

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
APPROPRIATION ACT
July 1, 2009-June 30, 2010

For
Public Hearing
For
Board of Education Adoption

June 25, 2009

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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 Thursday, June 25, 2009, relative to the 2009-10 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 25, 2009, 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., Monday, June 22, 2009, 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, 2009 - JUNE 30, 2010**

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Adopted Budget <u>6/19/2008</u>	2008-09 Adopted Amendment <u>2/5/2009</u>	2008-09 Proposed Final Amendment <u>6/25/2009</u>	2009-10 Proposed Budget <u>6/25/2009</u>
Local	\$7,929,466 ¹	\$8,141,347 ²	\$8,031,925	\$7,602,052	\$7,763,285 ³	\$7,500,041 ⁴
State	46,474,695	45,112,355	43,843,957	44,231,127	44,755,180	41,761,335
Federal	1,521,476	1,602,867	1,713,905	1,757,510	1,722,009	1,722,009
Other Transactions	<u>220,352</u>	<u>961,020</u>	<u>126,100</u>	<u>135,820</u>	<u>77,380</u>	<u>0</u>
	<u>\$56,145,989</u>	<u>\$55,817,589</u>	<u>\$53,715,887</u>	<u>\$53,726,509</u>	<u>\$54,317,854</u>	<u>\$50,983,385</u>

¹ Included in local revenue is \$6,630,630 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 \$6,900,730 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.

³ Included in local revenue is \$6,518,324 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 benefits, purchased service, supply and material, and capital outlay expenses.

⁴ Included in local revenue is \$6,518,324 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, 2009 - JUNE 30, 2010**

	<u>2006-07 Actual</u>	<u>2007-08 Actual</u>	<u>2008-09 Adopted Budget 6/19/2008</u>	<u>2008-09 Adopted Amendment 2/5/2009</u>	<u>2008-09 Proposed Final Amendment 6/25/2009</u>	<u>2009-10 Proposed Budget 6/25/2009</u>
INSTRUCTION						
Basic Programs	\$28,403,342	\$27,408,865	\$26,575,528	\$27,065,350	\$27,558,226	\$26,031,957
Added Needs	6,039,269	6,474,385	6,486,150	6,401,348	6,606,139	6,647,018
Capital Outlay	104,968	33,438	67,221	33,300	38,362	38,362
TOTAL INSTRUCTION	\$34,547,579	\$33,916,688	\$33,128,899	\$33,499,998	\$34,202,727	\$32,717,337
SUPPORT SERVICES						
Pupil	3,115,484	3,187,389	\$3,157,584	\$3,160,800	\$2,904,307	\$2,936,587
Instructional Staff	2,158,240	2,354,752	2,397,455	2,415,651	2,212,150	2,162,542
General Administration	703,777	500,761	490,296	474,165	519,791	486,180
School Administration	3,649,210	3,668,551	3,807,037	3,828,465	3,814,842	3,641,114
Business	1,014,958	1,286,269	1,133,988	1,088,821	1,122,173	1,009,413
Operation & Maintenance	4,704,586	4,466,669	4,652,973	4,447,372	4,444,861	3,941,932
Transportation	3,157,138	3,260,988	3,481,496	3,075,696	3,041,077	3,148,056
Central	715,735	853,330	726,098	767,358	692,659	584,561
Capital Outlay	297,875	722,295	276,156	308,200	496,541	401,350
TOTAL SUPPORT SERVICES	\$19,517,003	\$20,301,004	\$20,123,083	\$19,566,528	\$19,248,401	\$18,311,735
Community Services	\$305,890	\$319,304	\$374,936	\$275,901	\$276,732	\$278,377
Capital Outlay	646	676,294	150,000	405,000	342,516	49,900
Outgoing Transfers & Other	1,299,325	1,305,752	955,857	985,217	1,053,998	898,748
TOTAL OTHER	\$1,605,861	\$2,301,350	\$1,480,793	\$1,666,118	\$1,673,246	\$1,227,025
GRAND TOTAL	<u>\$55,670,443</u>	<u>\$56,519,042</u>	<u>\$54,732,775</u>	<u>\$54,732,644</u>	<u>\$55,124,374</u>	<u>\$52,256,097</u>
Excess (Deficit)	\$475,546	(\$701,453)	(\$1,016,888)	(\$1,006,135)	(\$806,520)	(\$1,272,712)
Beginning Fund Balance	8,886,396	9,361,942	8,135,729	8,660,489	8,660,489	7,853,969
Ending Fund Balance	\$9,361,942	\$8,660,489	\$7,118,841	\$7,654,354	\$7,853,969	\$6,581,257
As % of Total Expenditures	16.82%	15.32%	13.01%	13.98%	14.25%	12.59%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2009-10 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010: 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 2009-2010, be adopted as follows:

REVENUE

Local	\$7,500,041
State	41,761,335
Federal	1,722,009
Other Transaction	<u>0</u>

Total Revenue	\$50,983,385
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Estimated Fund Balance June 30, 2009	\$7,853,969
Unappropriated Fund Balance	<u>6,581,257</u>

Fund Balance Appropriated to Expenditures	<u>1,272,712</u>
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TOTAL APPROPRIATED FOR GENERAL FUND	<u><u>\$52,256,097</u></u>
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BE IT FURTHER RESOLVED, that **\$52,256,097** in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Instruction:

Basic Programs	26,031,957
Added Needs	6,647,018
Capital Outlay	38,362

Support Services:

Pupil	2,936,587
Instructional Staff	2,162,542
General Administration	486,180
School Administration	3,641,114
Business	1,009,413
Operation & Maintenance	3,941,932
Transportation	3,148,056
Central	584,561
Capital Outlay	401,350

Community Services 278,377

Outgoing Transfers & Other Transactions 898,748

Capital Outlay 49,900

TOTAL APPROPRIATED - GENERAL FUND \$ 52,256,097

FURTHER BE IT RESOLVED, that the revenue from the levy of 18 mills on non-homestead property 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, 2009 - JUNE 30, 2010

	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Adopted</u> <u>Budget</u> <u>6/19/2008</u>	<u>2008-09</u> <u>Adopted</u> <u>Amendment</u> <u>2/5/2009</u>	<u>2008-09</u> <u>Proposed Final</u> <u>Amendment</u> <u>6/25/2009</u>	<u>2009-10</u> <u>Proposed</u> <u>Budget</u> <u>6/25/2009</u>
REVENUE						
Charges	\$1,121,157	\$1,032,727	\$1,131,155	\$988,350	\$977,000	\$915,438
State Aid	165,747	158,254	158,494	158,494	177,035	155,000
Federal Aid	995,534	1,035,279	898,133	1,000,000	1,189,847	1,174,601
Other Revenue	<u>\$10,411</u>	<u>\$4,529</u>	<u>7,000</u>	<u>2,000</u>	<u>950</u>	<u>950</u>
Total Revenue	<u>\$2,292,849</u>	<u>\$2,230,789</u>	<u>\$2,194,782</u>	<u>\$2,148,844</u>	<u>\$2,344,832</u>	<u>\$2,245,989</u>
EXPENDITURES						
Wages and Fringe Benefits	\$1,320,317	\$926,641	\$972,759	\$924,684	\$908,000	\$910,757
Food	953,085	956,475	841,687	841,687	924,847	881,368
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>22,778</u>	<u>372,645</u>	<u>373,163</u>	<u>375,663</u>	<u>442,000</u>	<u>450,488</u>
Total Expenditures	<u>\$2,296,180</u>	<u>\$2,255,761</u>	<u>\$2,187,609</u>	<u>\$2,142,034</u>	<u>\$2,274,847</u>	<u>\$2,242,613</u>
Excess (Deficit)	(3,331)	(24,972)	7,173	6,810	69,985	3,376
Beginning Fund Balance	127,504	124,173	137,961	99,201	99,201	169,186
Ending Fund Balance	\$124,173	\$99,201	\$145,134	\$106,011	\$169,186	\$172,562
As % of Total Expenditures	5.41%	4.40%	6.63%	4.95%	7.44%	7.69%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010. 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 2009-2010 be adopted as follows:

REVENUE

Charges	\$915,438	
State Aid	155,000	
Federal Aid	1,174,601	
Other	<u>950</u>	
Total Revenue		\$2,245,989
Estimated Fund Balance June 30, 2009	\$169,186	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,245,989</u></u>

BE IT FURTHER RESOLVED, that \$2,242,613 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	\$910,757
Food	881,368
Supplies, Materials, Purchased Services, Equipment & Furniture and Other	<u>450,488</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,242,613</u></u>

SCHOOL SERVICE FUND
Athletic Budget
JULY 1, 2009 - JUNE 30, 2010

	2006-07 <u>Actual</u>	2007-08 <u>Actual</u>	2008-09 Adopted Budget <u>6/19/2008</u>	2008-09 Adopted Amendment <u>2/5/2009</u>	2008-09 Proposed Final Amendment <u>6/25/2009</u>	2009-10 Proposed Budget <u>6/25/2009</u>
REVENUE						
Charges	\$174,700	\$172,103	\$180,500	\$179,000	\$161,000	\$158,977
Other Receipts	30,642	16,033	12,100	11,625	8,525	8,490
Board Subsidy	792,351	834,676	790,300	790,300	868,233	828,233
Participant Fee	<u>125,316</u>	<u>113,150</u>	<u>114,000</u>	<u>112,600</u>	<u>110,400</u>	<u>112,300</u>
Total Revenue	\$1,123,009	\$1,135,962	\$1,096,900	\$1,093,525	\$1,148,158	\$1,108,000
EXPENDITURES						
Wages	\$607,409	\$614,772	\$620,000	\$621,000	\$626,944	\$629,100
Employee Benefits	175,717	173,266	176,900	171,680	175,869	170,900
Officials	60,903	58,345	51,000	51,000	53,000	51,000
Purchased Services	123,132	168,626	126,855	128,678	141,178	127,700
Supplies & Materials	94,199	90,389	76,700	76,700	106,700	76,700
Capital Expenditures	22,870	971	28,000	28,000	28,000	28,000
Other Miscellaneous	<u>40,179</u>	<u>28,615</u>	<u>24,600</u>	<u>24,600</u>	<u>24,600</u>	<u>24,600</u>
Total Expenditures	<u>\$1,124,409</u>	<u>\$1,134,984</u>	<u>\$1,104,055</u>	<u>\$1,101,658</u>	<u>\$1,156,291</u>	<u>\$1,108,000</u>
Excess (Deficit)	(\$1,400)	\$978	(\$7,155)	(\$8,133)	(\$8,133)	\$0
Beginning Fund Balance	8,555	7,155	7,155	8,133	8,133	0
Ending Fund Balance	\$7,155	\$8,133	\$0	\$0	\$0	\$0

RESOLVED, that this resolution shall be the **ATHLETIC FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010. 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 **ATHLETIC FUND** of the Lapeer Community Schools for fiscal year 2009-2010 be adopted as follows:

REVENUE

Gate Receipts	\$158,977	
Other Receipts	8,490	
Board Subsidy	828,233	
Participant Fees	<u>112,300</u>	
Total Revenue		\$1,108,000
Estimated Fund Balance June 30, 2009	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,108,000</u></u>

BE IT FURTHER RESOLVED, that \$1,108,000 of the total available to appropriate in the **ATHLETIC FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Wages and Fringe Benefits	\$800,000
Officials, Supplies, Equipment, Transportation, Other	<u>308,000</u>
TOTAL APPROPRIATED - ATHLETIC FUND	<u><u>\$1,108,000</u></u>

RESOLVED, that this resolution shall be the **SINKING FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2009-2010. 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 2009-2010 be adopted as follows:

REVENUE

Local Other Revenue	<u>\$3,500</u>	
Total Revenue		\$3,500
Estimated Fund Balance June 30, 2009	\$1,127,966	
Unappropriated Fund Balance	<u>421,466</u>	
Fund Balance Appropriated to Expenditures		<u>706,500</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$710,000</u></u>

BE IT FURTHER RESOLVED, that \$710,000 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	\$70,000	
Capital Outlay	<u>640,000</u>	
TOTAL APPROPRIATED - SINKING FUND		<u><u>\$710,000</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 2009-2010. 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 2009-2010 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$1,226,000</u>	
Total Revenue		\$1,226,000
Estimated Fund Balance June 30, 2009	\$27,803,600	
Unappropriated Fund Balance	<u>8,029,600</u>	
Fund Balance Appropriated to Expenditures		<u>19,774,000</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$21,000,000</u></u>

BE IT FURTHER RESOLVED, that \$21,000,000 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	<u>\$21,000,000</u>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND	<u><u>\$21,000,000</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 2009-2010. 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 2009-2010 be adopted as follows:

REVENUE

Local Property Taxes (1)	\$3,515,000	
Interest Income and Other Revenue	10,300	
	<hr/>	
Total Revenue		\$3,525,300
Estimated Fund Balance June 30, 2009	\$1,557,064	
Unappropriated Fund Balance	1,557,064	
	<hr/>	
Fund Balance Appropriated to Expenditures		<hr/> 0
TOTAL AVAILABLE TO APPROPRIATE		<hr/> \$3,525,300 <hr/>

BE IT FURTHER RESOLVED, that \$3,525,300 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	\$830,000
Interest Payments - 2007 School Building & Site Bonds	2,694,800
Other Expenses	500
	<hr/>
TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<hr/> \$3,525,300 <hr/>

(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 2009-2010. 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 2009-2010 be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>6,000</u>	
Total Revenue		\$6,000
Estimated Fund Balance June 30, 2009	\$565,091	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>565,091</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$571,091</u></u>

BE IT FURTHER RESOLVED, that \$571,091 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>\$571,091</u>
TOTAL APPROPRIATED		
SALE OF SCHOOL DISTRICT BUILDINGS CAPITAL PROJECT FUND		<u><u>\$571,091</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.