revised 6/2023 | Original       |
| Ticket Sales             | \$ 6,851       | \$ 7,000       | \$ 14,500      | \$ 14,500      | \$ 14,500      |
| Interest Income          | 61             | 50             | 50             | 50             | 50             |
| Miscellaneous/Ala Carte  | 25,181         | 21,500         | 24,000         | 30,000         | 30,000         |
| State Aid                | 32,914         | 11,200         | 11,200         | 12,280         | 12,200         |
| Federal Aid              | 437,657        | 325,000        | 325,000        | 260,000        | 260,000        |
| Commodity Foods          | -              | 19,500         | 19,500         | 30,000         | 30,000         |
| Prior Period Adjustments | -              | -              | -              | -              | -              |
| Fund Transfers in        | 3,390          | -              | -              | 5,500          | 5,500          |
| <b>Total Revenue</b>     | <b>506,055</b> | <b>384,250</b> | <b>394,250</b> | <b>352,330</b> | <b>352,250</b> |

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                  | 2021-2022      | 2022-2023      | 2022-2023      | 2022-2023      | 2023-2024      |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|
|                               | Audited Actual | Original       | Revised 2/2023 | Revised 6/2023 | Original       |
| Salaries                      | \$ 109,213     | \$ 102,521     | \$ 119,233     | \$ 118,312     | \$ 137,943     |
| Benefits                      | 70,219         | 74,640         | 89,799         | 89,896         | 99,758         |
| Purchased Services            | 2,803          | 3,500          | 3,500          | 3,500          | 3,500          |
| Food Supplies                 | 194,779        | 185,000        | 185,000        | 130,000        | 130,000        |
| Commodity Foods               | 21,693         | 19,500         | 19,500         | 30,000         | 30,000         |
| Other Supplies                | 15,325         | 3,000          | 3,000          | 11,000         | 11,000         |
| Capital Outlay                | 19,919         | 10,000         | 12,000         | 12,000         | 6,720          |
| Miscellaneous                 | 975            | 1,100          | 1,100          | 1,100          | 1,100          |
| Prior Year Adjustment         | -              | -              | -              | 1,371          | -              |
| Indirect Costs                | 19,500         | 19,500         | 19,500         | 19,500         | 14,500         |
| Fund Modification - Gen. Fund | -              | -              | -              | -              | -              |
| <b>Total Expenditures</b>     | <b>454,426</b> | <b>418,761</b> | <b>452,633</b> | <b>416,681</b> | <b>434,522</b> |
| Beginning Balance             | 111,439        | 163,068        | 163,068        | 163,068        | 98,717         |
| Revenue Less Expenditures     | 51,629         | (34,511)       | (58,383)       | (64,351)       | (82,272)       |
| Estimated Ending Fund balance | 163,068        | 128,557        | 104,685        | 98,717         | 16,445         |

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 Activities**

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 2023 - 2024 are as follows:

|                        | 2021-2022      | 2022-2023     | 2022-2023      | 2022-2023      | 2023-2024     |
|------------------------|----------------|---------------|----------------|----------------|---------------|
|                        | Audited Actual | Original      | Revised 2/2023 | Revised 6/2023 | Original      |
| REVENUE                |                |               |                |                |               |
| Vending                | \$ 15,901      | \$ 13,000     | \$ 15,000      | \$ 16,300      | \$ 16,000     |
| High School Activities | 22,989         | 19,000        | 22,000         | 30,712         | 30,000        |
| Elementary Activities  | 7,244          | 4,000         | 6,000          | 5,972          | 6,000         |
| TOTAL REVENUE          | <u>46,134</u>  | <u>36,000</u> | <u>43,000</u>  | <u>52,984</u>  | <u>52,000</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.

|                               | 2021-2022      | 2022-2023     | 2022-2023      | 2022-2023      | 2023-2024     |
|-------------------------------|----------------|---------------|----------------|----------------|---------------|
|                               | Audited Actual | Original      | Revised 2/2023 | Revised 6/2023 | Original      |
| Vending                       | \$ 11,125      | \$ 9,700      | \$ 11,500      | \$ 13,076      | \$ 13,000     |
| High School Activities        | 24,836         | 20,000        | 25,000         | 25,619         | 25,000        |
| Elementary Activities         | 5,775          | 4,000         | 6,000          | 7,719          | 7,500         |
| TOTAL EXPENDITURES            | <u>41,736</u>  | <u>33,700</u> | <u>42,500</u>  | <u>46,414</u>  | <u>45,500</u> |
| Beginning Fund Balance        | 45,676         | 50,074        | 50,074         | 50,074         | 50,574        |
| Revenue Less Expenditures     | <u>4,398</u>   | <u>2,300</u>  | <u>500</u>     | <u>6,570</u>   | <u>6,500</u>  |
| Estimated Ending Fund Balance | <u>50,074</u>  | <u>52,374</u> | <u>50,574</u>  | <u>56,644</u>  | <u>57,074</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.