

**LAPEER COMMUNITY SCHOOLS  
Of Lapeer County**

**Proposed Budget  
AMENDMENT TO  
APPROPRIATION ACT  
July 1, 2013 - June 30, 2014**

**Board of Education Amendment**

**March 6, 2014**

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**SUPPLEMENTAL INFORMATION  
GENERAL FUND BUDGET  
JULY 1, 2013 - JUNE 30, 2014**

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget 6/20/2013</u>	<u>2013-14 Proposed Amendment 3/6/2014</u>
<b>REVENUE</b>					
Local	\$7,629,272	\$7,960,848	\$7,367,648	\$7,383,300	\$7,466,390
State	39,995,561	39,260,915	40,482,562	39,626,129	39,096,532
Federal	4,307,727 *	1,646,704	1,843,468	1,828,631	1,713,190
Other Transactions	0	0	0	0	0
<b>Total Revenue</b>	<b>\$51,932,561</b>	<b>\$48,868,467</b>	<b>\$49,693,679</b>	<b>\$48,838,060</b>	<b>\$48,276,112</b>
<b>EXPENDITURES</b>					
<b><u>Instruction</u></b>					
Basic Programs	\$27,197,924	\$24,599,427	\$22,821,529	\$23,174,984	\$22,546,065
Added Needs	6,823,660	7,446,518	7,377,325	7,502,015	7,604,285
Capital Outlay	18,427	51,945	14,050	13,368	4,207
<b>Total Instruction</b>	<b>\$34,040,010</b>	<b>\$32,097,889</b>	<b>\$30,212,904</b>	<b>\$30,690,367</b>	<b>\$30,154,557</b>
<b><u>Support Services</u></b>					
Pupil	\$3,064,044	\$2,799,354	\$2,732,079	\$2,654,789	\$3,081,227
Instructional Staff	2,161,621	2,058,577	2,376,601	2,455,581	2,577,893
General Administration	467,796	539,167	478,807	418,664	443,914
School Administration	3,659,504	3,502,452	2,995,399	3,025,616	3,068,844
Business	873,135	925,112	822,661	746,350	889,494
Operation & Maintenance	3,913,286	3,695,261	3,447,804	3,680,380	3,683,849
Transportation	2,738,263	2,813,533	2,719,769	2,683,687	2,758,008
Central	1,845,317	1,806,711	1,892,760	1,827,986	1,958,387
Capital Outlay	186,083	205,309	524,037	513,056	526,456
<b>Total Support Services</b>	<b>\$18,909,049</b>	<b>\$18,345,476</b>	<b>\$17,989,915</b>	<b>\$18,006,109</b>	<b>\$18,988,072</b>
<b><u>Other Expenses</u></b>					
Community Services	\$295,422	\$317,748	\$299,066	\$332,308	\$341,676
Capital Outlay	23,965	126,026	268,957	160,000	158,000
Outgoing Transfers & Other	53,474	84,428	58,081	51,100	63,200
<b>Total Other</b>	<b>\$372,861</b>	<b>\$528,203</b>	<b>\$626,104</b>	<b>\$543,408</b>	<b>\$562,876</b>
<b>Grand Total</b>	<b><u>\$53,321,920</u></b>	<b><u>\$50,971,568</u></b>	<b><u>\$48,828,924</u></b>	<b><u>\$49,239,884</u></b>	<b><u>\$ 49,705,505</u></b>
<b>Excess (Deficit)</b>	(\$1,389,359)	(\$2,103,101)	\$864,755	(\$401,824)	(\$1,429,393)
Beginning Fund Balance	6,818,801 ^	5,429,442	3,326,341	4,191,095	4,191,095
<b>Ending Fund Balance</b>	<b>\$5,429,442</b>	<b>\$3,326,341</b>	<b>\$4,191,095</b>	<b>\$3,789,271</b>	<b>\$2,761,702</b>
As % of Total Expenditures	10.18%	6.53%	8.58%	7.70%	5.56%

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

^ Beginning Fund Balance restated to include Athletics ending Fund Balance from 6/30/10 (ties to 6/30/11 Financial Statement)

**RESOLUTION FOR ADOPTION BY  
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS  
2013-14 BUDGET**

**RESOLVED**, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2013-14. 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 2013-14 adopted June 20, 2013, be amended as follows:

**REVENUE**

Local	\$7,466,390	
State	39,096,532	
Federal	1,713,190	
Other Transactions	<u>0</u>	
<b>Total Revenue</b>		<b>\$48,276,112</b>
Fund Balance June 30, 2013	\$4,191,095	
Unappropriated Fund Balance	<u>2,761,702</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>1,429,393</u></b>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<b><u><u>\$49,705,505</u></u></b>

**BE IT FURTHER RESOLVED**, that \$49,705,505 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	\$22,546,065
Added Needs	7,604,285
Capital Outlay	4,207

**Support Services:**

Pupil	3,081,227
Instructional Staff	2,577,893
General Administration	443,914
School Administration	3,068,844
Business	889,494
Operation & Maintenance	3,683,849
Transportation	2,758,008
Central	1,958,387
Capital Outlay	526,456

**Other Expenses:**

Community Services	341,676
Capital Outlay	158,000
Outgoing Transfers & Other Transactions	63,200

**TOTAL APPROPRIATED - GENERAL FUND** \$49,705,505