

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget

APPROPRIATION ACT
July 1, 2022 - June 30, 2023

Public Hearing
For
Board of Education Adoption

June 22, 2022

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
Special Revenue & Expenditures - Student Activity Fund Resolution	9
2013 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	10
2014 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	11
2015 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	12
2016 School Building & Site Bonds Debt Retirement Fund Resolution	13
Closing Resolution	14

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 22, 2022, relative to the 2022-23 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 22, 2022, 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 15, 2022, 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, 2022 - June 30, 2023**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 Adopted <u>Budget</u>	2021-22 Proposed Final <u>Amendment</u>	2022-23 Proposed <u>Budget</u>
Local	\$7,705,946	\$7,710,399	\$7,860,676	\$9,135,599 ²	\$8,378,810 ²	\$8,378,810 ³
State	40,998,338	42,019,857	42,589,718	40,368,963	42,467,676	44,717,676
Federal	1,538,038	1,520,511	4,257,912	2,315,711	5,944,239	5,944,239
Other Transactions	<u>95,579</u>	<u>104,957</u>	<u>103,151</u>	<u>100,000</u>	<u>95,000</u>	<u>95,000</u>
	<u>\$50,337,901</u>	<u>\$51,355,724</u>	<u>\$54,811,457</u>	<u>\$51,920,273</u>	<u>\$56,885,725</u>	<u>\$59,135,725</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 \$7,227,319 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.

³ Included in local revenue is \$7,227,319 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, 2022 - June 30, 2023**

	<u>2018-19 Actual</u>	<u>2019-20 Actual</u>	<u>2020-21 Actual</u>	<u>2021-22 Adopted Budget</u>	<u>2021-22 Proposed Final Amendment</u>	<u>2022-23 Proposed Budget</u>
INSTRUCTION						
Basic Programs	\$22,573,436	\$22,425,113	\$24,396,083	\$22,555,759	\$25,279,458	\$25,679,458
Added Needs	6,142,142	6,495,836	6,364,421	7,414,203	6,845,490	6,845,490
Capital Outlay	24,585	475,731	59,704	35,675	54,725	54,725
TOTAL INSTRUCTION	\$28,740,163	\$29,396,680	\$30,820,208	\$30,005,637	\$32,179,673	\$32,579,673
SUPPORT SERVICES						
Pupil	\$3,100,615	\$3,229,495	\$3,387,856	\$3,502,129	\$3,919,609	\$3,969,609
Instructional Staff	3,671,794	3,606,864	3,542,097	3,795,322	4,197,377	4,247,377
General Administration	490,935	553,700	469,551	532,145	517,233	567,233
School Administration	2,620,910	3,008,729	2,942,331	3,065,965	3,171,370	3,221,370
Business	1,184,241	1,191,427	1,159,765	1,220,515	1,241,014	1,291,014
Operation & Maintenance	3,588,345	3,518,098	3,880,121	3,739,055	4,005,498	4,055,498
Transportation	3,134,316	2,923,657	2,879,453	3,477,485	3,254,240	3,454,240
Central	1,597,273	1,617,358	2,202,797	2,342,029	2,730,783	2,780,783
Capital Outlay	368,628	496,117	548,167	846,600	1,455,940	1,822,940
TOTAL SUPPORT SERVICES	\$19,757,057	\$20,145,445	\$21,012,138	\$22,521,245	\$24,493,064	\$25,410,064
Community Services	\$632,809	\$559,226	\$584,368	\$601,124	\$585,951	\$585,951
Capital Outlay	77,008	0	37,924	200,950	172,950	172,950
Outgoing Transfers & Other	203,684	204,412	205,473	209,790	212,855	212,855
TOTAL OTHER	\$913,501	\$763,638	\$827,765	\$1,011,864	\$971,756	\$971,756
GRAND TOTAL	\$49,410,721	\$50,305,763	\$52,660,111	\$53,538,746	\$57,644,493	\$58,961,493
Excess (Deficit)	\$927,180	\$1,049,961	\$2,151,346	(\$1,618,473)	(\$758,768)	\$174,232
Beginning Fund Balance	3,673,384	4,600,564	5,650,525	6,278,031	7,801,872	7,043,104
Ending Fund Balance	\$4,600,564	\$5,650,525	\$7,801,871	\$4,659,558	\$7,043,104	\$7,217,336
As % of Total Expenses	9.31%	11.23%	14.82%	8.70%	12.22%	12.24%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
22-23 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 22-23, be adopted as follows:

REVENUE

Local	8,378,810	
State	44,717,676	
Federal	5,944,239	
Other Transaction	<u>95,000</u>	
Total Revenue		\$59,135,725
Fund Balance June 30, 2022	\$7,043,104	
Fund Balance Available to Appropriate		<u>7,043,104</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$66,178,829</u></u>

BE IT FURTHER RESOLVED, that **\$58,961,493** 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	25,679,458
Added Needs	6,845,490
Capital Outlay	54,725

Support Services:

Pupil	3,969,609
Instructional Staff	4,247,377
General Administration	567,233
School Administration	3,221,370
Business	1,291,014
Operation & Maintenance	4,055,498
Transportation	3,454,240
Central	2,780,783
Capital Outlay	1,822,940

Community Services 585,951

Outgoing Transfers & Other Transactions 212,855

Capital Outlay 172,950

TOTAL APPROPRIATED - GENERAL FUND \$ 58,961,493

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, 2022 - June 30, 2023

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Adopted</u> <u>Budget</u>	<u>2021-22</u> <u>Proposed Final</u> <u>Amendment</u>	<u>2022-23</u> <u>Proposed</u> <u>Budget</u>
REVENUE						
Charges	\$656,082	\$502,621	\$129,298	116,170	\$95,204	\$564,262
State Aid	108,481	125,346	65,327	0	70,441	70,178
Federal Aid	1,647,583	1,849,655	1,772,610	2,338,700	2,674,600	1,636,810
Other Revenue	3,774	6,207		2,500	112,159	160,000
Total Revenue	\$2,415,920	\$2,483,829	\$1,967,235	\$2,457,370	\$2,952,404	\$2,431,250
EXPENDITURES						
Wages and Fringe Benefits	\$655,372	\$568,808	\$521,799	\$521,350	\$758,897	\$954,380
Food	968,570	904,316	709,885	1,104,000	894,754	908,545
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	947,613	874,973	724,797	779,650	654,016	399,135
Total Expenditures	\$2,571,555	\$2,348,097	\$1,956,481	\$2,405,000	\$2,307,667	\$2,262,060
Excess (Deficit)	(155,635)	135,732	10,754	52,370	644,737	169,190
Beginning Fund Balance	530,699	375,064	510,796	516,550	568,920	\$1,213,657
Ending Fund Balance	\$375,064	\$510,796	\$521,550	\$568,920	\$1,213,657	\$1,382,847
As % of Total Expenditures	14.59%	21.75%	26.66%	23.66%	52.59%	

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 22-23. 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 22-23, be adopted as follows:

REVENUE

Charges	\$564,262	
State Aid	70,178	
Federal Aid	1,636,810	
Other	<u>160,000</u>	
Total Revenue		\$2,431,250
Fund Balance June 30, 2022	\$1,213,657	
Fund Balance Available to Appropriate		<u>1,213,657</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,644,907</u></u>

BE IT FURTHER RESOLVED, that **\$2,262,060** 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	\$954,380
Food	908,545
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>399,135</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,262,060</u></u>

RESOLVED, that this resolution shall be the **STUDENT ACTIVITY FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 22-23. 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 22-23, June 22, 2022, be adopted as follows:

REVENUE

Local Sources	<u>281,827</u>	
Total Revenue		\$281,827
Restated Fund Balance, July 1	542,624	
Estimated Fund Balance Available to Appropriate		<u>542,624</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$824,451</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>	
TOTAL APPROPRIATED		<u><u>\$261,666</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 22-23. 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 22-23, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$72,915</u>	
Total Revenue		\$72,915
Fund Balance June 30, 2022	\$0	
Fund Balance Available to Appropriate		<u>\$0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$72,915</u></u>

BE IT FURTHER RESOLVED, that **\$72,915** 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	\$60,000
Interest Payments - 2013 School Building & Site Bonds	<u>\$12,915</u>
TOTAL APPROPRIATED	
2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$72,915</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 22-23. 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 22-23, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$41,760</u>	
Total Revenue		\$41,760
Fund Balance June 30, 2022	\$0	
Fund Balance Available to Appropriate		<u>\$0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$41,760</u></u>

BE IT FURTHER RESOLVED, that **\$41,760** 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>6,760</u>
TOTAL APPROPRIATED	
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$41,760</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 22-23. 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 22-23, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$93,513</u>	
Total Revenue		\$93,513
Fund Balance June 30, 2022	\$0	
Fund Balance Available to Appropriate		<u>\$0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$93,513</u></u>

BE IT FURTHER RESOLVED, that **\$93,513** 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	22,913
Other Expenses	<u>600</u>
TOTAL APPROPRIATED	
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$93,513</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 22-23. 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 22-23, June 22, 2022, be adopted as follows:

REVENUE

Local Property Taxes	\$4,082,430	
Interest Income and Other Revenue	28,617	<u> </u>
Total Revenue		\$4,111,047
Estimated Fund Balance June 30, 2022	\$4,479,377	
Estimated Fund Balance Available to Appropriate		<u>4,479,377</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$8,590,424</u></u>

BE IT FURTHER RESOLVED, that **\$3,395,250** 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	\$1,695,000
Interest Payments - 2016 School Building & Site Bonds	1,699,250
Other Expenses	<u>1,000</u>
TOTAL APPROPRIATED	
2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,395,250</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.