

**LAPEER COMMUNITY SCHOOLS
Of Lapeer County**

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

Board of Education Amendment

June 19, 2014

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**SUPPLEMENTAL INFORMATION
GENERAL FUND BUDGET**

	<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>	<u>2013-14 Proposed Amendment 6/19/2014</u>
REVENUE					
Local	\$7,960,848	\$7,367,648	\$7,383,300	\$7,466,390	\$7,406,035
State	39,260,915	40,482,562	39,626,129	39,096,532	38,984,815
Federal	1,646,704	1,843,468	1,828,631	1,713,190	1,731,190
Other Transactions	0	0	0	0	0
Total Revenue	\$48,868,467	\$49,693,679	\$48,838,060	\$48,276,112	\$48,122,040
EXPENDITURES					
<u>Instruction</u>					
Basic Programs	\$24,599,427	\$22,821,529	\$23,174,984	\$22,546,065	\$22,410,793
Added Needs	7,446,518	7,377,325	7,502,015	7,604,285	7,492,952
Capital Outlay	51,945	14,050	13,368	4,207	4,207
Total Instruction	\$32,097,889	\$30,212,904	\$30,690,367	\$30,154,557	\$29,907,952
<u>Support Services</u>					
Pupil	\$2,799,354	\$2,732,079	\$2,654,789	\$3,081,227	\$3,078,981
Instructional Staff	2,058,577	2,376,601	2,455,581	2,577,893	2,532,025
General Administration	539,167	478,807	418,664	443,914	500,935
School Administration	3,502,452	2,995,399	3,025,616	3,068,844	3,054,366
Business	925,112	822,661	746,350	889,494	890,769
Operation & Maintenance	3,695,261	3,447,804	3,680,380	3,683,849	3,823,339
Transportation	2,813,533	2,719,769	2,683,687	2,758,008	2,830,343
Central	1,806,711	1,892,760	1,827,986	1,958,387	1,877,887
Capital Outlay	205,309	524,037	513,056	526,456	526,456
Total Support Services	\$18,345,476	\$17,989,915	\$18,006,109	\$18,988,072	\$19,115,101
<u>Other Expenses</u>					
Community Services	\$317,748	\$299,066	\$332,308	\$341,676	\$358,241
Capital Outlay	126,026	268,957	160,000	158,000	258,000
Outgoing Transfers & Other	84,428	58,081	51,100	63,200	76,165
Total Other	\$528,203	\$626,104	\$543,408	\$562,876	\$692,406
Grand Total	\$ 50,971,568	\$48,828,924	\$49,239,884	\$ 49,705,505	\$ 49,715,459
Excess (Deficit)	(\$2,103,101)	\$864,755	(\$401,824)	(\$1,429,393)	(\$1,593,419)
Beginning Fund Balance	5,429,442	3,326,341	4,191,096	4,191,096	4,191,096
Ending Fund Balance	\$3,326,341	\$4,191,096	\$3,789,272	\$2,761,703	\$2,597,677
As % of Total Expenditures	6.53%	8.58%	7.70%	5.56%	5.23%

**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	\$7,406,035	
State	38,984,815	
Federal	1,731,190	
Other Transactions	<u>0</u>	
Total Revenue		\$48,122,040
Fund Balance June 30, 2013	\$4,191,096	
Unappropriated Fund Balance	<u>2,597,677</u>	
Fund Balance Appropriated to Expenditures		<u>1,593,419</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$49,715,459</u></u>

BE IT FURTHER RESOLVED, that \$49,715,459 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	\$22,410,793
Added Needs	7,492,952
Capital Outlay	4,207

Support Services:

Pupil	3,078,981
Instructional Staff	2,532,025
General Administration	500,935
School Administration	3,054,366
Business	890,769
Operation & Maintenance	3,823,339
Transportation	2,830,343
Central	1,877,887
Capital Outlay	526,456

Other Expenses:

Community Services	358,241
Capital Outlay	258,000
Outgoing Transfers & Other Transactions	76,165

TOTAL APPROPRIATED - GENERAL FUND \$49,715,459

**SCHOOL SERVICE FUND
Food Service Budget
JULY 1, 2013-JUNE 30, 2014**

	<u>2011-12 Actual</u>	<u>2012-13 Actual</u>	<u>2013-14 Adopted Budget 6/20/2013</u>	<u>2013-14 Proposed Amendment 6/19/2014</u>
REVENUE				
Charges	\$815,225	\$768,655	\$771,800	\$787,000
State Aid	178,251	162,875	165,000	152,370
Federal Aid	1,737,896	1,721,573	1,680,000	1,755,000
Other Revenue	<u>86</u>	<u>205</u>	<u>160</u>	<u>370</u>
Total Revenue	\$2,731,458	\$2,653,308	\$2,616,960	\$2,694,740
EXPENDITURES				
Wages & Fringe Benefits	\$876,235	\$759,700	\$867,080	\$798,640
Food	1,125,256	1,114,106	1,110,000	1,065,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>\$570,224</u>	<u>\$576,622</u>	<u>626,880</u>	<u>691,295</u>
Total Expenditures	<u>\$2,571,715</u>	<u>\$2,450,428</u>	<u>\$2,603,960</u>	<u>\$2,554,935</u>
Excess (Deficit)	\$159,743	\$202,880	\$13,000	\$139,805
Beginning Fund Balance	12,607	172,350	375,230	375,230
Ending Fund Balance	\$172,350	\$375,230	\$388,230	\$515,035
as % of Total Expenditures	6.70%	15.31%	14.91%	20.16%

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. 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 2013-2014 adopted June 20, 2013, be amended as follows:

REVENUE

Charges & Others	\$787,000	
State Aid	152,370	
Federal Aid	1,755,000	
Other Revenue	<u>370</u>	
Total Revenue		\$2,694,740
Fund Balance June 30, 2013	\$375,230	
Unappropriated Fund Balance	<u>375,230</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,694,740</u></u>

BE IT FURTHER RESOLVED, that \$2,554,935 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	\$798,640
Food	1,065,000
Supplies, Materials, Purchased Services,	<u>691,295</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,554,935</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 adopted June 20, 2013, be amended as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$490</u>	
Total Revenue		\$490
Fund Balance June 30, 2013	\$486,416	
Unappropriated Fund Balance	<u>74,906</u>	
Fund Balance Appropriated to Expenditures		<u>411,510</u>
TOTAL AVAILABLE TO APPROPRIATE SINKING FUND		<u><u>\$412,000</u></u>

BE IT FURTHER RESOLVED, that \$412,000 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	\$22,000
Capital Outlay	390,000
Misc Expenses	<u>0</u>
TOTAL APPROPRIATED - SINKING FUND	<u><u>\$412,000</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 2013-14. 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 adopted June 20, 2013, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$375</u>	
Total Revenue		\$375
Fund Balance June 30, 2013	\$752,029	
Unappropriated Fund Balance	<u>32,604</u>	
Fund Balance Appropriated to Expenditures		<u>719,425</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$719,800</u></u>

BE IT FURTHER RESOLVED, that \$719,800 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

Professional/Purchased Services	\$31,800
Capital Outlay	650,200
Misc Expenses	<u>37,800</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND	<u><u>\$719,800</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 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 adopted June 20, 2013, be amended as follows:

REVENUE

Local Property Taxes	\$3,757,600	
Interest Income and Other Revenue	<u>2,850</u>	
Total Revenue		\$3,760,450
Fund Balance June 30, 2013	\$1,503,693	
Unappropriated Fund Balance	<u>1,478,693</u>	
Fund Balance Appropriated to Expenditures		<u>25,000</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$3,785,450</u></u>

BE IT FURTHER RESOLVED, that \$3,785,450 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	\$3,772,800
Other Expenses	<u>12,650</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$3,785,450</u></u>

RESOLVED, that this resolution shall be the **SALE OF DISTRICT PROPERTY 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 DISTRICT PROPERTY 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 DISTRICT PROPERTY CAPITAL PROJECT FUND** of the Lapeer Community Schools for the fiscal year 2013-2014 adopted June 20, 2013, be amended as follows:

REVENUE

Interest Income and Other Revenue	<u>\$22,700</u>	
Total Revenue		\$22,700
Fund Balance June 30, 2013	\$455,150	
Unappropriated Fund Balance	<u>207,850</u>	
Fund Balance Appropriated to Expenditures		<u>247,300</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$270,000</u></u>

BE IT FURTHER RESOLVED, that \$270,000 of the total available to appropriate in the **SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Capital Outlay and Related Expenditures	<u>270,000</u>
TOTAL APPROPRIATED	
SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND	<u><u>\$270,000</u></u>

RESOLVED, that this resolution shall be the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2013-14. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2013 LIMITED TAX 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 **2013 LIMITED TAX 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>\$850,485</u>	
Total Revenue		\$850,485
Fund Balance June 30, 2013	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$850,485</u></u>

BE IT FURTHER RESOLVED, that \$781,680 of the total available to appropriate in the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for the purpose set forth below.

EXPENDITURES

Professional/Purchased Services	\$170,000
Capital Outlay	507,000
Misc Expenses	<u>104,680</u>
TOTAL APPROPRIATED	
2013 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND	<u><u>\$781,680</u></u>

RESOLVED, that this resolution shall be the **2013 LIMITED TAX 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 **2013 LIMITED TAX 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 **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2013-2014 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>10,965</u>	
Total Revenue		\$10,965
Fund Balance June 30, 2013	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$10,965</u></u>

BE IT FURTHER RESOLVED, that \$8,965 of the total available to appropriate in the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Principal & Interest Payments - 2013 School Building & Site Bonds	\$8,965
Other Expenses	<u>0</u>
TOTAL APPROPRIATED	
2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$8,965</u></u>

RESOLVED, that this resolution shall be the **DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT 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 **DISTRICT ATHLETIC COMPLEX 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 **DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND** of Lapeer Community Schools for fiscal year 2013-2014 be adopted as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$39,000</u>	
Total Revenue		\$39,000
Fund Balance June 30, 2013	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$39,000</u></u>

BE IT FURTHER RESOLVED, that \$32,000 of the total available to appropriate in the **DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Professional Services	\$32,000	
Capital Outlay	0	
Misc Expenses	<u>0</u>	
TOTAL APPROPRIATED		<u>0</u>
DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND		<u><u>\$32,000</u></u>

RESOLVED, that this resolution shall be the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2013-14. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2014 LIMITED TAX 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 **2014 LIMITED TAX 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>\$500,000</u>	
Total Revenue		\$500,000
Fund Balance June 30, 2013	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$500,000</u></u>

BE IT FURTHER RESOLVED, that \$200,000 of the total available to appropriate in the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for the purpose set forth below.

EXPENDITURES

Professional/Purchased Services	\$0
Capital Outlay	200,000
Misc Expenses	<u>0</u>
TOTAL APPROPRIATED	
2014 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND	<u><u>\$200,000</u></u>

RESOLVED, that this resolution shall be the **2014 LIMITED TAX 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 **2014 LIMITED TAX 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 **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2013-2014 adopted June 19, 2014, be amended as follows:

REVENUE

Interest Income and Other Revenue	0	
Total Revenue		\$0
Fund Balance June 30, 2013	\$0	
Unappropriated Fund Balance	0	
Fund Balance Appropriated to Expenditures		0
TOTAL AVAILABLE TO APPROPRIATE		\$0

BE IT FURTHER RESOLVED, that \$0.00 of the total available to appropriate in the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Principal & Interest Payments - 2014 School Building & Site Bonds		\$0
Other Expenses		0
TOTAL APPROPRIATED		\$0
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND		\$0