

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

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

**Board of Education Amendment**

**June 23, 2016**

## TABLE OF CONTENTS

General Fund Revenue & Expenditures	2
General Fund Resolution	3-4
Food Service Revenue & Expenditures	5
Food Service Resolution	6
2007 School Building & Site Bonds Debt Retirement Fund Resolution	7
Sale of District Property Capital Project Fund Resolution	8
2013 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	9
District Athletic Complex Capital Project Fund Resolution	10
2014 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	11
2015 Limited Tax School Building & Site Bonds Capital Project Fund Resolution	12
2015 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	13

**SUPPLEMENTAL INFORMATION  
GENERAL FUND BUDGET**

	<b>2013-14 <u>Actual</u></b>	<b>2014-15 <u>Actual</u></b>	<b>2015-16 Adopted Budget <u>6/18/2015</u></b>	<b>2015-16 Adopted Amendment <u>4/14/2016</u></b>	<b>2015-16 Proposed Final Amendment <u>6/23/2016</u></b>
<b>REVENUE</b>					
Local	\$7,285,023	\$7,159,702	\$6,877,653	\$6,915,060	\$6,862,931
State	39,068,703	40,821,489	39,633,166	40,661,915	40,696,450
Federal	1,638,946	1,520,471	1,389,968	1,602,908	1,588,327
Other Transactions	0	0	0	0	0
<b>Total Revenue</b>	<b>\$47,992,672</b>	<b>\$49,501,662</b>	<b>\$47,900,787</b>	<b>\$49,179,883</b>	<b>\$49,147,708</b>
<b>EXPENDITURES</b>					
<b><u>Instruction</u></b>					
Basic Programs	\$22,595,271	\$23,745,886	\$23,588,822	\$23,606,814	\$23,421,334
Added Needs	7,628,047	7,146,518	6,735,134	7,134,398	7,127,898
Capital Outlay	1,697	10,150	2,510	16,813	16,813
<b>Total Instruction</b>	<b>\$30,225,015</b>	<b>\$30,902,554</b>	<b>\$30,326,466</b>	<b>\$30,758,025</b>	<b>\$30,566,045</b>
<b><u>Support Services</u></b>					
Pupil	\$3,125,532	\$3,043,974	\$2,997,581	\$3,030,547	\$3,030,547
Instructional Staff	2,420,320	2,325,953	2,426,197	2,571,149	2,510,699
General Administration	508,385	517,512	509,001	543,112	543,112
School Administration	2,899,339	2,648,171	2,695,737	2,659,311	2,659,068
Business	810,928	978,504	939,569	1,137,899	1,137,899
Operation & Maintenance	3,698,161	3,509,546	3,746,758	3,709,460	3,579,133
Transportation	2,716,275	2,892,964	3,081,722	2,839,422	2,797,422
Central	1,855,618	1,714,498	1,654,047	1,785,937	1,785,937
Capital Outlay	516,252	589,506	275,939	302,402	302,402
<b>Total Support Services</b>	<b>\$18,550,811</b>	<b>\$18,220,628</b>	<b>\$18,326,551</b>	<b>\$18,579,239</b>	<b>\$18,346,219</b>
<b><u>Other Expenses</u></b>					
Community Services	\$343,979	\$404,783	\$427,980	\$468,892	\$468,892
Capital Outlay	280,547	6,885	100,000	100,000	100,000
Outgoing Transfers & Other	151,266	119,607	117,831	136,512	136,512
<b>Total Other</b>	<b>\$775,792</b>	<b>\$531,275</b>	<b>\$645,811</b>	<b>\$705,404</b>	<b>\$705,404</b>
<b>Grand Total</b>	<b>\$49,551,618</b>	<b>\$49,654,457</b>	<b>\$49,298,828</b>	<b>\$50,042,668</b>	<b>\$49,617,668</b>
<b>Excess (Deficit)</b>	(\$1,558,946)	(\$152,795)	(\$1,398,041)	(\$862,785)	(\$469,960)
Beginning Fund Balance	4,191,093	2,632,147	2,479,352	2,479,352	2,479,352
<b>Ending Fund Balance</b>	<b>\$2,632,147</b>	<b>\$2,479,352</b>	<b>\$1,081,311</b>	<b>\$1,616,567</b>	<b>\$2,009,392</b>
As % of Total Expenditures	5.31%	4.99%	2.19%	3.23%	4.05%

**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	\$6,862,931	
State	40,696,450	
Federal	1,588,327	
Other Transactions	<u>0</u>	
<b>Total Revenue</b>		<b>\$49,147,708</b>
Fund Balance June 30, 2015	\$2,479,352	
Unappropriated Fund Balance	<u>2,009,392</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>469,960</u></b>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<b><u><u>\$49,617,668</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$49,617,668** 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	\$23,421,334
Added Needs	7,127,898
Capital Outlay	16,813

**Support Services:**

Pupil	3,030,547
Instructional Staff	2,510,699
General Administration	543,112
School Administration	2,659,068
Business	1,137,899
Operation & Maintenance	3,579,133
Transportation	2,797,422
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** \$49,617,668

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

	<b>2013-14 <u>Actual</u></b>	<b>2014-15 <u>Actual</u></b>	<b>2015-16 Adopted Budget <u>6/18/2015</u></b>	<b>2015-16 Adopted Amendment <u>4/14/2016</u></b>	<b>2015-16 Proposed Final Amendment <u>6/23/2016</u></b>
<b>REVENUE</b>					
Charges	\$781,261	\$772,030	\$785,000	\$769,000	\$769,000
State Aid	152,367	136,900	123,200	131,738	131,738
Federal Aid	1,784,068	1,775,944	1,775,000	1,802,202	1,802,202
Other Revenue	<u>415</u>	<u>658</u>	<u>350</u>	<u>350</u>	<u>350</u>
<b>Total Revenue</b>	<b><u>\$2,718,111</u></b>	<b><u>\$2,685,532</u></b>	<b><u>\$2,683,550</u></b>	<b><u>\$2,703,290</u></b>	<b><u>\$2,703,290</u></b>
<b>EXPENDITURES</b>					
Wages & Fringe Benefits	\$755,196	\$736,304	\$819,662	\$648,119	\$648,119
Food	1,112,384	1,135,039	1,185,000	1,180,000	1,180,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>\$696,957</u>	<u>\$906,208</u>	<u>680,615</u>	<u>681,234</u>	<u>681,234</u>
<b>Total Expenditures</b>	<b><u>\$2,564,537</u></b>	<b><u>\$2,777,551</u></b>	<b><u>\$2,685,277</u></b>	<b><u>\$2,509,353</u></b>	<b><u>\$2,509,353</u></b>
<b>Excess (Deficit)</b>	153,574	(92,019)	(1,727)	193,937	193,937
Beginning Fund Balance	375,230	528,804	436,785	436,785	436,785
<b>Ending Fund Balance</b> as % of Total Expenditures	<b>\$528,804</b> 20.62%	<b>\$436,785</b> 15.73%	<b>\$435,058</b> 16.20%	<b>\$630,722</b> 25.13%	<b>\$630,722</b> 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>	
<b>Total Revenue</b>		<b>\$2,703,290</b>
Fund Balance June 30, 2015	\$436,785	
Unappropriated Fund Balance	<u>436,785</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><u>0</u></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$2,703,290</u></u></b>

**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>
<b>TOTAL APPROPRIATED - FOOD SERVICE FUND</b>	<b><u><u>\$2,509,353</u></u></b>

**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 2015-16. 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 2015-16 adopted, June 18, 2015, be amended as follows:

**REVENUE**

Local Property Taxes	\$3,842,527	
Interest Income and Other Revenue	<u>2,252</u>	
<b>Total Revenue</b>		<b>\$3,844,779</b>
Fund Balance June 30, 2015	\$1,503,693	
Unappropriated Fund Balance	<u>1,503,693</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$3,844,779</b></u></u>

**BE IT FURTHER RESOLVED**, that **\$3,844,779** of the total available to appropriate in the **2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES**

Principal Payments - 2007 School Building & Site Bonds	\$1,375,000
Interest Payments - 2007 School Building & Site Bonds	2,412,750
Other Expenses	<u>57,029</u>
<b>TOTAL APPROPRIATED</b>	
<b>2007 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$3,844,779</b></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 2015-16. 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 2015-16 adopted June 18, 2015, be amended as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$15,293</u>	
<b>Total Revenue</b>		<b>\$15,293</b>
Fund Balance June 30, 2015	\$174,247	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>174,247</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$189,539</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$189,539** of the total available to appropriate in the **SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND** is hereby appropriated in the and for the purposes set forth below:

**EXPENDITURES**

Capital Outlay and Related Expenditures	<u>\$189,539</u>
<b>TOTAL APPROPRIATED</b>	
<b>SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND</b>	<b><u><u>\$189,539</u></u></b>

**RESOLVED**, that this resolution shall be the **2013 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. 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 2015-16 adopted June 18, 2015, be amended as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$66,181</u>	
<b>Total Revenue</b>		<b>\$66,181</b>
Fund Balance June 30, 2015	\$0	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$66,181</b></u></u>

**BE IT FURTHER RESOLVED**, tha: **\$66,181** 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 Payments - 2013 School Building & Site Bonds	\$21,181
Interest Payments - 2013 School Building & Site Bonds	45,000
Other Expenses	<u>0</u>
<b>TOTAL APPROPRIATED</b>	
<b>2013 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$66,181</b></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 2015-16. A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of **DISTRICT ATHLETIC COMPLEX CAPITAL**.

**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 the Lapeer Community Schools for the fiscal year 2015-16 adopted, June 18, 2015, be amended as follows:

**REVENUE**

Local Property Taxes & Other Revenue	<u>\$207,964</u>	
<b>Total Revenue</b>		<b>\$207,964</b>
Fund Balance June 30, 2015	\$334,742	
Unappropriated Fund Balance	<u>334,742</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$207,964</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$207,964** of the total available to appropriate in the **DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND** is hereby appropriated in the amounts and for the purpose set forth below:

**EXPENDITURES**

Professional Services	\$40,000
Capital Outlay	150,000
Misc Expenses	<u>17,964</u>
<b>TOTAL APPROPRIATED</b>	
<b>DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND</b>	<b><u><u>\$207,964</u></u></b>

**RESOLVED**, that this resolution shall be the **2014 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. 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 2015-16 adopted June 18, 2015, be amended as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$42,350</u>	
<b>Total Revenue</b>		<b>\$42,350</b>
Fund Balance June 30, 2015	\$0	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>0</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$42,350</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$42,350** 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 Payments - 2014 School Building & Site Bonds	\$30,000
Interest Payments - 2014 School Building & Site Bonds	12,350
Other Expenses	<u>0</u>
<b>TOTAL APPROPRIATED</b>	
<b>2014 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<b><u><u>\$42,350</u></u></b>

**RESOLVED**, that this resolution shall be the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2015 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 **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND** of the Lapeer Community Schools for the fiscal year 2015-16 adopted, June 18, 2015, be amended as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$995,285</u>	
<b>Total Revenue</b>		<b>\$995,285</b>
Fund Balance June 30, 2015	\$0	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>0</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$995,285</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$995,285** of the total available to appropriate in the **2015 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	\$93,150
Capital Outlay	696,377
Misc Expenses	<u>205,758</u>
<b>TOTAL APPROPRIATED</b>	
<b>2015 SCHOOL BUILDING &amp; SITE BONDS CAPITAL PROJECT FUND</b>	<b><u><u>\$995,285</u></u></b>

**RESOLVED**, that this resolution shall be the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-16. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **2015 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 **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2015-16 adopted June 18, 2015, be amended as follows:

**REVENUE**

Interest Income and Other Revenue	<u>\$18,681</u>	
<b>Total Revenue</b>		<b>\$18,681</b>
Fund Balance June 30, 2015	\$0	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>0</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$18,681</b></u></u>

**BE IT FURTHER RESOLVED**, tha **\$18,681** of the total available to appropriate in the **2015 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

**EXPENDITURES**

Principal Payments - 2015 School Building & Site Bonds	\$0
Interest Payments - 2015 School Building & Site Bonds	18,681
Other Expenses	<u>0</u>
<b>TOTAL APPROPRIATED</b>	
<b>2015 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<u><u><b>\$18,681</b></u></u>