

LAPEER COMMUNITY SCHOOLS

Of Lapeer County

Proposed Budget

AMENDMENT TO

APPROPRIATION ACT

July 1, 2009-June 30, 2010

Board of Education Amendment

February 4, 2010

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SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 Adopted Budget <u>6/25/2009</u>	2009-10 Proposed Amendment <u>2/4/2010</u>
REVENUE					
Local	\$7,929,466	\$8,141,347	\$7,808,557	\$7,500,041	\$7,239,228
State	46,474,695	45,112,355	42,576,103	41,761,335	39,278,154
Federal	1,521,476	1,602,867	4,053,817	1,722,009	4,254,890
Other Transactions	220,352	961,020	77,380	0	61,200
Total Revenue	\$56,145,989	\$55,817,589	\$54,515,857	\$50,983,385	\$50,833,472
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$28,403,342	\$27,408,865	\$27,507,907	\$26,031,957	\$26,377,463
Added Needs	6,039,269	6,474,385	6,556,527	6,647,018	6,329,479
Capital Outlay	104,968	33,438	25,421	38,362	34,850
Total Instruction	\$34,547,579	\$33,916,688	\$34,089,855	\$32,717,337	\$32,741,792
<u>Support Services</u>					
Pupil	\$3,115,484	\$3,187,389	\$3,074,765	\$2,936,587	\$2,881,253
Instructional Staff	2,158,240	2,354,752	2,328,154	2,162,542	2,143,122
General Administration	703,777	500,761	502,818	486,180	494,062
School Administration	3,649,210	3,668,551	3,707,943	3,641,114	3,663,321
Business	1,014,958	1,286,269	1,142,955	1,009,413	1,001,365
Operation & Maintenance	4,704,586	4,466,669	4,410,155	3,941,932	4,180,031
Transportation	3,157,138	3,260,988	2,960,196	3,148,056	2,952,933
Central	715,735	853,330	703,547	584,561	633,443
Capital Outlay	297,875	722,295	508,125	401,350	374,996
Total Support Services	\$19,517,003	\$20,301,004	\$19,338,658	\$18,311,735	\$18,324,526
<u>Other Expenses</u>					
Community Services	\$305,890	\$319,304	\$258,267	\$278,377	\$268,677
Capital Outlay	646	676,294	330,677	49,900	69,900
Outgoing Transfers & Other	1,299,325	1,305,752	1,075,430	898,748	899,210
Total Other	\$1,605,861	\$2,301,350	\$1,664,374	\$1,227,025	\$1,237,787
Grand Total	\$55,670,443	\$56,519,042	\$55,092,887	\$52,256,097	\$52,304,105
Excess (Deficit)	\$475,546	(\$701,453)	(\$577,030)	(\$1,272,712)	(\$1,470,633)
Beginning Fund Balance	8,886,396	9,361,942	8,660,489	8,083,459	8,083,459
Ending Fund Balance	\$9,361,942	\$8,660,489	\$8,083,459	\$6,810,747	\$6,612,826
As % of Total Expenditures	16.82%	15.32%	14.67%	13.03%	12.64%

**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	\$7,239,228	
State	39,278,154	
Federal	4,254,890	
Other Transactions	<u>61,200</u>	
Total Revenue		\$50,833,472
Fund Balance June 30, 2009	\$8,083,459	
Unappropriated Fund Balance	<u>6,612,826</u>	
Fund Balance Appropriated to Expenditures		<u>1,470,633</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$52,304,105</u></u>

BE IT FURTHER RESOLVED, that \$52,304,105 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	\$26,377,463
Added Needs	6,329,479
Capital Outlay	34,850

Support Services:

Pupil	2,881,253
Instructional Staff	2,143,122
General Administration	494,062
School Administration	3,663,321
Business	1,001,365
Operation & Maintenance	4,180,031
Transportation	2,952,933
Central	633,443
Capital Outlay	374,996

Other Expenses:

Community Services	268,677
Capital Outlay	69,900
Outgoing Transfers & Other Transactions	899,210

TOTAL APPROPRIATED - GENERAL FUND	<u><u>\$52,304,105</u></u>
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SCHOOL SERVICE FUND
Athletic Budget
July 1, 2009-June 30, 2010

	<u>2006-07</u> <u>Actual</u>	<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>
REVENUE					
Charges	\$174,700	\$172,103	\$159,722	\$158,977	\$158,875
Other Receipts	30,642	16,033	9,030	8,490	8,435
Board Subsidy	792,351	834,676	908,694	828,233	847,010
Participant Fee	<u>125,316</u>	<u>113,150</u>	<u>110,629</u>	<u>112,300</u>	<u>105,550</u>
Total Revenue	\$1,123,009	\$1,135,962	\$1,188,075	\$1,108,000	\$1,119,870
EXPENDITURES					
Wages	\$607,409	\$614,772	\$623,164	\$629,100	\$620,794
Employee Benefits	175,717	173,266	169,406	170,900	183,170
Officials	60,903	58,345	57,406	51,000	51,000
Purchased Services	123,132	168,626	193,032	127,700	140,200
Supplies & Materials	94,199	90,389	115,381	76,700	75,200
Capital Expenditures	22,870	971	0	28,000	28,000
Other Miscellaneous	<u>40,179</u>	<u>28,615</u>	<u>34,725</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	<u>\$1,124,409</u>	<u>\$1,134,984</u>	<u>\$1,193,114</u>	<u>\$1,108,000</u>	<u>\$1,122,964</u>
Excess (Deficit)	(\$1,400)	\$978	(\$5,039)	\$0	(\$3,094)
Beginning Fund Balance	8,555	7,155	8,133	3,094	3,094
Ending Fund Balance	\$7,155	\$8,133	\$3,094	\$3,094	\$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	\$158,875	
Other Receipts	8,435	
Board Subsidy	847,010	
Participant Fees	<u>105,550</u>	
Total Revenue		\$1,119,870
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>\$1,122,964</u></u>

BE IT FURTHER RESOLVED, that \$1,122,964 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	\$803,964
Officials, Supplies, Equipment, Transportation, Other	<u>319,000</u>
TOTAL APPROPRIATED - ATHLETIC FUND	<u><u>\$1,122,964</u></u>

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

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 <u>Actual</u>	2009-10 Adopted Budget 6/25/2009	2009-10 Proposed Amendment 2/4/2010
REVENUE					
Charges	\$1,121,157	\$1,032,727	\$984,639	\$915,438	\$816,000
State Aid	165,747	158,254	177,035	155,000	183,225
Federal Aid	995,534	1,035,279	1,197,471	1,174,601	1,409,847
Other Revenue	<u>10,411</u>	<u>4,529</u>	<u>961</u>	<u>950</u>	<u>300</u>
Total Revenue	\$2,292,849	\$2,230,789	\$2,360,106	\$2,245,989	\$2,409,372
EXPENDITURES					
Wages & Fringe Benefits	\$1,320,317	\$926,641	\$985,053	\$910,757	\$1,012,269
Food	953,085	956,475	908,389	881,368	928,417
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>22,778</u>	<u>372,645</u>	<u>456,386</u>	<u>450,488</u>	<u>441,702</u>
Total Expenditures	<u>\$2,296,180</u>	<u>\$2,255,761</u>	<u>\$2,349,828</u>	<u>\$2,242,613</u>	<u>\$2,382,388</u>
Excess (Deficit)	(\$3,331)	(\$24,972)	\$10,278	\$3,376	\$26,984
Beginning Fund Balance	127,504	124,173	99,201	109,479	109,479
Ending Fund Balance as % of Total Expenditures	\$124,173 5.41%	\$99,201 4.40%	\$109,479 4.66%	\$112,855 5.03%	\$136,463 5.73%

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	\$816,000	
State Aid	183,225	
Federal Aid	1,409,847	
Other Revenue	<u>300</u>	
Total Revenue		\$2,409,372
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>\$2,409,372</u></u>

BE IT FURTHER RESOLVED, that \$2,382,388 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	\$1,012,269
Food	928,417
Supplies, Materials, Purchased Services,	<u>441,702</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,382,388</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>\$2,500</u>	
Total Revenue		\$2,500
Fund Balance June 30, 2009	\$1,204,234	
Unappropriated Fund Balance	<u>716,534</u>	
Fund Balance Appropriated to Expenditures		<u>487,700</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$490,200</u></u>

BE IT FURTHER RESOLVED, that \$490,200 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		\$8,200
Capital Outlay		<u>482,000</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$490,200</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>\$118,000</u>	
Total Revenue		\$118,000
Fund Balance June 30, 2009	\$30,217,449	
Unappropriated Fund Balance	<u>5,335,449</u>	
Fund Balance Appropriated to Expenditures		<u>24,882,000</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$25,000,000</u></u>

BE IT FURTHER RESOLVED, that \$25,000,000 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	\$24,490,000	
Other Expenses	<u>510,000</u>	
TOTAL APPROPRIATED		
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$25,000,000</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	\$3,515,000	
Interest Income and Other Revenue	<u>2,500</u>	
Total Revenue		\$3,517,500
Fund Balance June 30, 2009	\$1,570,715	
Unappropriated Fund Balance	<u>1,562,915</u>	
Fund Balance Appropriated to Expenditures		<u>7,800</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,525,300</u></u>

BE IT FURTHER RESOLVED, that \$3,525,300 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>500</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,525,300</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>\$700</u>	
Total Revenue		\$700
Fund Balance June 30, 2009	\$766,746	
Unappropriated Fund Balance	<u>50,395</u>	
Fund Balance Appropriated to Expenditures		<u>716,351</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$717,051</u></u>

BE IT FURTHER RESOLVED, that \$717,051 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>717,051</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$717,051</u></u>