

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
APPROPRIATION ACT
July 1, 2010-June 30, 2011

For
Public Hearing
For
Board of Education Adoption

June 30, 2010

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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 Wednesday, June 30, 2010, relative to the 2010-11 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 special Board of Education Meeting on June 30, 2010, 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 24, 2010, 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, 2010 - JUNE 30, 2011**

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget 6/25/2009</u>	<u>2009-10 Adopted Amendment 2/4/2010</u>	<u>2009-10 Proposed Final Amendment 6/30/2010</u>	<u>2010-11 Proposed Budget 6/30/2010</u>
Local	\$8,141,347 ¹	\$7,808,557 ²	\$7,500,041	\$7,239,228	\$7,472,991 ³	\$7,781,016 ⁴
State	45,112,355	42,576,103	41,761,335	39,278,154	39,284,686	39,687,697
Federal	1,602,867	4,053,817	1,722,009	4,254,890	4,292,484	2,882,822
Other Transactions	<u>961,020</u>	<u>77,380</u>	<u>0</u>	<u>61,200</u>	<u>61,200</u>	<u>0</u>
	<u>\$55,817,589</u>	<u>\$54,515,857</u>	<u>\$50,983,385</u>	<u>\$50,833,472</u>	<u>\$51,111,361</u>	<u>\$50,351,535</u>

¹ Included in local revenue is \$6,900,730 resulting from a combination of a levy of 17.4573 mills on non-homestead property approved in 1998 and an additional .5427 mills on non-homestead approved in 2002. 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 \$6,532,559 resulting from a combination of a levy of 17.4573 mills on non-homestead property approved in 1998 and an additional .5427 mills on non-homestead approved in 2002. 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 \$6,597,500 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 \$6,596,500 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.

**GENERAL FUND EXPENDITURES
BUDGET
JULY 1, 2010 - JUNE 30, 2011**

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget 6/25/2009</u>	<u>2009-10 Adopted Amendment 2/4/2010</u>	<u>2009-10 Proposed Final Amendment 6/30/2010</u>	<u>2010-11 Proposed Budget 6/30/2010</u>
INSTRUCTION						
Basic Programs	\$27,408,865	\$27,507,907	\$26,031,957	\$26,377,463	\$26,087,405	\$26,083,539
Added Needs	6,474,385	6,556,527	6,647,018	6,329,479	6,431,882	6,816,170
Capital Outlay	33,438	25,421	38,362	34,850	22,650	22,650
TOTAL INSTRUCTION	\$33,916,688	\$34,089,855	\$32,717,337	\$32,741,792	\$32,541,937	\$32,922,359
SUPPORT SERVICES						
Pupil	3,187,389	3,074,765	\$2,936,587	\$2,881,253	\$3,130,939	\$3,162,127
Instructional Staff	2,354,752	2,328,154	2,162,542	2,143,122	2,290,617	2,139,324
General Administration	500,761	502,818	486,180	494,062	441,762	431,672
School Administration	3,668,551	3,707,943	3,641,114	3,663,321	3,680,414	3,573,263
Business	1,286,269	1,142,955	1,009,413	1,001,365	1,001,265	955,345
Operation & Maintenance	4,466,669	4,410,155	3,941,932	4,180,031	4,046,715	3,746,417
Transportation	3,260,988	2,960,196	3,148,056	2,952,933	3,016,178	2,848,828
Central	853,330	703,547	584,561	633,443	622,871	1,675,816
Capital Outlay	722,295	508,125	401,350	374,996	346,963	167,530
TOTAL SUPPORT SERVICES	\$20,301,004	\$19,338,658	\$18,311,735	\$18,324,526	\$18,577,724	\$18,700,322
Community Services	\$319,304	\$258,267	\$278,377	\$268,677	\$277,417	\$277,347
Capital Outlay	676,294	330,677	49,900	69,900	22,257	69,900
Outgoing Transfers & Other	1,305,752	1,075,430	898,748	899,210	947,593	92,402
TOTAL OTHER	\$2,301,350	\$1,664,374	\$1,227,025	\$1,237,787	\$1,247,267	\$439,649
GRAND TOTAL	<u>\$56,519,042</u>	<u>\$55,092,887</u>	<u>\$52,256,097</u>	<u>\$52,304,105</u>	<u>\$52,366,928</u>	<u>\$52,062,330</u>
Excess (Deficit)	(\$701,453)	(\$577,030)	(\$1,272,712)	(\$1,470,633)	(\$1,255,567)	(\$1,710,795)
Beginning Fund Balance	9,361,942	8,660,489	8,083,459	8,083,459	8,083,459	6,827,892
Ending Fund Balance	\$8,660,489	\$8,083,459	\$6,810,747	\$6,612,826	\$6,827,892	\$5,117,097
As % of Total Expenditures	15.32%	14.67%	13.03%	12.64%	13.04%	9.83%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2010-11 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-2011: 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 2010-2011, be adopted as follows:

REVENUE

Local	\$7,781,016	
State	39,687,697	
Federal	2,882,822	
Other Transaction	<u>0</u>	
Total Revenue		\$50,351,535
Estimated Fund Balance June 30, 2010	\$6,827,892	
Unappropriated Fund Balance	<u>5,117,097</u>	
Fund Balance Appropriated to Expenditures		<u>1,710,795</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$52,062,330</u></u>

BE IT FURTHER RESOLVED, that **\$52,062,330** in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Instruction:

Basic Programs	26,083,539
Added Needs	6,816,170
Capital Outlay	22,650

Support Services:

Pupil	3,162,127
Instructional Staff	2,139,324
General Administration	431,672
School Administration	3,573,263
Business	955,345
Operation & Maintenance	3,746,417
Transportation	2,848,828
Central	1,675,816
Capital Outlay	167,530

Community Services 277,347

Outgoing Transfers & Other Transactions 92,402

Capital Outlay 69,900

TOTAL APPROPRIATED - GENERAL FUND \$ 52,062,330

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, 2010 - JUNE 30, 2011

	<u>2007-08 Actual</u>	<u>2008-09 Actual</u>	<u>2009-10 Adopted Budget 6/25/2009</u>	<u>2009-10 Adopted Amendment 2/4/2010</u>	<u>2009-10 Proposed Final Amendment 6/30/2010</u>	<u>2010-11 Proposed Budget 6/30/2010</u>
REVENUE						
Charges	\$1,032,727	\$984,639	\$915,438	\$816,000	\$827,000	\$816,000
State Aid	158,254	177,035	155,000	183,225	183,225	183,225
Federal Aid	1,035,279	1,197,471	1,174,601	1,409,847	1,459,847	1,409,847
Other Revenue	<u>4,529</u>	<u>961</u>	<u>950</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total Revenue	\$2,230,789	\$2,360,106	\$2,245,989	\$2,409,372	\$2,470,372	\$2,409,372
EXPENDITURES						
Wages and Fringe Benefits	\$926,641	\$985,053	\$910,757	\$1,012,269	\$1,042,269	\$912,269
Food	956,475	908,389	881,368	928,417	928,417	928,417
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>372,645</u>	<u>456,386</u>	<u>450,488</u>	<u>441,702</u>	<u>439,434</u>	<u>606,702</u>
Total Expenditures	<u>\$2,255,761</u>	<u>\$2,349,828</u>	<u>\$2,242,613</u>	<u>\$2,382,388</u>	<u>\$2,410,120</u>	<u>\$2,447,388</u>
Excess (Deficit)	(24,972)	10,278	3,376	26,984	60,252	(38,016)
Beginning Fund Balance	124,173	99,201	109,479	109,479	109,479	169,731
Ending Fund Balance	\$99,201	\$109,479	\$112,855	\$136,463	\$169,731	\$131,715
As % of Total Expenditures	4.40%	4.66%	5.03%	5.73%	7.04%	5.38%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-2011. 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 2010-2011 be adopted as follows:

REVENUE

Charges	\$816,000	
State Aid	183,225	
Federal Aid	1,409,847	
Other	<u>300</u>	
Total Revenue		\$2,409,372
Estimated Fund Balance June 30, 2010	\$169,731	
Unappropriated Fund Balance	<u>131,715</u>	
Fund Balance Appropriated to Expenditures		<u>38,016</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,447,388</u></u>

BE IT FURTHER RESOLVED, that \$2,447,388 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	\$912,269
Food	928,417
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>606,702</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,447,388</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2010-2011. 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 2010-2011 be adopted as follows:

REVENUE

Local Other Revenue	<u>\$2,000</u>	
Total Revenue		\$2,000
Estimated Fund Balance June 30, 2010	\$814,381	
Unappropriated Fund Balance	<u>376,681</u>	
Fund Balance Appropriated to Expenditures		<u>437,700</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$439,700</u></u>

BE IT FURTHER RESOLVED, that \$439,700 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		\$23,700
Capital Outlay		<u>416,000</u>
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$439,700</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 2010-2011. 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 2010-2011 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$50,000</u>	
Total Revenue		\$50,000
Estimated Fund Balance June 30, 2010	\$7,576,634	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>7,576,634</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$7,626,634</u></u>

BE IT FURTHER RESOLVED, that \$7,626,634 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		\$6,726,634
Other Expenses		<u>900,000</u>
TOTAL APPROPRIATED		
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$7,626,634</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 2010-2011. 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 2010-2011 be adopted as follows:

REVENUE

Local Property Taxes (1)	\$3,515,000	
Interest Income and Other Revenue	<u>3,650</u>	
Total Revenue		\$3,518,650
Estimated Fund Balance June 30, 2010	\$1,624,246	
Unappropriated Fund Balance	<u>1,480,796</u>	
Fund Balance Appropriated to Expenditures		<u>143,450</u>
TOTAL AVAILABLE TO APPROPRIATE		<u>\$3,662,100</u>

BE IT FURTHER RESOLVED, that \$3,662,100 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	\$1,000,000
Interest Payments - 2007 School Building & Site Bonds	2,661,600
Other Expenses	<u>500</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u>\$3,662,100</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 2010-2011. 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 2010-2011 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>500</u>	
Total Revenue		\$500
Estimated Fund Balance June 30, 2010	\$33,195	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>33,195</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$33,695</u></u>

BE IT FURTHER RESOLVED, that \$33,695 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>\$33,695</u>
TOTAL APPROPRIATED	
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND	<u><u>\$33,695</u></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.