

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

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

Public Hearing
For
Board of Education Adoption

June 30, 2021

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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 Wednesday, June 30, 2021, relative to the 2021-22 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 30, 2021, 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., Wednesday June 23, 2021, at the Administration & Services Center, 250 Second Street, Lapeer, Michigan, 48446, between the hours of 9:00 a.m. and 3:00 p.m.

Lisa Novak, Secretary
Lapeer Board of Education

**GENERAL FUND REVENUE
BUDGET
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>	2020-21 <u>Proposed Budget</u>
Local	\$7,495,203	\$7,705,946	\$7,710,399	\$7,565,804	\$7,974,561 ¹	\$9,135,599 ²
State	40,266,866	40,998,338	42,019,857	38,778,073	43,112,534	40,368,963
Federal	1,578,130	1,538,038	1,520,511	1,624,691	5,133,855	2,315,711
Other Transactions	<u>0</u>	<u>95,579</u>	<u>104,957</u>	<u>85,000</u>	<u>100,000</u>	<u>100,000</u>
	<u>\$49,340,199</u>	<u>\$50,337,901</u>	<u>\$51,355,724</u>	<u>\$48,053,568</u>	<u>\$56,320,950</u>	<u>\$51,920,273</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 \$7,358,204 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**

	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>	2021-22 <u>Proposed Budget</u>
INSTRUCTION						
Basic Programs	\$22,943,787	\$22,573,436	\$22,425,113	\$23,557,438	\$24,939,628	\$22,555,759
Added Needs	6,017,803	6,142,142	6,495,836	6,822,712	6,962,695	7,414,203
Capital Outlay	45,657	24,585	475,731	53,215	112,744	35,675
TOTAL INSTRUCTION	\$29,007,247	\$28,740,163	\$29,396,680	\$30,433,365	\$32,015,067	\$30,005,637
SUPPORT SERVICES						
Pupil	\$3,024,134	\$3,100,615	\$3,229,495	\$3,293,302	\$3,452,880	\$3,502,129
Instructional Staff	3,563,363	3,671,794	3,606,864	3,779,008	3,856,304	3,795,322
General Administration	530,045	490,935	553,700	618,270	525,141	532,145
School Administration	2,718,904	2,620,910	3,008,729	2,965,096	3,030,107	3,065,965
Business	1,146,453	1,184,241	1,191,427	1,277,817	1,217,019	1,220,515
Operation & Maintenance	3,349,032	3,588,345	3,518,098	3,844,315	4,255,283	3,739,055
Transportation	3,033,242	3,134,316	2,923,657	3,400,406	3,172,645	3,477,485
Central	1,586,373	1,597,273	1,617,358	1,740,545	2,278,244	2,342,029
Capital Outlay	359,042	368,628	496,117	503,025	756,500	846,600
TOTAL SUPPORT SERVICES	\$19,310,588	\$19,757,057	\$20,145,445	\$21,421,784	\$22,544,123	\$22,521,245
Community Services	\$599,760	\$632,809	\$559,226	\$609,372	\$627,143	\$601,124
Capital Outlay	878	77,008	0	260,950	301,659	200,950
Outgoing Transfers & Other	206,974	203,684	204,412	202,565	205,452	209,790
TOTAL OTHER	\$807,612	\$913,501	\$763,638	\$1,072,887	\$1,134,254	\$1,011,864
GRAND TOTAL	\$49,125,447	\$49,410,721	\$50,305,763	\$52,928,036	\$55,693,444	\$53,538,746
Excess (Deficit)	\$214,752	\$927,180	\$1,049,961	(\$4,874,468)	\$627,506	(\$1,618,473)
Beginning Fund Balance	3,458,632	3,673,384	4,600,564	5,026,182	5,650,525	6,278,031
Ending Fund Balance	\$3,673,384	\$4,600,564	\$5,650,525	\$151,714	\$6,278,031	\$4,659,558
As % of Total Expenses	7.48%	9.31%	11.23%	0.29%	11.27%	8.70%

**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	9,135,599	
State	40,368,963	
Federal	2,315,711	
Other Transaction	100,000	
Total Revenue		\$51,920,273
Estimated Fund Balance June 30, 2021	\$6,278,031	
Estimated Fund Balance Available to Appropriate		6,278,031
TOTAL APPROPRIATED FOR GENERAL FUND		\$58,198,304

BE IT FURTHER RESOLVED, that **\$53,538,746** 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	22,555,759
Added Needs	7,414,203
Capital Outlay	35,675

Support Services:

Pupil	3,502,129
Instructional Staff	3,795,322
General Administration	532,145
School Administration	3,065,965
Business	1,220,515
Operation & Maintenance	3,739,055
Transportation	3,477,485
Central	2,342,029
Capital Outlay	846,600

Community Services 601,124

Outgoing Transfers & Other Transactions 209,790

Capital Outlay 200,950

TOTAL APPROPRIATED - GENERAL FUND \$ 53,538,746

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 Adopted Budget	2020-21 Proposed Final Budget	2021-22 Proposed Budget
REVENUE						
Charges	\$652,649	\$656,082	\$502,621	\$652,000	\$117,000	\$116,170
State Aid	76,502	108,481	125,346	110,000	67,060	0
Federal Aid	1,712,127	1,647,583	1,849,655	1,753,050	1,805,288	2,338,700
Other Revenue	1,000	3,774	6,207	1,650	14,744	2,500
Total Revenue	\$2,442,278	\$2,415,920	\$2,483,829	\$2,516,700	\$2,004,092	\$2,457,370
EXPENDITURES						
Wages and Fringe Benefits	\$672,962	\$655,372	\$568,808	\$578,685	\$522,350	\$521,350
Food	1,009,633	968,570	904,316	1,060,000	710,000	1,104,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	808,092	947,613	874,973	860,830	765,988	779,650
Total Expenditures	\$2,490,687	\$2,571,555	\$2,348,097	\$2,499,515	\$1,998,338	\$2,405,000
Excess (Deficit)	(48,409)	(155,635)	135,732	17,185	5,754	52,370
Beginning Fund Balance	579,108	530,699	375,064	412,419	510,796	516,550
Ending Fund Balance	\$530,699	\$375,064	\$510,796	\$429,604	\$516,550	\$568,920
As % of Total Expenditures	21.31%	14.59%	21.75%	17.19%	25.85%	23.66%

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	\$116,170	
State Aid	0	
Federal Aid	2,338,700	
Other	<u>2,500</u>	
Total Revenue		\$2,457,370
Estimated Fund Balance June 30, 2021	\$516,550	
Estimated Fund Balance Available to Appropriate		<u>516,550</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,973,920</u></u>

BE IT FURTHER RESOLVED, that **\$2,405,000** 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	\$521,350
Food	1,104,000
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>779,650</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,405,000</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 30, 2021, be adopted as follows:

REVENUE

Local Sources	<u>331,827</u>	
Total Revenue		\$331,827
Estimated Fund Balance June 30, 2021	562,785	
Estimated Fund Balance Available to Appropriate		<u>562,785</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$894,612</u></u>

BE IT FURTHER RESOLVED, that **\$311,666** 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>311,666</u>	
TOTAL APPROPRIATED		<u><u>\$311,666</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
Estimated 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
Estimated 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	
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>\$95,553</u>	
Total Revenue		\$95,553
Estimated Fund Balance June 30, 2021	\$0	
Fund Balance Available to Appropriate		<u>\$0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$95,553</u></u>

BE IT FURTHER RESOLVED, that **\$95,553** 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>540</u>
TOTAL APPROPRIATED	
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$95,553</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 30, 2021, be adopted as follows:

REVENUE

Local Property Taxes	\$4,258,056	
Interest Income and Other Revenue	11,500	
	<u> </u>	
Total Revenue		\$4,269,556
Estimated Fund Balance June 30, 2021	\$3,752,312	
Estimated Fund Balance Available to Appropriate		<u>3,752,312</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$8,021,868</u></u>

BE IT FURTHER RESOLVED, that **\$3,395,500** 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	\$1,550,000
Interest Payments - 2016 School Building & Site Bonds	1,842,000
Other Expenses	3,500
	<u> </u>
TOTAL APPROPRIATED	
2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,395,500</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.