

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

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

For
Public Hearing
For
Board of Education Adoption

June 20, 2013

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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 20, 2013 relative to the 2013-14 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 20, 2013, in the Board Room, 250 Second Street, Lapeer, Michigan. The Hearing will begin at 6:30 p.m.

Copies of the proposed budget will be available for public inspection after 9:00 a.m., Thursday, June 13, 2013, 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, 2013 - JUNE 30, 2014**

	2010-11 Actual	2011-12 Actual	2012-13 Adopted Budget 6/30/2012	2012-13 Adopted Amendment 3/7/2013	2012-13 Proposed Final Amendment 6/20/2013	2013-14 Proposed Budget 6/20/2013
Local	\$7,629,272 ¹	\$7,960,848 ²	\$7,267,902	\$7,423,743	\$7,481,435 ³	\$7,383,300 ⁴
State	39,995,561	39,260,915	38,470,772	40,025,145	40,542,360	39,626,129
Federal	4,307,727	1,646,704	1,639,904	1,934,777	1,934,698	1,828,631
Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$51,932,560</u>	<u>\$48,868,467</u>	<u>\$47,378,578</u>	<u>\$49,383,665</u>	<u>\$49,958,493</u>	<u>\$48,838,060</u>

¹ 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.

² Included in local revenue is \$6,202,984 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.

³ Included in local revenue is \$6,036,500 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.

⁴ Included in local revenue is \$6,039,000 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, 2013 - JUNE 30, 2014**

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Adopted Budget 6/30/2012</u>	<u>2012-13 Adopted Amendment 3/7/2013</u>	<u>2012-13 Proposed Final Amendment 6/20/2013</u>	<u>2013-14 Proposed Budget 6/20/2013</u>
INSTRUCTION						
Basic Programs	\$27,197,924	\$24,599,427	\$22,779,910	\$22,975,065	\$22,818,575	\$23,174,984
Added Needs	6,823,660	7,446,518	6,302,510	7,099,930	7,418,348	7,502,015
Capital Outlay	18,427	51,945	6,510	4,010	15,568	13,368
TOTAL INSTRUCTION	\$34,040,011	\$32,097,890	\$29,088,930	\$30,079,005	\$30,252,491	\$30,690,367
SUPPORT SERVICES						
Pupil	\$3,064,044	\$2,799,354	\$2,896,689	\$2,711,028	\$2,708,089	\$2,654,789
Instructional Staff	2,161,621	2,058,577	2,031,106	2,281,714	2,506,281	2,455,581
General Administration	467,796	539,167	412,980	440,594	485,314	418,664
School Administration	3,659,504	3,502,452	3,129,084	3,323,307	3,057,485	3,025,616
Business	873,135	925,112	868,775	753,928	746,543	746,350
Operation & Maintenance	3,913,286	3,695,261	3,743,497	3,804,607	3,619,081	3,680,380
Transportation	2,738,263	2,813,533	2,484,428	2,715,061	2,679,333	2,683,687
Central	1,845,317	1,806,711	1,690,401	1,755,965	1,871,186	1,827,986
Capital Outlay	186,083	205,309	502,051	543,956	628,960	513,056
TOTAL SUPPORT SERVICES	\$18,909,049	\$18,345,476	\$17,759,011	\$18,330,160	\$18,302,272	\$18,006,109
Community Services	\$295,422	\$317,748	\$315,229	\$328,491	\$332,708	\$332,308
Capital Outlay	23,965	126,026	160,000	65,709	180,000	160,000
Outgoing Transfers & Other	53,474	84,428	55,408	80,000	51,400	51,100
TOTAL OTHER	\$372,861	\$528,202	\$530,637	\$474,200	\$564,108	\$543,408
GRAND TOTAL	\$53,321,921	\$50,971,568	\$47,378,578	\$48,883,365	\$49,118,871	\$49,239,884
Excess (Deficit)	(\$1,389,361)	(\$2,103,101)	\$0	\$500,300	\$839,622	(\$401,824)
Beginning Fund Balance	6,818,801 ^	5,429,440	3,326,339	3,326,339	3,326,339	4,165,961
Ending Fund Balance	\$5,429,440	\$3,326,339	\$3,326,339	\$3,826,639	\$4,165,961	\$3,764,137
As % of Total Expenditures	10.18%	6.53%	7.02%	7.83%	8.48%	7.64%

^ 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 2013-2014: 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 2013-2014, be adopted as follows:

REVENUE

Local	\$7,383,300	
State	39,626,129	
Federal	1,828,631	
Other Transaction	<u>0</u>	
Total Revenue		\$48,838,060
Estimated Fund Balance June 30, 2013	\$4,165,961	
Unappropriated Fund Balance	<u>3,764,137</u>	
Fund Balance Appropriated to Expenditures		<u>401,824</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$49,239,884</u></u>

BE IT FURTHER RESOLVED, that \$49,239,884 in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Instruction:

Basic Programs	\$	23,174,984
Added Needs		7,502,015
Capital Outlay		13,368

Support Services:

Pupil	2,654,789
Instructional Staff	2,455,581
General Administration	418,664
School Administration	3,025,616
Business	746,350
Operation & Maintenance	3,680,380
Transportation	2,683,687
Central	1,827,986
Capital Outlay	513,056

Community Services 332,308

Outgoing Transfers & Other Transactions 51,100

Capital Outlay 160,000

TOTAL APPROPRIATED - GENERAL FUND \$ 49,239,884

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, 2013 - JUNE 30, 2014

	<u>2010-11 Actual</u>	<u>2011-12 Actual</u>	<u>2012-13 Adopted Budget 6/5/2012</u>	<u>2012-13 Proposed Final Amendment 6/20/2013</u>	<u>2013-14 Proposed Budget 6/20/2013</u>
REVENUE					
Charges	\$773,430	\$815,225	\$788,040	\$756,870	\$771,800
State Aid	171,752	178,251	170,000	162,876	165,000
Federal Aid	1,602,246	1,737,896	1,624,587	1,660,000	1,680,000
Other Revenue	<u>176</u>	<u>86</u>	<u>100</u>	<u>160</u>	<u>160</u>
Total Revenue	\$2,547,604	\$2,731,458	\$2,582,727	\$2,579,906	\$2,616,960
EXPENDITURES					
Wages and Fringe Benefits	\$862,647	\$876,235	\$852,940	\$851,945	\$867,080
Food	1,084,631	1,125,256	1,067,687	1,110,000	1,110,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>599,359</u>	<u>570,224</u>	<u>636,545</u>	<u>613,270</u>	<u>626,880</u>
Total Expenditures	<u>\$2,546,637</u>	<u>\$2,571,715</u>	<u>\$2,557,172</u>	<u>\$2,575,215</u>	<u>\$2,603,960</u>
Excess (Deficit)	967	159,743	25,555	4,691	13,000
Beginning Fund Balance	11,640	12,607	172,350	172,350	177,041
Ending Fund Balance	\$12,607	\$172,350	\$197,905	\$177,041	\$190,041
As % of Total Expenditures	0.50%	6.70%	7.74%	6.87%	7.30%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2013-2014. 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 2013-2014 be adopted as follows:

REVENUE

Charges	\$771,800	
State Aid	165,000	
Federal Aid	1,680,000	
Other	<u>160</u>	
Total Revenue		\$2,616,960
Estimated Fund Balance June 30, 2013	\$159,041	
Unappropriated Fund Balance	<u>159,041</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,616,960</u></u>

BE IT FURTHER RESOLVED, that \$2,603,960 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	\$867,080
Food	1,110,000
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>626,880</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,603,960</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2013-2014. 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 2013-2014 be adopted as follows:

REVENUE

Local Other Revenue	<u>\$250</u>	
Total Revenue		\$250
Estimated Fund Balance June 30, 2013	\$475,361	
Unappropriated Fund Balance	<u>50,000</u>	
Fund Balance Appropriated to Expenditures		<u>425,361</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$425,611</u></u>

BE IT FURTHER RESOLVED, that \$425,611 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	\$20,000	
Capital Outlay	<u>405,611</u>	
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$425,611</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 2013-2014. 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 2013-2014 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$350</u>	
Total Revenue		\$350
Estimated Fund Balance June 30, 2013	\$250,216	
Unappropriated Fund Balance	<u>50,000</u>	
Fund Balance Appropriated to Expenditures		<u>200,216</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$200,566</u></u>

BE IT FURTHER RESOLVED, that \$200,566 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		\$180,566
Other Expenses		<u>20,000</u>
TOTAL APPROPRIATED		
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$200,566</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 2013-2014. 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 2013-2014 be adopted as follows:

REVENUE

Local Property Taxes (1)	\$3,755,950	
Interest Income and Other Revenue	<u>3,100</u>	
Total Revenue		\$3,759,050
Estimated Fund Balance June 30, 2013	\$1,492,807	
Unappropriated Fund Balance	<u>1,466,557</u>	
Fund Balance Appropriated to Expenditures		<u>26,250</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,785,300</u></u>

BE IT FURTHER RESOLVED, that \$3,785,300 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	\$1,245,000
Interest Payments - 2007 School Building & Site Bonds	2,527,800
Other Expenses	<u>12,500</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,785,300</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 2013-2014. 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 2013-2014 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$ 150</u>	
Total Revenue		150
Estimated Fund Balance June 30, 2013	\$ 453,064	
Unappropriated Fund Balance	<u>50,000</u>	
Fund Balance Appropriated to Expenditures		<u>403,064</u>
TOTAL AVAILABLE TO APPROPRIATE		<u>\$ 403,214</u>

BE IT FURTHER RESOLVED, that \$403,214 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>403,214</u>
TOTAL APPROPRIATED		
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	\$	<u>403,214</u>

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.