



2023-2024  
Original Budget

General Operating Fund  
Food Service Fund  
Community Services Fund  
Student/School Activity Fund

June 27, 2023

**SOUTHGATE COMMUNITY SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET**

		Audited	Amended	Original	Budget Change
		Actual	Budget	Budget	Amended to
GENERAL OPERATING	Description	2021-2022	2022-2023	2023-2024	Original
<b>REVENUE</b>					
	LOCAL SOURCES	\$5,733,167	\$6,084,744	\$6,955,406	(\$870,662)
	STATE SOURCES	31,860,517	41,044,212	39,730,388	1,313,824
	FEDERAL SOURCES	6,404,759	8,309,860	4,576,978	3,732,882
	OTHER SOURCES	3,604,046	3,363,709	2,878,245	485,464
	<b>TOTAL REVENUE</b>	<b>\$47,602,489</b>	<b>\$58,802,525</b>	<b>\$54,141,017</b>	<b>\$4,661,508</b>
<b>EXPENDITURES</b>					
11*	BASIC INSTRUCTION	20,984,293	25,503,400	22,204,246	3,299,154
12*	ADDED NEEDS	6,295,824	6,847,487	6,865,642	(18,155)
13*	ADULT & COMMUNITY EDUCATION	907,544	1,123,487	972,799	150,688
	TOTAL ADDED NEEDS	6,295,824	6,847,487	6,865,642	(18,155)
	TOTAL BASIC PROGRAMS	20,984,293	25,503,400	22,204,246	3,299,154
	<b>TOTAL INSTRUCTION</b>	<b>28,187,661</b>	<b>33,474,374</b>	<b>30,042,687</b>	<b>3,431,687</b>
21*	SUPPORT/PUPIL SERVICES	4,008,369	5,511,611	5,302,590	209,021
22*	SUPPORT INSTRUCTIONAL STAFF	2,241,813	2,439,550	2,491,984	(52,434)
23*	GENERAL ADMINISTRATION	717,822	1,200,608	598,456	602,152
24*	SCHOOL ADMINISTRATION	2,069,200	2,655,382	2,415,290	240,092
25*	BUSINESS SERVICES	774,813	900,327	839,106	61,221
26*	OPERATIONS & MAINTENANCE	3,177,830	4,079,599	4,321,658	(242,059)
27*	PUPIL TRANSPORTATION	764,813	2,402,194	1,911,692	490,502
28*	CENTRAL SERVICES	1,118,522	1,402,339	1,243,646	158,693
29*	ATHLETICS	875,151	1,145,914	1,168,213	(22,299)
3*	COMMUNITY SERVICES	90,438	142,279	1,410,896	(1,268,617)
4*	FACILITY IMPROVEMENTS	227,756	469,390	-	469,390
5*	DEBT SERVICE	31,420	390,535	40,535	350,000
6*	TRANSFERS OUT	3,360,573	471,793	339,730	132,063
	TRANSFERS IN	285,930	185,649	116,753	68,896
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 47,360,251</b>	<b>\$ 56,500,246</b>	<b>\$ 52,009,730</b>	<b>\$ 4,490,516</b>
<b>TOTAL REVENUES:</b>		<b>\$47,602,489</b>	<b>\$ 58,802,525</b>	<b>\$ 54,141,017</b>	<b>\$4,661,508</b>
<b>TOTAL EXPENSES:</b>		<b>\$ 47,360,251</b>	<b>\$ 56,500,246</b>	<b>\$ 52,009,730</b>	<b>\$ 4,490,516</b>
<b>PROJECTED INCREASE/(DECREASE)</b>		<b>\$ 242,238</b>	<b>\$ 2,302,279</b>	<b>\$ 2,131,287</b>	<b>\$ 9,152,024</b>
<b>PRIOR YEAR FUND BALANCE:</b>		<b>\$ 6,000,755</b>	<b>\$ 6,242,993</b>	<b>\$ 8,545,272</b>	
<b>PROJECTED CUMULATIVE BALANCE:</b>		<b>\$ 6,242,993</b>	<b>\$ 8,545,272</b>	<b>\$ 10,676,559</b>	

SOUTHGATE COMMUNITY SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET

FOOD SERVICE	DESCRIPTION	Actual Audited 2021-2022	Amended Budget 2022-2023	Original Budget 2023-2024	Budget Change Original to Amended
<b>REVENUE</b>					
	LOCAL SOURCES	243,417	408,150	386,150	22,000
	STATE SOURCES	39,920	69,048	45,000	24,048
	FEDERAL SOURCES	1,641,877	1,500,389	1,354,000	146,389
	TRANS FROM GEN FUND	-	10,000	-	10,000
	<b>TOTAL REVENUES</b>	<b>\$ 1,925,215</b>	<b>\$ 1,987,587</b>	<b>\$ 1,785,150</b>	<b>\$ 202,437</b>
<b>EXPENDITURES</b>					
	WAGES	349,554	396,916	396,400	516
	FRINGE BENEFITS	197,540	216,030	222,892	(6,862)
	PURCHASED SERVICES	30,026	42,115	41,000	1,115
	FOOD	713,116	945,289	900,000	45,289
	SUPPLIES	66,330	102,700	109,750	(7,050)
	EQUIPMENT	35,676	220,530	150,000	70,530
	MISCELLANEOUS	3,032	7,625	7,625	-
	PAYMENTS TO OTHER DISTRICTS	35,000	35,000	42,000	(7,000)
	TRANSFER TO GENERAL FUND	59,695	65,049	81,473	(16,424)
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,489,970</b>	<b>\$ 2,031,254</b>	<b>\$ 1,951,140</b>	<b>\$ 80,114</b>
<b>TOTAL REVENUES:</b>		<b>\$ 1,925,215</b>	<b>\$ 1,987,587</b>	<b>\$ 1,785,150</b>	<b>\$ 202,437</b>
<b>TOTAL EXPENSES:</b>		<b>\$ 1,489,424</b>	<b>\$ 2,031,254</b>	<b>\$ 1,951,140</b>	<b>\$ 80,114</b>
<b>PROJECTED INCREASE/(DECREASE)</b>		<b>\$ 435,792</b>	<b>\$ (43,667)</b>	<b>\$ (165,990)</b>	<b>\$ 122,323</b>
<b>PRIOR YEAR FUND BALANCE:</b>		<b>\$ 320,828</b>	<b>\$ 756,621</b>	<b>\$ 712,954</b>	
<b>PROJECTED CUMULATIVE BALANCE:</b>		<b>\$ 756,621</b>	<b>\$ 712,954</b>	<b>\$ 546,964</b>	

SOUTHGATE COMMUNITY SCHOOL DISTRICT  
2023-2024 ORIGINAL BUDGET

COMMUNITY SERVICES	DESCRIPTION	Actual Audited 2021-2022	Amended Budget 2022-2023	Original Budget 2023-2024	Budget Change Original to Amended
<b>REVENUES</b>					
	LOCAL SOURCES	245,240	344,100	345,000	(900)
	STATE SOURCES	8,232	66,200	66,200	-
	FEDERAL SOURCES	302,550	135,262	-	135,262
	TRANSFER FROM GEN FUND	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>\$ 556,022</b>	<b>\$ 545,562</b>	<b>\$ 411,200</b>	<b>\$ 134,362</b>
<b>EXPENDITURES</b>					
<b><u>LATCHKEY/PRESCHOOL</u></b>					
	WAGES	182,054	266,594	260,000	6,594
	FRINGE BENEFITS	92,383	153,876	115,900	37,976
	PURCHASED SERVICES	3,804	15,190	14,190	1,000
	SUPPLIES	2,878	31,487	12,500	18,987
	MISCELLANEOUS	375	647	650	(3)
	<b>TOTAL LATCHKEY/PRESCHOOL</b>	<b>281,494</b>	<b>467,794</b>	<b>403,240</b>	<b>64,554</b>
<b><u>ENRICHMENT</u></b>					
	WAGES	-	-	-	-
	FRINGE BENEFITS	-	-	-	-
	PURCHASED SERVICES	89,018	94,795	70,100	24,695
	<b>TOTAL ENRICHMENT EXPENSES</b>	<b>89,018</b>	<b>94,795</b>	<b>70,100</b>	<b>24,695</b>
	<b>TOTAL COMMUNITY SERV EXP</b>	<b>370,512</b>	<b>562,589</b>	<b>473,340</b>	<b>89,249</b>
	<b>TRANSFER TO GENERAL FUND</b>	<b>25,462</b>	<b>45,600</b>	<b>35,280</b>	<b>(10,320)</b>
<b>TOTAL REVENUES:</b>		<b>556,022</b>	<b>545,562</b>	<b>411,200</b>	<b>134,362</b>
<b>TOTAL EXPENSES:</b>		<b>395,974</b>	<b>608,189</b>	<b>508,620</b>	<b>78,929</b>
<b>PROJECTED INCREASE/(DECREASE)</b>		<b>160,047</b>	<b>(62,627)</b>	<b>(97,420)</b>	<b>55,433</b>
<b>PRIOR YEAR FUND BALANCE:</b>		<b>-</b>	<b>160,047</b>	<b>97,420</b>	<b>-</b>
<b>PROJECTED CUMULATIVE BALANCE:</b>		<b>160,047</b>	<b>97,420</b>	<b>-</b>	<b>-</b>

## SOUTHGATE COMMUNITY SCHOOL DISTRICT

2023-2024

## ORIGINAL BUDGET

STUDENT/SCHOOL ACTIVITY FUND	Actual Audited 2021-2022	Amended Budget 2022-2023	Original Budget 2023-2024	Budget Change Original to Amended
Revenue				
	-	-	-	-
TOTAL REVENUE	225,294	315,532	347,085	(31,553)
EXPENDITURES				
	-	-	-	-
TOTAL EXPENDITURES	82,914	290,303	319,333	29,030
EXCESS REVENUE	142,380	25,229	27,752	(2,523)
FUND BALANCE-JULY 1, 2022	272,626	415,006	440,235	(25,229)
FUND BALANCE-JUNE 30, 2023	415,006	440,235	467,987	(27,752)

# **SOUTHGATE COMMUNITY SCHOOL DISTRICT BUDGET DEFINITIONS**

## **REVENUE**

**Local** – Income from investments, tuition, facility rentals, insurance refunds, fees, and any other local revenue. Includes property taxes levied for school purposes by a school district on the assessed valuation of real and personal property located within the district

**State Sources** - Revenues received such as the foundation allowance and other grants by the school district which can be used for any legal purposes desired by the school system without restriction or so designated by grants.

**Federal Sources** - Revenues received directly or through the state from the federal government, which may include appropriations of state funds.

**Incoming Transfers and Other** - Cash or receivables from a source that decreases an asset or increases a liability of another governmental unit. The most common examples are transfers from another school district or transfers from another fund (i.e., food service).

## **EXPENSES**

**11\* Basic Programs** - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School.

**12\* Added Needs** - Instructional Classroom Activities designed for pupils added needs including special education, compensatory education (Title One, At Risk, Bilingual), career technical education, both regular and summer programs

**13\* Adult/Continuing Education** - Learning experiences designed to develop knowledge and skills to meet educational objectives of adults.

**21\* Pupil Services** – Consist of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process such as counseling, social workers, school nurse, psychological and occupational therapist services, speech therapist, special education teacher consultants, recess and hall monitors.

**22\* Instructional Staff Services** – Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils including curriculum development, techniques of instruction, child development and understanding, staff training, media services, curriculum, and assessment.

**23\* General Administration** - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils including elections, legal services, audit, Superintendent's office, and general responsibility for the entire school system.

**24\* School Administration** – Activities performed by the principal, assistant principal and other assistants in the general supervision of the operations of school buildings, evaluation of staff members of the schools. Supervision and maintenance of school records are included under this function along with clerical staff for these activities.

**25\* Fiscal Services** - Consists of those activities concerned with the fiscal operations of the school system. These services include budgeting, receiving and disbursing, financial accounting, payroll, inventory control and internal auditing. The interest on short-term loans is included under this function as well as duplicating, printing and postage for the entire school system.

**26\* Operations/Maintenance** – Activities concerned with keeping the buildings open, clean and ready for daily use. They include heating, lighting, and ventilation systems and the repair of facilities and equipment. Property and liability insurance and custodial and ground maintenance costs, operating building leases, property and liability insurance are also included.

**27\* Pupil Transportation** - Consists of those activities concerned with the transporting of pupils to and from school, as provided by state law. It includes trips between home and school and also trips to school-related activities. All other direct costs related to pupil transportation should be included such as physical exams, uniforms, school bus driver licenses, awards, and bus monitors.

**28\* Central Services** – Consists of those activities other than general administration that support each of the other instructional and supporting service programs. It includes such activities as recruiting and placement, staff transfers, negotiations, communications, training for non-instructional staff, and pupil accounting. District-wide activities associated with technology support such as repair and maintenance of equipment, data processing and internet services are also included.

**293 Athletics** - Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

**30\* Community Services** - Consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school district to non-public schools, community recreation programs, civic activities, public libraries, and parental activities.

**40\* Payments to Intergovernmental Units** – Consists of payments to other school districts or administrative units and prior period adjustments, flow through grants

**511 Debt Service and Interest** – Payment on long term leases such as copiers or buses



**SOUTHGATE COMMUNITY SCHOOL DISTRICT  
GENERAL APPROPRIATIONS ACT RESOLUTION  
FOR FISCAL YEAR 2023-24**

A regular meeting of the Board of Education of Southgate Community School District was held at Southgate City Council Chambers, 14400 Dix-Toledo Rd., Southgate, Michigan on June 27, 2023, at 7:00 p.m.

**PRESENT:** Members Angela Angel, Jason Craig, Neil Freitas, Rick Lamas, Darlene Pomponio  
Shawn Sage

**ABSENT:** Members Andrew Green

The Superintendent raised for the Board's consideration and review the proposed budgets for the General Operating, Food Service, Community Services and Student/School Activity Funds for fiscal year 2023-24 as well as the property tax millage rates which must be levied to provide the funds for each budget.

Following such consideration and review and the holding of a public hearing on June 27, 2023 as required under Act No. 43 of the Public Acts of Michigan of 1963, as amended, the following resolution was made by Member

Dr. Darlene Pomponio supported by Member Rick Lamas :

**RESOLVED**, that

1. The proposed budgets for the General Operating, Food Service, Community Services and Student/School Activity Funds for fiscal year 2023-24 as attached to and incorporated into this Resolution are hereby approved and adopted.  
  
General Operating Fund Revenues for fiscal year 2023-24 totaling **\$54,141,017** are adopted at the function level.  
Estimated General Operating Fund Expenditures for the fiscal year 2023-24 totaling **\$52,009,730** are adopted at the function level.  
  
Food Service Fund Revenues for fiscal year 2023-24 totaling **\$1,785,150** are adopted at the function level.  
Estimated Food Service Fund Expenditures for fiscal year 2023-24 totaling **\$1,951,140** are adopted at the function level.  
  
Community Services Fund Revenues for fiscal year 2023-24 totaling **\$411,200** are adopted at the function level.  
Estimated Community Services Fund Expenditures for fiscal year 2023-24 totaling **\$508,620** are adopted at the function level.  
  
Student/School Activity Fund Revenues for fiscal year 2023-24 totaling **\$347,085** are adopted at the function level. Estimated Student/School Activity Fund Expenditures for fiscal year 2023-24 totaling **\$319,333** are adopted at the function level.
2. All amounts necessary to defray the expenses and liabilities of the School District for the 2023-24 fiscal year as set forth in the Budgets are hereby appropriated and the expenditures of such amounts as provided in the Budgets is hereby approved.
3. It is hereby determined that the amounts of money to be raised by taxation necessary to defray the expenses and liabilities of the School district are hereby appropriated and the expenditures of such amounts as provided in the Budgets are hereby approved.
4. The Board of Education will levy 18.0 mills of ad valorem property tax against all taxable property (except homestead and qualified agricultural property) and 6.0 mills of ad valorem property tax on commercial personal



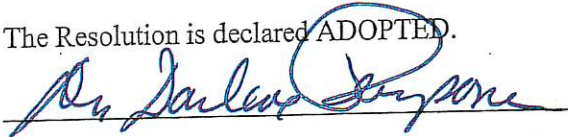
property for general operating purposes and 5.85 mills of voted debt retirement tax for the purpose of capital projects.

5. Appropriations will be deemed maximum authorizations to incur expenditures. The Superintendent shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue a purchase order for expenditures that exceed appropriations.
6. Limit on Obligations and Payments – No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.
7. Whenever it appears to the Superintendent that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from which they were based, or when it appears that expenditures shall exceed an appropriation, the Superintendent shall present to the Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

Ayes: Angel, Craig, Freitas, Lamos, Pomponio, Sage

Nays:

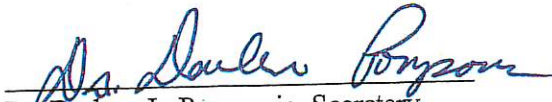
The Resolution is declared ADOPTED.



Dr. Darlene L. Pomponio, Secretary  
Board of Education

#### CERTIFICATION

I hereby certify that the foregoing is a true and exact copy of the Resolution duly made, supported and approved by the Board of Education of Southgate Community School District, held on the 14th day of June, 2022, that the meeting was duly, legally and properly called and held, that all of the members of the School Board named as being present at the above meeting were in fact present at the meeting (such members constituting a quorum of the Board of Education) at the time the motions were considered and voted upon, and that public notice of meeting was given pursuant to and in compliance with Act No. 267, Public Acts of Michigan 1976, as amended.



Dr. Darlene L. Pomponio, Secretary  
Board of Education