

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

Proposed Budget
AMENDMENT TO
APPROPRIATION ACT
July 1, 2016-June 30, 2017

For
Public Hearing
For
Board of Education Adoption

June 22, 2017

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**GENERAL FUND REVENUE
BUDGET
July 1, 2016-June 30, 2017**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 Adopted Budget <u>6/23/2016</u>	2016-17 Proposed Final Amendment <u>6/22/2017</u>
Local	\$7,285,023 ¹	\$7,159,702 ²	\$7,200,379 ³	\$7,054,088 ⁴	\$7,305,469
State	39,068,703	40,821,489	40,640,724	40,621,335	40,367,475
Federal	1,638,946	1,520,471	1,370,430	1,588,327	1,751,777
Other Transactions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$47,992,672</u>	<u>\$49,501,662</u>	<u>\$49,211,533</u>	<u>\$49,263,750</u>	<u>\$49,424,721</u>

¹ Included in local revenue is \$6,039,317 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.

² Included in local revenue is \$5,873,879 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.

³ Included in local revenue is \$5,883,214 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.

⁴ Included in local revenue is \$6,012,719 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, 2016-June 30, 2017**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-2017 Adopted Amendment <u>6/23/2016</u>	2016-2017 Proposed Final Amendment <u>6/22/2017</u>
INSTRUCTION					
Basic Programs	\$22,595,271	\$23,745,886	\$23,341,322	\$24,114,548	\$23,453,585
Added Needs	7,628,047	7,146,518	7,065,407	7,127,898	7,094,081
Capital Outlay	1,697	10,150	12,395	16,813	39,418
TOTAL INSTRUCTION	\$30,225,015	\$30,902,554	\$30,419,123	\$31,259,259	\$30,587,084
SUPPORT SERVICES					
Pupil	\$3,125,532	\$3,043,974	\$2,995,241	\$3,030,547	\$2,885,572
Instructional Staff	2,420,320	2,325,953	2,601,253	2,510,699	2,603,332
General Administration	508,385	517,512	563,406	543,112	575,454
School Administration	2,899,339	2,648,171	2,571,558	2,659,068	2,831,462
Business	810,928	978,504	852,544	1,137,899	1,067,548
Operation & Maintenance	3,698,161	3,509,546	3,312,686	3,579,133	3,467,049
Transportation	2,716,275	2,892,964	2,823,338	2,797,422	3,058,910
Central	1,855,618	1,714,498	1,748,125	1,785,937	1,633,256
Capital Outlay	516,252	589,506	254,458	302,402	456,525
TOTAL SUPPORT SERVICES	\$18,550,811	\$18,220,628	\$17,722,610	\$18,346,219	\$18,579,109
Community Services	\$343,979	\$404,783	\$447,585	\$468,892	\$459,705
Capital Outlay	280,547	6,885	29,214	100,000	389,917
Outgoing Transfers & Other	151,266	119,607	127,212	215,590	206,790
TOTAL OTHER	\$775,792	\$531,275	\$604,011	\$784,482	\$1,056,412
GRAND TOTAL	\$49,551,618	\$49,654,457	\$48,745,744	\$50,389,960	\$50,222,605
Excess (Deficit)	(\$1,558,946)	(\$152,795)	\$465,788	(\$1,126,210)	(\$797,884)
Beginning Fund Balance	4,191,093	2,632,147	2,479,352	2,945,140	2,945,140
Ending Fund Balance	\$2,632,147	\$2,479,352	\$2,945,140	\$1,818,930	\$2,147,256
As % of Total Expenditures	5.31%	4.99%	6.04%	3.61%	4.28%

**RESOLUTION FOR ADOPTION BY
THE BOARD OF EDUCATION OF LAPEER COMMUNITY SCHOOLS
2016-2017 BUDGET**

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year Adopted . 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 2016-2017, be adopted as follows:

REVENUE

Local	7,305,469	
State	40,367,475	
Federal	1,751,777	
Other Transaction	<u>0</u>	
Total Revenue		\$49,424,721
Estimated Fund Balance June 30, 2017	\$2,147,256	
Unappropriated Fund Balance	<u>1,349,372</u>	
Fund Balance Appropriated to Expenditures		<u>797,884</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$50,222,605</u></u>

BE IT FURTHER RESOLVED, that **\$50,222,605** 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	23,453,585
Added Needs	7,094,081
Capital Outlay	39,418

Support Services:

Pupil	2,885,572
Instructional Staff	2,603,332
General Administration	575,454
School Administration	2,831,462
Business	1,067,548
Operation & Maintenance	3,467,049
Transportation	3,058,910
Central	1,633,256
Capital Outlay	456,525

Community Services 459,705

Outgoing Transfers & Other Transactions 206,790

Capital Outlay 389,917

TOTAL APPROPRIATED - GENERAL FUND \$ 50,222,605

FURTHER BE IT RESOLVED, that the revenue from the levy of 18 mills on non-homestead property (with Commercial Personal Property being exempted from 12 of these 18 mills) 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, 2016-June 30, 2017

	<u>2013-14</u> <u>Actual</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Actual</u>	2016-2017 Adopted Amendment 6/23/2016	2016-2017 Proposed Final Amendment 6/22/2017
REVENUE					
Charges	\$781,261	\$772,030	\$731,066	\$734,592	\$705,053
State Aid	152,367	136,900	133,759	136,738	130,025
Federal Aid	1,784,068	1,775,944	1,770,585	1,816,093	1,723,541
Other Revenue	<u>415</u>	<u>658</u>	<u>458</u>	<u>350</u>	<u>600</u>
Total Revenue	\$2,718,111	\$2,685,532	\$2,635,867	\$2,687,773	\$2,559,219
EXPENDITURES					
Wages and Fringe Benefits	\$755,196	\$736,304	\$668,317	\$670,880	\$646,956
Food	1,112,384	1,135,039	1,025,544	1,105,927	1,070,201
Supplies, Materials, Management Fee, Purchased Services, Equipment & Furniture, Transfers & Other	<u>696,957</u>	<u>906,208</u>	<u>870,938</u>	<u>863,000</u>	<u>814,750</u>
Total Expenditures	<u>\$2,564,537</u>	<u>\$2,777,551</u>	<u>\$2,564,799</u>	<u>\$2,639,807</u>	<u>\$2,531,907</u>
Excess (Deficit)	153,574	(92,019)	71,068	47,966	27,312
Beginning Fund Balance	375,230	528,804	436,785	507,853	507,853
Ending Fund Balance	\$528,804	\$436,785	\$507,853	\$555,819	\$535,166
As % of Total Expenditures	20.62%	15.73%	19.80%	21.06%	21.14%

RESOLVED, that this resolution shall be the **FOOD SERVICE FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2016-2017. 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 2016-2017, be adopted as follows:

REVENUE

Charges	\$705,053	
State Aid	130,025	
Federal Aid	1,723,541	
Other	<u>600</u>	
Total Revenue		\$2,559,219
Estimated Fund Balance June 30, 2017	\$535,166	
Unappropriated Fund Balance	<u>535,166</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,559,219</u></u>

BE IT FURTHER RESOLVED, that **\$2,531,907** 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	\$646,956
Food	1,070,201
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>814,750</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,531,907</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 2016-2017. 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 2016-2017, June 22, 2017, be adopted as follows:

REVENUE

Local Property Taxes	\$1,599,273	
Interest Income and Other Revenue	2,634	
	<hr/>	
Total Revenue		\$1,601,907
Estimated Fund Balance June 30, 2017	\$198,531	
Unappropriated Fund Balance	198,531	
	<hr/>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$1,601,907</u></u>

BE IT FURTHER RESOLVED, that **\$1,601,907** 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	\$1,450,000
Interest Payments - 2007 School Building & Site Bonds	148,750
Other Expenses	3,157
	<hr/>
TOTAL APPROPRIATED	<u><u>\$1,601,907</u></u>
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	

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 2016-2017. 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 2016-2017, June 22, 2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$189,571</u>	
Total Revenue		\$189,571
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$189,571</u></u>

BE IT FURTHER RESOLVED, that **\$189,571** 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>\$189,571</u>	
TOTAL APPROPRIATED		<u><u>\$189,571</u></u>
SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND		<u><u>\$189,571</u></u>

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 2016-2017. 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 2016-2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$70,407</u>	
Total Revenue		\$70,407
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$70,407</u></u>

BE IT FURTHER RESOLVED, that **\$70,407** 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	\$50,000
Interest Payments - 2013 School Building & Site Bonds	\$20,407
Other Expenses	<u>0</u>
TOTAL APPROPRIATED	
2013 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$70,407</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 2016-2017. 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 2016-2017, June 22, 2017, be adopted as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$546,621</u>	
Total Revenue		\$546,621
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$546,621</u></u>

BE IT FURTHER RESOLVED, that **\$546,621** 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	\$7,072
Capital Outlay	538,526
Misc Expenses	<u>1,023</u>
TOTAL APPROPRIATED	
DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND	<u><u>\$546,621</u></u>

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 2016-2017. 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 2016-2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$41,570</u>	
Total Revenue		\$41,570
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$41,570</u></u>

BE IT FURTHER RESOLVED, that **\$41,570** 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	11,570
Other Expenses	<u>0</u>
TOTAL APPROPRIATED	
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$41,570</u></u>

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 2016-2017. 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 2016-2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$205,103</u>	
Total Revenue		\$205,103
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$205,103</u></u>

BE IT FURTHER RESOLVED, that **\$205,103** 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	\$37,680	
Capital Outlay	167,423	
Misc Expenses	<u>0</u>	
TOTAL APPROPRIATED		<u><u>\$205,103</u></u>
2015 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND		<u><u>\$205,103</u></u>

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 2016-2017. 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 2016-2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$94,813</u>	
Total Revenue		\$94,813
Estimated Fund Balance June 30, 2017	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$94,813</u></u>

BE IT FURTHER RESOLVED, that **\$94,813** 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	\$60,000
Interest Payments - 2015 School Building & Site Bonds	34,313
Other Expenses	<u>500</u>
TOTAL APPROPRIATED	
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$94,813</u></u>

RESOLVED, that this resolution shall be the **2016 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIRMENT FUND** Appropriation Act of the Lapeer Community Schools for the fiscal year 2016-2017. A resolution to make appropriations: and to provide the expenditures of the appropriations; and to provide for the disposition of **2016 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 **2016 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** of the Lapeer Community Schools for the fiscal year 2016-2017, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$3,189,939</u>
Total Revenue	\$3,189,939
Estimated Fund Balance June 30, 2017	\$1,517,844
Unappropriated Fund Balance	<u>1,517,844</u>
Fund Balance Appropriated to Expenditures	<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE	<u><u>\$3,189,939</u></u>

BE IT FURTHER RESOLVED, that **\$1,672,095** of the total available to appropriate in the **2016 LIMITED TAX SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND** is hereby appropriated in the amounts and for purpose set forth below:

EXPENDITURES

Principal Payments - 2016 School Building & Site Bonds	\$0
Interest Payments - 2016 School Building & Site Bonds	1,672,094
Other Expenses	<u>1</u>
TOTAL APPROPRIATED	<u>\$1,672,095</u>
2016 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$1,672,095</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.