

**LAPEER COMMUNITY SCHOOLS**  
**Of Lapeer County**

**Proposed Budget**  
**APPROPRIATION ACT**  
**July 1, 2012-June 30, 2013**

**For**  
**Public Hearing**  
**For**  
**Board of Education Adoption**

**June 5, 2012**

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## NOTICE OF PUBLIC HEARING

As provided by Act 43, 1963 (2nd Ex. Sess.) Paragraphs 141.412 and 141.413 and in conformity with the Uniform Budget Act (P.A. 621 of 1978) and other Acts, a Public Hearing will be held on Tuesday, June 5, 2012 relative to the 2012-13 budget for the Lapeer Community Schools of Lapeer County.

**The property tax millage rate proposed to be levied to support the proposed budgets will be a subject of this hearing.**

The Hearing will be conducted prior to the Board of Education Meeting on June 5, 2012, in the Board Room, 250 Second Street, Lapeer, Michigan. The Hearing will begin at 7:00 p.m.

Copies of the proposed budget will be available for public inspection after 9:00 a.m., Wednesday, May 30, 2012, at the Administration & Services Center, 250 Second Street, Lapeer, Michigan, 48446, between the hours of 9:00 a.m. and 3:00 p.m.

John Nugent, Secretary  
Lapeer Board of Education

GENERAL FUND REVENUE  
BUDGET  
JULY 1, 2012 - JUNE 30, 2013

	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 Adopted Budget <u>6/30/2011</u>	2011-12 Adopted Amendment <u>3/1/2012</u>	2011-12 Proposed Final Amendment <u>6/5/2012</u>	2012-13 Proposed Budget <u>6/5/2012</u>
Local	\$7,450,466 <sup>1</sup>	\$7,629,272 <sup>2</sup>	\$7,546,785	\$7,635,772	\$7,569,326 <sup>3</sup>	\$7,267,902 <sup>4</sup>
State	39,435,436	39,995,561	37,801,410	39,293,388	39,246,270	38,470,772
Federal	4,145,926	4,307,727	1,654,019	1,729,874	1,831,884	1,639,904
Other Transactions	<u>61,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u><b>\$51,093,028</b></u>	<u><b>\$51,932,560</b></u>	<u><b>\$47,002,214</b></u>	<u><b>\$48,659,034</b></u>	<u><b>\$48,647,480</b></u>	<u><b>\$47,378,578</b></u>

<sup>1</sup> Included in local revenue is \$6,600,217 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

<sup>2</sup> Included in local revenue is \$6,422,309 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

<sup>3</sup> Included in local revenue is \$6,145,594 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

<sup>4</sup> Included in local revenue is \$6,145,594 resulting from a levy of 18.0000 mills on non-homestead property approved in 2008. This revenue is to be used to pay wage, fringe benefit, purchased service, supply and material, and capital outlay expenses.

**GENERAL FUND EXPENDITURES  
BUDGET  
JULY 1, 2012 - JUNE 30, 2013**

	2009-10 <u>Actual</u>	2010-11 <u>Actual</u>	2011-12 Adopted Budget <u>6/30/2011</u>	2011-12 Adopted Amendment <u>3/1/2012</u>	2011-12 Proposed Final Amendment <u>6/5/2012</u>	2011-12 Proposed Budget <u>6/5/2012</u>
<b>INSTRUCTION</b>						
Basic Programs	\$26,327,426	\$27,197,924	\$24,115,302	\$24,693,951	\$25,067,287	\$22,779,910
Added Needs	6,498,506	6,823,660	6,345,535	6,928,818	6,955,555	6,302,510
Capital Outlay	13,482	18,427	14,706	48,510	48,510	6,510
<b>TOTAL INSTRUCTION</b>	<b>\$32,839,414</b>	<b>\$34,040,011</b>	<b>\$30,475,543</b>	<b>\$31,671,279</b>	<b>\$32,071,352</b>	<b>\$29,088,930</b>
<b>SUPPORT SERVICES</b>						
Pupil	\$2,947,379	\$3,064,044	\$3,035,248	\$2,974,618	\$2,931,989	\$2,896,689
Instructional Staff	2,272,045	2,161,621	2,027,486	2,099,858	2,056,750	2,031,106
General Administration	429,077	467,796	396,209	435,701	470,401	412,980
School Administration	3,862,135	3,659,504	3,800,652	3,713,049	3,591,513	3,129,084
Business	932,374	873,135	874,049	917,061	914,675	868,775
Operation & Maintenance	3,949,705	3,913,286	4,085,431	3,856,053	3,697,645	3,743,497
Transportation	2,832,557	2,738,263	2,539,910	2,563,784	2,728,188	2,484,428
Central	621,782	1,845,317	1,757,815	1,888,441	1,859,612	1,690,401
Capital Outlay	350,202	186,083	238,676	232,171	164,501	502,051
<b>TOTAL SUPPORT SERVICES</b>	<b>\$18,197,257</b>	<b>\$18,909,049</b>	<b>\$18,755,476</b>	<b>\$18,680,736</b>	<b>\$18,415,274</b>	<b>\$17,759,011</b>
Community Services	\$315,905	\$295,422	\$272,834	\$322,992	\$316,339	\$315,229
Capital Outlay	11,078	23,965	169,900	160,000	210,000	160,000
Outgoing Transfers & Other	999,888	53,474	69,761	56,608	54,308	55,408
<b>TOTAL OTHER</b>	<b>\$1,326,872</b>	<b>\$372,861</b>	<b>\$512,495</b>	<b>\$539,600</b>	<b>\$580,647</b>	<b>\$530,637</b>
<b>GRAND TOTAL</b>	<b><u>\$52,363,543</u></b>	<b><u>\$53,321,921</u></b>	<b><u>\$49,743,514</u></b>	<b><u>\$50,891,615</u></b>	<b><u>\$51,067,273</u></b>	<b><u>\$47,378,578</u></b>
<b>Excess (Deficit)</b>	<b>(\$1,270,515)</b>	<b>(\$1,389,361)</b>	<b>(\$2,741,300)</b>	<b>(\$2,232,581)</b>	<b>(\$2,419,793)</b>	<b>\$0</b>
Beginning Fund Balance	8,083,459	6,812,944	5,423,583	5,423,583	5,423,583	3,003,790
<b>Ending Fund Balance</b>	<b>\$6,812,944</b>	<b>\$5,423,583</b>	<b>\$2,682,283</b>	<b>\$3,191,002</b>	<b>\$3,003,790</b>	<b>\$3,003,790</b>
As % of Total Expenditures	13.01%	10.17%	5.39%	6.27%	5.88%	6.34%

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS  
2012-13 BUDGET**

**RESOLVED**, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2012-2013: 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 2012-2013, be adopted as follows:

**REVENUE**

Local	\$7,267,902	
State	38,470,772	
Federal	1,639,904	
Other Transaction	<u>0</u>	
<b>Total Revenue</b>		<b>\$47,378,578</b>
Estimated Fund Balance June 30, 2012	\$3,003,790	
Unappropriated Fund Balance	<u>3,003,790</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>0</b></u>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<u><u><b>\$47,378,578</b></u></u>

**BE IT FURTHER RESOLVED**, that \$47,378,578 in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES**

Instruction:

Basic Programs	22,779,910
Added Needs	6,302,510
Capital Outlay	6,510

Support Services:

Pupil	2,896,689
Instructional Staff	2,031,106
General Administration	412,980
School Administration	3,129,084
Business	868,775
Operation & Maintenance	3,743,497
Transportation	2,484,428
Central	1,690,401
Capital Outlay	502,051

Community Services 315,229

Outgoing Transfers & Other Transactions 55,408

Capital Outlay 160,000

**TOTAL APPROPRIATED - GENERAL FUND** \$ 47,378,578

**FURTHER BE IT RESOLVED**, that the revenue from the levy of 18 mills on non-homestead property (with Commercial Personal Property being exempted from 12 of these 18 mills) be used to pay wages, fringe benefits, purchased services, supplies and materials, capital outlay, and for transfers to other funds or governmental entities (L.C.I.S.D.).

**SCHOOL SERVICE FUND**  
**Food Service Budget**  
**JULY 1, 2012 - JUNE 30, 2013**

	<u>2009-10 Actual</u>	<u>2010-11 Actual</u>	<u>2011-12 Adopted Budget 6/30/2011</u>	<u>2011-12 Proposed Final Amendment 6/5/2012</u>	<u>2012-13 Proposed Budget 6/5/2012</u>
<b>REVENUE</b>					
Charges	\$852,452	\$773,430	\$744,000	\$788,040	\$788,040
State Aid	184,643	171,752	169,625	178,250	170,000
Federal Aid	1,472,904	1,602,246	1,619,000	1,668,587	1,624,587
Other Revenue	<u>309</u>	<u>176</u>	<u>200</u>	<u>100</u>	<u>100</u>
Total Revenue	<b>\$2,510,308</b>	<b>\$2,547,604</b>	<b>\$2,532,825</b>	<b>\$2,634,977</b>	<b>\$2,582,727</b>
<b>EXPENDITURES</b>					
Wages and Fringe Benefits	\$1,078,024	\$862,647	\$886,210	\$920,340	\$852,940
Food	972,622	1,084,631	1,092,947	1,067,687	1,067,687
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>557,501</u>	<u>599,359</u>	<u>555,242</u>	<u>627,505</u>	<u>636,545</u>
Total Expenditures	<b><u>\$2,608,147</u></b>	<b><u>\$2,546,637</u></b>	<b><u>\$2,534,399</u></b>	<b><u>\$2,615,532</u></b>	<b><u>\$2,557,172</u></b>
Excess (Deficit)	(97,839)	967	(1,574)	19,445	25,555
Beginning Fund Balance	109,479	11,640	12,607	12,607	32,052
Ending Fund Balance	<b>\$11,640</b>	<b>\$12,607</b>	<b>\$11,033</b>	<b>\$32,052</b>	<b>\$57,607</b>
As % of Total Expenditures	0.45%	0.50%	0.44%	1.23%	2.25%

**RESOLVED**, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2012-2013. 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.

**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 2012-2013 be adopted as follows:

**REVENUE**

Charges	\$788,040	
State Aid	170,000	
Federal Aid	1,624,587	
Other	<u>100</u>	
<b>Total Revenue</b>		<b>\$2,582,727</b>
Estimated Fund Balance June 30, 2012	\$32,052	
Unappropriated Fund Balance	<u>32,052</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$2,582,727</b></u></u>

**BE IT FURTHER RESOLVED**, that \$2,421,182 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	\$852,940
Food	1,067,687
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>636,545</u>
<b>TOTAL APPROPRIATED - FOOD SERVICE FUND</b>	<u><u><b>\$2,557,172</b></u></u>

**RESOLVED**, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2012-2013. 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 2012-2013 be adopted as follows:

**REVENUE**

Local Other Revenue	<u>\$480</u>	
<b>Total Revenue</b>		<b>\$480</b>
Estimated Fund Balance June 30, 2012	\$474,394	
Unappropriated Fund Balance	<u>464,874</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>9,520</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$10,000</b></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		<u>5,000</u>
<b>TOTAL APPROPRIATED - SINKING FUND</b>		<u><u><b>\$10,000</b></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 2012-2013. 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 2012-2013 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$477,268</u>	
<b>Total Revenue</b>		<b>\$477,268</b>
Estimated Fund Balance June 30, 2012	\$2,094	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>2,094</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$479,362</b></u></u>

**BE IT FURTHER RESOLVED**, that \$479,362 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		\$339,362
Other Expenses		<u>140,000</u>
<b>TOTAL APPROPRIATED</b>		
<b>2007 SCHOOL BUILDING &amp; SITE BONDS CAPITAL PROJECT FUND</b>		<u><u><b>\$479,362</b></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 2012-2013. 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 2012-2013 be adopted as follows:

**REVENUE**

Local Property Taxes (1)	\$3,690,000	
Interest Income and Other Revenue	<u>2,500</u>	
<b>Total Revenue</b>		<b>\$3,692,500</b>
Estimated Fund Balance June 30, 2012	\$1,534,676	
Unappropriated Fund Balance	<u>1,447,876</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><u>86,800</u></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$3,779,300</b></u></u>

**BE IT FURTHER RESOLVED**, that \$3,779,300 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 Payments - 2007 School Building & Site Bonds	\$1,200,000
Interest Payments - 2007 School Building & Site Bonds	2,575,800
Other Expenses	<u>3,500</u>
<b>TOTAL APPROPRIATED</b>	
<b>2007 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$3,779,300</b></u></u>

(1) Local Property Tax revenue is resulting from a levy pursuant to the bond election on May 8, 2007 to provide for facility and other capital expenditures in an amount not to exceed \$56,750,000. These tax revenues will be utilized to pay bond principal and interest payments related to said authorization.

**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 2012-2013. 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 2012-2013 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>50</u>	
<b>Total Revenue</b>		<b>\$50</b>
Estimated Fund Balance June 30, 2012	\$46,956	
Unappropriated Fund Balance	<u>42,006</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>4,950</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$5,000</u></u></b>

**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>
<b>TOTAL APPROPRIATED</b>	
<b>SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND</b>	<b><u><u>\$5,000</u></u></b>

**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.

**BE IT FURTHER RESOLVED**, that the Superintendent and his/her designee are hereby charged with the responsibility of preparing and presenting proposed budgets and executing the budgets adopted by the Board.

**FURTHER RESOLVED**, that for purposes of meeting emergency needs of the district in the event that an appropriation is insufficient and there is no regular scheduled board meeting prior to the date the expenditure exceeding the appropriation would normally occur, transfers of appropriation not to exceed \$100,000 may be made upon written authorization of the Superintendent or his/her designee. When a transfer, as permitted by this resolution, is made, said transfer shall be presented to the Board of Education at the next regular scheduled Board of Education meeting as an amendment to the Appropriation.