

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2009-June 30, 2010

Board of Education Amendment

June 30, 2010

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget 6/25/2009</u>	<u>2009-10 Proposed Amendment 2/4/2010</u>	<u>2009-10 Proposed Amendment 6/30/2010</u>
REVENUE					
Local	\$8,141,347	\$7,808,557	\$7,500,041	\$7,239,228	\$7,472,991
State	45,112,355	42,576,103	41,761,335	39,278,154	39,284,686
Federal	1,602,867	4,053,817	1,722,009	4,254,890	4,292,484
Other Transactions	961,020	77,380	0	61,200	61,200
Total Revenue	\$55,817,589	\$54,515,857	\$50,983,385	\$50,833,472	\$51,111,361
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$27,408,865	\$27,507,907	\$26,031,957	\$26,377,463	\$26,087,405
Added Needs	6,474,385	6,556,527	6,647,018	6,329,479	6,431,882
Capital Outlay	33,438	25,421	38,362	34,850	22,650
Total Instruction	\$33,916,688	\$34,089,855	\$32,717,337	\$32,741,792	\$32,541,937
<u>Support Services</u>					
Pupil	\$3,187,389	\$3,074,765	\$2,936,587	\$2,881,253	\$3,130,939
Instructional Staff	2,354,752	2,328,154	2,162,542	2,143,122	2,290,617
General Administration	500,761	502,818	486,180	494,062	441,762
School Administration	3,668,551	3,707,943	3,641,114	3,663,321	3,680,414
Business	1,286,269	1,142,955	1,009,413	1,001,365	1,001,265
Operation & Maintenance	4,466,669	4,410,155	3,941,932	4,180,031	4,046,715
Transportation	3,260,988	2,960,196	3,148,056	2,952,933	3,016,178
Central	853,330	703,547	584,561	633,443	622,871
Capital Outlay	722,295	508,125	401,350	374,996	346,963
Total Support Services	\$20,301,004	\$19,338,658	\$18,311,735	\$18,324,526	\$18,577,724
<u>Other Expenses</u>					
Community Services	\$319,304	\$258,267	\$278,377	\$268,677	\$277,417
Capital Outlay	676,294	330,677	49,900	69,900	22,257
Outgoing Transfers & Other	1,305,752	1,075,430	898,748	899,210	947,593
Total Other	\$2,301,350	\$1,664,374	\$1,227,025	\$1,237,787	\$1,247,267
Grand Total	\$56,519,042	\$55,092,887	\$52,256,097	\$ 52,304,105	\$ 52,366,928
Excess (Deficit)	(\$701,453)	(\$577,030)	(\$1,272,712)	(\$1,470,633)	(\$1,255,567)
Beginning Fund Balance	9,361,942	8,660,489	8,083,459	8,083,459	8,083,459
Ending Fund Balance	\$8,660,489	\$8,083,459	\$6,810,747	\$6,612,826	\$6,827,892
As % of Total Expenditures	15.32%	14.67%	13.03%	12.64%	13.04%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2009-10 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-10. 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 2009-10 adopted June 25, 2009, be amended as follows:

REVENUE

Local	\$7,472,991	
State	39,284,686	
Federal	4,292,484	
Other Transactions	<u>61,200</u>	
Total Revenue		\$51,111,361
Fund Balance June 30, 2009	\$8,083,459	
Unappropriated Fund Balance	<u>6,827,892</u>	
Fund Balance Appropriated to Expenditures		<u>1,255,567</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$52,366,928</u></u>

BE IT FURTHER RESOLVED, that \$52,366,928 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	\$26,087,405
Added Needs	6,431,882
Capital Outlay	22,650

Support Services:

Pupil	3,130,939
Instructional Staff	2,290,617
General Administration	441,762
School Administration	3,680,414
Business	1,001,265
Operation & Maintenance	4,046,715
Transportation	3,016,178
Central	622,871
Capital Outlay	346,963

Other Expenses:

Community Services	277,417
Capital Outlay	22,257
Outgoing Transfers & Other Transactions	947,593

TOTAL APPROPRIATED - GENERAL FUND \$52,366,928

SCHOOL SERVICE FUND
Athletic Budget
July 1, 2009-June 30, 2010

	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u> <u>6/25/2009</u>	<u>2009-10</u> <u>Proposed</u> <u>Amendment</u> <u>2/4/2010</u>	<u>2009-10</u> <u>Proposed</u> <u>Amendment</u> <u>6/30/2010</u>
REVENUE					
Charges	\$172,103	\$159,722	\$158,977	\$158,875	\$166,275
Other Receipts	16,033	9,030	8,490	8,435	8,326
Board Subsidy	834,676	908,694	828,233	847,010	858,519
Participant Fee	<u>113,150</u>	<u>110,629</u>	<u>112,300</u>	<u>105,550</u>	<u>103,550</u>
Total Revenue	\$1,135,962	\$1,188,075	\$1,108,000	\$1,119,870	\$1,136,670
EXPENDITURES					
Wages	\$614,772	\$623,164	\$629,100	\$620,794	\$631,600
Employee Benefits	173,266	169,406	170,900	183,170	180,526
Officials	58,345	57,406	51,000	51,000	54,094
Purchased Services	168,626	193,032	127,700	140,200	148,700
Supplies & Materials	90,389	115,381	76,700	75,200	72,244
Capital Expenditures	971	0	28,000	28,000	28,000
Other Miscellaneous	<u>28,615</u>	<u>34,725</u>	<u>24,600</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	<u>\$1,134,984</u>	<u>\$1,193,114</u>	<u>\$1,108,000</u>	<u>\$1,122,964</u>	<u>\$1,139,764</u>
Excess (Deficit)	\$978	(\$5,039)	\$0	(\$3,094)	(\$3,094)
Beginning Fund Balance	7,155	8,133	3,094	3,094	3,094
Ending Fund Balance	\$8,133	\$3,094	\$3,094	\$0	\$0

RESOLVED, that this resolution shall be the **ATHLETIC FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010. 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 **ATHLETIC FUND** of the Lapeer Community Schools for fiscal year 2009-2010 adopted June 25, 2009, be amended as follows:

REVENUE

Charges	\$166,275	
Other Receipts	8,326	
Board Subsidy	858,519	
Participant Fees	<u>103,550</u>	
Total Revenue		\$1,136,670
Fund Balance June 30, 2009	\$3,094	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>3,094</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,139,764</u></u>

BE IT FURTHER RESOLVED, that \$1,139,764 of the total available to appropriate in the **ATHLETIC FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Wages and Fringe Benefits	\$812,126
Officials, Supplies, Equipment, Transportation, Other	<u>327,638</u>
TOTAL APPROPRIATED - ATHLETIC FUND	<u><u>\$1,139,764</u></u>

SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2009-JUNE 30, 2010

	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Actual</u>	<u>2009-10</u> <u>Adopted</u> <u>Budget</u> <u>6/25/2009</u>	<u>2009-10</u> <u>Proposed</u> <u>Amendment</u> <u>2/4/2010</u>	<u>2009-10</u> <u>Proposed</u> <u>Amendment</u> <u>6/30/2010</u>
REVENUE					
Charges	\$1,032,727	\$984,639	\$915,438	\$816,000	\$827,000
State Aid	158,254	177,035	155,000	183,225	183,225
Federal Aid	1,035,279	1,197,471	1,174,601	1,409,847	1,459,847
Other Revenue	<u>4,529</u>	<u>961</u>	<u>950</u>	<u>300</u>	<u>300</u>
Total Revenue	<u>\$2,230,789</u>	<u>\$2,360,106</u>	<u>\$2,245,989</u>	<u>\$2,409,372</u>	<u>\$2,470,372</u>
EXPENDITURES					
Wages & Fringe Benefits	\$926,641	\$985,053	\$910,757	\$1,012,269	\$1,042,269
Food	956,475	908,389	881,368	928,417	928,417
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>372,645</u>	<u>456,386</u>	<u>450,488</u>	<u>441,702</u>	<u>439,434</u>
Total Expenditures	<u>\$2,255,761</u>	<u>\$2,349,828</u>	<u>\$2,242,613</u>	<u>\$2,382,388</u>	<u>\$2,410,120</u>
Excess (Deficit)	(\$24,972)	\$10,278	\$3,376	\$26,984	\$60,252
Beginning Fund Balance	124,173	99,201	109,479	109,479	109,479
Ending Fund Balance as % of Total Expenditures	\$99,201 4.40%	\$109,479 4.66%	\$112,855 5.03%	\$136,463 5.73%	\$169,731 7.04%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010. 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 2009-2010 adopted June 25, 2009, be amended as follows:

REVENUE

Charges & Others	\$827,000	
State Aid	183,225	
Federal Aid	1,459,847	
Other Revenue	<u>300</u>	
Total Revenue		\$2,470,372
Fund Balance June 30, 2009	\$109,479	
Unappropriated Fund Balance	<u>109,479</u>	
Fund Balance Appropriated to Expenditures		<u><u>0</u></u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,470,372</u></u>

BE IT FURTHER RESOLVED, that \$2,410,120 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	\$1,042,269
Food	928,417
Supplies, Materials, Purchased Services,	<u>439,434</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,410,120</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-10. A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all **SINKING 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 **SINKING FUND** of Lapeer Community Schools for fiscal year 2009-10 adopted June 25, 2009, be amended as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$3,785</u>	
Total Revenue		\$3,785
Fund Balance June 30, 2009	\$1,204,234	
Unappropriated Fund Balance	<u>814,381</u>	
Fund Balance Appropriated to Expenditures		<u>389,853</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$393,638</u></u>

BE IT FURTHER RESOLVED, that \$393,638 of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Professional Services		\$10,946
Capital Outlay		380,864
Misc Expenses		<u>1,828</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$393,638</u></u>

RESOLVED, that this resolution shall be the **2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-10. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT 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 **2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** of the Lapeer Community Schools for the fiscal year 2009-10 adopted June 25, 2009, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$112,185</u>	
Total Revenue		\$112,185
Fund Balance June 30, 2009	\$30,217,449	
Unappropriated Fund Balance	<u>7,576,634</u>	
Fund Balance Appropriated to Expenditures		<u>22,640,815</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$22,753,000</u></u>

BE IT FURTHER RESOLVED, that \$22,753,000 of the total available to appropriate in the **2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for the purpose set forth below.

EXPENDITURES

Capital Outlay		\$22,000,000
Other Expenses		<u>753,000</u>
TOTAL APPROPRIATED		
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$22,753,000</u></u>

RESOLVED, that this resolution shall be the **2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-10. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2007 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 **2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2009-10 adopted June 25, 2009, be amended as follows:

REVENUE

Local Property Taxes	\$3,576,033	
Interest Income and Other Revenue	<u>3,650</u>	
Total Revenue		\$3,579,683
Fund Balance June 30, 2009	\$1,570,715	
Unappropriated Fund Balance	<u>1,570,715</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,579,683</u></u>

BE IT FURTHER RESOLVED, that \$3,526,152 of the total available to appropriate in the **2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Principal & Interest Payments - 2007 School Building & Site Bonds	\$3,524,800
Other Expenses	<u>1,352</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,526,152</u></u>

RESOLVED, that this resolution shall be the **SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-10. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT 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 **SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND** of the Lapeer Community Schools for the fiscal year 2009-10 adopted June 25, 2009, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$560</u>	
Total Revenue		\$560
Fund Balance June 30, 2009	\$766,746	
Unappropriated Fund Balance	<u>33,195</u>	
Fund Balance Appropriated to Expenditures		<u>733,551</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$734,111</u></u>

BE IT FURTHER RESOLVED, that \$734,111 of the total available to appropriate in the **SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Capital Outlay and Related Expenditures	<u>734,111</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$734,111</u></u>