

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget

APPROPRIATION ACT
July 1, 2006-June 30, 2007

For
Public Hearing
For
Board of Education Adoption

June 15, 2006

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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 Thursday, June 15, 2006, relative to the 2006-07 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 special Board of Education Meeting on June 15, 2006, in the Board Room, 1025 West Nepessing Street, Lapeer, Michigan. The Hearing will begin at 6:00 p.m.

Copies of the proposed budget will be available for public inspection after 9:00 a.m., Wednesday, June 14, 2006, at the Administration & Services Center, 1025 West Nepessing Street, Lapeer, Michigan, 48446, between the hours of 9:00 a.m. and 3:00 p.m.

Tredd Morris, Secretary
Lapeer Board of Education

**GENERAL FUND REVENUE
BUDGET**

JULY 1, 2006 - JUNE 30, 2007

	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 Adopted Budget <u>6/28/2005</u>	2005-06 Adopted Amendment <u>12/1/2005</u>	2005-06 Proposed Final Amendment <u>6/15/2006</u>	2006-07 Proposed Budget <u>6/15/2006</u>
Local	\$6,266,398 ¹	\$6,452,405 ²	\$7,357,500 ³	\$7,386,200 ³	\$7,516,500	\$8,347,800 ⁴
State	46,431,465	45,362,729	45,046,700	45,547,700	45,811,300	45,469,000
Federal	1,426,725	1,605,234	1,561,000	1,786,100	1,791,200	1,534,600
Other Transaction	<u>77,583</u>	<u>55,198</u>	<u>20,000</u>	<u>0</u>	<u>15,000</u>	<u> </u>
	<u>\$54,202,171</u>	<u>\$53,475,566</u>	<u>\$53,985,200</u>	<u>\$54,720,000</u>	<u>\$55,134,000</u>	<u>\$55,351,400</u>

¹ Included in local revenue is \$5,305,000 resulting from a combination of a levy of 17.5029 mills on non-homestead property approved in 1998 and an additional .4971 mills on non-homestead approved in 2002. This revenue is to be used to pay wage, fringe benefit, purchased service, supply supply and material, and capital outlay expenses.

² Included in local revenue is \$5,209,000 resulting from a combination of a levy of 17.4678 mills on non-homestead property approved in 1998 and an additional .5322 mills on non-homestead approved in 2002. This revenue is to be used to pay wage, fringe benefit, purchased service, supply supply and material, and capital outlay expenses.

³ Included in local revenue is \$6,300,000 resulting from a combination of a levy of 17.4573 mills on non-homestead property approved in 1998 and an additional .5427 mills on non-homestead approved in 2002. This revenue is to be used to pay wage, fringe benefits, purchased service, supply and material, and capital outlay expenses.

⁴ Included in local revenue is \$7,060,000 resulting from a combination of a levy of 17.4573 mills on non-homestead property approved in 1998 and an additional .5427 mills on non-homestead approved in 2002. 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, 2006 - JUNE 30, 2007

	2003-04	2004-05	2005-06	2005-06	2005-06	2006-07
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Amendment</u>	<u>Proposed</u>	<u>Proposed</u>
			<u>6/28/2005</u>	<u>12/1/2005</u>	<u>Final</u>	<u>Budget</u>
					<u>Amendment</u>	<u>6/15/2006</u>
					<u>6/15/2006</u>	<u>6/15/2006</u>
INSTRUCTION						
Basic Programs	\$26,535,562	\$26,110,902	\$27,815,400	\$27,810,000	\$27,387,600	\$27,644,200
Added Needs	6,328,219	6,420,369	6,874,800	6,587,000	6,570,800	6,843,100
Adult Continuing Education	43,078	21,458	0	0	0	0
Capital Outlay	<u>42,814</u>	<u>54,861</u>	<u>0</u>	<u>0</u>	63,400	95,500
TOTAL INSTRUCTION	\$32,949,673	\$32,607,590	\$34,690,200	\$34,397,000	\$34,021,800	\$34,582,800
SUPPORT SERVICES						
Pupil	\$2,375,659	\$2,521,101	\$2,610,650	\$2,941,900	\$3,089,450	\$3,279,600
Instructional Staff	2,082,927	2,054,723	2,328,450	2,042,900	2,121,750	2,213,700
General Administration	420,195	490,286	383,200	495,600	560,700	513,500
School Administration	3,676,809	3,661,266	3,694,040	3,585,600	3,502,400	3,864,000
Business	935,516	914,868	1,070,060	1,117,200	1,133,900	1,137,200
Operation & Maintenance	4,056,323	4,296,148	4,773,800	4,705,600	4,716,200	4,640,600
Transportation	2,705,528	2,929,773	2,969,700	3,058,400	3,077,600	3,214,300
Central	646,145	697,119	728,100	695,000	725,600	724,600
Capital Outlay	<u>899,583</u>	<u>893,794</u>	<u>0</u>	<u>759,800</u>	<u>837,400</u>	<u>126,800</u>
TOTAL SUPPORT SERVICES	\$17,798,685	\$18,459,078	\$18,558,000	\$19,402,000	\$19,765,000	\$19,714,300
COMMUNITY SERVICES	\$365,739	\$377,476	\$424,100	\$429,800	\$466,000	\$611,700
CAPITAL OUTLAY	0	0	0	484,000	464,000	180,000
OUTGOING TRANSFERS & OTHER	<u>1,282,441</u>	<u>1,261,630</u>	<u>1,290,700</u>	<u>1,370,700</u>	<u>1,147,600</u>	<u>1,175,400</u>
TOTAL OTHER	\$1,648,180	\$1,639,106	\$1,714,800	\$2,284,500	2,077,600	\$1,967,100
GRAND TOTAL	<u>\$52,396,538</u>	<u>\$52,705,774</u>	<u>\$54,963,000</u>	<u>\$56,083,500</u>	<u>\$55,864,400</u>	<u>\$56,264,200</u>
Excess (Deficit)	\$1,805,633	\$769,792	(\$977,800)	(\$1,363,500)	(\$730,400)	(\$912,800)
Beginning Fund Balance	\$6,630,837	\$8,436,470	\$8,866,470	\$9,206,262	\$9,206,262	\$8,475,862
Ending Fund Balance	\$8,436,470	\$9,206,262	\$7,888,670	\$7,842,762	\$8,475,862 #	\$7,563,062
As % Total Expenditures	16.1%	17.5%	14.4%	14.0%	15.2%	13.4%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2006-07 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND Appropriation Act of the Lapeer Community Schools** for the fiscal year 2006-2007: 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 2006-2007 , be adopted as follows:

Revenue

Local	\$8,347,800		
State	45,469,000		
Federal	1,534,600		
 Total Revenue		\$	 55,351,400
 Estimated Fund Balance June 30, 2006	 \$ 8,475,862		
Less Appropriated Fund Balance	<u>7,563,062</u>		
 Fund Balance Appropriated to Expenditures		 \$	 912,800
 TOTAL APPROPRIATED FOR GENERAL FUND		 \$	 56,264,200

BE IT FURTHER RESOLVED, that **\$56,264,200** in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Instruction:

Basic Programs	27,644,200
Added Needs	6,843,100
Capital Outlay	95,500

Support Services:

Pupil	3,279,600
Instructional Staff	2,213,700
General Administration	513,500
School Administration	3,864,000
Business	1,137,200
Operation & Maintenance	4,640,600
Transportation	3,214,300
Central	724,600
Capital Outlay	126,800

Community Services 611,700

Outgoing Transfers & Other Transactions 1,355,400

TOTAL APPROPRIATED - GENERAL FUND \$ 56,264,200

FURTHER BE IT RESOLVED, that the revenue from the combination of two levies of 17.4573 mils and .5427 mils on non-homestead property be used to pay wage, fringe benefit, purchased service, supply and material, capital outlay, and for transfers to other funds or governmental entities (L.C.I.S.D.)

SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2006 - JUNE 30, 2007

	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 Adopted Budget <u>6/28/05</u>	2005-06 Proposed Final Amendment <u>6/15/2006</u>	2006-07 Proposed Budget <u>6/15/2006</u>
REVENUE					
Charges	\$1,201,642	\$1,229,308	\$1,211,400	\$1,199,000	\$1,199,000
State Aid	159,834	167,202	174,500	170,000	\$175,000
Federal Aid	831,734	826,045	849,600	866,000	870,000
Other Revenue			4,500	5,800	\$4,000
Total Revenue	<u>\$2,193,210</u>	<u>\$2,222,555</u>	<u>\$2,240,000</u>	<u>\$2,240,800</u>	<u>\$2,248,000</u>
EXPENDITURES					
Wages and Fringe Benefits	\$912,895	\$954,144	\$980,000	\$932,400	\$960,200
Food	857,366	954,592	925,000	937,600	\$937,600
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>447,924</u>	<u>501,530</u>	<u>377,700</u>	<u>340,400</u>	<u>\$346,900</u>
Total Expenditures	<u>\$2,218,185</u>	<u>\$2,410,266</u>	<u>\$2,282,700</u>	<u>\$2,210,400</u>	<u>\$2,244,700</u>
Excess (Deficit)	(\$24,975)	(\$187,711)	(\$42,700)	\$30,400	\$3,300
Beginning Fund Balance	\$302,757	\$277,782	\$90,071	\$90,071	\$120,471
Ending Fund Balance	\$277,782	\$90,071	\$47,371	\$120,471	\$123,771
As % of Total Expenditur	12.5%	3.7%	2.08%	5.5%	5.51%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2006-2007. 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.

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 2006-2007 be adopted as follows:

REVENUE

Charges	\$1,199,000	
State Aid	175,000	
Federal Aid	870,000	
Other	<u>4,000</u>	
Total Revenue		\$2,248,000
Estimated Fund Balance June 30, 2006	\$120,471	
Less Appropriated Fund Balance	<u>120,471</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		\$2,248,000

BE IT FURTHER RESOLVED, that \$2,248,000 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	960,200
Food	937,600
Supplies, Materials, Purchased Services, Equipment & Furniture and other	<u>346,900</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	\$2,244,700

**SCHOOL SERVICE FUND
Athletic Budget
JULY 1, 2006 - JUNE 30, 2007**

	2003-04 <u>Actual</u>	2004-05 <u>Actual</u>	2005-06 Adopted Budget <u>6/28/05</u>	2005-06 Proposed Final Amendment <u>6/15/06</u>	2006-07 Proposed Budget <u>6/15/06</u>
REVENUE					
Charges	132,622	\$161,592	\$161,000	\$162,500	\$162,500
Other Receipts	16,874	15,687	13,200	33,800	1,900
Board Subsidy	754,332	731,194	764,800	777,600	800,400
Participant Fee	<u>121,008</u>	<u>123,922</u>	<u>123,300</u>	<u>126,600</u>	<u>126,600</u>
Total Revenue	\$1,024,836	\$1,032,395	\$1,062,300	\$1,100,500	\$1,091,400
EXPENDITURES					
Wages	\$540,371	\$574,748	\$584,000	\$591,300	\$603,200
Employee Benefits	149,567	160,838	175,100	174,200	185,200
Officials	48,791	50,411	51,000	51,000	51,000
Purchased Services	155,753	128,546	135,900	152,000	137,000
Supplies & Materials	70,181	64,486	63,700	62,400	62,400
Capital Expenditures	32,502	27,639	28,000	45,000	28,000
Other Miscellaneous	<u>27,671</u>	<u>25,654</u>	<u>24,600</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	\$1,024,836	\$1,032,322	\$1,062,300	\$1,100,500	\$1,091,400
Excess (Deficit)	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$73	\$73
Ending Fund Balance	\$0	\$73	\$0	\$73	\$73

RESOLVED, that this resolution shall be the **ATHLETIC FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2006-2007. 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.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **ATHLETIC** of the Lapeer Community Schools for fiscal year 2006-2007 be adopted as follows:

REVENUE

Gate Receipts	\$162,500	
Other Receipts	1,900	
Board Subsidy	800,400	
Participant Fees	<u>126,600</u>	
Total Revenue		\$1,091,400
Estimated Fund Balance June 30, 2006	\$73	
Less Appropriated Fund Balance	<u>73</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		\$1,091,400

BE IT FURTHER RESOLVED, that \$1,091,400 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	\$788,400	
Officials, Supplies, Equipment, Transportation, Other	<u>303,000</u>	
TOTAL APPROPRIATED - ATHLETIC FUND		\$1,091,400

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2006-07. 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 the fund Lapeer Community Schools for fiscal year 2006-07 be as follows:

Revenue

Local Property Taxes & Other Revenue (1)	<u>\$3,207,000</u>	
Total Revenue		\$3,207,000
Estimated Fund Balance June 30, 2006	\$3,476,354	
Less Appropriated Fund Balance	<u>0.00</u>	
Fund Balance Appropriated to Expenditures		<u>\$3,476,354</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$6,683,354</u></u>

BE IT FURTHER RESOLVED, that \$6,683,354 of the total available to appropriate in the **SINKING FUND** is hereby appropriated in the amounts and for purpose set fort below:

FURTHER BE IT RESOLVED, that the revenue from the levy of 2.2038 mils on all property be used for capital projects and related costs.

EXPENDITURES

Capital Outlay	\$6,683,354
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TOTAL APPROPRIATED - SINKING FUND

(1) Included in local revenue is \$ 3,147,000 in property tax resulting from a levy of 2.2038 mills on all property which levy was approved on September 26, 2003.
The revenue from the levy is to be used for capital projects and related costs.

RESOLVED, that this resolution shall be the **DEBT RETIREMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2006/07. A resolution to make appropriations; and to provide for the expenditures of the 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 **DEBT RETIREMENT FUND** of the Lapeer Community Schools for fiscal year 2006-07 be amended as follows:

Revenue

Durant Transfer	<u>\$56,500</u>
Total Revenue	\$56,500
Actual Fund Balance June 30, 2006	\$0
Less Appropriated Fund Balance	<u> </u>
Fund Balance Appropriated to Expenditures	\$0

**TOTAL AVAILABLE TO APPROPRIATE
DEBT RETIREMENT FUND**

BE IT FURTHER RESOLVED, that \$56,500 of the total available to appropriate in the **DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES

Redemption of Bond Principal	
Durant	\$56,500
TOTAL APPROPRIATED - DEBT RETIREMENT FUND	\$56,500

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 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 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.