

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

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

Board of Education Amendment

June 25, 2009

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget 6/19/2008</u>	<u>2008-09 Adopted Amendment 2/5/2009</u>	<u>2008-09 Final Proposed Amendment 6/25/2009</u>
REVENUE					
Local	\$7,929,466	\$8,141,347	\$8,031,925	\$7,602,052	\$7,763,285
State	46,474,695	45,112,355	43,843,957	44,231,127	44,755,180
Federal	1,521,476	1,602,867	1,713,905	1,757,510	1,722,009
Other Transactions	220,352	961,020	126,100	135,820	77,380
Total Revenue	\$56,145,989	\$55,817,589	\$53,715,887	\$53,726,509	\$54,317,854
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$28,403,342	\$27,408,865	\$26,575,528	\$27,065,350	\$27,558,226
Added Needs	6,039,269	6,474,385	6,486,150	6,401,348	6,606,139
Capital Outlay	104,968	33,438	67,221	33,300	38,362
Total Instruction	\$34,547,579	\$33,916,688	\$33,128,899	\$33,499,998	\$34,202,727
<u>Support Services</u>					
Pupil	\$3,115,484	\$3,187,389	\$3,157,584	\$3,160,800	\$2,904,307
Instructional Staff	2,158,240	2,354,752	2,397,455	2,415,651	2,212,150
General Administration	703,777	500,761	490,296	474,165	519,791
School Administration	3,649,210	3,668,551	3,807,037	3,828,465	3,814,842
Business	1,014,958	1,286,269	1,133,988	1,088,821	1,122,173
Operation & Maintenance	4,704,586	4,466,669	4,652,973	4,447,372	4,444,861
Transportation	3,157,138	3,260,988	3,481,496	3,075,696	3,041,077
Central	715,735	853,330	726,098	767,358	692,659
Capital Outlay	297,875	722,295	276,156	308,200	496,541
Total Support Services	\$19,517,003	\$20,301,004	\$20,123,083	\$19,566,528	\$19,248,401
<u>Other Expenses</u>					
Community Services	\$305,890	\$319,304	\$374,936	\$275,901	\$276,732
Capital Outlay	646	676,294	150,000	405,000	342,516
Outgoing Transfers & Other	1,299,325	1,305,752	955,857	985,217	1,053,998
Total Other	\$1,605,861	\$2,301,350	\$1,480,793	\$1,666,118	\$1,673,246
Grand Total	\$55,670,443	\$56,519,042	\$54,732,775	\$ 54,732,644	\$ 55,124,374
Excess (Deficit)	\$475,546	(\$701,453)	(\$1,016,888)	(\$1,006,135)	(\$806,520)
Beginning Fund Balance	8,886,396	9,361,942	8,135,729	8,660,489	8,660,489
Ending Fund Balance	\$9,361,942	\$8,660,489	\$7,118,841	\$7,654,354	\$7,853,969
As % of Total Expenditures	16.82%	15.32%	13.01%	13.98%	14.25%

**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	\$7,763,285	
State	44,755,180	
Federal	1,722,009	
Other Transactions	<u>77,380</u>	
Total Revenue		\$54,317,854
Fund Balance June 30, 2008	\$8,660,489	
Unappropriated Fund Balance	<u>7,853,969</u>	
Fund Balance Appropriated to Expenditures		<u>806,520</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$55,124,374</u></u>

BE IT FURTHER RESOLVED, that \$55,124,374 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	\$27,558,226
Added Needs	6,606,139
Capital Outlay	38,362

Support Services:

Pupil	2,904,307
Instructional Staff	2,212,150
General Administration	519,791
School Administration	3,814,842
Business	1,122,173
Operation & Maintenance	4,444,861
Transportation	3,041,077
Central	692,659
Capital Outlay	496,541

Other Expenses:

Community Services	276,732
Capital Outlay	342,516
Outgoing Transfers & Other Transactions	1,053,998

TOTAL APPROPRIATED - GENERAL FUND	\$55,124,374
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SCHOOL SERVICE FUND
Athletic Budget
July 1, 2008-June 30, 2009

	2006-07 Actual	2007-08 Actual	2008-09 Adopted Budget 6/19/2008	2008-09 Proposed Amendment 2/5/2009	2008-09 Final Proposed Amendment 6/25/2009
REVENUE					
Charges	\$174,700	\$172,103	\$180,500	\$179,000	\$161,000
Other Receipts	30,642	16,033	12,100	11,625	8,525
Board Subsidy	792,351	834,676	790,300	790,300	868,233
Participant Fee	<u>125,316</u>	<u>113,150</u>	<u>114,000</u>	<u>112,600</u>	<u>110,400</u>
Total Revenue	\$1,123,009	\$1,135,962	\$1,096,900	\$1,093,525	\$1,148,158
EXPENDITURES					
Wages	\$607,409	\$614,772	\$620,000	\$621,000	\$626,944
Employee Benefits	175,717	173,266	176,900	171,680	175,869
Officials	60,903	58,345	51,000	51,000	53,000
Purchased Services	123,132	168,626	126,855	128,678	141,178
Supplies & Materials	94,199	90,389	76,700	76,700	106,700
Capital Expenditures	22,870	971	28,000	28,000	28,000
Other Miscellaneous	<u>40,179</u>	<u>28,615</u>	<u>24,600</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	<u>\$1,124,409</u>	<u>\$1,134,984</u>	<u>\$1,104,055</u>	<u>\$1,101,658</u>	<u>\$1,156,291</u>
Excess (Deficit)	(\$1,400)	\$978	(\$7,155)	(\$8,133)	(\$8,133)
Beginning Fund Balance	8,555	7,155	7,155	8,133	8,133
Ending Fund Balance	\$7,155	\$8,133	\$0	\$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	\$161,000	
Other Receipts	8,525	
Board Subsidy	868,233	
Participant Fees	<u>110,400</u>	
Total Revenue		\$1,148,158
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>\$1,156,291</u></u>

BE IT FURTHER RESOLVED, that \$1,156,291 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	\$802,813
Officials, Supplies, Equipment, Transportation, Other	<u>353,478</u>
TOTAL APPROPRIATED - ATHLETIC FUND	<u><u>\$1,156,291</u></u>

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

	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget 6/19/2008</u>	<u>2008-09 Proposed Amendment 2/5/2009</u>	<u>2008-09 Final Proposed Amendment 6/25/2009</u>
REVENUE					
Charges	\$1,121,157	\$1,032,727	\$1,131,155	\$988,350	\$977,000
State Aid	165,747	158,254	158,494	158,494	177,035
Federal Aid	995,534	1,035,279	898,133	1,000,000	1,189,847
Other Revenue	<u>10,411</u>	<u>4,529</u>	<u>7,000</u>	<u>2,000</u>	<u>950</u>
Total Revenue	<u>\$2,292,849</u>	<u>\$2,230,789</u>	<u>\$2,194,782</u>	<u>\$2,148,844</u>	<u>\$2,344,832</u>
EXPENDITURES					
Wages & Fringe Benefits	\$1,320,317	\$926,641	\$972,759	\$924,684	\$908,000
Food	953,085	956,475	841,687	841,687	924,847
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>22,778</u>	<u>372,645</u>	<u>373,163</u>	<u>375,663</u>	<u>442,000</u>
Total Expenditures	<u>\$2,296,180</u>	<u>\$2,255,761</u>	<u>\$2,187,609</u>	<u>\$2,142,034</u>	<u>\$2,274,847</u>
Excess (Deficit)	(\$3,331)	(\$24,972)	\$7,173	\$6,810	\$69,985
Beginning Fund Balance	127,504	124,173	137,961	99,201	99,201
Ending Fund Balance	\$124,173	\$99,201	\$145,134	\$106,011	\$169,186
as % of Total Expenditures	5.41%	4.40%	6.63%	4.95%	7.44%

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	\$977,000	
State Aid	177,035	
Federal Aid	1,189,847	
Other Revenue	<u>950</u>	
Total Revenue		\$2,344,832
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>\$2,344,832</u></u>

BE IT FURTHER RESOLVED, that \$2,274,847 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	\$908,000
Food	924,847
Supplies, Materials, Purchased Services,	<u>442,000</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,274,847</u></u>

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

REVENUE

Local Property Taxes & Other Revenue	<u>\$16,647</u>	
Total Revenue		\$16,647
Fund Balance June 30, 2008	\$1,761,319	
Unappropriated Fund Balance	<u>1,127,966</u>	
Fund Balance Appropriated to Expenditures		<u>633,353</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$650,000</u></u>

BE IT FURTHER RESOLVED, that \$650,000 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>578,460</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$650,000</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 2008-2009. 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 2008-2009 adopted June 19, 2008, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>1,773,850</u>	
Total Revenue		\$1,773,850
Fund Balance June 30, 2008	\$51,144,750	
Unappropriated Fund Balance	<u>27,803,600</u>	
Fund Balance Appropriated to Expenditures		<u>23,341,150</u>
TOTAL AVAILABLE TO APPROPRIATE		<u>\$25,115,000</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>\$25,115,000</u>
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u>\$25,115,000</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 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 2008-2009 adopted June 19, 2008, be amended as follows:

REVENUE

Local Property Taxes (1)	\$3,394,340	
Interest Income and Other Revenue	<u>6,000</u>	
Total Revenue		\$3,400,340
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>\$3,400,340</u></u>

BE IT FURTHER RESOLVED, that \$3,220,500 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>500</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,220,500</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 2008-2009. 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 2008-2009 adopted June 19, 2008, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>12,350</u>	
Total Revenue		\$12,350
Fund Balance June 30, 2008	\$1,152,741	
Unappropriated Fund Balance	<u>565,091</u>	
Fund Balance Appropriated to Expenditures		<u>587,650</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$600,000</u></u>

BE IT FURTHER RESOLVED, that \$600,000 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>600,000</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$600,000</u></u>