

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE
 ESCANABA AREA PUBLIC SCHOOLS
 2023-24
 MARCH 18, 2024
 GENERAL FUND - BUDGET AMENDMENT #2**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the fiscal year 2023-24. A resolution to make appropriations, to provide for the expenditures of the appropriations and to provide for the disposition of all revenue received by the Escanaba Area Public Schools.

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the GENERAL FUND of the Escanaba Area Public Schools for fiscal year 2023-24 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

REVENUES:

1-2xx	Local	\$	4,961,956
3xx	State		23,434,058
4xx	Federal		1,500,274
5xx	Incoming Transfer and Other Transactions		409,660
6xx	Other Operating Transfers In		46,000
	Total Revenues	\$	30,351,948
	Fund Balance as of July 1, 2023		5,208,817
	Total Funds Available to Appropriate	\$	35,560,765

Be it further resolved that \$31,481,288 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Instruction:

11x	Basic Programs	\$	13,612,587
12x	Added Needs		4,193,981

Support Services:

21x	Pupil		2,235,812
22x	Instructional Staff		1,000,625
23x	General Administration		531,447
24x	School Administration		1,535,774
25x	Business		579,454
26x	Operations & Maintenance		2,555,880
27x	Transportation		1,660,128
28X	Central		283,687
29X	Athletics		603,946
3xx	Community Services		117,479
51x	Debt Service		38,427
6xx	Operating Transfers Out		2,532,061

	Total Appropriated	\$	31,481,288
	Excess Revenue (Expenditures)		(1,129,340)
	Reserved Fund Balance as of July 1, 2023		0
	Unreserved Fund Balance as of July 1, 2023		5,208,817
	Total Projected Fund Balance as of June 30, 2024	\$	4,079,477

Be it further resolved, that for purposes of meeting emergency and business needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent or director of business services but no other transfers shall be made without prior approval of the board of education. When the designee makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education in the next appropriation amendment which shall be adopted by the board of education.

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF THE
 ESCANABA AREA PUBLIC SCHOOLS
 2023-24
 MARCH 18, 2024
 FOOD SERVICE FUND - BUDGET AMENDMENT #2**

Resolved, that this resolution shall be the general appropriation of the Escanaba Area Public Schools for the 2023-24 fiscal year; a resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of all revenue received by the Escanaba Area Public Schools.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the FOOD SERVICE FUND of the school district for fiscal year 2023-24 to be used for operating purposes is as follows:

<u>REVENUES:</u>	
Local	\$ 146,090
State	410,059
Federal	1,344,070
Incoming Transfers and Other Transactions	-
Total Revenues	1,900,219
Fund Balance as of July 1, 2023	695,339
Total Funds Available to appropriate	\$ 2,595,558

Be it further resolved that \$1,976,547 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

<u>EXPENDITURES:</u>	
Operating Building Services	\$ 6,717
Food Service Salary and Benefits	714,741
Food, Supplies and Equipment	1,209,089
Outgoing Transfers and Other Transactions	46,000
Total Appropriated	1,976,547
Excess Revenue (Expenditures)	(76,328)
Projected Fund Balance June 30, 2024	\$ 619,011

Be it further resolved, that for purposes of meeting emergency and business needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent or director of business services but no other transfers shall be made without prior approval of the board of education. When the designee makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education in the next appropriation amendment which shall be adopted by the board of education.