



Lake Orion Community Schools

# **Annual Budget Fiscal Year 2011-2012**

**Public Hearing  
Wednesday, June 22, 2011**

LAKE ORION COMMUNITY SCHOOLS  
SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
RESTATED GENERAL FUND  
INCLUDES SPECIAL EDUCATION AND ATHLETIC FUNDS AS PER GASB 54 (EFFECTIVE 7/1/2010)

	ACTUAL 2007-08	%of Total	ACTUAL 2008-09	%of Total	ACTUAL 2009-10	%of Total
<b>REVENUES</b>						
Local Sources	\$ 12,952,259	16.89%	\$ 11,546,628	15.11%	\$ 11,329,144	14.38%
State Sources	57,075,060	74.42%	55,256,679	72.31%	56,085,452	71.19%
Federal Sources	2,093,788	2.73%	4,975,161	6.51%	6,549,246	8.31%
Medicaid and ISD Sources	4,569,954	5.96%	4,638,536	6.07%	4,820,239	6.12%
Other Revenue	-	0.00%	-	0.00%	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 76,691,061</b>	<b>100.00%</b>	<b>\$ 76,417,004</b>	<b>100.00%</b>	<b>\$ 78,784,081</b>	<b>100.00%</b>
<b>EXPENDITURES</b>						
<b>INSTRUCTION</b>						
Basic Programs	\$ 35,003,511	47.89%	\$ 36,324,229	47.51%	\$ 40,409,722	48.29%
Added Needs	8,760,459	11.99%	9,573,264	12.52%	11,922,823	14.25%
<b>TOTAL INSTRUCTION</b>	<b>43,763,970</b>	<b>59.88%</b>	<b>45,897,493</b>	<b>60.03%</b>	<b>52,332,545</b>	<b>62.53%</b>
<b>SUPPORT SERVICES</b>						
Pupil Support Services	5,210,806	7.13%	5,406,182	7.07%	6,241,117	7.46%
Instructional Staff Support Services:						
Instruction Improvement	238,160	0.33%	246,758	0.32%	642,830	0.77%
Educational Media Services	1,301,657	1.78%	1,224,115	1.60%	1,442,210	1.72%
Technology Assisted Instruction	-	0.00%	-	0.00%	367,675	0.44%
Instructional Staff Supervision	748,160	1.02%	860,511	1.13%	836,579	1.00%
General Administration	932,253	1.28%	905,841	1.18%	925,579	1.11%
School Administration	4,622,086	6.32%	4,595,708	6.01%	4,402,460	5.26%
Business Services	1,024,817	1.40%	1,536,965	2.01%	1,240,211	1.48%
Operation and Maintenance	7,585,733	10.38%	8,347,894	10.92%	7,963,832	9.52%
Transportation Services	4,050,436	5.54%	3,756,266	4.91%	3,924,701	4.69%
Human Resources	725,073	0.99%	655,138	0.86%	611,863	0.73%
Technology Services	1,545,500	2.11%	1,500,920	1.96%	1,186,645	1.42%
Athletic Activities	1,116,685	1.53%	1,215,289	1.59%	1,218,673	1.46%
Community Services	218,550	0.30%	305,856	0.40%	350,022	0.42%
<b>TOTAL SUPPORT SERVICES</b>	<b>29,319,916</b>	<b>40.12%</b>	<b>30,557,443</b>	<b>39.97%</b>	<b>31,354,397</b>	<b>37.47%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,083,886</b>	<b>100.00%</b>	<b>\$ 76,454,936</b>	<b>100.00%</b>	<b>\$ 83,686,942</b>	<b>100.00%</b>
Beginning Fund Balance	14,925,450		18,532,625		18,494,693	
Revenues over/(under) Expenditures	3,607,175		(37,932)		(4,902,861)	
<b>Ending Fund Balance</b>	<b>\$ 18,532,625</b>		<b>\$ 18,494,693</b>		<b>\$ 13,591,832</b>	

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. Effective 7/1/10, in accordance with GASB 54, the Athletic Fund was consolidated as well. On these pages, prior years are restated to include the previously known General Fund, Special Education Fund and Athletic Fund all as one General Fund. These pages are provided for comparative purposes.

LAKE ORION COMMUNITY SCHOOLS  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**INCLUDES SPECIAL EDUCATION AND ATHLETIC FUNDS AS PER GASB 54 (EFFECTIVE 7/1/2010)**

	ORIGINAL		FINAL		PROPOSED	
	BUDGET	% of	BUDGET	% of	BUDGET	% of
	2010-11	Total	2010-11	Total	2011-12	Total
<b>REVENUES</b>						
Local Sources	\$ 9,957,580	13.08%	\$ 9,831,681	12.33%	\$ 9,275,468	12.24%
State Sources	58,293,589	76.60%	58,657,142	73.56%	57,841,710	76.35%
Federal Sources	3,299,197	4.34%	5,892,326	7.39%	2,934,654	3.87%
Medicaid and ISD Sources	4,451,910	5.85%	5,254,840	6.59%	5,379,417	7.10%
Other Revenue	100,000	0.13%	100,000	0.13%	330,000	0.44%
<b>TOTAL REVENUES</b>	<b>\$76,102,276</b>	<b>100.00%</b>	<b>\$79,735,989</b>	<b>100.00%</b>	<b>\$75,761,249</b>	<b>100.00%</b>
<b>EXPENDITURES</b>						
<b>INSTRUCTION</b>						
Basic Programs	\$36,367,072	45.93%	\$36,959,006	46.05%	\$36,573,070	45.62%
Added Needs	11,470,817	14.49%	11,532,385	14.37%	11,613,458	14.49%
<b>TOTAL INSTRUCTION</b>	<b>47,837,889</b>	<b>60.42%</b>	<b>48,491,391</b>	<b>60.41%</b>	<b>48,186,528</b>	<b>60.10%</b>
<b>SUPPORT SERVICES</b>						
Pupil Support Services	6,187,126	7.81%	5,935,551	7.39%	5,624,879	7.02%
Instructional Staff Support Services:						
Instruction Improvement	434,594	0.55%	719,966	0.90%	397,603	0.50%
Educational Media Services	1,253,671	1.58%	1,103,522	1.37%	935,659	1.17%
Technology Assisted Instruction	391,858	0.49%	472,558	0.59%	372,558	0.46%
Instructional Staff Supervision	871,163	1.10%	778,892	0.97%	689,804	0.86%
General Administration	913,698	1.15%	1,081,917	1.35%	966,643	1.21%
School Administration	4,434,348	5.60%	4,401,348	5.48%	4,278,359	5.34%
Business Services	1,255,570	1.59%	1,256,467	1.57%	1,324,161	1.65%
Operation and Maintenance	8,129,725	10.27%	7,968,775	9.93%	7,983,527	9.96%
Transportation Services	4,121,010	5.20%	4,499,279	5.61%	4,269,702	5.33%
Human Resources	612,049	0.77%	563,167	0.70%	636,699	0.79%
Technology Services	1,201,300	1.52%	1,419,781	1.77%	3,013,220	3.76%
Athletic Activities	1,161,637	1.47%	1,206,768	1.50%	1,123,625	1.40%
Community Services	369,962	0.47%	366,939	0.46%	370,126	0.46%
<b>TOTAL SUPPORT SERVICES</b>	<b>31,337,711</b>	<b>39.58%</b>	<b>31,774,930</b>	<b>39.59%</b>	<b>31,986,565</b>	<b>39.90%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$79,175,600</b>	<b>100.00%</b>	<b>\$80,266,321</b>	<b>100.00%</b>	<b>\$80,173,093</b>	<b>100.00%</b>
Beginning Fund Balance	13,591,832		13,591,832		13,061,500	
Revenues over/(under) Expenditures	(3,073,324)		(530,332)		(4,411,844)	
<b>Ending Fund Balance</b>	<b>\$10,518,508</b>		<b>\$13,061,500</b>		<b>\$ 8,649,656</b>	

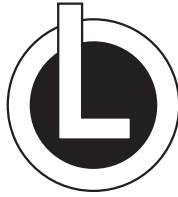
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**LAKE ORION COMMUNITY SCHOOLS  
COMMUNITY SERVICES PROGRAM  
2011-12 BUDGET**

	2007-08	2008-09	2009-10	2010-11	2011-12
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<b>REVENUES</b>					
Community Enrichment	\$ 509,607	\$ 436,681	\$ 507,836	\$ 516,175	\$ 553,675
Early Childhood	1,215,555	1,217,778	1,105,216	1,183,270	1,211,120
GM/BOC Grants	98,152	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 1,823,314</b>	<b>\$ 1,654,459</b>	<b>\$ 1,613,052</b>	<b>\$ 1,699,445</b>	<b>\$ 1,764,795</b>
<b>EXPENDITURES</b>					
Salaries	\$ 1,142,691	\$ 1,039,784	\$ 866,109	\$ 961,234	\$ 934,284
Benefits	310,414	290,208	251,691	353,993	384,475
Purchased Services	211,990	187,811	249,107	244,104	207,975
Supplies	36,065	41,508	36,385	54,293	59,658
Capital Outlay & Other	41,846	40,789	40,741	46,492	46,292
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,743,006</b>	<b>\$ 1,600,100</b>	<b>\$ 1,444,033</b>	<b>\$ 1,660,116</b>	<b>\$ 1,632,684</b>
<b>OUTGOING TRANSFERS</b>					
General Fund	-	-	-	-	180,000
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,743,006</b>	<b>\$ 1,600,100</b>	<b>\$ 1,444,033</b>	<b>\$ 1,660,116</b>	<b>\$ 1,812,684</b>
<b>Beginning Fund Balance</b>	3,284	83,592	137,951	306,970	346,299
<b>Revenues over/(under) Expenditures</b>	80,308	54,359	169,019	39,329	(47,889)
<b>Ending Fund Balance</b>	<b>\$ 83,592</b>	<b>\$ 137,951</b>	<b>\$ 306,970</b>	<b>\$ 346,299</b>	<b>\$ 298,410</b>

**LAKE ORION COMMUNITY SCHOOLS  
FOOD SERVICE PROGRAM  
2011-12 BUDGET**

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 ACTUAL	2010-11 BUDGET	2011-12 BUDGET
<b>REVENUES</b>					
<b>LOCAL SOURCES</b>					
Food & Vending Machine Sales	\$ 1,663,739	\$ 1,715,140	\$ 1,669,132	\$ 1,514,800	\$ 1,590,200
Interest and Rebates	31,072	20,848	26,753	6,000	10,200
Catering Services	40,928	37,805	33,346	27,000	22,500
<b>STATE SOURCES</b>					
	62,391	62,391	86,242	99,312	65,000
<b>FEDERAL SOURCES</b>					
	452,085	599,979	778,908	738,000	730,000
<b>TOTAL REVENUES</b>	<b>\$ 2,250,215</b>	<b>\$ 2,436,163</b>	<b>\$ 2,594,381</b>	<b>\$ 2,385,112</b>	<b>\$ 2,417,900</b>
<b>EXPENDITURES</b>					
Salaries	\$ 775,775	\$ 789,873	\$ 785,947	\$ 739,225	\$ 739,200
Benefits	295,043	338,761	327,358	371,414	417,690
Purchased Services	40,751	49,256	52,455	41,057	41,357
Supplies	1,011,436	1,138,438	1,216,028	1,019,300	1,044,600
Capital Outlay	53,336	11,920	75,957	184,228	74,500
Other	5,867	15,001	19,488	23,000	17,000
<b>TOTAL FOOD SERVICE</b>	<b>2,182,208</b>	<b>2,343,249</b>	<b>2,477,233</b>	<b>2,378,224</b>	<b>2,334,347</b>
<b>OUTGOING TRANSFERS</b>					
General Fund	-	-	-	100,000	150,000
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>150,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,182,208</b>	<b>\$ 2,343,249</b>	<b>\$ 2,477,233</b>	<b>\$ 2,478,224</b>	<b>\$ 2,484,347</b>
<b>Beginning Fund Balance</b>	470,147	538,154	631,068	748,216	655,104
<b>Revenues over/(under) Expenditures</b>	68,007	92,914	117,148	(93,112)	(66,447)
<b>Ending Fund Balance</b>	<b>\$ 538,154</b>	<b>\$ 631,068</b>	<b>\$ 748,216</b>	<b>\$ 655,104</b>	<b>\$ 588,657</b>



## District Mission Statement

*The Mission of Lake Orion Community Schools  
is to provide an exemplary education for all learners.*

### BOARD OF EDUCATION

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*Assistant Superintendent of Business and Finance*  
Jillynn Keppler, CPA

*Executive Director of Human Resources*  
Margaret Hazlett

### Truth-In-Taxation Requirement

State of Michigan legislation Uniform Budgeting and Accounting Act requires that the school district's budget sets forth a statement of the total number of mills of ad valorem property taxes to be levied and the purpose for which the millage is levied.

#### **Our statement is as follows:**

For the 2011-12 fiscal year, the school district will levy 18 mills on all non-homestead and non-qualified agricultural property for the purpose of General Fund operations.

\*The approximate amount of revenue to be generated by this levy is \$7,419,000