

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2010-June 30, 2011

Board of Education Amendment

June 16, 2011

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 Adopted Budget <u>6/30/2010</u>	2010-11 Proposed Amendment <u>2/3/2011</u>	2010-11 Proposed Amendment <u>6/16/2011</u>
REVENUE					
Local	\$7,808,557	\$7,450,466	\$7,781,016	\$7,411,036	\$7,621,885
State	42,576,103	39,435,436	39,687,697	39,885,093	39,892,106
Federal	4,053,817	4,145,926	2,882,822	4,450,846 *	4,451,252 *
Other Transactions	77,380	61,200	0	61,200	0
Total Revenue	\$54,515,857	\$51,093,028	\$50,351,535	\$51,808,175	\$51,965,243
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$27,507,907	\$26,327,426	\$26,083,539	\$26,451,945	\$26,651,106
Added Needs	6,556,527	6,498,506	6,816,170	7,167,084	6,925,536
Capital Outlay	25,421	13,482	22,650	14,706	14,706
Total Instruction	\$34,089,855	\$32,839,414	\$32,922,359	\$33,633,735	\$33,591,348
<u>Support Services</u>					
Pupil	\$3,074,765	\$2,947,379	\$3,162,127	\$3,047,714	\$3,022,144
Instructional Staff	2,328,154	2,272,045	2,139,324	2,089,266	2,144,310
General Administration	502,818	429,077	431,672	422,280	434,305
School Administration	3,707,943	3,862,135	3,573,263	3,715,831	3,798,311
Business	1,142,955	932,374	955,345	893,235	883,635
Operation & Maintenance	4,410,155	3,949,705	3,746,417	3,815,902	4,228,066
Transportation	2,960,196	2,832,557	2,848,828	2,757,750	2,861,499
Central	703,547	621,782	1,675,816	1,742,167	1,802,224
Capital Outlay	508,125	350,202	167,530	175,595	194,860
Total Support Services	\$19,338,658	\$18,197,257	\$18,700,322	\$18,659,740	\$19,369,354
<u>Other Expenses</u>					
Community Services	\$258,267	\$315,905	\$277,347	\$272,634	\$273,234
Capital Outlay	330,677	11,078	69,900	49,900	9,900
Outgoing Transfers & Other	1,075,430	999,888	92,402	52,200	117,761
Total Other	\$1,664,374	\$1,326,872	\$439,649	\$374,734	\$400,895
Grand Total	\$55,092,887	\$52,363,543	\$52,062,330	\$ 52,668,209	\$ 53,361,597
Excess (Deficit)	(\$577,030)	(\$1,270,515)	(\$1,710,795)	(\$860,034)	(\$1,396,354)
Beginning Fund Balance	8,660,489	8,083,459	6,812,944	6,812,944	6,812,944
Ending Fund Balance	\$8,083,459	\$6,812,944	\$5,102,149	\$5,952,910	\$5,416,590
As % of Total Expenditures	14.67%	13.01%	9.80%	11.30%	10.15%

* Federal Revenue includes \$1,404,072 of Edu Jobs funds

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2010-11 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-11. A resolution to make appropriations; and to provide for the disposition of all income received by Lapeer Community Schools.

REVENUE

Local	\$7,621,885	
State	39,892,106	
Federal	4,451,252	
Other Transactions	<u>0</u>	
Total Revenue		\$51,965,243
Fund Balance June 30, 2010	\$6,812,944	
Unappropriated Fund Balance	<u>5,416,590</u>	
Fund Balance Appropriated to Expenditures		<u>1,396,354</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$53,361,597</u></u>

BE IT FURTHER RESOLVED, that \$53,361,597 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	\$26,651,106
Added Needs	6,925,536
Capital Outlay	14,706

Support Services:

Pupil	3,022,144
Instructional Staff	2,144,310
General Administration	434,305
School Administration	3,798,311
Business	883,635
Operation & Maintenance	4,228,066
Transportation	2,861,499
Central	1,802,224
Capital Outlay	194,860

Other Expenses:

Community Services	273,234
Capital Outlay	9,900
Outgoing Transfers & Other Transactions	117,761

TOTAL APPROPRIATED - GENERAL FUND	\$53,361,597
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**SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2010-JUNE 30, 2011**

	2008-09 <u>Actual</u>	2009-10 <u>Actual</u>	2010-11 Adopted Budget <u>6/30/2010</u>	2010-11 Proposed Amendment <u>6/16/2011</u>
REVENUE				
Charges	\$984,639	\$852,452	\$816,000	\$744,000
State Aid	177,035	184,643	183,225	171,753
Federal Aid	1,197,471	1,472,904	1,409,847	1,619,000
Other Revenue	<u>961</u>	<u>309</u>	<u>300</u>	<u>170</u>
Total Revenue	\$2,360,106	\$2,510,308	\$2,409,372	\$2,534,923
EXPENDITURES				
Wages & Fringe Benefits	\$985,053	\$1,078,024	\$912,269	\$861,860
Food	908,389	972,622	928,417	1,092,947
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>456,386</u>	<u>557,502</u>	<u>606,702</u>	<u>589,161</u>
Total Expenditures	<u>\$2,349,828</u>	<u>\$2,608,147</u>	<u>\$2,447,388</u>	<u>\$2,543,968</u>
Excess (Deficit)	\$10,278	(\$97,839)	(\$38,016)	(\$9,045)
Beginning Fund Balance	99,201	109,479	169,731	11,640
Ending Fund Balance	\$109,479	\$11,640	\$131,715	\$2,595
as % of Total Expenditures	4.66%	0.45%	5.38%	0.10%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-2011. 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 2010-11 adopted June 30, 2010, be amended as follows:

REVENUE

Charges & Others	\$744,000	
State Aid	171,753	
Federal Aid	1,619,000	
Other Revenue	<u>170</u>	
Total Revenue		\$2,534,923
Fund Balance June 30, 2010	\$11,640	
Unappropriated Fund Balance	<u>2,595</u>	
Fund Balance Appropriated to Expenditures		<u>9,045</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,543,968</u></u>

BE IT FURTHER RESOLVED, that \$2,543,968 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	\$861,860
Food	1,092,947
Supplies, Materials, Purchased Services,	<u>589,161</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,543,968</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-11. 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 2010-11 adopted June 30, 2010, be amended as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$1,738</u>	
Total Revenue		\$1,738
Fund Balance June 30, 2010	\$854,919	
Unappropriated Fund Balance	<u>484,307</u>	
Fund Balance Appropriated to Expenditures		<u>370,612</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$372,350</u></u>

BE IT FURTHER RESOLVED, that \$372,350 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	\$53,110
Capital Outlay	319,115
Misc Expenses	<u>125</u>
TOTAL APPROPRIATED - SINKING FUND	<u><u>\$372,350</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 2010-11. 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 2010-11 adopted June 30, 2010, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$9,700</u>	
Total Revenue		\$9,700
Fund Balance June 30, 2010	\$7,423,569	
Unappropriated Fund Balance	<u>503,350</u>	
Fund Balance Appropriated to Expenditures		<u>6,920,219</u>
TOTAL AVAILABLE TO APPROPRIATE		<u>\$6,929,919</u>

BE IT FURTHER RESOLVED, that \$6,929,919 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		\$5,259,919
Other Expenses		<u>1,670,000</u>
TOTAL APPROPRIATED		
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u>\$6,929,919</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 2010-11. 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 2010-11 adopted June 30, 2010, be amended as follows:

REVENUE

Local Property Taxes	\$3,640,000	
Interest Income and Other Revenue	<u>3,100</u>	
Total Revenue		\$3,643,100
Fund Balance June 30, 2010	\$1,629,885	
Unappropriated Fund Balance	<u>1,607,885</u>	
Fund Balance Appropriated to Expenditures		<u><u>22,000</u></u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,665,100</u></u>

BE IT FURTHER RESOLVED, that \$3,665,100 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	\$3,661,600
Other Expenses	<u>3,500</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,665,100</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 2010-11. 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 2010-11 adopted June 30, 2010, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$90</u>	
Total Revenue		\$90
Fund Balance June 30, 2010	\$54,800	
Unappropriated Fund Balance	<u>51,909</u>	
Fund Balance Appropriated to Expenditures		<u>2,891</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,981</u></u>

BE IT FURTHER RESOLVED, that \$2,981 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>2,981</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$2,981</u></u>