

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
APPROPRIATION ACT
July 1, 2018-June 30, 2019

For
Public Hearing
For
Board of Education Adoption

June 28, 2018

TABLE OF CONTENTS

Notice of Public Hearing	2
General Fund Revenue	3
General Fund Expenditures	4
General Fund Resolution	5-6
Food Service Revenue & Expenditures	7
Food Service Resolution	8
2013 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	9
2014 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	10
2015 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	11
2016 School Building & Site Bonds Debt Retirement Fund Resolution	12
Closing Resolution	13

NOTICE OF PUBLIC HEARING

As provided by Act 43, 1963 (2nd Ex. Sess.) Paragraphs 141.412 and 141.413 and in conformity with the Uniform Budget Act (P.A. 621 of 1978) and other Acts, a Public Hearing will be held on Thursday, June 28, 2018, relative to the 2018-19 budget for the Lapeer Community Schools of Lapeer County.

The property tax millage rate proposed to be levied to support the proposed budgets will be a subject of this hearing.

The Hearing will be conducted prior to the Board of Education Meeting on June 28, 2018, in the Board Room, 250 Second Street, Lapeer, Michigan. The Hearing will begin at 7:00 p.m.

Copies of the proposed budget will be available for public inspection after 9:00 a.m., Thursday, June 21, 2018, at the Administration & Services Center, 250 Second Street, Lapeer, Michigan, 48446, between the hours of 9:00 a.m. and 3:00 p.m.

Peggy Bush, Secretary
Lapeer Board of Education

**GENERAL FUND REVENUE
BUDGET
July 1, 2018-June 30, 2019**

	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-2018 Adopted Budget <u>6/22/2017</u>	2017-2018 Proposed Final Amendment <u>6/28/2018</u>	2018-19 Proposed Budget <u>6/28/2018</u>
Local	\$7,159,702 ¹	\$7,200,379 ²	\$7,413,269 ³	\$7,467,469 ⁴	\$7,544,519	\$7,492,751 ⁵
State	40,821,489	40,640,724	40,094,155	39,597,648	40,866,690	40,027,273
Federal	1,520,471	1,370,430	1,545,480	1,751,777	1,696,301	1,680,715
Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$49,501,662</u>	<u>\$49,211,532</u>	<u>\$49,052,904</u>	<u>\$48,816,894</u>	<u>\$50,107,510</u>	<u>\$49,200,739</u>

¹ Included in local revenue is \$6,873,879 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. 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 \$5,883,214 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

³ Included in local revenue is \$6,012,719 resulting from a levy of 18.0000 mills on non-homestead property approved in 2013. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

⁴ Included in local revenue is \$6,199,727 resulting from a levy of 18.0000 mills on non-homestead property approved in 2013. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

⁵ Included in local revenue is \$6,470,361 resulting from a levy of 18.0000 mills on non-homestead property approved in 2013. 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, 2018-June 30, 2019**

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-2018 Adopted Budget <u>6/22/2017</u>	2017-2018 Proposed Final Amendment <u>6/28/2018</u>	2018-19 Proposed Budget <u>6/28/2018</u>
INSTRUCTION					
Basic Programs	\$23,341,322	\$22,460,404	\$22,796,669	\$23,714,692	\$23,344,533
Added Needs	7,065,407	7,056,670	6,866,365	5,997,527	5,881,480
Capital Outlay	12,395	70,623	22,605	31,916	52,744
TOTAL INSTRUCTION	\$30,419,123	\$29,587,696	\$29,685,639	\$29,744,135	\$29,278,757
SUPPORT SERVICES					
Pupil	\$2,995,241	\$2,923,037	\$2,875,629	\$2,884,370	\$3,218,422
Instructional Staff	2,601,253	2,366,082	2,670,988	4,042,510	3,499,708
General Administration	563,406	571,381	577,370	592,328	595,508
School Administration	2,571,558	2,696,088	2,740,465	2,676,724	2,764,475
Business	852,544	1,079,560	1,051,843	1,086,188	1,294,772
Operation & Maintenance	3,312,686	3,248,307	3,252,159	3,000,436	3,580,382
Transportation	2,823,338	2,991,018	3,055,769	3,007,521	2,908,625
Central	1,748,125	1,658,138	1,612,818	1,726,058	1,702,992
Capital Outlay	254,458	393,941	491,788	556,103	528,134
TOTAL SUPPORT SERVICES	\$17,722,610	\$17,927,553	\$18,328,829	\$19,572,239	\$20,093,017
Community Services	\$447,585	\$442,505	\$452,020	\$618,344	\$771,559
Capital Outlay	29,214	374,867	143,616	143,616	245,230
Outgoing Transfers & Other	127,212	206,790	206,790	206,457	206,483
TOTAL OTHER	\$604,011	\$1,024,162	\$802,426	\$968,417	\$1,223,272
GRAND TOTAL	\$48,745,744	\$48,539,411	\$48,816,894	\$50,284,790	\$50,595,046
Excess (Deficit)	\$465,788	\$513,493	\$0	(\$177,280)	(\$1,394,307)
Beginning Fund Balance	2,479,352	2,945,140	3,458,633	3,458,633	3,281,352
Ending Fund Balance	\$2,945,140	\$3,458,633	\$3,458,633	\$3,281,352	\$1,887,045
As % of Total Expenses	6.04%	7.13%	7.08%	6.53%	3.73%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2018-2019 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 2018-2019, be adopted as follows:

REVENUE

Local	7,492,751	
State	40,027,273	
Federal	1,680,715	
Other Transaction	<u>0</u>	
Total Revenue		\$49,200,739
Estimated Fund Balance June 30, 2018	\$3,281,352	
Estimated Fund Balance Available to Appropriate		<u>3,281,352</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$52,482,091</u></u>

BE IT FURTHER RESOLVED, that **\$50,595,046** 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	23,344,533
Added Needs	5,881,480
Capital Outlay	52,744

Support Services:

Pupil	3,218,422
Instructional Staff	3,499,708
General Administration	595,508
School Administration	2,764,475
Business	1,294,772
Operation & Maintenance	3,580,382
Transportation	2,908,625
Central	1,702,992
Capital Outlay	528,134

Community Services 771,559

Outgoing Transfers & Other Transactions 206,483

Capital Outlay 245,230

TOTAL APPROPRIATED - GENERAL FUND \$ 50,595,046

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 Budget
July 1, 2018-June 30, 2019

	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-2018 Adopted Budget <u>6/22/2017</u>	2017-2018 Proposed Final Amendment <u>6/28/2018</u>	2018-19 Proposed Budget <u>6/28/2018</u>
REVENUE						
Charges	\$772,030	\$731,066	\$686,399	\$706,384	\$706,384	\$654,451
State Aid	136,900	133,759	140,803	125,025	126,979	141,075
Federal Aid	1,775,944	1,770,585	1,700,570	1,684,299	1,684,299	1,687,039
Other Revenue	658	458	1,082	750	750	1,950
Total Revenue	\$2,685,532	\$2,635,867	\$2,528,854	\$2,516,458	\$2,518,411	\$2,484,515
EXPENDITURES						
Wages and Fringe Benefits	\$736,304	\$668,317	\$644,441	\$649,557	\$638,857	\$657,100
Food	1,135,039	1,025,544	1,020,930	1,011,678	1,011,678	1,057,870
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	906,208	870,938	792,227	831,414	831,414	814,734
Total Expenditures	\$2,777,551	\$2,564,799	\$2,457,598	\$2,492,649	\$2,481,949	\$2,529,704
Excess (Deficit)	(92,019)	71,068	71,256	23,809	36,462	(45,189)
Beginning Fund Balance	528,804	436,785	507,853	579,110	579,110	615,572
Ending Fund Balance	\$436,785	\$507,853	\$579,110	\$602,919	\$615,572	\$570,383
As % of Total Expenditures	15.73%	19.80%	23.56%	24.19%	24.80%	22.55%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2018-2019. 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 2018-2019, be adopted as follows:

REVENUE

Charges	\$654,451	
State Aid	141,075	
Federal Aid	1,687,039	
Other	<u>1,950</u>	
Total Revenue		\$2,484,515
Estimated Fund Balance June 30, 2018	\$615,572	
Estimated Fund Balance Available to Appropriate		<u>615,572</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,100,087</u></u>

BE IT FURTHER RESOLVED, that **\$2,529,704** 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	\$657,100
Food	1,057,870
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>814,734</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,529,704</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 2018-2019. 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 2018-2019, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$68,687</u>	
Total Revenue		\$68,687
Estimated Fund Balance June 30, 2018	\$0	
Fund Balance Available to Appropriate		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$68,687</u></u>

BE IT FURTHER RESOLVED, that **\$68,687** 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	\$50,000
Interest Payments - 2013 School Building & Site Bonds	<u>\$18,687</u>
TOTAL APPROPRIATED	
 2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	 <u><u>\$68,687</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 2018-2019. 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 2018-2019, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$40,010</u>	
Total Revenue		\$40,010
Estimated Fund Balance June 30, 2018	\$0	
Fund Balance Available to Appropriate		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$40,010</u></u>

BE IT FURTHER RESOLVED, that **\$40,010** 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	\$30,000
Interest Payments - 2014 School Building & Site Bonds	<u>10,010</u>
TOTAL APPROPRIATED	
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$40,010</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 2018-2019. 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 2018-2019, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$91,213</u>
Total Revenue	\$91,213
Estimated Fund Balance June 30, 2018	\$0
Fund Balance Available to Appropriate	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$91,213</u></u>

BE IT FURTHER RESOLVED, that **\$91,213** 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	\$60,000
Interest Payments - 2015 School Building & Site Bonds	30,713
Other Expenses	<u>500</u>
TOTAL APPROPRIATED	<u>\$91,213</u>
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$91,213</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 2018-2019. 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 2018-2019, June 28, 2018, be adopted as follows:

REVENUE

Local Property Taxes	\$3,824,824	
Interest Income and Other Revenue	1,403	
	<hr/>	
Total Revenue		\$3,826,227
Estimated Fund Balance June 30, 2018	\$1,861,700	
Estimated Fund Balance Available to Appropriate		<hr/> 1,861,700
TOTAL AVAILABLE TO APPROPRIATE		<hr/> \$5,687,928 <hr/>

BE IT FURTHER RESOLVED, that **\$3,395,000** 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	\$1,435,000
Interest Payments - 2016 School Building & Site Bonds	1,959,000
Other Expenses	1,000
	<hr/>
TOTAL APPROPRIATED	
2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<hr/> \$3,395,000 <hr/>

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.