

**LAPEER COMMUNITY SCHOOLS**  
**Of Lapeer County**

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

**Public Hearing**  
**For**  
**Board of Education Adoption**

**June 26, 2019**

## TABLE OF CONTENTS

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

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

	<b>2015-16 <u>Actual</u></b>	<b>2016-17 <u>Actual</u></b>	<b>2017-18 <u>Actual</u></b>	<b>2018-19 Adopted Budget <u>6/28/2018</u></b>	<b>2018-19 Proposed Final Amendment <u>6/26/2019</u></b>
Local	\$7,200,379 <sup>1</sup>	\$7,413,269 <sup>2</sup>	\$7,495,203 <sup>3</sup>	\$7,492,751 <sup>4</sup>	\$7,732,024
State	40,640,724	40,094,155	40,266,866	40,027,273	41,630,959
Federal	1,370,430	1,545,480	1,578,130	1,680,715	1,761,145
Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b><u><u>\$49,211,533</u></u></b>	<b><u><u>\$49,052,904</u></u></b>	<b><u><u>\$49,340,199</u></u></b>	<b><u><u>\$49,200,739</u></u></b>	<b><u><u>\$51,124,128</u></u></b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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**

	<u>2015-16 Actual</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Adopted Budget 6/28/2018</u>	<u>2018-19 Proposed Final Amendment 6/26/2019</u>
<b>INSTRUCTION</b>					
Basic Programs	\$23,341,322	\$22,460,404	\$22,943,787	\$23,344,533	\$23,212,800
Added Needs	7,065,407	7,056,670	6,017,803	5,881,480	6,190,663
Capital Outlay	12,395	70,623	45,657	52,744	38,407
<b>TOTAL INSTRUCTION</b>	<b>\$30,419,123</b>	<b>\$29,587,696</b>	<b>\$29,007,247</b>	<b>\$29,278,757</b>	<b>\$29,441,870</b>
<b>SUPPORT SERVICES</b>					
Pupil	\$2,995,241	\$2,923,037	\$3,024,134	\$3,218,422	\$3,102,776
Instructional Staff	2,601,253	2,366,082	3,563,363	3,499,708	3,877,728
General Administration	563,406	571,381	530,045	595,508	542,302
School Administration	2,571,558	2,696,088	2,718,904	2,764,475	2,621,190
Business	852,544	1,079,560	1,146,453	1,294,772	1,225,520
Operation & Maintenance	3,312,686	3,248,307	3,349,032	3,580,382	3,640,908
Transportation	2,823,338	2,991,018	3,033,242	2,908,625	3,202,294
Central	1,748,125	1,658,138	1,586,373	1,702,992	1,713,940
Capital Outlay	254,458	393,941	359,042	528,134	557,455
<b>TOTAL SUPPORT SERVICES</b>	<b>\$17,722,610</b>	<b>\$17,927,553</b>	<b>\$19,310,588</b>	<b>\$20,093,018</b>	<b>\$20,484,113</b>
Community Services	\$447,585	\$442,505	\$599,760	\$771,559	\$709,750
Capital Outlay	29,214	374,867	878	245,230	245,230
Outgoing Transfers & Other	127,212	206,790	206,974	206,483	204,582
<b>TOTAL OTHER</b>	<b>\$604,011</b>	<b>\$1,024,162</b>	<b>\$807,612</b>	<b>\$1,223,272</b>	<b>\$1,159,562</b>
<b>GRAND TOTAL</b>	<b>\$48,745,744</b>	<b>\$48,539,411</b>	<b>\$49,125,447</b>	<b>\$50,595,047</b>	<b>\$51,085,545</b>
<b>Excess (Deficit)</b>	\$465,789	\$513,492	\$214,752	(\$1,394,308)	\$38,583
Beginning Fund Balance	2,479,352	2,945,141	3,458,632	3,281,352	3,673,383
<b>Ending Fund Balance</b>	<b>\$2,945,141</b>	<b>\$3,458,632</b>	<b>\$3,673,383</b>	<b>\$1,887,044</b>	<b>\$3,711,967</b>
As % of Total Expenditures	6.04%	7.13%	7.48%	3.73%	7.27%

**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	7,732,024	
State	41,630,959	
Federal	1,761,145	
Other Transaction	0	
<b>Total Revenue</b>		<b>\$51,124,128</b>
Fund Balance June 30, 2018	\$3,673,383	
<b>Fund Balance Available to Appropriate</b>		<b>3,673,383</b>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<b>\$54,797,511</b>

**BE IT FURTHER RESOLVED**, that **\$51,085,545** 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	23,212,800
Added Needs	6,190,663
Capital Outlay	38,407

Support Services:

Pupil	3,102,776
Instructional Staff	3,877,728
General Administration	542,302
School Administration	2,621,190
Business	1,225,520
Operation & Maintenance	3,640,908
Transportation	3,202,294
Central	1,713,940
Capital Outlay	557,455

Community Services 709,750

Outgoing Transfers & Other Transactions 204,582

Capital Outlay 245,230

**TOTAL APPROPRIATED - GENERAL FUND** \$ 51,085,545

**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**

	<b>2015-16 <u>Actual</u></b>	<b>2016-17 <u>Actual</u></b>	<b>2017-18 <u>Actual</u></b>	<b>2018-2019 Adopted Budget 6/28/2018</b>	<b>2018-2019 Proposed Final Amendment 6/26/2019</b>
<b>REVENUE</b>					
Charges	\$731,066	\$686,399	\$652,649	\$654,451	\$654,451
State Aid	133,759	140,803	76,502	141,075	108,482
Federal Aid	1,770,585	1,700,570	1,712,127	1,687,039	1,682,589
Other Revenue	<u>458</u>	<u>1,082</u>	<u>1,000</u>	<u>1,950</u>	<u>6,400</u>
Total Revenue	<b>\$2,635,867</b>	<b>\$2,528,854</b>	<b>\$2,442,278</b>	<b>\$2,484,515</b>	<b>\$2,451,922</b>
<b>EXPENDITURES</b>					
Wages and Fringe Benefits	\$668,317	\$644,441	\$672,962	\$657,100	\$658,747
Food	1,025,544	1,020,930	1,009,633	1,057,870	1,057,870
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>870,938</u>	<u>792,229</u>	<u>808,092</u>	<u>814,734</u>	<u>921,414</u>
Total Expenditures	<b><u>\$2,564,799</u></b>	<b><u>\$2,457,600</u></b>	<b><u>\$2,490,687</u></b>	<b><u>\$2,529,704</u></b>	<b><u>\$2,638,031</u></b>
Excess (Deficit)	71,068	71,254	(48,409)	(45,189)	(186,109)
Beginning Fund Balance	436,785	507,853	579,108	615,572	530,699
Ending Fund Balance	<b>\$507,853</b>	<b>\$579,108</b>	<b>\$530,699</b>	<b>\$570,383</b>	<b>\$344,590</b>
As % of Total Expenditures	19.80%	23.56%	21.31%	22.55%	13.06%

**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	108,482	
Federal Aid	1,682,589	
Other	<u>6,400</u>	
<b>Total Revenue</b>		<b>\$2,451,922</b>
Fund Balance June 30, 2018	\$530,699	
<b>Fund Balance Available to Appropriate</b>		<b><u>530,699</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$2,982,621</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$2,638,031** 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	\$658,747
Food	1,057,870
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>921,414</u>
<b>TOTAL APPROPRIATED - FOOD SERVICE FUND</b>	<b><u><u>\$2,638,031</u></u></b>



**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>\$69,547</u>	
<b>Total Revenue</b>		<b>\$69,547</b>
Fund Balance June 30, 2018	\$0	
<b>Fund Balance Available to Appropriate</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$69,547</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$66,687** 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	\$16,687
Other Expenses	<u>0</u>
<b>TOTAL APPROPRIATED</b>	
<b>2013 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$66,687</b></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>\$40,790</u>	
<b>Total Revenue</b>		<b>\$40,790</b>
Fund Balance June 30, 2018	\$0	
<b>Fund Balance Available to Appropriate</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$40,790</b></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	10,010
Other Expenses	<u>0</u>
<b>TOTAL APPROPRIATED</b>	
<b>2014 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$40,010</b></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>\$93,013</u>
<b>Total Revenue</b>	<b>\$93,013</b>
Fund Balance June 30, 2018	\$0
<b>Fund Balance Available to Appropriate</b>	<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u><u><b>\$93,013</b></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>
<b>TOTAL APPROPRIATED</b>	<u><u><b>\$91,213</b></u></u>
<b>2015 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$91,213</b></u></u>

**RESOLVED**, that this resolution shall be the **2016 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 **2016 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 **2016 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**

Local Property Taxes	\$3,824,824
Interest Income and Other Revenue	<u>1,403</u>
<b>Total Revenue</b>	<b>\$3,826,227</b>
Fund Balance June 30, 2018	\$1,867,368
<b>Fund Balance Available to Appropriate</b>	<u><b>1,867,368</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u><u><b>\$5,693,595</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$3,396,500** of the total available to appropriate in the **2016 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose 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	<u>2,500</u>
<b>TOTAL APPROPRIATED</b>	<u><u><b>\$3,396,500</b></u></u>
<b>2016 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$3,396,500</b></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.