

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2019 - June 30, 2020

**Public Hearing
For
Board of Education Adoption**

June 24, 2020

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**GENERAL FUND REVENUE
BUDGET
July 1, 2019 - June 30, 2020**

	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 Adopted Budget 6/26/2019	2019-20 Proposed Final Amendment 6/24/2020
Local	\$7,309,366	\$7,495,203	\$7,705,946	\$7,822,310 ¹	\$7,537,769 ²
State	40,110,249	40,266,866	40,998,338	42,074,810	43,635,222
Federal	1,545,481	1,578,130	1,538,038	1,546,424	1,701,650
Other Transactions	<u>87,813</u>	<u>0</u>	<u>95,579</u>	<u>0</u>	<u>85,000</u>
	<u>\$49,052,909</u>	<u>\$49,340,199</u>	<u>\$50,337,901</u>	<u>\$51,443,544</u>	<u>\$52,959,641</u>

¹ Included in local revenue is \$6,447,630 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 \$6,278,475 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, 2019 - June 30, 2020**

	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>2019-20 Adopted Budget 6/26/2019</u>	<u>2019-20 Proposed Final Amendment 6/24/2020</u>
INSTRUCTION					
Basic Programs	\$22,460,412	\$22,943,787	\$22,573,436	\$23,472,725	\$23,220,528
Added Needs	7,056,670	6,017,803	6,142,142	6,256,760	6,745,983
Capital Outlay	70,623	45,657	24,585	38,407	553,215
TOTAL INSTRUCTION	\$29,587,705	\$29,007,247	\$28,740,163	\$29,767,892	\$30,519,726
SUPPORT SERVICES					
Pupil	\$2,923,037	\$3,024,134	\$3,100,615	\$3,176,747	\$3,242,329
Instructional Staff	2,366,079	3,563,363	3,671,794	3,731,788	3,851,729
General Administration	571,381	530,045	490,935	590,501	585,770
School Administration	2,696,088	2,718,904	2,620,910	2,806,419	3,071,511
Business	1,079,560	1,146,453	1,184,241	1,248,939	1,241,817
Operation & Maintenance	3,248,307	3,349,032	3,588,345	3,688,285	3,707,100
Transportation	2,991,018	3,033,242	3,134,316	3,295,560	3,160,056
Central	1,658,138	1,586,373	1,597,273	1,733,650	1,672,548
Capital Outlay	393,941	359,042	368,628	808,505	577,945
TOTAL SUPPORT SERVICES	\$17,927,549	\$19,310,588	\$19,757,057	\$21,080,394	\$21,110,805
Community Services	\$442,505	\$599,760	\$632,809	\$713,338	\$605,372
Capital Outlay	374,867	878	77,008	247,673	95,950
Outgoing Transfers & Other	206,790	206,974	203,684	205,642	202,170
TOTAL OTHER	\$1,024,162	\$807,612	\$913,501	\$1,166,653	\$903,492
GRAND TOTAL	\$48,539,416	\$49,125,447	\$49,410,721	\$52,014,939	\$52,534,023
Excess (Deficit)	\$513,493	\$214,752	\$927,180	(\$571,395)	\$425,618
Beginning Fund Balance	2,945,139	3,458,632	3,673,384	3,711,967	4,600,564
Ending Fund Balance	\$3,458,632	\$3,673,384	\$4,600,564	\$3,140,572	\$5,026,182
As % of Total Expenditures	7.13%	7.48%	9.31%	6.04%	9.57%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2019-2020 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 2019-2020, be adopted as follows:

REVENUE

Local	7,537,769	
State	43,635,222	
Federal	1,701,650	
Other Transaction	85,000	
Total Revenue		\$52,959,641
Fund Balance June 30, 2019	\$4,600,564	
Fund Balance Available to Appropriate		4,600,564
TOTAL APPROPRIATED FOR GENERAL FUND		\$57,560,205

BE IT FURTHER RESOLVED, that **\$52,534,023** 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	23,220,528
Added Needs	6,745,983
Capital Outlay	553,215

Support Services:

Pupil	3,242,329
Instructional Staff	3,851,729
General Administration	585,770
School Administration	3,071,511
Business	1,241,817
Operation & Maintenance	3,707,100
Transportation	3,160,056
Central	1,672,548
Capital Outlay	577,945

Community Services 605,372

Outgoing Transfers & Other Transactions 202,170

Capital Outlay 95,950

TOTAL APPROPRIATED - GENERAL FUND \$ 52,534,023

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, 2019 - June 30, 2020

	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	2019-20 Adopted Budget 6/26/2019	2019-20 Proposed Final Amendment 6/24/2020
REVENUE					
Charges	\$686,400	\$652,649	\$656,082	\$654,451	\$499,070
State Aid	140,803	76,502	108,481	108,482	125,345
Federal Aid	1,727,954	1,712,127	1,647,583	1,762,560	1,875,090
Other Revenue	<u>1,082</u>	<u>1,000</u>	<u>3,774</u>	<u>6,400</u>	<u>1,650</u>
Total Revenue	\$2,556,239	\$2,442,278	\$2,415,920	\$2,531,893	\$2,501,155
EXPENDITURES					
Wages and Fringe Benefits	\$644,440	\$672,962	\$655,372	\$657,100	\$587,370
Food	1,020,928	1,009,633	968,570	1,084,973	994,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>792,230</u>	<u>808,092</u>	<u>947,613</u>	<u>768,549</u>	<u>882,430</u>
Total Expenditures	<u>\$2,457,598</u>	<u>\$2,490,687</u>	<u>\$2,571,555</u>	<u>\$2,510,622</u>	<u>\$2,463,800</u>
Excess (Deficit)	98,641	(48,409)	(155,635)	21,271	37,355
Beginning Fund Balance	480,467	579,108	530,699	344,590	375,064
Ending Fund Balance	\$579,108	\$530,699	\$375,064	\$365,861	\$412,419
As % of Total Expenditures	23.56%	21.31%	14.59%	14.57%	16.74%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2019-2020. 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 2019-2020, be adopted as follows:

REVENUE

Charges	\$499,070	
State Aid	125,345	
Federal Aid	1,875,090	
Other	<u>1,650</u>	
Total Revenue		\$2,501,155
Fund Balance June 30, 2019	\$375,064	
Fund Balance Available to Appropriate		<u>375,064</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,876,219</u></u>

BE IT FURTHER RESOLVED, that **\$2,463,800** 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	\$587,370
Food	994,000
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>882,430</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,463,800</u></u>

RESOLVED, that this resolution shall be the **STUDENT ACTIVITY FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2019-20. 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 2019-20, June 24, 2020, be adopted as follows:

REVENUE

Local Sources	<u>0</u>	
Total Revenue		\$0
Restated Fund Balance, July 1 (estimated)	0	
Estimated Fund Balance Available to Appropriate		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$0</u></u>

BE IT FURTHER RESOLVED, that **\$0** 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>0</u>	
TOTAL APPROPRIATED		\$0

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 2019-2020. 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 2019-2020, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$67,827</u>	
Total Revenue		\$67,827
Fund Balance June 30, 2019	\$0	
Fund Balance Available to Appropriate		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$67,827</u></u>

BE IT FURTHER RESOLVED, that **\$67,827** 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	\$17,827
Other Expenses	<u>0</u>
TOTAL APPROPRIATED	
2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$67,827</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 2019-2020. 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 2019-2020, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$39,230</u>	
Total Revenue		\$39,230
Fund Balance June 30, 2019	\$0	
Fund Balance Available to Appropriate		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$39,230</u></u>

BE IT FURTHER RESOLVED, that **\$39,230** 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	9,230
Other Expenses	<u>0</u>
TOTAL APPROPRIATED	
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$39,230</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 2019-2020. 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 2019-2020, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$94,413</u>
Total Revenue	\$94,413
Fund Balance June 30, 2019	\$0
Fund Balance Available to Appropriate	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$94,413</u></u>

BE IT FURTHER RESOLVED, that **\$94,413** 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	\$65,000
Interest Payments - 2015 School Building & Site Bonds	28,913
Other Expenses	<u>500</u>
TOTAL APPROPRIATED	<u><u>\$94,413</u></u>
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$94,413</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 2019-2020. 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 2019-2020, be adopted as follows:

REVENUE

Local Property Taxes	\$3,987,012
Interest Income and Other Revenue	<u>21,633</u>
Total Revenue	\$4,008,645
Fund Balance June 30, 2019	\$2,366,147
Fund Balance Available to Appropriate	<u>2,366,147</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$6,374,792</u></u>

BE IT FURTHER RESOLVED, that **\$3,395,040** 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	\$1,490,000
Interest Payments - 2016 School Building & Site Bonds	1,901,600
Other Expenses	<u>3,440</u>
TOTAL APPROPRIATED	<u>\$3,395,040</u>
2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,395,040</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.