

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

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

**For**  
**Public Hearing**  
**For**  
**Board of Education Adoption**

**June 18, 2015**

## TABLE OF CONTENTS

Notice of Public Hearing	2
General Fund Revenue	3
General Fund Expenditures	4
General Fund Resolution	5-6
Food Service Revenue & Expenditures	7
Food Service Resolution	8
Sinking Fund Resolution	9
2007 School Building & Site Bonds Debt Retirement Fund Resolution	10
Sale of District Property Capital Project Fund Resolution	11
2013 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	12
District Athletic Complex Capital Project Fund Resolution	13
2014 Limited Tax School Building & Site Bonds Debt Retirement Fund Resolution	14
Closing Resolution	15

## 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 Thursday, June 18, 2015, relative to the 2015-16 budget for the Lapeer Community Schools of Lapeer County.

The Hearing will be conducted prior to the Board of Education Meeting on June 18, 2015, 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 11, 2015, at the Administration & Services Center, 250 Second Street, Lapeer, Michigan, 48446, between the hours of 9:00 a.m. and 3:00 p.m.

Peggy Bush, Secretary  
Lapeer Board of Education

**GENERAL FUND REVENUE  
BUDGET  
JULY 1, 2015 - JUNE 30, 2016**

	<b>2012-13 <u>Actual</u></b>	<b>2013-14 <u>Actual</u></b>	<b>2014-15 Adopted Budget <u>6/19/2014</u></b>	<b>2014-15 Proposed Final Amendment <u>6/18/2015</u></b>	<b>2015-16 Proposed Budget <u>6/18/2015</u></b>
Local	\$7,367,648 <sup>1</sup>	\$7,285,023 <sup>2</sup>	\$7,319,005	\$7,179,688 <sup>3</sup>	\$6,877,653 <sup>4</sup>
State	40,482,562	39,068,703	39,002,630	41,157,154	39,633,166
Federal	1,843,468	1,638,946	1,731,190	1,640,145	1,389,968
Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b><u>\$49,693,679</u></b>	<b><u>\$47,992,672</u></b>	<b><u>\$48,052,825</u></b>	<b><u>\$49,976,987</u></b>	<b><u>\$47,900,787</u></b>

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Included in local revenue is \$5,865,000 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.

<sup>4</sup> Included in local revenue is \$5,670,701 resulting from a levy of 18.0000 mills on non-homestead property approved in 2013. 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, 2015 - JUNE 30, 2016**

	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Adopted Budget 6/19/2014</u>	<u>2014-15 Proposed Final Amendment 6/18/2015</u>	<u>2015-16 Proposed Budget 6/18/2015</u>
<b>INSTRUCTION</b>					
Basic Programs	\$22,821,529	\$22,595,271	\$21,937,491	\$23,529,420	\$23,588,822
Added Needs	7,377,325	7,628,047	7,385,990	7,274,015	6,735,134
Capital Outlay	14,050	1,697	4,207	12,710	2,510
<b>TOTAL INSTRUCTION</b>	<b>\$30,212,904</b>	<b>\$30,225,016</b>	<b>\$29,327,688</b>	<b>\$30,816,145</b>	<b>\$30,326,466</b>
<b>SUPPORT SERVICES</b>					
Pupil	\$2,732,079	\$3,125,532	\$3,079,841	\$2,975,162	\$2,997,581
Instructional Staff	2,376,601	2,420,320	2,416,184	2,537,661	2,426,197
General Administration	478,807	508,385	449,852	503,895	509,001
School Administration	2,995,399	2,899,339	2,842,777	2,819,189	2,695,737
Business	822,661	810,928	885,535	931,721	939,569
Operation & Maintenance	3,447,804	3,698,161	3,468,814	3,784,084	3,746,758
Transportation	2,719,769	2,716,275	2,773,453	3,099,035	3,081,722
Central	1,892,760	1,855,618	1,588,099	1,699,164	1,654,047
Capital Outlay	524,037	516,252	516,256	601,147	275,939
<b>TOTAL SUPPORT SERVICES</b>	<b>\$17,989,915</b>	<b>\$18,550,812</b>	<b>\$18,020,811</b>	<b>\$18,951,058</b>	<b>\$18,326,551</b>
Community Services	\$299,066	\$343,979	\$353,966	\$424,839	\$427,980
Capital Outlay	268,957	280,547	160,000	160,000	100,000
Outgoing Transfers & Other	58,081	151,266	133,280	112,630	117,831
<b>TOTAL OTHER</b>	<b>\$626,104</b>	<b>\$775,792</b>	<b>\$647,246</b>	<b>\$697,469</b>	<b>\$645,811</b>
<b>GRAND TOTAL</b>	<b>\$48,828,924</b>	<b>\$49,551,620</b>	<b>\$47,995,745</b>	<b>\$50,464,672</b>	<b>\$49,298,828</b>
<b>Excess (Deficit)</b>	\$864,755	(\$1,558,948)	\$57,080	(\$487,685)	(\$1,398,041)
Beginning Fund Balance	3,326,338	4,191,093	2,632,145	2,632,145	2,144,460
<b>Ending Fund Balance</b>	<b>\$4,191,093</b>	<b>\$2,632,145</b>	<b>\$2,689,225</b>	<b>\$2,144,460</b>	<b>\$746,419</b>
As % of Total Expenditures	8.58%	5.31%	5.60%	4.25%	1.51%

**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 2015-2016: 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 2015-2016, be adopted as follows:

**REVENUE**

Local	\$6,877,653	
State	39,633,166	
Federal	1,389,968	
Other Transaction	<u>0</u>	
<b>Total Revenue</b>		<b>\$47,900,787</b>
Estimated Fund Balance June 30, 2015	\$2,144,460	
Unappropriated Fund Balance	<u>746,419</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>1,398,041</u></b>
<b>TOTAL APPROPRIATED FOR GENERAL FUND</b>		<b><u><u>\$49,298,828</u></u></b>

**BE IT FURTHER RESOLVED**, that **\$49,298,828** in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

**EXPENDITURES**

Instruction:

Basic Programs	23,588,822
Added Needs	6,735,134
Capital Outlay	2,510

Support Services:

Pupil	2,997,581
Instructional Staff	2,426,197
General Administration	509,001
School Administration	2,695,737
Business	939,569
Operation & Maintenance	3,746,758
Transportation	3,081,722
Central	1,654,047
Capital Outlay	275,939

Community Services 427,980

Outgoing Transfers & Other Transactions 117,831

Capital Outlay 100,000

**TOTAL APPROPRIATED - GENERAL FUND** \$ 49,298,828

**FURTHER BE IT RESOLVED**, that the revenue from the levy of 18 mils on non-homestead property (with Commercial Personal Property being exempted from 12 of these 18 mils) 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, 2015 - JUNE 30, 2016**

	<u>2012-13 Actual</u>	<u>2013-14 Actual</u>	<u>2014-15 Adopted Budget 6/19/2014</u>	<u>2014-15 Adopted Amendment 4/1/2015</u>	<u>2014-15 Proposed Final Amendment 6/18/2015</u>	<u>2015-16 Proposed Budget 6/18/2015</u>
<b>REVENUE</b>						
Charges	\$768,655	\$781,261	\$787,000	\$787,000	\$785,000	\$785,000
State Aid	162,875	152,367	144,000	144,000	134,048	123,200
Federal Aid	1,721,573	1,784,068	1,755,000	1,755,000	1,865,000	1,775,000
Other Revenue	<u>205</u>	<u>415</u>	<u>370</u>	<u>370</u>	<u>640</u>	<u>350</u>
Total Revenue	<b><u>\$2,653,308</u></b>	<b><u>\$2,718,110</u></b>	<b><u>\$2,686,370</u></b>	<b><u>\$2,686,370</u></b>	<b><u>\$2,784,688</u></b>	<b><u>\$2,683,550</u></b>
<b>EXPENDITURES</b>						
Wages and Fringe Benefits	\$759,700	\$755,196	\$817,240	\$817,240	\$799,387	\$819,662
Food	1,114,106	\$1,112,384	1,065,000	1,065,000	1,235,000	1,185,000
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>576,622</u>	<u>696,957</u>	<u>925,605</u>	<u>925,605</u>	<u>894,487</u>	<u>680,615</u>
Total Expenditures	<b><u>\$2,450,428</u></b>	<b><u>\$2,564,536</u></b>	<b><u>\$2,807,845</u></b>	<b><u>\$2,807,845</u></b>	<b><u>\$2,928,874</u></b>	<b><u>\$2,685,277</u></b>
Excess (Deficit)	202,880	153,574	(121,475)	(121,475)	(144,186)	(1,727)
Beginning Fund Balance	172,350	375,230	528,804	528,804	528,804	384,618
Ending Fund Balance	<b>\$375,230</b>	<b>\$528,804</b>	<b>\$407,329</b>	<b>\$407,329</b>	<b>\$384,618</b>	<b>\$382,891</b>
As % of Total Expenditures	15.31%	20.62%	14.51%	14.51%	13.13%	14.26%

**RESOLVED**, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-2016. 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 2015-2016 be adopted as follows:

**REVENUE**

Charges	\$785,000	
State Aid	123,200	
Federal Aid	1,775,000	
Other	<u>350</u>	
<b>Total Revenue</b>		<b>\$2,683,550</b>
Estimated Fund Balance June 30, 2015	\$384,618	
Unappropriated Fund Balance	<u>382,891</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>1,727</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$2,685,277</u></u></b>

**BE IT FURTHER RESOLVED**, that \$2,685,277 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	\$819,662
Food	1,185,000
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>680,615</u>
<b>TOTAL APPROPRIATED - FOOD SERVICE FUND</b>	<b><u><u>\$2,685,277</u></u></b>

**RESOLVED**, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-2016. 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 2015-2016 be adopted as follows:

**REVENUE**

Local Other Revenue	<u>\$100</u>	
<b>Total Revenue</b>		<b>\$100</b>
Estimated Fund Balance June 30, 2015	\$35,511	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>35,511</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$35,611</b></u></u>

**BE IT FURTHER RESOLVED**, that \$35,611 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	\$2,611
Capital Outlay	\$33,000
Other/Misc Expenses	<u>0</u>
<b>TOTAL APPROPRIATED - SINKING FUND</b>	<u><u><b>\$35,611</b></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 2015-2016. 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 2015-2016 be adopted as follows:

**REVENUE**

Local Property Taxes (1)	\$3,755,000	
Interest Income and Other Revenue	<u>2,600</u>	
<b>Total Revenue</b>		<b>\$3,757,600</b>
Estimated Fund Balance June 30, 2015	\$1,441,005	
Unappropriated Fund Balance	<u>1,400,255</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>40,750</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$3,798,350</u></u></b>

**BE IT FURTHER RESOLVED**, that \$3,798,350 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	\$1,375,000
Interest Payments - 2007 School Building & Site Bonds	2,412,750
Other Expenses	<u>10,600</u>
<b>TOTAL APPROPRIATED</b>	
<b>2007 SCHOOL BUILDING &amp; SITE BONDS DEBT RETIREMENT FUND</b>	<b><u><u>\$3,798,350</u></u></b>

(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 DISTRICT PROPERTY CAPITAL PROJECT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2015-2016. 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 2015-2016 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>100</u>	
<b>Total Revenue</b>		<b>\$100</b>
Estimated Fund Balance June 30, 2015	\$185,687	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<b><u>185,687</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<b><u><u>\$185,787</u></u></b>

**BE IT FURTHER RESOLVED**, that \$185,787 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>\$185,787</u>
<b>TOTAL APPROPRIATED</b>		
<b>SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND</b>		<b><u><u>\$185,787</u></u></b>

**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 2015-2016. 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 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2015-2016 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>66,181</u>	
<b>Total Revenue</b>		<b>\$66,181</b>
Estimated Fund Balance June 30, 2015	\$2,000	
Unappropriated Fund Balance	<u>2,000</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**, that \$66,181 of the total available to appropriate in the **2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

**EXPENDITURES**

Principal Payments - 2013 Limited Tax School Building & Site Bonds	\$45,000
Interest Payments - 2013 Limited Tax School Building & Site Bonds	21,181
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 2015-2016. A resolution to make appropriations; and to provide the expenditures of the appropriations; and to provide for the disposition of **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 the Lapeer Community Schools for the fiscal year 2015-2016 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>200,200</u>	
<b>Total Revenue</b>		<b>\$200,200</b>
Estimated Fund Balance June 30, 2015	\$336,033	
Unappropriated Fund Balance	<u>0</u>	
<b>Fund Balance Appropriated to Expenditures</b>		<u><b>336,033</b></u>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>		<u><u><b>\$536,233</b></u></u>

**BE IT FURTHER RESOLVED**, that \$536,233 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/Purchased Services	\$5,000
Capital Outlay	\$431,233
Other Expenses	<u>\$100,000</u>
<b>TOTAL APPROPRIATED</b>	
<b>DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND</b>	<u><u><b>\$536,233</b></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 2015-2016. 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 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2015-2016 be adopted as follows:

**REVENUE**

Interest Income and Other Revenue	<u>42,350</u>	
<b>Total Revenue</b>		<b>\$42,350</b>
Estimated 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 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

**EXPENDITURES**

Principal Payments - 2014 Limited Tax School Building & Site Bonds	\$30,000
Interest Payments - 2014 Limited Tax 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>

**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.