

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2021 - June 30, 2022

**Public Hearing
For
Board of Education Adoption**

June 22, 2022

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**GENERAL FUND REVENUE
BUDGET
July 1, 2021 - June 30, 2022**

| | <u>2018-19 Actual</u> | <u>2019-20 Actual</u> | <u>2020-21 Actual</u> | <u>2021-22 Adopted Budget</u> | <u>2021-22 Proposed Final Amendment</u> |
|--------------------|----------------------------------|----------------------------------|----------------------------------|--|--|
| Local | \$7,705,946 | \$7,710,399 | \$7,860,676 | \$9,135,599 ¹ | \$8,378,810 ² |
| State | 40,998,338 | 42,019,857 | 42,589,718 | 40,368,963 | 42,467,676 |
| Federal | 1,538,038 | 1,520,511 | 4,257,912 | 2,315,711 | 5,944,239 |
| Other Transactions | <u>95,579</u> | <u>104,957</u> | <u>103,151</u> | <u>100,000</u> | <u>95,000</u> |
| | <u>\$50,337,901</u> | <u>\$51,355,724</u> | <u>\$54,811,457</u> | <u>\$51,920,273</u> | <u>\$56,885,725</u> |

¹ Included in local revenue is \$6,895,111 resulting from a levy of 18.0000 mills on non-homestead property approved in 2018. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

² Included in local revenue is \$7,227,319 resulting from a levy of 18.0000 mills on non-homestead property approved in 2018. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

**GENERAL FUND EXPENDITURES
BUDGET
July 1, 2021 - June 30, 2022**

| | <u>2018-19 Actual</u> | <u>2019-20 Actual</u> | <u>2020-21 Actual</u> | <u>2021-22 Adopted Budget</u> | <u>2021-22 Proposed Final Amendment</u> |
|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|---|
| INSTRUCTION | | | | | |
| Basic Programs | \$22,573,436 | \$22,425,113 | \$24,396,083 | \$22,555,759 | \$25,279,458 |
| Added Needs | 6,142,142 | 6,495,836 | 6,364,421 | 7,414,203 | 6,845,490 |
| Capital Outlay | 24,585 | 475,731 | 59,704 | 35,675 | 54,725 |
| TOTAL INSTRUCTION | \$28,740,163 | \$29,396,680 | \$30,820,208 | \$30,005,637 | \$32,179,673 |
| SUPPORT SERVICES | | | | | |
| Pupil | \$3,100,615 | \$3,229,495 | \$3,387,856 | \$3,502,129 | \$3,919,609 |
| Instructional Staff | 3,671,794 | 3,606,864 | 3,542,097 | 3,795,322 | 4,197,377 |
| General Administration | 490,935 | 553,700 | 469,551 | 532,145 | 517,233 |
| School Administration | 2,620,910 | 3,008,729 | 2,942,331 | 3,065,965 | 3,171,370 |
| Business | 1,184,241 | 1,191,427 | 1,159,765 | 1,220,515 | 1,241,014 |
| Operation & Maintenance | 3,588,345 | 3,518,098 | 3,880,121 | 3,739,055 | 4,005,498 |
| Transportation | 3,134,316 | 2,923,657 | 2,879,453 | 3,477,485 | 3,254,240 |
| Central | 1,597,273 | 1,617,358 | 2,202,797 | 2,342,029 | 2,730,783 |
| Capital Outlay | 368,628 | 496,117 | 548,167 | 846,600 | 1,455,940 |
| TOTAL SUPPORT SERVICES | \$19,757,057 | \$20,145,445 | \$21,012,138 | \$22,521,245 | \$24,493,064 |
| Community Services | \$632,809 | \$559,226 | \$584,368 | \$601,124 | \$585,951 |
| Capital Outlay | 77,008 | 0 | 37,924 | 200,950 | 172,950 |
| Outgoing Transfers & Other | 203,684 | 204,412 | 205,473 | 209,790 | 212,855 |
| TOTAL OTHER | \$913,501 | \$763,638 | \$827,765 | \$1,011,864 | \$971,756 |
| GRAND TOTAL | \$49,410,721 | \$50,305,763 | \$52,660,111 | \$53,538,746 | \$57,644,493 |
| Excess (Deficit) | \$927,180 | \$1,049,961 | \$2,151,346 | (\$1,618,473) | (\$758,768) |
| Beginning Fund Balance | 3,673,384 | 4,600,564 | 5,650,525 | 6,278,031 | 7,801,872 |
| Ending Fund Balance | \$4,600,564 | \$5,650,525 | \$7,801,871 | \$4,659,558 | \$7,043,104 |
| As % of Total Expenses | 9.31% | 11.23% | 14.82% | 8.70% | 12.22% |

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2021-22 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year Adopted . A resolution to make appropriations: and to provide for the disposition of all income received by Lapeer Community 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 Lapeer Community Schools for fiscal year 2021-22, be adopted as follows:

REVENUE

| | | |
|--|-------------|---------------------|
| Local | 8,378,810 | |
| State | 42,467,676 | |
| Federal | 5,944,239 | |
| Other Transaction | 95,000 | |
| Total Revenue | | \$56,885,725 |
| | | |
| Fund Balance June 30, 2021 | \$7,801,872 | |
| Fund Balance Available to Appropriate | | 7,801,872 |
| TOTAL APPROPRIATED FOR GENERAL FUND | | \$64,687,597 |

BE IT FURTHER RESOLVED, that **\$57,644,493** in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below

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 the Appropriation Act as Adopted by the Board of Education.

EXPENDITURES

Instruction:

| | |
|----------------|------------|
| Basic Programs | 25,279,458 |
| Added Needs | 6,845,490 |
| Capital Outlay | 54,725 |

Support Services:

| | |
|-------------------------|-----------|
| Pupil | 3,919,609 |
| Instructional Staff | 4,197,377 |
| General Administration | 517,233 |
| School Administration | 3,171,370 |
| Business | 1,241,014 |
| Operation & Maintenance | 4,005,498 |
| Transportation | 3,254,240 |
| Central | 2,730,783 |
| Capital Outlay | 1,455,940 |

Community Services 585,951

Outgoing Transfers & Other Transactions 212,855

Capital Outlay 172,950

TOTAL APPROPRIATED - GENERAL FUND \$ 57,644,493

FURTHER BE IT RESOLVED, that the revenue from the levy of 18 mills on non-homestead property (with Commercial Personal Property being exempted from 12 of these 18 mills) be used to pay wages, fringe benefits, purchased services, supplies and materials, capital outlay, and for transfers to other funds or governmental entities (L.C.I.S.D.).

SCHOOL SERVICE FUND
Food Service Revenue & Expenditures
July 1, 2021 - June 30, 2022

| | 2017-18 <u>Actual</u> | 2018-19 <u>Actual</u> | 2019-20 <u>Actual</u> | 2020-21 <u>Adopted Budget</u> | 2020-21 <u>Proposed Final Amendment</u> |
|---|----------------------------------|----------------------------------|----------------------------------|--|--|
| REVENUE | | | | | |
| Charges | \$652,649 | \$656,082 | \$502,621 | \$652,000 | \$117,000 |
| State Aid | 76,502 | 108,481 | 125,346 | 110,000 | 67,060 |
| Federal Aid | 1,712,127 | 1,647,583 | 1,849,655 | 1,753,050 | 1,805,288 |
| Other Revenue | 1,000 | 3,774 | 6,207 | 1,650 | 14,744 |
| Total Revenue | \$2,442,278 | \$2,415,920 | \$2,483,829 | \$2,516,700 | \$2,004,092 |
| EXPENDITURES | | | | | |
| Wages and Fringe Benefits | \$672,962 | \$655,372 | \$568,808 | \$578,685 | \$522,350 |
| Food | 1,009,633 | 968,570 | 904,316 | 1,060,000 | 710,000 |
| Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other | 808,092 | 947,613 | 874,973 | 860,830 | 765,988 |
| Total Expenditures | \$2,490,687 | \$2,571,555 | \$2,348,097 | \$2,499,515 | \$1,998,338 |
| Excess (Deficit) | (48,409) | (155,635) | 135,732 | 17,185 | 5,754 |
| Beginning Fund Balance | 579,108 | 530,699 | 375,064 | 412,419 | 510,796 |
| Ending Fund Balance | \$530,699 | \$375,064 | \$510,796 | \$429,604 | \$516,550 |
| As % of Total Expenditures | 21.31% | 14.59% | 21.75% | 17.19% | 25.85% |

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Lapeer Community Schools. Line item adjustments may be made within the total amount appropriated.

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 Lapeer Community Schools for fiscal year 2021-22, be adopted as follows:

REVENUE

| | | |
|--|----------------|----------------------------------|
| Charges | \$95,204 | |
| State Aid | 70,491 | |
| Federal Aid | 2,674,600 | |
| Other | <u>112,159</u> | |
| Total Revenue | | \$2,952,454 |
| Fund Balance June 30, 2021 | \$521,550 | |
| Fund Balance Available to Appropriate | | <u>521,550</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$3,474,004</u></u> |

BE IT FURTHER RESOLVED, that **\$2,307,667** of the total available to appropriate in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

| | |
|---|----------------------------------|
| Wages and Fringe Benefits | \$758,897 |
| Food | 894,754 |
| Supplies, Materials, Purchased Services, Equipment & Furniture and Other | <u>654,016</u> |
| TOTAL APPROPRIATED - FOOD SERVICE FUND | <u><u>\$2,307,667</u></u> |

RESOLVED, that this resolution shall be the **STUDENT ACTIVITY FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **STUDENT ACTIVITY FUND** income received by Lapeer Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated balance estimated to be available for appropriations in the **STUDENT ACTIVITY FUND of the Lapeer Community** Schools for the fiscal year 2021-22, June 22, 2022, be adopted as follows:

REVENUE

| | | |
|--|----------------|--------------------------------|
| Local Sources | <u>281,827</u> | |
| Total Revenue | | \$281,827 |
| Restated Fund Balance, July 1 | 542,624 | |
| Estimated Fund Balance Available to Appropriate | | <u>542,624</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$824,451</u></u> |

BE IT FURTHER RESOLVED, that **\$261,666** of the total available to appropriate in the **STUDENT ACTIVITY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

| | | |
|---------------------------|--|--------------------------------|
| Student Activities | | <u>261,666</u> |
| TOTAL APPROPRIATED | | <u><u>\$261,666</u></u> |

RESOLVED, that this resolution shall be the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** income received by Lapeer Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated balance estimated to be available for appropriations in the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2021-22, be adopted as follows:

REVENUE

| | | |
|--|-----------------|-------------------------------|
| Interest Income and Other Revenue | <u>\$69,604</u> | |
| Total Revenue | | \$69,604 |
| Fund Balance June 30, 2021 | \$0 | |
| Fund Balance Available to Appropriate | | <u>\$0</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$69,604</u></u> |

BE IT FURTHER RESOLVED, that **\$69,604** of the total available to appropriate in the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

| | |
|---|-------------------------------|
| Principal Payments - 2013 School Building & Site Bonds | \$55,000 |
| Interest Payments - 2013 School Building & Site Bonds | <u>\$14,604</u> |
| TOTAL APPROPRIATED | |
| 2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND | <u><u>\$69,604</u></u> |

RESOLVED, that this resolution shall be the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** income received by Lapeer Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated balance estimated to be available for appropriations in the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2021-22, be adopted as follows:

REVENUE

| | | |
|--|-----------------|------------------------|
| Interest Income and Other Revenue | <u>\$42,670</u> | |
| Total Revenue | | \$42,670 |
| Fund Balance June 30, 2021 | \$0 | |
| Fund Balance Available to Appropriate | | <u>\$0</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$42,670</u></u> |

BE IT FURTHER RESOLVED, that **\$42,670** of the total available to appropriate in the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

| | | |
|---|--------------|------------------------|
| Principal Payments - 2014 School Building & Site Bonds | \$35,000 | |
| Interest Payments - 2014 School Building & Site Bonds | <u>7,670</u> | |
| TOTAL APPROPRIATED | | <u><u>\$42,670</u></u> |
| 2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND | | <u><u>\$42,670</u></u> |

RESOLVED, that this resolution shall be the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** income received by Lapeer Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated balance estimated to be available for appropriations in the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2021-22, be adopted as follows:

REVENUE

| | | |
|--|-----------------|-------------------------------|
| Interest Income and Other Revenue | <u>\$95,613</u> | |
| Total Revenue | | \$95,613 |
| Fund Balance June 30, 2021 | \$0 | |
| Fund Balance Available to Appropriate | | <u>\$0</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$95,613</u></u> |

BE IT FURTHER RESOLVED, that **\$95,613** of the total available to appropriate in the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

| | |
|---|-------------------------------|
| Principal Payments - 2015 School Building & Site Bonds | \$70,000 |
| Interest Payments - 2015 School Building & Site Bonds | 25,013 |
| Other Expenses | <u>600</u> |
| TOTAL APPROPRIATED | |
| 2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND | <u><u>\$95,613</u></u> |

RESOLVED, that this resolution shall be the **2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2021-22. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2016 SCHOOL BUILDING SITE & BONDS DEBT RETIREMENT FUND** income received by Lapeer Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated balance estimated to be available for appropriations in the **2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2021-22, June 22, 2022, be adopted as follows:

REVENUE

| | | |
|--|-------------|----------------------------------|
| Local Property Taxes | \$4,082,430 | |
| Interest Income and Other Revenue | 28,617 | <u> </u> |
| Total Revenue | | \$4,111,047 |
| Fund Balance June 30, 2021 | \$3,764,330 | |
| Estimated Fund Balance Available to Appropriate | | <u>3,764,330</u> |
| TOTAL AVAILABLE TO APPROPRIATE | | <u><u>\$7,875,377</u></u> |

BE IT FURTHER RESOLVED, that **\$3,396,000** of the total available to appropriate in the **2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

| | |
|---|----------------------------------|
| Principal Payments - 2016 School Building & Site Bonds | \$1,615,000 |
| Interest Payments - 2016 School Building & Site Bonds | 1,780,000 |
| Other Expenses | <u>1,000</u> |
| TOTAL APPROPRIATED | |
| 2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND | <u><u>\$3,396,000</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 the Appropriation Act as Adopted by the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and his/her designee are hereby charged with the responsibility of preparing and presenting proposed budgets and executing the budgets adopted by the Board.

FURTHER RESOLVED, that for purposes of meeting emergency needs of the district in the event that an appropriation is insufficient and there is no regular scheduled board meeting prior to the date the expenditure exceeding the appropriation would normally occur, transfers of appropriation not to exceed \$100,000 may be made upon written authorization of the Superintendent or his/her designee. When a transfer, as permitted by this resolution, is made, said transfer shall be presented to the Board of Education at the next regular scheduled Board of Education meeting as an amendment to the Appropriation.