

LAPEER COMMUNITY SCHOOLS
Of Lapeer County

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

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

June 23, 2016

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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 23, 2016, relative to the 2016-17 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 Board of Education Meeting on June 23, 2016, in the Board Room, 250 Second Street, Lapeer, Michigan. The Hearing will begin at 7:00 p.m.

Copies of the proposed budget will be available for public inspection after 9:00 a.m., Thursday, June 16, 2016, 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, 2016-June 30, 2017**

	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 Adopted Budget <u>6/18/2015</u>	2015-16 Adopted Amendment <u>4/14/2016</u>	2015-16 Proposed Final Amendment <u>6/23/2016</u>	2016-17 Proposed Budget <u>6/23/2016</u>
Local	\$7,285,023 ¹	\$7,159,702 ²	\$6,877,653 ³	\$6,915,060	\$6,862,931 ³	\$7,054,088 ⁴
State	39,068,703	40,821,489	39,633,166	40,661,915	40,696,450	40,621,335
Federal	1,638,946	1,520,471	1,389,968	1,602,908	1,588,327	1,588,327
Other Transactions	<u>0</u>	<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>\$47,900,787</u>	<u>\$49,179,883</u>	<u>\$49,147,708</u>	<u>\$49,263,750</u>

¹ 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.

² Included in local revenue is \$5,740,479 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 \$5,690,462 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 \$5,893,796 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

	<u>2013-14 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Adopted Budget 6/18/2015</u>	<u>2015-16 Adopted Amendment 4/14/2016</u>	<u>2015-16 Proposed Final Amendment 6/23/2016</u>	<u>2016-17 Proposed Budget 6/23/2016</u>
INSTRUCTION						
Basic Programs	\$22,595,271	\$23,745,886	\$23,588,822	\$23,606,814	\$23,421,334	\$24,114,548
Added Needs	7,628,047	7,146,518	6,735,134	7,134,398	7,127,898	7,127,898
Capital Outlay	1,697	10,150	2,510	16,813	16,813	16,813
TOTAL INSTRUCTION	\$30,225,015	\$30,902,554	\$30,326,466	\$30,758,025	\$30,566,045	\$31,259,259
SUPPORT SERVICES						
Pupil	\$3,125,532	\$3,043,974	\$2,997,581	\$3,030,547	\$3,030,547	\$3,030,547
Instructional Staff	2,420,320	2,325,953	2,426,197	2,571,149	2,510,699	2,510,699
General Administration	508,385	517,512	509,001	543,112	543,112	543,112
School Administration	2,899,339	2,648,171	2,695,737	2,659,311	2,659,068	2,659,068
Business	810,928	978,504	939,569	1,137,899	1,137,899	1,137,899
Operation & Maintenance	3,698,161	3,509,546	3,746,758	3,709,460	3,579,133	3,579,133
Transportation	2,716,275	2,892,964	3,081,722	2,839,422	2,797,422	2,797,422
Central	1,855,618	1,714,498	1,654,047	1,785,937	1,785,937	1,785,937
Capital Outlay	516,252	589,506	275,939	302,402	302,402	302,402
TOTAL SUPPORT SERVICES	\$18,550,811	\$18,220,628	\$18,326,551	\$18,579,239	\$18,346,219	\$18,346,219
Community Services	\$343,979	\$404,783	\$427,980	\$468,892	\$468,892	\$468,892
Capital Outlay	280,547	6,885	100,000	100,000	100,000	100,000
Outgoing Transfers & Other	151,266	119,607	117,831	136,512	136,512	215,590
TOTAL OTHER	\$775,792	\$531,275	\$645,811	\$705,404	\$705,404	\$784,482
GRAND TOTAL	\$49,551,618	\$49,654,457	\$49,298,828	\$50,042,668	\$49,617,668	\$50,389,960
Excess (Deficit)	(\$1,558,946)	(\$152,795)	(\$1,398,041)	(\$862,785)	(\$469,960)	(\$1,126,210)
Beginning Fund Balance	4,191,093	2,632,147	2,479,352	2,479,352	2,479,352	2,009,392
Ending Fund Balance	\$2,632,147	\$2,479,352	\$1,081,311	\$1,616,567	\$2,009,392	\$883,182
As % of Total Expenditures	5.31%	4.99%	2.19%	3.23%	4.05%	1.75%

**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	24,114,548	
State	7,127,898	
Federal	16,813	
Other Transaction	<u>0</u>	
Total Revenue		\$31,259,259
Estimated Fund Balance June 30, 2016	\$2,009,392	
Unappropriated Fund Balance	<u>883,182</u>	
Fund Balance Appropriated to Expenditures		<u>1,126,210</u>
TOTAL APPROPRIATED FOR GENERAL FUND		<u><u>\$32,385,469</u></u>

BE IT FURTHER RESOLVED, that **\$50,389,960** 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	24,114,548
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

Community Services 468,892

Outgoing Transfers & Other Transactions 215,590

Capital Outlay 100,000

TOTAL APPROPRIATED - GENERAL FUND \$ 50,389,960

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 Actual</u>	<u>2014-15 Actual</u>	<u>2015-16 Adopted Budget 6/18/2015</u>	<u>2015-16 Adopted Amendment 4/14/2016</u>	<u>2015-16 Proposed Final Amendment 6/23/2016</u>	<u>2016-17 Proposed Budget 6/23/2016</u>
REVENUE						
Charges	\$781,261	\$772,030	\$785,000	\$769,000	\$769,000	\$734,592
State Aid	152,367	136,900	123,200	131,738	131,738	136,738
Federal Aid	1,784,068	1,775,944	1,775,000	1,802,202	1,802,202	1,816,093
Other Revenue	<u>415</u>	<u>658</u>	<u>350</u>	<u>350</u>	<u>350</u>	<u>350</u>
Total Revenue	<u>\$2,718,111</u>	<u>\$2,685,532</u>	<u>\$2,683,550</u>	<u>\$2,703,290</u>	<u>\$2,703,290</u>	<u>\$2,687,773</u>
EXPENDITURES						
Wages and Fringe Benefits	\$755,196	\$736,304	\$819,662	\$648,119	\$648,119	\$670,880
Food	1,112,384	1,135,039	1,185,000	1,180,000	1,180,000	1,105,927
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>	<u>863,000</u>
Total Expenditures	<u>\$2,564,537</u>	<u>\$2,777,551</u>	<u>\$2,685,277</u>	<u>\$2,509,353</u>	<u>\$2,509,353</u>	<u>\$2,639,807</u>
Excess (Deficit)	153,574	(92,019)	(1,727)	193,937	193,937	47,966
Beginning Fund Balance	375,230	528,804	436,785	436,785	436,785	630,722
Ending Fund Balance	\$528,804	\$436,785	\$435,058	\$630,722	\$630,722	\$678,688
As % of Total Expenditures	20.62%	15.73%	16.20%	25.13%	25.13%	25.71%

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	\$734,592	
State Aid	136,738	
Federal Aid	1,816,093	
Other	<u>350</u>	
Total Revenue		\$2,687,773
Estimated Fund Balance June 30, 2016	\$630,722	
Unappropriated Fund Balance	<u>594,784</u>	
Fund Balance Appropriated to Expenditures		<u>35,938</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$2,723,711</u></u>

BE IT FURTHER RESOLVED, that **\$2,639,807** 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	\$670,880
Food	1,105,927
Supplies, Materials, Purchased Services, Equipment & Furniture and	<u>863,000</u>
TOTAL APPROPRIATED - FOOD SERVICE FUND	<u><u>\$2,639,807</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 23, 2016, be adopted as follows:

REVENUE

Local Property Taxes	\$3,842,527	
Interest Income and Other Revenue	2,252	
	<hr/>	
Total Revenue		\$3,844,779
Estimated Fund Balance June 30, 2016	\$1,489,361	
Unappropriated Fund Balance	1,489,361	
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Fund Balance Appropriated to Expenditures		0
		<hr/>
TOTAL AVAILABLE TO APPROPRIATE		\$3,844,779
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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	57,029
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TOTAL APPROPRIATED	
2007 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	\$3,844,779
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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 23, 2016, be adopted as follows:

REVENUE

Interest Income and Other Revenue	<u>\$0</u>	
Total Revenue		\$0
Estimated Fund Balance June 30, 2016	\$189,555	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>189,555</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$189,555</u></u>

BE IT FURTHER RESOLVED, that **\$189,555** 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>\$189,555</u>
TOTAL APPROPRIATED	
SALE OF DISTRICT PROPERTY CAPITAL PROJECT FUND	<u><u>\$189,555</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, 2016	\$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 23, 2016, be adopted as follows:

REVENUE

Local Property Taxes & Other Revenue	<u>\$0</u>	
Total Revenue		\$0
Estimated Fund Balance June 30, 2016	\$537,909	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>537,909</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$537,909</u></u>

BE IT FURTHER RESOLVED, that **\$537,909** 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	\$32,000
Capital Outlay	500,000
Misc Expenses	<u>5,909</u>
TOTAL APPROPRIATED	
DISTRICT ATHLETIC COMPLEX CAPITAL PROJECT FUND	<u><u>\$537,909</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, 2016	\$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	<u><u>\$41,570</u></u>
2014 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	

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>\$0</u>	
Total Revenue		\$0
Estimated Fund Balance June 30, 2016	\$207,621	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>207,621</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$207,621</u></u>

BE IT FURTHER RESOLVED, that **\$207,621** 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	\$170,000
Capital Outlay	37,000
Misc Expenses	<u>621</u>
TOTAL APPROPRIATED	
2015 SCHOOL BUILDING & SITE BONDS CAPITAL PROJECT FUND	<u><u>\$207,621</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>\$94,313</u>	
Total Revenue		\$94,313
Estimated Fund Balance June 30, 2016	\$0	
Unappropriated Fund Balance	<u>0</u>	
Fund Balance Appropriated to Expenditures		<u>0</u>
TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$94,313</u></u>

BE IT FURTHER RESOLVED, the **\$94,313** 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>0</u>
TOTAL APPROPRIATED	
2015 SCHOOL BUILDING & SITE BONDS DEBT RETIREMENT FUND	<u><u>\$94,313</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.