

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2008-June 30, 2009

Board of Education Amendment

February 5, 2009

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Adopted Budget 6/19/2008	2008-09 Proposed Amendment 2/5/2009
REVENUE					
Local	\$7,592,104	\$7,929,466	\$8,141,347	\$8,031,925	\$7,602,052
State	45,866,302	46,474,695	45,112,355	43,843,957	44,231,127
Federal	1,758,355	1,521,476	1,602,867	1,713,905	1,757,510
Other Transactions	14,960	220,352	961,020	126,100	135,820
Total Revenue	\$55,231,721	\$56,145,989	\$55,817,589	\$53,715,887	\$53,726,509
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$27,202,380	\$28,403,342	\$27,408,865	\$26,575,528	\$27,065,350
Added Needs	6,553,599	6,039,269	6,474,385	6,486,150	6,401,348
Capital Outlay	64,154	104,968	33,438	67,221	33,300
Total Instruction	\$33,820,133	\$34,547,579	\$33,916,688	\$33,128,899	\$33,499,998
<u>Support Services</u>					
Pupil	\$3,073,192	\$3,115,484	\$3,187,389	\$3,157,584	\$3,160,800
Instructional Staff	2,064,513	2,158,240	2,354,752	2,397,455	2,415,651
General Administration	543,657	703,777	500,761	490,296	474,165
School Administration	3,536,616	3,649,210	3,668,551	3,807,037	3,828,465
Business	1,089,403	1,014,958	1,286,269	1,133,988	1,088,821
Operation & Maintenance	4,750,430	4,704,586	4,466,669	4,652,973	4,447,372
Transportation	3,076,685	3,157,138	3,260,988	3,481,496	3,075,696
Central	715,414	715,735	853,330	726,098	767,358
Capital Outlay	1,279,509	297,875	722,295	276,156	308,200
Total Support Services	\$20,129,419	\$19,517,003	\$20,301,004	\$20,123,083	\$19,566,528
<u>Other Expenses</u>					
Community Services	\$328,209	\$305,890	\$319,304	\$374,936	\$275,901
Capital Outlay	0	646	676,294	150,000	405,000
Outgoing Transfers & Other	1,273,826	1,299,325	1,305,752	955,857	985,217
Total Other	\$1,602,035	\$1,605,861	\$2,301,350	\$1,480,793	\$1,666,118
Grand Total	\$55,551,587	\$55,670,443	\$56,519,042	\$54,732,775	\$ 54,732,644
Excess (Deficit)	(\$319,866)	\$475,546	(\$701,453)	(\$1,016,888)	(\$1,006,135)
Beginning Fund Balance	9,206,262	8,886,396	9,361,942	8,135,729	8,660,489
Ending Fund Balance	\$8,886,396	\$9,361,942	\$8,660,489	\$7,118,841	\$7,654,354
As % of Total Expenditures	16.00%	16.82%	15.32%	13.01%	13.98%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2008-09 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2008-09. 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 2008-09 adopted June 19, 2008, be amended as follows:

REVENUE

Local	\$7,602,052	
State	44,231,127	
Federal	1,757,510	
Other Transactions	<u>135,820</u>	
Total Revenue		\$53,726,509
Fund Balance June 30, 2008	\$8,660,489	
Unappropriated Fund Balance	<u>7,654,354</u>	
Fund Balance Appropriated to Expenditures		<u>1,006,135</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$54,732,644</u></u>

BE IT FURTHER RESOLVED, that \$54,732,644 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	\$27,065,350
Added Needs	6,401,348
Capital Outlay	33,300

Support Services:

Pupil	3,160,800
Instructional Staff	2,415,651
General Administration	474,165
School Administration	3,828,465
Business	1,088,821
Operation & Maintenance	4,447,372
Transportation	3,075,696
Central	767,358
Capital Outlay	308,200

Other Expenses:

Community Services	275,901
Capital Outlay	405,000
Outgoing Transfers & Other Transactions	985,217

TOTAL APPROPRIATED - GENERAL FUND \$54,732,644

SCHOOL SERVICE FUND
Athletic Budget
July 1, 2008-June 30, 2009

	2005/06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Adopted Budget 6/19/2008	2008-09 Proposed Amendment 2/5/2009
REVENUE					
Charges	\$162,583	\$174,700	\$172,103	\$180,500	\$179,000
Other Receipts	32,524	30,642	16,033	12,100	11,625
Board Subsidy	765,600	792,351	834,676	790,300	790,300
Participant Fee	<u>129,126</u>	<u>125,316</u>	<u>113,150</u>	<u>114,000</u>	<u>112,600</u>
Total Revenue	\$1,089,832	\$1,123,009	\$1,135,962	\$1,096,900	\$1,093,525
EXPENDITURES					
Wages	\$590,003	\$607,409	\$614,772	\$620,000	\$621,000
Employee Benefits	166,758	175,717	173,266	176,900	171,680
Officials	53,133	60,903	58,345	51,000	51,000
Purchased Services	136,579	123,132	168,626	126,855	128,678
Supplies & Materials	70,944	94,199	90,389	76,700	76,700
Capital Expenditures	40,351	22,870	971	28,000	28,000
Other Miscellaneous	<u>23,583</u>	<u>40,179</u>	<u>28,615</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	<u>\$1,081,351</u>	<u>\$1,124,409</u>	<u>\$1,134,984</u>	<u>\$1,104,055</u>	<u>\$1,101,658</u>
Excess (Deficit)	\$8,482	(\$1,400)	\$978	(\$7,155)	(\$8,133)
Beginning Fund Balance	73	8,555	7,155	7,155	8,133
Ending Fund Balance	\$8,555	\$7,155	\$8,133	\$0	\$0

RESOLVED, that this resolution shall be the **ATHLETIC FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2008-2009. 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 2008-2009 adopted June 19, 2008, be amended as follows:

REVENUE

Charges	\$179,000	
Other Receipts	11,625	
Board Subsidy	790,300	
Participant Fees	<u>112,600</u>	
Total Revenue		\$1,093,525
Fund Balance June 30, 2008	\$8,133	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>8,133</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,101,658</u></u>

BE IT FURTHER RESOLVED, that \$1,101,658 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	\$792,680
Officials, Supplies, Equipment, Transportation, Other	<u>308,978</u>
TOTAL APPROPRIATED - ATHLETIC FUND	<u><u>\$1,101,658</u></u>

**SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2008-JUNE 30, 2009**

	2005-06 <u>Actual</u>	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Adopted Budget 6/19/2008	2008-09 Proposed Amendment 2/5/2009
REVENUE					
Charges	\$1,189,100	\$1,121,157	\$1,032,727	\$1,131,155	\$988,350
State Aid	170,081	165,747	158,254	158,494	158,494
Federal Aid	890,488	995,534	1,035,279	898,133	1,000,000
Other Transfers	<u>0</u>	<u>10,411</u>	<u>4,529</u>	<u>7,000</u>	<u>2,000</u>
Total Revenue	<u>\$2,249,669</u>	<u>\$2,292,849</u>	<u>\$2,230,789</u>	<u>\$2,194,782</u>	<u>\$2,148,844</u>
EXPENDITURES					
Wages & Fringe Benefits	\$952,295	\$1,320,317	\$926,641	\$972,759	\$924,684
Food	919,687	953,085	956,475	841,687	841,687
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>340,254</u>	<u>22,778</u>	<u>372,645</u>	<u>373,163</u>	<u>375,663</u>
Total Expenditures	<u>\$2,212,236</u>	<u>\$2,296,180</u>	<u>\$2,255,761</u>	<u>\$2,187,609</u>	<u>\$2,142,034</u>
Excess (Deficit)	\$37,433	(\$3,331)	(\$24,972)	\$7,173	\$6,810
Beginning Fund Balance	90,071	127,504	124,173	137,961	99,201
Ending Fund Balance	\$127,504	\$124,173	\$99,201	\$145,134	\$106,011
as % of Total Expenditures	5.76%	5.41%	4.40%	6.63%	4.95%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2008-2009. 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 2008-2009 adopted June 19, 2008, be amended as follows:

REVENUE

Charges & Others	\$988,350	
State Aid	158,494	
Federal Aid	1,000,000	
Other Revenue	<u>2,000</u>	
Total Revenue		\$2,148,844
Fund Balance June 30, 2008	\$99,201	
Unappropriated Fund Balance	<u>99,201</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,148,844</u></u>

BE IT FURTHER RESOLVED, that \$2,142,034 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	\$924,684
Food	841,687
Supplies, Materials, Purchased Services,	<u>375,663</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,142,034</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2008-09. 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 2008-09 adopted June 19, 2008, be amended as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$29,271</u>	
Total Revenue		\$29,271
Fund Balance June 30, 2008	\$1,761,319	
Unappropriated Fund Balance	<u>570,279</u>	
Fund Balance Appropriated to Expenditures		<u>1,191,040</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$1,220,311</u></u>

BE IT FURTHER RESOLVED, that \$1,220,311 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		\$71,540
Capital Outlay		<u>1,148,771</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$1,220,311</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 2008-09. 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 2008-09 adopted June 19, 2008, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>2,206,000</u>	
Total Revenue		\$2,206,000
Fund Balance June 30, 2008	\$51,144,750	
Unappropriated Fund Balance	<u>28,235,750</u>	
Fund Balance Appropriated to Expenditures		<u>22,909,000</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$25,115,000</u></u>

BE IT FURTHER RESOLVED, that \$25,115,000 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	\$25,000,000	
Other Expenses	<u>115,000</u>	
TOTAL APPROPRIATED		<u><u>\$25,115,000</u></u>
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		

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 2008-09. 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 2008-09 adopted June 19, 2008, be amended as follows:

REVENUE

Local Property Taxes (1)	\$3,215,000	
Interest Income and Other Revenue	<u>6,000</u>	
Total Revenue		\$3,221,000
Fund Balance June 30, 2008	\$1,377,224	
Unappropriated Fund Balance	<u>1,377,224</u>	
Fund Balance Appropriated to Expenditures		<u><u>0</u></u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,221,000</u></u>

BE IT FURTHER RESOLVED, that \$3,221,000 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	\$3,220,000
Other Expenses	<u>1,000</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,221,000</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 2008-09. 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 2008-09 adopted June 19, 2008, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>8,800</u>	
Total Revenue		\$8,800
Fund Balance June 30, 2008	\$1,152,741	
Unappropriated Fund Balance	<u>152,741</u>	
Fund Balance Appropriated to Expenditures		<u>1,000,000</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,008,800</u></u>

BE IT FURTHER RESOLVED, that \$1,008,800 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>1,008,800</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$1,008,800</u></u>