

LAPEER COMMUNITY SCHOOLS  
Of Lapeer County

Proposed Budget  
AMENDMENT TO  
APPROPRIATION ACT  
July 1, 2020 - June 30, 2021

**Public Hearing  
For  
Board of Education Adoption**

**June 30, 2021**

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**GENERAL FUND REVENUE  
BUDGET  
July 1, 2020 - June 30, 2021**

	<b>2017-18 <u>Actual</u></b>	<b>2018-19 <u>Actual</u></b>	<b>2019-20 <u>Actual</u></b>	<b>2020-21 <u>Adopted Budget</u></b>	<b>2020-21 <u>Proposed Final Amendment</u></b>
Local	\$7,495,203	\$7,705,946	\$7,710,399	\$7,565,804 <sup>1</sup>	\$7,974,561 <sup>2</sup>
State	40,266,866	40,998,338	42,019,857	38,778,073	43,112,534
Federal	1,578,130	1,538,038	1,520,511	1,624,691	5,133,855
Other Transactions	<u>0</u>	<u>95,579</u>	<u>104,957</u>	<u>85,000</u>	<u>100,000</u>
	<b><u><u>\$49,340,199</u></u></b>	<b><u><u>\$50,337,901</u></u></b>	<b><u><u>\$51,355,724</u></u></b>	<b><u><u>\$48,053,568</u></u></b>	<b><u><u>\$56,320,950</u></u></b>

<sup>1</sup> Included in local revenue is \$6,341,260 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.

<sup>2</sup> 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.

**GENERAL FUND EXPENDITURES  
BUDGET  
July 1, 2020 - June 30, 2021**

	<b>2017-18 <u>Actual</u></b>	<b>2018-19 <u>Actual</u></b>	<b>2019-20 <u>Actual</u></b>	<b>2020-21 <u>Adopted Budget</u></b>	<b>2020-21 <u>Proposed Final Amendment</u></b>
<b>INSTRUCTION</b>					
Basic Programs	\$22,943,787	\$22,573,436	\$22,425,113	\$23,557,438	\$24,939,628
Added Needs	6,017,803	6,142,142	6,495,836	6,822,712	6,962,695
Capital Outlay	45,657	24,585	475,731	53,215	112,744
<b>TOTAL INSTRUCTION</b>	<b>\$29,007,247</b>	<b>\$28,740,163</b>	<b>\$29,396,680</b>	<b>\$30,433,365</b>	<b>\$32,015,067</b>
<b>SUPPORT SERVICES</b>					
Pupil	\$3,024,134	\$3,100,615	\$3,229,495	\$3,293,302	\$3,452,880
Instructional Staff	3,563,363	3,671,794	3,606,864	3,779,008	3,856,304
General Administration	530,045	490,935	553,700	618,270	525,141
School Administration	2,718,904	2,620,910	3,008,729	2,965,096	3,030,107
Business	1,146,453	1,184,241	1,191,427	1,277,817	1,217,019
Operation & Maintenance	3,349,032	3,588,345	3,518,098	3,844,315	4,255,283
Transportation	3,033,242	3,134,316	2,923,657	3,400,406	3,172,645
Central	1,586,373	1,597,273	1,617,358	1,740,545	2,278,244
Capital Outlay	359,042	368,628	496,117	503,025	756,500
<b>TOTAL SUPPORT SERVICES</b>	<b>\$19,310,588</b>	<b>\$19,757,057</b>	<b>\$20,145,445</b>	<b>\$21,421,784</b>	<b>\$22,544,123</b>
Community Services	\$599,760	\$632,809	\$559,226	\$609,372	\$627,143
Capital Outlay	878	77,008	0	260,950	301,659
Outgoing Transfers & Other	206,974	203,684	204,412	202,565	205,452
<b>TOTAL OTHER</b>	<b>\$807,612</b>	<b>\$913,501</b>	<b>\$763,638</b>	<b>\$1,072,887</b>	<b>\$1,134,254</b>
<b>GRAND TOTAL</b>	<b>\$49,125,447</b>	<b>\$49,410,721</b>	<b>\$50,305,763</b>	<b>\$52,928,036</b>	<b>\$55,693,444</b>
<b>Excess (Deficit)</b>	\$214,752	\$927,180	\$1,049,961	(\$4,874,468)	\$627,506
Beginning Fund Balance	3,458,632	3,673,384	4,600,564	5,026,182	5,650,525
<b>Ending Fund Balance</b>	<b>\$3,673,384</b>	<b>\$4,600,564</b>	<b>\$5,650,525</b>	<b>\$151,714</b>	<b>\$6,278,031</b>
As % of Total Expenses	7.48%	9.31%	11.23%	0.29%	11.27%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS  
2020-21 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 2020-21, be adopted as follows:

**REVENUE**

Local	7,974,561	
State	43,112,534	
Federal	5,133,855	
Other Transaction	<u>100,000</u>	
<b>Total Revenue</b>		<b>\$56,320,950</b>
Fund Balance June 30, 2020	\$5,650,525	
<b>Fund Balance Available to Appropriate</b>		<b><u>5,650,525</u></b>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<b><u><u>\$61,971,475</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$55,693,444** 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	24,939,628
Added Needs	6,962,695
Capital Outlay	112,744

Support Services:

Pupil	3,452,880
Instructional Staff	3,856,304
General Administration	525,141
School Administration	3,030,107
Business	1,217,019
Operation & Maintenance	4,255,283
Transportation	3,172,645
Central	2,278,244
Capital Outlay	756,500

Community Services 627,143

Outgoing Transfers & Other Transactions 205,452

Capital Outlay 301,659

**TOTAL APPROPRIATED - GENERAL FUND** \$ 55,693,444

**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, 2020 - June 30, 2021**

	<u>2017-18 Actual</u>	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Adopted Budget</u>	<u>2020-21 Proposed Final Amendment</u>
<b>REVENUE</b>					
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
<b>Total Revenue</b>	<b>\$2,442,278</b>	<b>\$2,415,920</b>	<b>\$2,483,829</b>	<b>\$2,516,700</b>	<b>\$2,004,092</b>
<b>EXPENDITURES</b>					
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
<b>Total Expenditures</b>	<b>\$2,490,687</b>	<b>\$2,571,555</b>	<b>\$2,348,097</b>	<b>\$2,499,515</b>	<b>\$1,998,338</b>
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	<b>\$530,699</b>	<b>\$375,064</b>	<b>\$510,796</b>	<b>\$429,604</b>	<b>\$516,550</b>
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 2020-21. 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 2020-21, be adopted as follows:

**REVENUE**

Charges	\$117,000	
State Aid	67,060	
Federal Aid	1,805,288	
Other	<u>14,744</u>	
<b>Total Revenue</b>		<b>\$2,004,092</b>
Fund Balance June 30, 2020	\$510,796	
<b>Fund Balance Available to Appropriate</b>		<b><u>510,796</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$2,514,888</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$1,998,338** 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	\$522,350
Food	710,000
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>765,988</u>
<b>TOTAL APPROPRIATED - FOOD SERVICE FUND</b>	<b><u><u>\$1,998,338</u></u></b>



**RESOLVED**, that this resolution shall be the **STUDENT ACTIVITY FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2020-21. 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 2020-21, June 30, 2021, be adopted as follows:

**REVENUE**

Local Sources	<u>281,827</u>	
<b>Total Revenue</b>		<b>\$281,827</b>
Restated Fund Balance, July 1	542,624	
<b>Estimated Fund Balance Available to Appropriate</b>		<u><b>542,624</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$824,451</b></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>	
<b>TOTAL APPROPRIATED</b>		<u><u><b>\$261,666</b></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 2020-21. 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 2020-21, be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$71,292</u>	
<b>Total Revenue</b>		<b>\$71,292</b>
Fund Balance June 30, 2020	\$0	
<b>Fund Balance Available to Appropriate</b>		<u><b>\$0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$71,292</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$71,292** 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>\$16,292</u>
<b>TOTAL APPROPRIATED</b>	
<b>2013 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$71,292</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 2020-21. 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 2020-21, be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$38,450</u>	
<b>Total Revenue</b>		<b>\$38,450</b>
Fund Balance June 30, 2020	\$0	
<b>Fund Balance Available to Appropriate</b>		<u><b>\$0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$38,450</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$38,450** 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>8,450</u>
<b>TOTAL APPROPRIATED</b>	
<b>2014 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$38,450</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 2020-21. 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 2020-21, be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$92,507</u>	
<b>Total Revenue</b>		<b>\$92,507</b>
Fund Balance June 30, 2020	\$0	
<b>Fund Balance Available to Appropriate</b>		<u><b>\$0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$92,507</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$92,507** 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	26,963
Other Expenses	<u>544</u>
<b>TOTAL APPROPRIATED</b>	
<b>2015 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$92,507</b></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 2020-21. 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 2020-21, June 30, 2021, be adopted as follows:

**REVENUE**

Local Property Taxes	\$4,127,590	
Interest Income and Other Revenue	19,685	<u>          </u>
<b>Total Revenue</b>		<b>\$4,147,275</b>
Fund Balance June 30, 2020	\$2,998,037	
<b>Estimated Fund Balance Available to Appropriate</b>		<b><u>2,998,037</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$7,145,312</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$3,393,000** 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	\$1,550,000
Interest Payments - 2016 School Building & Site Bonds	1,842,000
Other Expenses	<u>1,000</u>
<b>TOTAL APPROPRIATED</b>	
<b>2016 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<b><u><u>\$3,393,000</u></u></b>

**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.