LAPEER COMMUNITY SCHOOLS

Of Lapeer County

Proposed Budget
AMENDMENT TO

APPROPRIATION ACT
July 1, 2025 - June 30, 2026

Public Hearing

For

Board of Education Adoption

April 8, 2026

TABLE OF CONTENTS

General Fund Revenue	2
General Fund Expenditures	3
General Fund Resolution	4-5
Closing Resolution	6

GENERAL FUND REVENUE
BUDGET
July 1, 2025 - June 30, 2026

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2025-26 Proposed Amendment #1
Local	$8,640,487 [1]	$9,183,048 [2]	$9,948,184 [3]	$9,639,686 [4]	$10,391,486 [5]
State	48,004,223	51,165,632	46,719,538	44,884,037	47,285,013
Federal	7,005,674	4,673,722	2,113,422	1,714,667	1,601,678
Other Transactions	134,905	168,409	177,565	1,135,000	180,000
	$63,785,289	**$65,190,811**	**$58,958,709**	**$57,373,390**	**$59,458,177**

[1] Included in local revenue is $7,527,216 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 $7,953,942 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 $8,735,156 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.

[4] Included in local revenue is $8,629,256 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.

[5] Included in local revenue is $9,203,544 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, 2025 - June 30, 2026

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2025-26 Proposed Amendment #1
INSTRUCTION					
Basic Programs	$24,977,489	$24,832,229	$24,123,674	$22,707,198	$23,582,075
Added Needs	8,468,693	8,821,022	9,792,635	9,936,539	9,498,419
Capital Outlay	25,764	0	0	0	0
TOTAL INSTRUCTION	**$33,471,946**	**$33,653,251**	**$33,916,309**	**$32,643,737**	**$33,080,494**
SUPPORT SERVICES					
Pupil	$4,387,961	$3,905,724	$4,441,800	$4,137,096	$5,037,468
Instructional Staff	4,341,209	4,139,241	4,283,536	5,063,034	4,606,360
General Administration	614,384	580,773	586,117	560,699	527,039
School Administration	3,597,572	3,918,453	3,971,280	3,840,784	3,303,682
Business	1,418,006	1,307,383	1,318,458	1,216,926	1,229,477
Operation & Maintenance	4,574,908	4,727,867	5,070,149	4,610,189	5,013,004
Transportation	3,433,510	3,648,138	3,902,151	3,836,395	3,780,143
Central	1,600,122	1,821,741	1,869,559	1,771,871	1,794,491
Capital Outlay	1,297,525	2,391,481	1,743,717	245,000	1,061,652
Other	1,185,653	400,519	121,897	38,900	25,000
TOTAL SUPPORT SERVICES	**$26,450,850**	**$26,841,320**	**$27,308,664**	**$25,320,894**	**$26,378,316**
Athletics	$0	$1,217,721	$1,139,712	$948,096	$1,027,111
Community Services	576,146	600,467	662,974	643,624	722,278
Capital Outlay	0	0	0	0	0
Outgoing Transfers & Other	208,108	203,968	203,296	202,089	202,089
TOTAL OTHER	**$784,254**	**$2,022,156**	**$2,005,982**	**$1,793,809**	**$1,951,478**
GRAND TOTAL	**$60,707,050**	**$62,516,727**	**$63,230,955**	**$59,758,440**	**$61,410,287**
Excess (Deficit)	$3,078,239	$2,674,084	($4,272,246)	($2,385,050)	($1,952,110)
Beginning Fund Balance	4,567,595	7,645,834	10,319,918	5,968,201	6,047,672
Ending Fund Balance	**$7,645,834**	**$10,319,918**	**$6,047,672**	**$3,583,151**	**$4,095,562**
As % of Total Expenses	15.21%	16.51%	9.56%	6.00%	6.67%

RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2025-26 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 the fiscal year 2025-26, April 8, 2026, be adopted as follows:

REVENUE		
Local	10,391,486	
State	47,285,013	
Federal	1,601,678	
Other Transaction	180,000	
Total Revenue		**$59,458,177**
Fund Balance June 30, 2026	$4,095,562	
Fund Balance Available to Appropriate		**4,095,562**
TOTAL APPROPRIATED FOR GENERAL FUND		**$63,553,739**

BE IT FURTHER RESOLVED, that **$61,410,287** 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	23,582,075	
Added Needs	9,498,419	
Capital Outlay	0	
Support Services:		
Pupil	5,037,468	
Instructional Staff	4,606,360	
General Administration	527,039	
School Administration	3,303,682	
Business	1,229,477	
Operation & Maintenance	5,013,004	
Transportation	3,780,143	
Central	1,794,491	
Capital Outlay	1,061,652	
Other	25,000	
Athletics	1,027,111	
Community Services	722,278	
Outgoing Transfers & Other Transactions	202,089	
Capital Outlay	0	
TOTAL APPROPRIATED - GENERAL FUND		**$ 61,410,287**

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.).

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.