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

RESOLVED, that this resolution shall be therevised general appropriation of the L'Anse Area Schools for the fiscal year 2026-2027 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 2026-2027 appropriation resolution is to take effect on June 15, 2026

BE IT FURTHER RESOLVED, that a 18.0000 mill property tax on all non-homestead property will be levied for operating purposes for the 2026-2027 fiscal year during the summer tax collection.

BE IT FURTHER RESOLVED, that a 2.4000 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 .9877 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 this 2025-2026 revised appropriation resolution is to take effect on June 15, 2026.

All Funds except Debt and Student Activity Funds

	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
REVENUE	10,505,590	8,946,119	8,269,493	8,855,313	9,275,351	7,532,321	9,099,350
EXPENDITURES	9,897,856	9,313,359	9,562,937	9,744,563	9,540,202	7,765,531	9,091,294
Beginning Fund Balance	3,287,511	3,895,245	3,240,677	3,528,006	3,528,006	3,528,006	3,263,154
Revenue Less Expenditures	607,734	(367,239)	(1,293,444)	(889,250)	(264,852)	(233,210)	8,056
Ending Fund Balance	3,895,245	3,528,006	1,947,232	2,638,756	3,263,154	3,294,796	3,271,211
Fund Balance % of Expenditures	39%	38%	20%	27%	34%	42%	36%

General Fund (11)

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 2026-2027 be as follows:

REVENUE	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Local	1,746,779	1,778,624	1,793,395	1,836,366	1,904,570	1,715,398	1,831,485
State	5,663,321	5,277,977	4,880,012	5,185,848	5,392,531	4,111,084	5,356,822
Federal	2,309,446	932,626	890,000	1,064,069	1,022,296	908,461	1,019,748
Incoming Transfers & Other	99,591	262,966	90,000	78,028	170,946	121,801	102,505
TOTAL REVENUE	9,819,137	8,252,193	7,653,407	8,164,310	8,490,343	6,856,744	8,310,560

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:

EXPENDITURES	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Instruction:							
Basic Programs	3,229,189	3,430,605	3,509,935	3,665,917	3,598,137	2,748,873	3,507,379
Summer School	12,184	15,943	9,355	7,228	12,978	5,390	13,367
Special Education	559,167	669,005	711,172	685,825	685,074	544,481	695,338
Compensatory Education	618,114	469,670	522,550	517,103	512,940	409,724	390,239
Vocational Education	52,979	58,381	76,829	78,251	168,911	154,691	163,074
Support Services:							
Pupil	690,381	641,673	659,250	677,938	669,149	519,585	579,042
Instructional	106,048	91,563	88,401	74,936	55,537	53,455	57,709
General Administration	355,990	400,771	382,924	367,601	362,490	333,265	379,599
School Administration	543,881	559,313	579,024	563,484	565,066	516,090	467,880
Business	218,031	202,183	220,000	216,663	205,517	192,689	211,457
Operations & Maintenance	1,068,744	901,729	1,025,837	937,827	879,711	760,187	934,297
Transportation	1,163,873	275,629	289,233	342,431	320,163	285,367	265,889
Central Support	144,996	118,969	132,160	189,809	159,455	158,405	164,239
Athletics	206,882	227,552	222,091	226,564	225,310	207,598	238,747
Community Services	68,514	76,332	75,085	57,068	69,287	58,790	70,545
Capital Outlay F11	-	-	195,195	-	-	-	-
Outgoing Transfers & Other	152,989	342,891	167,875	148,311	169,852	169,852	-
TOTAL EXPENDITURES	9,191,960	8,482,209	8,866,916	8,756,954	8,659,578	7,118,441	8,138,800
Beginning Fund Balance	2,746,153	3,373,331	2,874,927	3,143,315	3,143,315	3,143,315	2,974,081
Revenue Less Expenditures	627,178	(230,016)	(1,213,509)	(592,644)	(169,235)	(261,697)	171,761
Ending Fund Balance	3,373,331	3,143,315	1,661,417	2,550,671	2,974,081	2,881,618	3,145,841
Fund Balance % of Revenue	34%	38%	22%	31%	35%	42%	38%

Debt Retirement (31)

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 2026-2027 are as follows:

REVENUE	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Local Property Tax	411,788	433,168	444,811	440,466	441,012	441,012	436,072
Commercial Forest	14,594	23,873	15,000	15,000	13,000	9,745	12,854
Interest and Other	188	528	200	200	200	158	198
Bond Refunding		-	-	-	-	-	-
State - PPT	17,724	17,105	19,000	19,000	17,633	17,633	17,435
Sale of Bonds		-	-	-	-	-	-
Prior Period Adjustment		-	-	-	-	-	-
Interfund Transfer	-	-	-	-	-	-	-
TOTAL REVENUE	444,294	474,674	479,011	474,666	471,844	468,547	466,560

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:

EXPENDITURES	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Debt Retirement	425,000	435,000	440,000	440,000	440,000	440,000	435,000
Interest on Debt	47,750	39,250	30,550	30,550	30,550	30,550	21,750
Cost of Issuance	500	500	200	200	500	500	500
Miscellaneous F31	354	54	2,000	2,000	379	379	374
TOTAL EXPENDITURES	473,604	474,804	472,750	472,750	471,429	471,429	457,624
Beginning Fund Balance	159,782	130,473	120,078	130,343	130,343	130,343	130,758
Revenue Less Expenditures	(29,310)	(130)	6,261	1,916	416	(2,882)	8,935
Ending Fund Balance	130,473	130,343	126,339	132,258	130,758	127,461	139,693

Capital Projects Fund (41) and Sinking Fund (43)

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 2026-2027 are as follows:

REVENUE	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Investment Earnings & Other	269	474	200	300	420	391	415
Donations	-	-	-	-	-	-	-
Sinking Fund Millage	158,969	171,074	170,241	170,732	180,718	180,718	185,708
Federal Revenue (Esser)	147,045	-	-	-	-	-	-
Other Transfers In	-	-	-	-	-	-	-
TOTAL REVENUE	306,284	171,548	170,441	171,032	181,138	181,109	186,123

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	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Sinking Fund Projects	35,335	280,617	231,559	210,356	220,343	200,532	185,707
Capital Projects (Regular)	72,966	46,620	27,396	284,767	100,679	25,312	189,159
ESSER III	147,045	-	-	-	-	-	-
Other Transfers Out	-	-	-	-	-	-	-
TOTAL EXPENDITURES	255,345	327,237	258,955	495,124	321,022	225,844	374,866
Beginning Fund Balance-SF	26,532	150,167	61,319	40,624	40,624	40,624	1,000
Beginning Fund Balance-CP	408,845	336,149	278,349	290,003	290,003	290,003	189,744
Revenue Less Expenditures-SF	123,635	(109,543)	(61,318)	(39,624)	(39,624)	(19,813)	0
Revenue Less Expenditures-CP	(72,696)	(46,146)	(27,196)	(284,467)	(100,259)	(24,921)	(188,744)
Ending Fund Balance-SF	150,167	40,624	1	1,000	1,000	20,811	1,000
Ending Fund Balance-CP	336,149	290,003	251,153	5,535	189,744	265,081	1,000

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 2026-2027 are as follows:

Food Service (25)

REVENUE	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Ticket Sales	20,440	23,864	25,000	25,087	21,704	20,904	22,355
Interest Income	70	19	70	70	50	37	52
Miscellaneous/Ala Carte	29,512	52,201	34,000	35,653	42,314	28,953	46,350
State Aid	40,146	28,905	49,955	19,359	24,558	19,791	25,295
Federal Aid	264,173	354,576	301,670	418,301	472,301	403,341	486,470
Commodity Foods Revenue	22,609	24,984	21,500	21,500	21,500	-	22,145
Prior Period Adjustments	-	24,629	-	-	21,441	21,441	-
Fund Transfers in	3,220	13,200	13,450	-	-	-	-
TOTAL REVENUE	380,170	522,378	445,645	519,971	603,869	494,467	602,667

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	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Salaries	132,321	115,003	122,086	134,778	126,113	108,340	129,344
Benefits	114,770	122,738	86,156	117,316	110,692	96,685	115,269
Purchased Services	3,227	3,686	2,581	2,745	4,884	4,884	5,031
Food Supplies	159,403	197,400	185,000	202,054	248,790	200,845	256,253
Commodity Foods	22,609	24,984	21,500	21,500	21,500	-	22,145
Other Supplies	10,462	11,518	11,358	11,558	10,275	8,663	11,377
Capital Outlay	-	26,106	-	1,399	1,399	1,399	1,441
Miscellaneous F25	510	2,478	1,136	1,136	430	430	443
Prior Year Adjustment	-	-	-	-	-	-	-
Indirect Costs	7,250	-	7,250	-	35,521	-	36,325
Fund Modification - Gen. Fund	-	-	-	-	-	-	-
TOTAL EXPENDITURES	450,552	503,913	437,066	492,485	559,603	421,246	577,628
Beginning Balance	105,981	35,599	26,082	54,064	54,064	54,064	98,330
Revenue Less Expenditures	(70,382)	18,465	8,579	27,485	44,266	73,221	25,039
Ending Fund balance	35,599	54,064	34,661	81,549	98,330	127,285	123,370

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 (29)

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 2026-2027 are as follows:

REVENUE	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Vending Revenue	9,497	7,310	10,500	6,437	6,437	6,305	6,631
High School Revenue	83,637	103,407	75,000	94,185	94,185	79,103	97,010
Elementary Revenue	8,198	7,660	8,500	8,000	4,600	4,536	4,738
TOTAL REVENUE	101,331	118,376	94,000	108,622	105,222	89,944	108,379

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.

EXPENDITURES	2023-2024 Audited 06/24	2024-2025 Audited 06/25	2025-2026 Original	2025-2026 Rev. 02/26	2025-2026 Rev. 06/26	2025-2026 Actual 05/26	2026-2027 Original
Vending Expenditures	10,606	8,642	8,500	8,095	7,000	6,835	7,210
High School Expenditures	69,588	79,532	65,000	91,685	87,000	83,563	89,610
Elementary Expenditures	7,588	5,262	7,500	8,000	5,500	3,949	5,665
TOTAL EXPENDITURES	87,783	93,436	81,000	107,779	99,500	94,347	102,485
Beginning Fund Balance	58,068	71,616	85,616	96,556	96,556	96,556	102,279
Revenue Less Expenditures	13,549	24,940	13,000	843	5,722	(4,404)	5,894
Ending Fund Balance	71,616	96,556	98,616	97,399	102,279	92,153	108,172

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.