

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2022-23**

A special meeting of the Board of Education of Houghton Lake Community Schools was held in the Houghton Lake High School Board Room on June 27, 2022, at 6:30 p.m.

PRESENT: Members Christian, Jeske, Nichols, Souder, Whittington, Halliday

ABSENT: Members Brown

The Superintendent raised for the Board's consideration and review the proposed budgets for the General Operating, Food Service, and Student/School Activity Funds for fiscal year 2021-22 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 June 27, 2022 as required under Act No. 43 of the Public Acts of Michigan of 1963, as amended, the following resolution was made by Member Whittington supported by Member Jeske:

RESOLVED, that

1. The proposed budgets for the General Operating, Food Service, and Student Activity Funds for fiscal year 2022-23 as attached to and incorporated into this Resolution are hereby approved and adopted.

General Fund Revenues for fiscal year 2022-23 totaling **\$19,765,632** are adopted at the function level. Estimated General Fund Expenditures for the fiscal year 2022-23 totaling **\$18,658,928** are adopted at the function level.

Food Service Fund Revenues for fiscal year 2022-23 totaling **\$1,032,500** are adopted at the function level. Estimated Food Service Fund Expenditures for fiscal year 2023-23 totaling **\$1,076,250** are adopted at the function level.

Student/School Activity Fund Revenues for fiscal year 2022-23 totaling **\$130,000** are adopted at the function level. Estimated Student/School Activity Fund Expenditures for fiscal year 2022-23 totaling **\$110,000** are adopted at the function level.

2. All amounts necessary to defray the expenses and liabilities of the School District for the 2022-23 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 17.5492 mills of ad valorem property tax against all non-homestead taxable property, 5.5492 mills on commercial personal property, and 0.55 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.

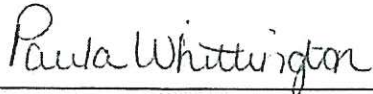
6. Limit on Obligations and Payments – No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

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: Christian, Jeske, Nichols, Souder, Whittington, Halliday

Nays: none

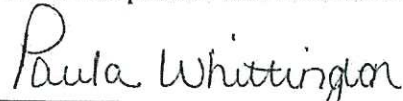
The Resolution is declared ADOPTED.



Julie Brown, Secretary (or appointee)
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 Houghton Lake Community Schools, held on the 28th day of June, 2021, 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.



Julie Brown, Secretary (or appointee)
Board of Education

HOUGHTON LAKE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

	2020-2021 Audited	2021-2022 Amended June	2022-2023 Proposed Budget	Difference from June 2022 to Proposed 2022-2023	Notes
Revenues:					
Local Property Taxes	8,499,118	8,469,149	8,790,507	321,357	1
Other, interest, transfers	55,838	172,751	109,000	(63,751)	2
State Sources	4,406,573	4,202,960	4,689,328	486,368	3
Federal Sources	2,237,035	2,917,759	6,176,797	3,259,038	4
Total Revenue	15,198,564	15,762,620	19,765,632	4,003,013	
Expenditures:					
Instruction					
11* Basic Programs	6,524,674	5,624,845	6,038,535	413,690	5
12* Added Needs	1,552,431	1,927,420	2,104,192	176,771	5
13* Adult/Continuing Ed	77,676	55,420	57,116	1,696	5
	8,154,781	7,607,686	8,199,843	592,157	
Support Services					
21* Pupil Support	586,911	846,156	910,165	64,009	6
22* Instructional Staff Support	513,376	964,263	779,846	(184,417)	7
23* General Administration	300,525	297,553	342,541	44,988	8
24* School Administration	1,001,474	1,045,417	1,066,843	21,426	8
25* Business Services	277,725	337,044	296,665	(40,378)	9
26* Operations and Maintenance	1,262,744	1,459,109	5,177,350	3,718,241	10
27* Transportation	1,039,529	1,050,150	1,042,032	(8,117)	11
28* 29* Other Central Support	650,371	718,558	803,088	84,530	12
	5,632,655	6,718,250	10,418,530	3,700,280	
30* Community Services	32,790	35,161	6,008	(29,152)	13
45* Building Improvement		1,300	-		
51* Other Financing Uses	34,548	34,547	34,547	-	
Total Expenses	13,854,774	14,396,943	18,658,928	4,261,985	
Revenues over Expenses					
	1,343,790	1,365,676	1,106,704		
Issuance of Long-Term Debt					
		-	-		
Transfers to Other Funds					
		-	-		
63* Total Other Finance Uses	44,286	-	0		
Net Change in Fund Balance	1,388,076	1,365,676	1,106,704		
FUND EQUITY, Beginning	-310,263	1,077,813	2,443,489		
FUND EQUITY, Ending	1,077,813	2,443,489	3,550,193		

2022-2023 Original Budget to be Adopted by the Board of Education June 27, 2022

The 22-23 General Fund Budget includes the District levying 17.5492 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. Increased tax projections based on taxable value
2. Decrease in anticipated transportation and miscellaneous revenue
3. Increase in State revenue-budgeting conservatively at \$400 increase per student
4. Increase in Federal revenue due to ESSER funds
5. Increase in basic program expenditures due to wage increases per 22-23 contracts
6. Increase due to wage increases per 22-23 contracts & addition of school nurse
7. Decrease due to Title grants not being finalized
8. Increase due to wage increases for 22-23
9. Decrease due to shift of business manager to a contracted position
10. Increase due to planned ESSER funded projects
11. Decrease due to less budgeted vacant driving positions
12. Increase due to ESSER retention bonuses for contracted staff & increased staff costs
13. Decrease due to Title grants not being finalized

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.