

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

RESOLVED, that this resolution shall be the general appropriation of the L'Anse Area Schools for the fiscal year 2024-2025 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 2024-2025 appropriation resolution is to take effect on July 1, 2024

BE IT FURTHER RESOLVED, that a 18.0000 mill property tax on all non-homestead property will be levied for operating purposes for the 2024-2025 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.

BE IT FURTHER RESOLVED, that this 2023-2024 revised appropriation resolution is to take effect on June 17, 2024.

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 2024-2025 be as follows:

General Fund

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
REVENUE					
Local	\$ 1,593,786	\$ 1,582,690	\$ 1,620,944	\$ 1,730,364	\$ 1,716,975
State	5,446,013	5,222,356	5,310,802	5,554,086	5,378,488
Federal	1,151,514	1,182,946	1,239,144	2,279,436	841,182
Incoming Transfers & Other Transactions	130,076	92,296	100,153	92,461	88,234
TOTAL REVENUE	8,321,389	8,080,287	8,271,043	9,656,346	8,024,879

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:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
EXPENDITURES					
Instruction:					
Basic Programs	\$ 3,610,829	\$ 3,431,228	\$ 3,212,957	\$ 3,213,332	\$ 3,340,654
Summer School	22,983	9,355	9,355	13,170	9,355
Special Education	470,027	455,011	561,151	556,764	624,907
Compensatory Education	548,722	466,373	566,332	596,146	478,518
Vocational Education	38,187	50,842	55,269	55,864	64,124
Adult / Continuing Education				-	-
Support Services:					
Pupil	625,984	645,495	663,006	670,476	699,492
Instructional	65,841	49,314	105,865	109,251	109,683
General Administration	375,671	361,516	380,732	361,875	397,020
School Administration	494,511	536,083	542,687	545,567	579,494
Business	187,366	233,985	234,496	227,176	219,900
Operations & Maintenance	916,146	1,024,863	1,061,987	1,074,828	1,014,145
Transportation	372,003	345,962	436,997	1,180,549	301,282
Central Support	123,663	141,600	142,420	172,838	135,220
Athletics	167,029	213,303	214,813	216,285	217,798
Community Services	79,527	76,235	77,021	77,771	74,482
Capital Outlay	7,780			-	-
Outgoing Transfers & Other Transactions	150,279	318,342	206,941	152,472	162,591
TOTAL APPROPRIATION	8,256,549	8,359,508	8,472,028	9,224,364	8,428,666
 Beginning Fund Balance	 2,681,313	 2,678,510	 2,746,153	 2,746,153	 3,178,135
 Revenue Less Expenditures	 64,840	 (279,221)	 (200,985)	 431,982	 (403,788)
Estimated Ending Fund Balance	\$ 2,746,153	\$ 2,399,289	\$ 2,545,169	\$ 3,178,135	\$ 2,774,348

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 2024 - 2025 are as follows:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
REVENUE					
Local Property Tax	\$ 423,727	\$ 407,972	\$ 407,972	410,548	\$ 430,165
Commercial Forest	25,595	15,000	15,000	15,000	15,000
Interest and Other	583	200	200	200	200
Bond Refunding				-	-
State - PPT	21,424	21,000	21,000	17,724	19,000
Sale of Bonds				-	-
Prior Period Adjustment				-	-
Interfund Transfer	-	-	-	-	-
TOTAL REVENUE	<u>\$ 471,329</u>	<u>\$ 444,172</u>	<u>\$ 444,172</u>	<u>\$ 443,472</u>	<u>\$ 464,365</u>

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:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
EXPENDITURES					
Debt Retirement	\$ 415,000	\$ 425,000	\$ 425,000	425,000.00	435,000
Interest on Debt	56,050	47,750	47,750	47,750.00	39,250
Cost of Issuance	500	200	200	200.00	200
Miscellaneous	180	2,000	2,000	2,000.00	2,000
TOTAL APPROPRIATION	471,730	474,950	474,950	474,950	476,450
Beginning Fund Balance	160,184	159,782	159,782	159,782	\$ 128,304
Revenue Less Expenditures	(402)	(30,778)	(30,778)	(31,478)	(12,085)
Estimated Ending Fund Balance	<u>\$ 159,782</u>	<u>\$ 129,004</u>	<u>\$ 129,004</u>	<u>\$ 128,304</u>	<u>\$ 116,219</u>

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 2024 - 2025 are as follows:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
REVENUE	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
Investment Earnings & other Donations	\$ 351	200	200	225	200
Sinking Fund Millage	158,162	156,755	156,755	157,368	165,283
Federal Revenue (Esser)			147,550	147,550	-
Other Transfers In	313,470	109,121	-	-	-
TOTAL REVENUE	\$ 471,983	\$ 266,076	\$ 304,505	\$ 305,143	\$ 165,483

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:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
EXPENDITURES	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
Sinking Fund Projects	\$ 232,565	\$ 15,000	\$ 15,000	35,350	254,131
Capital Projects (Regular)	166,390	100,780	118,560	120,000	38,000
ESSER III	313,470	109,121	147,550	147,550	-
Other Transfers Out	-	-	-	-	-
TOTAL APPROPRIATION	712,425	224,901	281,110	302,900	292,131
Beginning Fund Balance-SF	100,935	26,532	26,532	26,532	148,550
Beginning Fund Balance-CP	574,884	408,845	408,845	408,845	\$ 289,070
Revenue Less Expenditures-SF	(74,403)	141,755	141,755	122,018	(88,848)
Revenue Less Expenditures-CP	(166,039)	(100,580)	(118,360)	(119,775)	(37,800)
Estimated Ending Fund Balance-SF	\$ 26,532	\$ 168,287	\$ 168,287	\$ 148,550	\$ 59,701
Estimated Ending Fund Balance-CP	\$ 408,845	\$ 308,265	\$ 290,485	\$ 289,070	\$ 251,270

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 2024 - 2025 are as follows:

Food Service

REVENUE	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
Ticket Sales	\$ 15,898	\$ 14,500	\$ 16,500	\$ 25,000	\$ 25,000
Interest Income	80	50	50	50	65
Miscellaneous/Ala Carte	32,468	30,000	30,000	30,000	32,000
State Aid	10,867	12,200	41,893	36,085	36,000
Federal Aid	258,732	260,000	284,439	256,761	260,000
Commodity Foods	22,207	30,000	30,000	18,879	19,000
Prior Period Adjustments	-	-	-	-	-
Fund Transfers in	3,590	5,500	3,220	3,220	13,450
Total Revenue	\$ 343,840	\$ 352,250	\$ 406,102	\$ 369,995	\$ 385,515

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	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
Salaries	\$ 111,817	\$ 137,943	\$ 137,943	\$ 137,943	\$ 118,243
Benefits	71,745	99,758	126,504	\$ 126,504	\$ 83,444
Purchased Services	2,101	3,500	3,500	\$ 3,200	\$ 2,500
Food Supplies	149,990	130,000	130,000	\$ 150,000	\$ 150,000
Commodity Foods	22,207	30,000	30,000	\$ 18,879	\$ 19,000
Other Supplies	12,535	11,000	11,000	\$ 11,000	\$ 11,000
Capital Outlay	11,034	6,720	8,057	\$ -	
Miscellaneous	-	1,100	1,100	\$ 1,100	\$ 1,100
Prior Year Adjustment	-	-	-	\$ -	\$ -
Indirect Costs	19,500	14,500	14,500	\$ 7,250	\$ 7,250
Fund Modification - Gen. Fund	-	-	-	-	\$ -
Total Expenditures	400,928	434,522	462,605	455,877	392,537
Beginning Balance	163,068	105,981	105,981	105,981	\$ 20,098
Revenue Less Expenditures	(57,088)	(82,272)	(56,503)	(85,883)	(7,022)
Estimated Ending Fund balance	\$ 105,981	\$ 23,708	\$ 49,477	\$ 20,098	\$ 13,076

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 2024 - 2025 are as follows:

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
REVENUE					
Vending	\$ 16,900	\$ 16,000	\$ 16,000	\$ 16,000	\$ 10,000
High School Activities	31,965	30,000	30,000	82,300	70,000
Elementary Activities	5,985	6,000	6,000	6,000	8,000
TOTAL REVENUE	\$ 54,851	\$ 52,000	\$ 52,000	\$ 104,300	\$ 88,000

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.

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025
	Actual Audited	Original	Revised 01/2024	Revised 06/2024	Original
Vending	\$ 13,634	\$ 13,000	\$ 13,000	\$ 13,000	\$ 8,000
High School Activities	25,504	25,000	25,000	67,000	55,000
Elementary Activities	7,719	7,500	7,500	7,500	6,000
TOTAL EXPENDITURES	46,857	45,500	45,500	87,500	69,000
Beginning Fund Balance	50,074	58,068	58,068	58,068	\$ 74,868
Revenue Less Expenditures	7,994	6,500	6,500	16,800	19,000
Estimated Ending Fund Balance	\$ 58,068	\$ 57,074	\$ 64,568	\$ 74,868	\$ 93,868

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