

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2015-June 30, 2016

Board of Education Amendment

April 14, 2016

TABLE OF CONTENTS

General Fund Revenue & Expenditures	2
General Fund Resolution	3-4
Food Service Revenue & Expenditures	5
Food Service Resolution	6

**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Adopted</u> <u>Budget</u> <u>6/18/2015</u>	<u>2015-16</u> <u>Proposed</u> <u>Amendment</u> <u>6/18/2015</u>
REVENUE					
Local	\$7,367,648	\$7,285,023	\$7,159,702	\$6,877,653	\$6,915,060
State	40,482,562	39,068,703	40,821,489	39,633,166	40,661,915
Federal	1,843,468	1,638,946	1,520,471	1,389,968	1,602,908
Other Transactions	0	0	0	0	0
Total Revenue	\$49,693,678	\$47,992,672	\$49,501,662	\$47,900,787	\$49,179,883
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$22,821,529	\$22,595,271	\$23,745,886	\$23,588,822	\$23,606,814
Added Needs	7,377,325	7,628,047	7,146,518	6,735,134	7,134,398
Capital Outlay	14,050	1,697	10,150	2,510	16,813
Total Instruction	\$30,212,904	\$30,225,015	\$30,902,554	\$30,326,466	\$30,758,025
<u>Support Services</u>					
Pupil	\$2,732,079	\$3,125,532	\$3,043,974	\$2,997,581	\$3,030,547
Instructional Staff	2,376,601	2,420,320	2,325,953	2,426,197	2,571,149
General Administration	478,807	508,385	517,512	509,001	543,112
School Administration	2,995,399	2,899,339	2,648,171	2,695,737	2,659,311
Business	822,661	810,928	978,504	939,569	1,137,899
Operation & Maintenance	3,447,804	3,698,161	3,509,546	3,746,758	3,709,460
Transportation	2,719,769	2,716,275	2,892,964	3,081,722	2,839,422
Central	1,892,760	1,855,618	1,714,498	1,654,047	1,785,937
Capital Outlay	524,037	516,252	589,506	275,939	302,402
Total Support Services	\$17,989,915	\$18,550,811	\$18,220,628	\$18,326,551	\$18,579,239
<u>Other Expenses</u>					
Community Services	\$299,066	\$343,979	\$404,783	\$427,980	\$468,892
Capital Outlay	268,957	280,547	6,885	100,000	100,000
Outgoing Transfers & Other	58,081	151,266	119,607	117,831	136,512
Total Other	\$626,105	\$775,792	\$531,275	\$645,811	\$705,404
Grand Total	\$48,828,924	\$49,551,618	\$49,654,457	\$49,298,828	\$50,042,668
Excess (Deficit)	\$864,755	(\$1,558,946)	(\$152,795)	(\$1,398,041)	(\$862,785)
Beginning Fund Balance	3,326,338	4,191,093	2,632,147	2,479,352	2,479,352
Ending Fund Balance	\$4,191,093	\$2,632,147	\$2,479,352	\$1,081,311	\$1,616,567
As % of Total Expenditures	8.58%	5.31%	4.99%	2.19%	3.23%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2015-16 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. 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 2015-16 adopted, June 18, 2015, be amended as follows:

REVENUE

Local	\$6,915,060	
State	40,661,915	
Federal	1,602,908	
Other Transactions	0	
Total Revenue		\$49,179,883
Fund Balance June 30, 2015	\$2,479,352	
Unappropriated Fund Balance	1,616,567	
Fund Balance Appropriated to Expenditures		862,785
TOTAL APPROPRIATED FOR GENERAL FUND		\$50,042,668

BE IT FURTHER RESOLVED, that **\$50,042,668** 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	\$23,606,814
Added Needs	7,134,398
Capital Outlay	16,813

Support Services:

Pupil	3,030,547
Instructional Staff	2,571,149
General Administration	543,112
School Administration	2,659,311
Business	1,137,899
Operation & Maintenance	3,709,460
Transportation	2,839,422
Central	1,785,937
Capital Outlay	302,402

Other Expenses:

Community Services	468,892
Capital Outlay	100,000
Outgoing Transfers & Other Transactions	136,512

TOTAL APPROPRIATED - GENERAL FUND \$50,042,668

SCHOOL SERVICE FUND
Food Service Budget
July 1, 2015-June 30, 2016

	<u>2012-13</u> <u>Actual</u>	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Adopted</u> <u>Budget</u> <u>6/18/2015</u>	<u>2015-16</u> <u>Proposed</u> <u>Amendment</u> <u>6/18/2015</u>
REVENUE					
Charges	\$768,655	\$781,261	\$772,030	\$785,000	\$769,000
State Aid	162,875	152,367	136,900	123,200	131,738
Federal Aid	1,721,573	1,784,068	1,775,944	1,775,000	1,802,202
Other Revenue	<u>205</u>	<u>415</u>	<u>658</u>	<u>350</u>	<u>350</u>
Total Revenue	\$2,653,308	\$2,718,111	\$2,685,532	\$2,683,550	\$2,703,290
EXPENDITURES					
Wages & Fringe Benefits	\$759,700	\$755,196	\$736,304	\$819,662	\$648,119
Food	\$1,114,106	\$1,112,384	\$1,135,039	1,185,000	1,180,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>\$576,622</u>	<u>\$696,957</u>	<u>\$906,208</u>	<u>680,615</u>	<u>681,234</u>
Total Expenditures	<u>\$2,450,428</u>	<u>\$2,564,537</u>	<u>\$2,777,551</u>	<u>\$2,685,277</u>	<u>\$2,509,353</u>
Excess (Deficit)	\$202,880	\$153,574	(\$92,019)	(\$1,727)	\$193,937
Beginning Fund Balance	172,350	375,230	528,804	436,785	436,785
Ending Fund Balance as % of Total Expenditures	\$375,230 15.31%	\$528,804 20.62%	\$436,785 15.73%	\$435,058 16.20%	\$630,722 25.13%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. 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 2015-16 adopted, June 18, 2015, be amended as follows:

REVENUE

Charges & Others	\$769,000	
State Aid	131,738	
Federal Aid	1,802,202	
Other Revenue	<u>350</u>	
Total Revenue		\$2,703,290
Fund Balance June 30, 2015	\$436,785	
Unappropriated Fund Balance	<u>436,785</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,703,290</u></u>

BE IT FURTHER RESOLVED, that **\$2,509,353** 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	\$648,119
Food	1,180,000
Supplies, Materials, Purchased	<u>681,234</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,509,353</u></u>