

CROSWELL-LEXINGTON COMMUNITY SCHOOLS

Final Annual Budget
Fiscal Year 2021-2022

&

Original Annual Budget
Fiscal Year 2022-2023

GENERAL FUND

CROSWELL - LEXINGTON COMMUNITY SCHOOLS

GENERAL FUND OPERATIONS: FY 2021/2022 Final Budget and FY 2022/2023 Original Budget

Budget Recommendations

| | 20/21 Audited 6.30.21 | 2021/2022 Original Budget | Recommended Amended Budget | 2021/2022 Recommended Final Budget | Increase or (Decrease) | 2022/2023 Recommended Budget |
|--|-----------------------------|---------------------------------|----------------------------------|--|------------------------------|------------------------------------|
| REVENUES | | | | | | |
| Local Sources | \$ 3,940,750 | \$ 4,321,120 | \$ 4,148,246 | \$ 4,122,871 | \$ (25,375) | \$ 4,161,971 |
| State Sources | 16,480,649 | 16,198,307 | 16,084,515 | 16,289,019 | 204,504 | 17,005,829 |
| Federal Sources | 1,907,013 | 1,400,321 | 2,179,758 | 2,756,830 | 577,072 | 3,555,082 |
| Transfers and Other Transactions | 205,415 | 268,595 | 254,395 | 244,690 | (9,705) | 244,690 |
| Total Revenues and Other Transactions | 22,533,827 | 22,188,343 | 22,666,914 | 23,413,410 | 746,496 | 24,967,572 |
| EXPENDITURES | | | | | | |
| Instruction: | | | | | | |
| Basic Programs: | \$ 11,121,561 | \$ 10,780,766 | \$ 11,206,707 | \$ 11,506,925 | \$ 300,218 | \$ 11,186,001 |
| Added Needs | 2,492,656 | 2,490,297 | 2,849,652 | 2,633,593 | (216,059) | 2,670,276 |
| | 13,614,217 | 13,271,063 | 14,056,359 | 14,140,518 | 84,159 | 13,856,277 |
| Support Services: | | | | | | |
| Pupil | 696,027 | 868,619 | 852,667 | 974,773 | 122,106 | 1,080,885 |
| Instructional Staff | 349,589 | 397,955 | 397,737 | 373,086 | (24,651) | 382,954 |
| General Administration | 596,579 | 642,906 | 730,032 | 761,048 | 31,016 | 739,587 |
| School Administration | 1,408,309 | 1,484,433 | 1,544,001 | 1,560,040 | 16,039 | 1,581,423 |
| Business | 393,290 | 426,291 | 452,594 | 461,175 | 8,581 | 482,209 |
| Operation/Maintenance | 1,995,423 | 2,573,214 | 1,934,592 | 2,209,034 | 274,442 | 2,166,568 |
| Pupil Transportation | 1,135,960 | 1,041,297 | 1,063,152 | 1,161,348 | 98,196 | 1,089,660 |
| Central Services | 452,891 | 418,803 | 501,121 | 544,240 | 43,119 | 476,330 |
| Other Support Services (Athletics) | 442,684 | 484,765 | 470,427 | 499,407 | 28,980 | 547,707 |
| | 7,470,752 | 8,338,283 | 7,946,323 | 8,544,151 | 597,828 | 8,547,323 |
| Debt Service | 62,469 | - | 62,572 | 23,572 | (39,000) | 23,572 |
| Community Services: | | | | | | |
| Other Transactions | 60,900 | 86,313 | 86,300 | 434,100 | 347,800 | 121,700 |
| | 768,503 | 115,702 | 63,000 | 88,000 | 25,000 | 56,100 |
| | 891,872 | 202,015 | 211,872 | 545,672 | 333,800 | 201,372 |
| Other Financing Sources (Uses) | | | | | | |
| Total Financing Sources | 77,288 | 25,000 | 25,000 | 25,000 | - | 25,000 |
| Total Financing Uses | (249,853) | (250,100) | (370,100) | (268,772) | 101,328 | (1,868,772) |
| | (172,565) | (225,100) | (345,100) | (243,772) | 101,328 | (1,843,772) |
| Total Expenditures and Other Financing Uses | 22,149,406 | 22,036,461 | 22,559,654 | 23,474,113 | 914,459 | 24,448,744 |
| Net Change in Fund Balance | 384,421 | 151,882 | 107,260 | (60,703) | (167,963) | 518,828 |
| Fund Balance at Beginning of Fiscal Year | 2,905,420 | 3,289,841 | 3,289,841 | 3,289,841 | - | 3,229,138 |
| FUND BALANCE AT END OF FISCAL YEAR | \$ 3,289,841 | \$ 3,441,723 | \$ 3,397,101 | \$ 3,229,138 | \$ (167,963) | \$ 3,747,966 |
| % Fund Balance | 14.80% | 15.60% | 15.04% | 13.74% | | 15.31% |

SCHOOL LUNCH FUND

CROSWELL - LEXINGTON COMMUNITY SCHOOLS

SCHOOL LUNCH FUND OPERATIONS: FY 2020/2021 Actual and FY 2021/2022 and FY 2022/2023 Budgets

Budget Recommendations

| | 2020/2021 Actual | 2021/2022 Original Budget | 2021/2022 Recommended Budget | 2022/2023 Recommended Budget | Increase or (Decrease) |
|--|--------------------------|---------------------------------|------------------------------------|------------------------------------|------------------------------|
| REVENUES | | | | | |
| Local Sources (Food Sales) | \$ 9,737 | \$ 254,056 | \$ 22,179 | \$ 22,623 | \$ 444 |
| State Sources | 77,378 | 25,298 | 22,569 | 23,020 | 451 |
| Federal Sources (including Commodities) | 1,205,820 | 743,080 | 1,259,151 | 1,284,334 | 25,183 |
| Other Transactions | 21,283 | 101 | 100 | 102 | 2 |
| Total Revenues | <u>1,314,218</u> | <u>1,022,536</u> | <u>1,303,999</u> | <u>1,330,079</u> | <u>26,080</u> |
| EXPENDITURES: | | | | | |
| Salaries and Wages | 107,450 | 112,897 | 118,133 | 124,040 | 5,907 |
| Benefits and W/C | 106,647 | 124,355 | 127,495 | 133,870 | 6,375 |
| Purchased Services | 345,420 | 368,453 | 439,855 | 457,449 | 17,594 |
| Food Purch. and Supplies (incl. Comm.) | 663,025 | 511,565 | 632,000 | 682,560 | 50,560 |
| Maintenance | - | 13,747 | 24,050 | 13,000 | (11,050) |
| Capital Outlay | - | 22,290 | 199,320 | 3,500 | (195,820) |
| Other Expenditures | 1,955 | 3,116 | 3,085 | 3,500 | 415 |
| Total Expenditures | <u>1,224,497</u> | <u>1,156,423</u> | <u>1,543,938</u> | <u>1,417,919</u> | <u>(126,019)</u> |
| Transfers and Other Transactions: | | | | | |
| Fund Modifications | <u>30,500</u> | <u>25,000</u> | <u>9,530</u> | <u>25,000</u> | <u>15,470</u> |
| Total Expenditures and Other Financing Uses | <u>1,254,997</u> | <u>1,181,423</u> | <u>1,553,468</u> | <u>1,442,919</u> | <u>(126,019)</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | | | |
| | 59,221 | (158,887) | (249,469) | (112,840) | 136,629 |
| Fund Balance at Beginning of Fiscal Year | <u>515,223</u> | <u>574,444</u> | <u>574,444</u> | <u>324,975</u> | <u>(249,469)</u> |
| PROJECTED FUND BALANCE AT END OF FISCAL YEAR | <u>\$ 574,444</u> | <u>\$ 173,534</u> | <u>\$ 324,975</u> | <u>\$ 212,135</u> | <u>\$ (112,840)</u> |

SPECIAL REVENUE FUND

CROSWELL - LEXINGTON COMMUNITY SCHOOLS

SPECIAL REVENUE FUND: Actual 2020/2021 and FY 2021/2022 Final Budget and FY 2022/2023 Budget

Budget Recommendations

| | 2020/2021 Actual | 2021/2022 Original Budget | 2021/2022 Recommended Budget | 2021/2022 Recommended Budget | Increase or (Decrease) |
|--|---------------------|---------------------------------|------------------------------------|------------------------------------|------------------------------|
| REVENUES | | | | | |
| Local Sources | \$ 133,255 | \$ 250,533 | \$ 251,150 | \$ 253,662 | \$ 2,512 |
| Total Revenues | <u>133,255</u> | <u>250,533</u> | <u>251,150</u> | <u>253,662</u> | <u>2,512</u> |
| EXPENDITURES: | | | | | |
| Total Expenditures | <u>120,903</u> | <u>260,733</u> | <u>255,621</u> | <u>258,177</u> | \$ 2,556 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 12,352 | (10,200) | (4,471) | (4,516) | \$ (45) |
| Fund Balance at Beginning of Fiscal Year | <u>165,081</u> | <u>177,433</u> | <u>177,433</u> | <u>172,962</u> | <u>(4,471)</u> |
| PROJECTED FUND BALANCE AT END OF FISCAL YEAR | <u>\$ 177,433</u> | <u>\$ 167,233</u> | <u>\$ 172,962</u> | <u>\$ 168,446</u> | <u>\$ (4,516)</u> |

GENERAL APPROPRIATION RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF CROSWELL - LEXINGTON COMMUNITY SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of Croswell - Lexington Community Schools for the 2021-2022 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Croswell - Lexington Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the GENERAL FUND of the school district for fiscal year 2021-2022 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:

| | |
|---|-----------------------------|
| Revenue: | |
| Local | \$ 4,122,871 |
| Other Political Subdivisions | |
| State | 16,289,019 |
| Federal | 2,756,830 |
| Other Financing Sources | <u>269,690</u> |
| Total Revenue | \$ 23,438,410 |
| Total Fund Balance, July 1 Available to Appropriate | <u>3,289,841</u> |
| Total Available to Appropriate | <u><u>\$ 26,728,251</u></u> |

BE IT FURTHER RESOLVED that \$23,499,113 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: | |
| Basic Programs | \$ 11,506,925 |
| Added Needs | 2,633,593 |
| Support Services: | |
| Pupil Support | 974,773 |
| Instructional Staff Support | 373,086 |
| General Administration | 761,048 |
| School Administration | 1,560,040 |
| Business Services | 461,175 |
| Operations and Maintenance | 2,209,034 |
| Transportation | 1,161,348 |
| Other Central Support | 1,043,647 |
| Debt Service | 23,572 |
| Community Services | 434,100 |
| Other Transactions | 88,000 |
| Other Financing Uses | <u>268,772</u> |
| Total Appropriated | <u><u>\$ 23,499,113</u></u> |

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL LUNCH SCHOOL SERVICE FUND of Croswell - Lexington Community Schools for fiscal year 2021-2022 is as follows:

| | |
|---|---------------------|
| Revenue | |
| Local | \$ 22,179 |
| State | 22,569 |
| Federal | 1,259,151 |
| Other Financing Sources | <u>100</u> |
| Total Revenue | \$ 1,303,999 |
| Total Fund Balance, July 1 Available to Appropriate | <u>574,444</u> |
| Total Available to Appropriate | <u>\$ 1,878,443</u> |

BE IT FURTHER RESOLVED that \$1,553,468 of the total available to appropriate in the SCHOOL LUNCH SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|--------------------|---------------------|
| Expenditures | |
| Support Services: | |
| Food Service | \$ <u>1,553,468</u> |
| Total Appropriated | <u>\$ 1,553,468</u> |

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 policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SPECIAL REVENUE FUND of Croswell - Lexington Community Schools for fiscal year 2021-2022 is as follows:

| | | |
|---|----|-----------------------|
| Revenue | | |
| Local | \$ | 251,150 |
| Total Revenue | \$ | 251,150 |
| Total Fund Balance, July 1 Available to Appropriate | | <u>177,433</u> |
| Total Available to Appropriate | \$ | <u><u>428,583</u></u> |

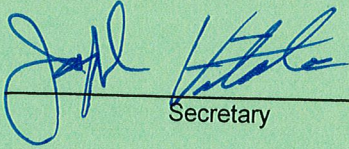
BE IT FURTHER RESOLVED that \$255,621 of the total available to appropriate in the SPECIAL REVENUE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | | |
|--------------------|----|-----------------------|
| Expenditures | | |
| Total Appropriated | \$ | <u><u>255,621</u></u> |

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 policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Secretary's Certificate

I am the duly qualified secretary of the District and certify that (1) the foregoing is a true and complete copy of a resolution duly adopted by the Board of Education of the District at a meeting of the board, at which meeting a quorum was present and remained throughout, (2) the original resolution is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended), and (4) minutes of the meeting will be kept as required by the Open Meetings Act.


Secretary

GENERAL APPROPRIATION RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF CROSWELL - LEXINGTON COMMUNITY SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of Croswell - Lexington Community Schools for the 2022-2023 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Croswell - Lexington Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the GENERAL FUND of the school district for fiscal year 2022-2023 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:

| | |
|---|-----------------------------|
| Revenue: | |
| Local | \$ 4,161,971 |
| State | 17,005,829 |
| Federal | 3,555,082 |
| Other Financing Sources | <u>269,690</u> |
| Total Revenue | \$ 24,992,572 |
| Total Fund Balance, July 1 Available to Appropriate | <u>3,229,138</u> |
| Total Available to Appropriate | <u><u>\$ 28,221,710</u></u> |

BE IT FURTHER RESOLVED that \$24,473,744 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: | |
| Basic Programs | \$ 11,186,001 |
| Added Needs | 2,670,276 |
| Support Services: | |
| Pupil Support | 1,080,885 |
| Instructional Staff Support | 382,954 |
| General Administration | 739,587 |
| School Administration | 1,581,423 |
| Business Services | 482,209 |
| Operations and Maintenance | 2,166,568 |
| Transportation | 1,089,660 |
| Other Central Support | 1,024,037 |
| Debt Service | 23,572 |
| Community Services | 121,700 |
| Other Transactions | 56,100 |
| Other Financing Uses | <u>1,868,772</u> |
| Total Appropriated | <u><u>\$ 24,473,744</u></u> |

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL LUNCH SCHOOL SERVICE FUND of Croswell - Lexington Community Schools for fiscal year 2022-2023 is as follows:

| | |
|---|---------------------|
| Revenue | |
| Local | \$ 22,623 |
| State | 23,020 |
| Federal | 1,284,334 |
| Other Financing Sources | <u>102</u> |
| Total Revenue | \$ 1,330,079 |
| Total Fund Balance, July 1 Available to Appropriate | <u>324,975</u> |
| Total Available to Appropriate | <u>\$ 1,655,054</u> |

BE IT FURTHER RESOLVED that \$1,442,919 of the total available to appropriate in the SCHOOL LUNCH SCHOOL SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | |
|--------------------|---------------------|
| Expenditures | |
| Support Services: | |
| Food Service | <u>\$ 1,442,919</u> |
| Total Appropriated | <u>\$ 1,442,919</u> |

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 policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SPECIAL REVENUE FUND of Croswell - Lexington Community Schools for fiscal year 2022-2023 is as follows:

| | | |
|---|------------|-------------------|
| Revenue | | |
| Local | \$ 253,662 | |
| Total Revenue | | \$ 253,662 |
| Total Fund Balance, July 1 Available to Appropriate | | <u>172,962</u> |
| Total Available to Appropriate | | <u>\$ 426,624</u> |

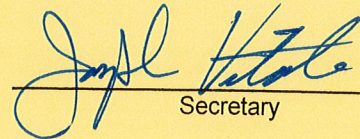
BE IT FURTHER RESOLVED that \$258,177 of the total available to appropriate in the SPECIAL REVENUE FUND is hereby appropriated in the amounts and for the purposes set forth below:

| | | |
|--------------------|--|-------------------|
| Expenditures | | |
| Total Appropriated | | <u>\$ 258,177</u> |

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 policy statement hitherto adopted by the board. Changes in the amount appropriated by the board shall require approval of the board.

Secretary's Certificate

I am the duly qualified secretary of the District and certify that (1) the foregoing is a true and complete copy of a resolution duly adopted by the Board of Education of the District at a meeting of the board, at which meeting a quorum was present and remained throughout, (2) the original resolution is on file in the records in my office, (3) the meeting was conducted, and public notice thereof was given, in full compliance with the Open Meetings Act (Act No. 267, Public Acts of Michigan, 1976, as amended), and (4) minutes of the meeting will be kept as required by the Open Meetings Act.


Secretary