

HOUGHTON LAKE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	2020-2021 Audited	2021-2022 Original Budget	2021-2022 Proposed Budget	Difference from Original to Proposed 2021-2022	Notes
Revenues:					
Local Property Taxes	8,499,118	8,232,751	8,422,901	190,150	
Other, interest, transfers	55,838	150,000	109,000	(41,000)	1
State Sources	4,406,573	3,998,310	4,241,163	242,853	2
Federal Sources	2,237,035	2,593,646	3,019,552	425,906	3
Total Revenue	15,198,564	14,974,706	15,792,616	817,909	
Expenditures:					
Instruction					
11* Basic Programs	6,524,674	5,814,035	5,758,120	(55,915)	4
12* Added Needs	1,552,431	1,927,349	2,058,487	131,138	5
13* Adult/Continuing Ed	77,676	56,542	78,181	21,639	6
	8,154,781	7,797,925	7,894,787	96,862	
Support Services					
21* Pupil Support	586,911	703,329	854,839	151,510	7
22* Instructional Staff Support	513,376	575,740	831,760	256,020	8
23* General Administration	300,525	318,636	338,440	19,804	9
24* School Administration	1,001,474	961,794	1,044,884	83,090	10
25* Business Services	277,725	318,933	335,484	16,552	11
26* Operations and Maintenance	1,262,744	2,047,062	1,552,463	(494,599)	12
27* Transportation	1,039,529	1,190,075	1,274,301	84,225	13
28* 29* Other Central Support	650,371	701,704	825,426	123,723	14
	5,632,655	6,817,273	7,057,598	240,325	
30* Community Services	32,790	28,123	47,778	19,655	15
45* Building Improvement			16,080		
51* Other Financing Uses	34,548	34,547	34,547	-	
Total Expenses	13,854,774	14,677,868	15,050,790	372,922	
Revenues over Expenses	1,343,790	296,838	741,826	444,987	
Issuance of Long-Term Debt		-	-	-	
63* Transfers to Other Funds		-	-	-	
Total Other Finance Uses	44,286	-	0	-	
Net Change in Fund Balance	1,388,076	296,838	741,826	444,987	
FUND EQUITY, Beginning	-310,263	1,077,813	1,374,651	2,452,464	
FUND EQUITY, Ending	1,077,813	1,374,651	2,116,477	741,826	

2021-2022 Amended Budget to be Adopted by the Board of Education March 14, 2022

The 21-22 General Fund Budget includes the District levying 17.8002 mills for ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating expenses as listed above

1. Decrease in tax penalties & interest, transportation fees and miscellaneous revenue
2. Increase in State revenue
3. Increase in Federal revenue due to grant adjustments
4. Decrease in basic program expenditures due to retirements and resignations
5. Increase in added needs, majority of at risk funds expensed here
6. Increase due to Section 107 grant adjustment
7. Increase in mental health support & school nurse
8. Increase in grant expenses, predominantly professional development
9. Increase in superintendent coverage costs
10. Increase in total administrative costs after staff transition
11. Executive Assistant split between three function codes instead of two & added .25 FTE from Special Education
12. Decrease in expected ESSER II costs
13. Increased transportation costs
14. Increased administrative professional development, increased non-instructional software via ESSER
15. Increased community activities costs via federal grants

HOUGHTON LAKE 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

Other, interest, transfers - 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).

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.

EXPENDITURES

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*, 29* Central Services & Athletics – 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. 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.

Long-Term Debt, Transfers – Issued debt for buses in 2019-20; Payments for QZAB Bonds are complete.