

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2011-June 30, 2012

Board of Education Amendment

June 5, 2012

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 Adopted Budget <u>6/30/2011</u>	2011-12 Proposed Amendment <u>3/1/2012</u>	2011-12 Proposed Amendment <u>6/5/2012</u>
REVENUE					
Local	\$7,450,466	\$7,629,272	\$7,546,785	\$7,635,772	\$7,569,326
State	39,435,436	39,995,561	37,801,410	39,293,388	39,246,270
Federal	4,145,926	4,307,727 *	1,654,019	1,729,874	1,831,884
Other Transactions	61,200	0	0	0	0
Total Revenue	\$51,093,028	\$51,932,560	\$47,002,214	\$48,659,034	\$48,647,480
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$26,327,426	\$27,197,924	\$24,115,302	\$24,693,951	\$25,067,287
Added Needs	6,498,506	6,823,660	6,345,535	6,928,818	6,955,555
Capital Outlay	13,482	18,427	14,706	48,510	48,510
Total Instruction	\$32,839,414	\$34,040,011	\$30,475,543	\$31,671,279	\$32,071,352
<u>Support Services</u>					
Pupil	\$2,947,379	\$3,064,044	\$3,035,248	\$2,974,618	\$2,931,989
Instructional Staff	2,272,045	2,161,621	2,027,486	2,099,858	2,056,750
General Administration	429,077	467,796	396,209	435,701	470,401
School Administration	3,862,135	3,659,504	3,800,652	3,713,049	3,591,513
Business	932,374	873,135	874,049	917,061	914,675
Operation & Maintenance	3,949,705	3,913,286	4,085,431	3,856,053	3,697,645
Transportation	2,832,557	2,738,263	2,539,910	2,563,784	2,728,188
Central	621,782	1,845,317	1,757,815	1,888,441	1,859,612
Capital Outlay	350,202	186,083	238,676	232,171	164,501
Total Support Services	\$18,197,257	\$18,909,049	\$18,755,476	\$18,680,736	\$18,415,274
<u>Other Expenses</u>					
Community Services	\$315,905	\$295,422	\$272,834	\$322,992	\$316,339
Capital Outlay	11,078	23,965	169,900	160,000	210,000
Outgoing Transfers & Other	999,888	53,474	69,761	56,608	54,308
Total Other	\$1,326,872	\$372,861	\$512,495	\$539,600	\$580,647
Grand Total	<u>\$52,363,543</u>	<u>\$53,321,921</u>	<u>\$49,743,514</u>	<u>\$ 50,891,615</u>	<u>\$ 51,067,273</u>
Excess (Deficit)	(\$1,270,515)	(\$1,389,361)	(\$2,741,300)	(\$2,232,581)	(\$2,419,793)
Beginning Fund Balance	8,083,459	6,812,944	5,423,583	5,423,583	5,423,583
Ending Fund Balance	\$6,812,944	\$5,423,583	\$2,682,283	\$3,191,002	\$3,003,790
As % of Total Expenditures	13.01%	10.17%	5.39%	6.27%	5.88%

* This amount includes \$1,404,072 of Edu Jobs funds
and \$1,312,849 in ARRA funds

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2011-12 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2011-12. A resolution to make appropriations; and to provide for the disposition of all income received by Lapeer Community Schools.

REVENUE

Local	\$7,569,326	
State	39,246,270	
Federal	1,831,884	
Other Transactions	<u>0</u>	
Total Revenue		\$48,647,480
Fund Balance June 30, 2011	\$5,423,583	
Unappropriated Fund Balance	<u>3,003,790</u>	
Fund Balance Appropriated to Expenditures		<u>2,419,793</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$51,067,273</u></u>

BE IT FURTHER RESOLVED, that \$51,067,273 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	\$25,067,287
Added Needs	6,955,555
Capital Outlay	48,510

Support Services:

Pupil	2,931,989
Instructional Staff	2,056,750
General Administration	470,401
School Administration	3,591,513
Business	914,675
Operation & Maintenance	3,697,645
Transportation	2,728,188
Central	1,859,612
Capital Outlay	164,501

Other Expenses:

Community Services	316,339
Capital Outlay	210,000
Outgoing Transfers & Other Transactions	54,308

TOTAL APPROPRIATED - GENERAL FUND	<u><u>\$51,067,273</u></u>
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**SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2011-JUNE 30, 2012**

	<u>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Adopted Budget 6/30/2011</u>	<u>2011-12 Proposed Amendment 6/5/2012</u>
REVENUE				
Charges	\$852,452	\$773,430	\$744,000	\$788,040
State Aid	184,643	171,752	169,625	178,250
Federal Aid	1,472,904	1,602,246	1,619,000	1,668,587
Other Revenue	<u>309</u>	<u>176</u>	<u>200</u>	<u>100</u>
Total Revenue	<u>\$2,510,308</u>	<u>\$2,547,604</u>	<u>\$2,532,825</u>	<u>\$2,634,977</u>
EXPENDITURES				
Wages & Fringe Benefits	\$1,078,024	\$862,647	\$886,210	\$920,340
Food	972,622	1,084,631	1,092,947	1,067,687
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>557,502</u>	<u>599,359</u>	<u>555,242</u>	<u>627,505</u>
Total Expenditures	<u>\$2,608,147</u>	<u>\$2,546,637</u>	<u>\$2,534,399</u>	<u>\$2,615,532</u>
Excess (Deficit)	(\$97,839)	\$967	(\$1,574)	\$19,445
Beginning Fund Balance	109,479	11,640	12,607	12,607
Ending Fund Balance	\$11,640	\$12,607	\$11,033	\$32,052
as % of Total Expenditures	0.45%	0.50%	0.44%	1.23%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2011-2012. 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 2011-12 adopted June 30, 2011, be amended as follows:

REVENUE

Charges & Others	\$788,040	
State Aid	178,250	
Federal Aid	1,668,587	
Other Revenue	<u>100</u>	
Total Revenue		\$2,634,977
Fund Balance June 30, 2011	\$12,607	
Unappropriated Fund Balance	<u>12,607</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,634,977</u></u>

BE IT FURTHER RESOLVED, that \$2,474,382 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	\$920,340
Food	1,067,687
Supplies, Materials, Purchased Services,	<u>627,505</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,615,532</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2011-12. 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 2011-12 adopted June 30, 2011, be amended as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$490</u>	
Total Revenue		\$490
Fund Balance June 30, 2011	\$484,284	
Unappropriated Fund Balance	<u>474,774</u>	
Fund Balance Appropriated to Expenditures		<u>9,510</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$10,000</u></u>

BE IT FURTHER RESOLVED, that \$10,000 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		\$5,000
Capital Outlay		5,000
Misc Expenses		<u>0</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$10,000</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 2011-12. 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 2011-12 adopted June 30, 2011, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$200,750</u>	
Total Revenue		\$200,750
Fund Balance June 30, 2011	\$574,144	
Unappropriated Fund Balance	<u>2,094</u>	
Fund Balance Appropriated to Expenditures		<u>572,050</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$772,800</u></u>

BE IT FURTHER RESOLVED, that \$772,800 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	\$645,000	
Other Expenses	<u>127,800</u>	
TOTAL APPROPRIATED		<u>\$772,800</u>
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$772,800</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 2011-12. 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 2011-12 adopted June 30, 2011, be amended as follows:

REVENUE

Local Property Taxes	\$3,690,000	
Interest Income and Other Revenue	<u>1,950</u>	
Total Revenue		\$3,691,950
Fund Balance June 30, 2011	\$1,620,226	
Unappropriated Fund Balance	<u>1,534,676</u>	
Fund Balance Appropriated to Expenditures		<u>85,550</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,777,500</u></u>

BE IT FURTHER RESOLVED, that \$3,777,500 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	\$3,766,600
Other Expenses	<u>10,900</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,777,500</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 2011-12. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of ~~the~~ **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 2011-12 adopted June 30, 2011, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$50</u>	
Total Revenue		\$50
Fund Balance June 30, 2011	\$51,906	
Unappropriated Fund Balance	<u>46,956</u>	
Fund Balance Appropriated to Expenditures		<u>4,950</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$5,000</u></u>

BE IT FURTHER RESOLVED, that \$5,000 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>5,000</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$5,000</u></u>