

FISCAL YEAR 2012-13
GENERAL FUND OPERATING
SCHOOL SERVICE FUND
CAPITAL PROJECT FUND &
ENTERPRISE FUND
BUDGETS
JULY 1, 2012



The purpose of the Lakeview School District Board of Education is to represent the public's interest in providing educational programs in a safe learning environment that develop knowledgeable, healthy, socially responsible citizens in the global community.

15 Arbor Street
Battle Creek, MI 49015

LAKEVIEW SCHOOL DISTRICT 2012-13 BUDGET ASSUMPTIONS

A budget is both a legal requirement and an operational document. It is based upon best assumptions and related estimates for both revenues and expenditures. It provides parameters for the expenditure of funds relating to operating the District's instructional programs and support functions. As data relating to assumptions and estimates is clarified, the budget can and will be revised appropriately.

Five separate funds are required to account for the ongoing activities of the school district. Board approval for the budget of the Debt Retirement Fund, however, is no longer required by the Michigan Department of Education. Below are the assumptions and rationale that were used in the development of each of the budgets for other four funds:

COMBINED GENERAL FUND - Includes Athletics as required under GASB 54

This budget reflects:

1. A flat State Foundation Grant of \$7,148 per FTE.
2. A reduction in the "Best Practices Incentive Grant" of \$48 per pupil based on the proposed School Aid Bill which has been presented to the Governor for signature. This is a reduction of approximately \$186,000 from what was received in 2011-12. This budget does not include the receipt of any performance based funding as we do not currently meet the proposed criteria.
3. An estimated blended enrollment of 3,878.97 FTE's, which is flat with 2011-12. Based on rolling forward our current enrollment and planning for 275 kindergarteners, we will need to enroll 114 new students for this fall to maintain this year's blended enrollment.
4. Utilization of approximately \$296,600K in fund balance to cover revenue losses and cost increases.
5. A reduction in Federal Revenue from the prior year of \$838,702 related to the one time, two-year Edu Jobs funding that was utilized by Lakeview in 2011-12.
6. The continued inclusion of the MPERS categorical money designed to help offset the retirement rate increase (less \$12,340 related to retirement costs of the BCALC housed in the Enterprise Fund).

7. A retirement rate of 27.37% for gross payroll paid to the Michigan Public School Retirement System. This is an increase from the 24.46% rate effective November 1, 2011. This is based on the rate currently included in the School Aid Bill. There has been much activity recently regarding retirement reform legislation that may reduce this rate; however no additional action is expected until the Senate returns to session July 18, 2012. This budget assumes the information we have available to us at the time of adoption.
8. No salary or step increases for employees except the Operations unit which will receive step increases as part of the final year of a three year contract.
9. The impact of step increases negotiated in the 2011-12 LEA contract on the 2012-12 budget.
10. A health insurance premium decrease of 2.7% on current MESSA plans and a 20% employee contribution.
11. Savings associated with the reduction of 9.0 teaching FTE through attrition estimated at \$785,500.
12. The partial reduction of day custodial services by reducing Hi-Tec staff and shifting existing Lakeview staff generating \$143,900 in savings.
13. A \$90,000 reduction in operations budget resources typically expended on increasing our standard of living or services we can live without.
14. The elimination of two secretarial positions, one through attrition with estimated savings of \$67,700.
15. The reorganization of the Technology Department and the contracting of service with CISD saving \$28,800.
16. The elimination of the LHS Hall Monitor position with an estimated savings of \$15,900 for 2012-13.
17. The elimination of the LMS Instructional Swim Support position, with an estimated savings of approximately \$9,940 for 2011-12.
18. Cost savings associated with the Transportation Director Intern of approximately \$15,700
19. Full year savings of not replacing the Community Education Services Director equal to \$14,460.
20. The A 4.7% decrease in electric rates, flat natural gas costs, and a 5% increase in water and sewer rates.
21. An addition of \$100,000 to the technology budget to address technology refresh needs.
22. A fair representation of what is expected for the athletics program in 2012-13.
23. A \$30,000 reduction in the cost of LMS and LHS Athletic Programs that are supported by the General Fund.

FOOD SERVICE FUND

This budget reflects:

1. A fair representation of what is expected for the program in 2012- 13.
2. The \$0.10 increase in lunch price mandated by the Federal Government.
3. The anticipated \$0.06 increase in Federal Reimbursement per meal tied to compliance with the new nutritional standards.
4. A 5% increase in produce related food costs.
5. The costs associated with the conditions of employment that are contained in the current master agreement (this is the final year of a three year contract) with no salary increases.
6. The impact of health care costs, employee contribution rates, and retirement rate increases discussed in the Combined General Fund narrative section above.
7. A transfer of \$129,342 from the Food Service Fund to the General Fund for the reimbursement of indirect costs, reflecting the fourth consecutive year of 100% Indirect Cost Reimbursement allocation.
8. An allocation of \$50,000 for the continued investment in upgrading/expanding equipment.

CAPITAL PROJECTS FUND

This budget reflects:

1. A fair representation of what is expected for the Public Improvement Fund in 2012-13.
2. The collection of \$18,190 of community pledges toward the construction of the Tennis Building in the Public Improvement Fund.
3. The Public Improvement Fund budget does not include any major planned expenditures in the current year; however a budget of \$3,000 has been included to allow for any additional repairs to the swim time board and related equipment as well as \$500 for the purchase of memorial bricks related to the Tennis Building.

ENTERPRISE FUND

An Enterprise Fund is used to report business-type activities - fees charged to customers or organizations to cover the costs of services provided. Typically municipalities use this type of fund for water and sewer departments and parking facilities. Lakeview School District will be using this fund for management services and associated expenses rendered to the Battle Creek Area Learning Center (BCALC).

According to the agreement with the BCALC Board of Directors, Lakeview will be providing all employees and services. Lakeview School District will be reimbursed 100% for these services. All revenue for this fund will be shown as Local Revenue, Fees for Service, as required by the Michigan Department of Education. The expenditures associated with the BCALC will be recorded in this fund to ensure that Lakeview is reimbursed for expenses incurred.

This budget reflects the anticipated expenditures for the Calhoun Community High School for 2012-13.

**LAKEVIEW SCHOOL DISTRICT
 APPROPRIATIONS RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
 FISCAL YEAR 2012-13**

RESOLVED, that this resolution shall be the general appropriations of the Lakeview School District for the fiscal year 2012-2013: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Lakeview School District.

Be it further resolved that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Lakeview School District for the fiscal year 2012-13 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes be approved as follows:

Revenue:	
Local	5,485,821
State	25,628,017
Federal	524,860
Incoming Transfers & Other Transactions	<u>1,425,678</u>
Total Revenue	<u>33,064,376</u>

Combined Fund Balance, July 1, 2012 (estimated)	7,412,345
Less Non-spendable Fund Balance (estimated)	70,518
Less Assigned Fund Balance for Athletics (estimated)	144,490
Less Assigned Fund Balance for Subsequent Year Deficit	296,690
Less Assigned Fund Balance for Future Operations	0
Less Assigned Fund Balance for Technology	0
Less Assigned Fund Balance for Comp. Absences (estimated)	<u>338,243</u>

Fund Balance Available to Appropriate	<u>6,562,404</u>
Total Available to Appropriate	<u><u>39,626,780</u></u>

Be it further resolved that \$33,356,094 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
<i>Basic Instruction:</i>	
Basic Programs	17,363,682
Added Needs	3,555,693
Adult and Continuing Education	
<i>Support Services:</i>	
Pupil Services	966,771
Instruction Staff Services	1,067,875
General Administration Services	379,637
School Administration Services	2,148,058
Business Services	575,145
Operation and Maintenance Services	3,267,732
Pupil Transportation Services	990,569
Other Supporting Services	2,184,881
<i>Community Services</i>	<u>827,861</u>
TOTAL EXPENDITURES	<u>33,327,904</u>
<i>Outgoing Transfers/Other Transactions</i>	28,190
TOTAL APPROPRIATED	<u><u>33,356,094</u></u>

Be it 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 appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

THIS RESOLUTION TAKES EFFECT JULY 1, 2012

LAKEVIEW SCHOOL DISTRICT
GENERAL FUND BUDGET
FOR FISCAL YEAR ENDING
JUNE 30, 2013

	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	AUDITED 2010-11	ADOPTED 2011-12	PROPOSED AMENDED 2011-12	PROPOSED 2012-13	VARIANCE
REVENUES:										
Local Sources	5,107,454	5,491,940	5,734,131	5,398,776	5,361,749	5,294,122	5,308,113	5,321,849	5,240,963	(80,886)
State Sources	22,040,292	24,077,970	25,462,197	24,082,333	23,573,927	24,966,446	24,607,094	25,633,089	25,628,017	(5,072)
Federal Sources	578,860	340,069	379,815	1,981,411	1,837,418	1,141,277	1,402,050	1,353,014	524,860	(828,154)
Incoming Transfers & Other Transactions	865,870	1,103,121	1,029,294	1,165,058	1,545,709	1,789,610	1,590,446	1,898,479	1,426,678	(272,801)
TOTAL REVENUES & TRANSFERS	28,592,476	31,013,100	32,605,437	32,627,578	32,318,803	33,191,455	32,907,703	34,006,431	32,819,518	(1,186,913)
EXPENDITURES:										
BASIC INSTRUCTION:										
Basic Programs	14,200,555	15,231,074	15,491,381	16,285,972	16,585,745	16,572,468	17,842,213	17,847,282	17,360,882	(486,400)
Added Needs	2,037,958	2,020,067	2,470,694	2,786,514	2,997,988	3,147,362	3,353,093	3,432,796	3,555,693	122,897
Adult and Continuing Education										
SUPPORT SERVICES:										
Pupil Services	913,175	916,048	963,923	1,206,622	1,216,189	983,973	1,022,398	1,016,654	966,771	(49,883)
Instruction Staff Services	1,057,542	1,352,148	1,375,876	1,525,395	1,421,458	1,475,548	1,529,919	915,227	1,067,875	152,648
General Administration Services	374,527	476,129	404,371	409,389	347,603	433,610	420,096	364,932	379,637	14,705
School Administration Services	1,835,327	1,961,791	2,049,445	2,066,366	1,982,930	2,075,191	2,178,077	2,119,593	2,148,058	28,465
Business Services	497,924	621,626	536,519	482,163	434,223	493,499	533,157	519,680	541,766	22,086
Operation and Maintenance Services	3,305,528	3,728,569	3,867,578	3,926,842	3,667,847	3,698,308	3,645,943	3,701,420	3,267,232	(434,188)
Pupil Transportation Services	733,395	947,257	1,039,832	830,489	761,467	895,527	938,822	975,763	956,048	(19,715)
Other Supporting Services	1,025,457	1,093,499	1,252,594	1,414,865	1,284,217	1,294,639	1,404,577	1,714,990	1,430,782	(284,208)
COMMUNITY SERVICES	853,298	884,747	897,643	850,717	704,498	708,421	757,986	751,958	805,471	53,513
TOTAL EXPENDITURES	26,834,686	29,232,955	30,349,856	31,785,134	31,304,165	31,778,546	33,626,291	33,360,295	32,480,215	(886,080)
OUTGOING TRANSFERS/OTHER TRANSACTIONS	1,495,361	1,330,426	1,102,306	915,396	694,783	697,709	718,509	771,313	635,993	(135,320)
TOTAL APPROPRIATED	28,330,047	30,563,381	31,452,162	32,700,530	31,998,948	32,476,255	34,344,800	34,131,608	33,116,208	(1,015,400)
EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES	262,429	449,719	1,153,275	(72,952)	319,855	715,200	(1,437,097)	(125,177)	(296,690)	
<i>Fund Balance at beginning of year</i>	<i>4,565,077</i>	<i>4,827,506</i>	<i>5,277,225</i>	<i>6,430,500</i>	<i>6,357,548</i>	<i>6,677,403</i>	<i>7,392,603</i>	<i>7,392,603</i>	<i>7,267,426</i>	
<i>Non-spendable Fund Balance</i>	<i>42,705</i>	<i>212,172</i>	<i>26,670</i>	<i>59,294</i>	<i>57,810</i>	<i>70,089</i>	<i>70,089</i>	<i>70,089</i>	<i>70,089</i>	
<i>Assigned Fund Balance</i>	<i>431,618</i>	<i>137,805</i>	<i>696,251</i>	<i>337,942</i>	<i>326,108</i>	<i>1,904,046</i>	<i>634,933</i>	<i>634,933</i>	<i>338,243</i>	
<i>Unassigned Fund Balance at end of year</i>	<i>4,353,183</i>	<i>4,927,248</i>	<i>5,707,579</i>	<i>5,960,312</i>	<i>6,293,485</i>	<i>5,418,468</i>	<i>5,250,484</i>	<i>6,562,404</i>	<i>6,562,404</i>	

Effective Date July 1, 2012

PLEASE NOTE: EFFECTIVE WITH THE 2010-11 BUDGET YEAR, THE COMBINED FINANCIAL ACTIVITY FOR THE GENERAL FUND WILL ALSO INCLUDE THE FINANCIAL ACTIVITY ASSOCIATED WITH THE DISTRICT'S ATHLETIC ACTIVITIES IN ACCORDANCE WITH GASB 54. WHILE OUTGOING TRANSFERS ARE SHOWN HERE FOR COMPARITIVE PURPOSES, THE PORTION ASSOCIATED WITH ATHLETICS WILL BE ELIMINATED AGAINST THE INCOMING TRANSFERS WHEN COMBINED WITH THE ACTIVITY OF THE ATHLETIC FUND FOR PURPOSES OF THE 2012-13 BUDGET ADOPTION RESOLUTION.

LAKEVIEW SCHOOL DISTRICT
GENERAL FUND ATHLETICS BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2013

	REVENUES:										PROPOSED		VARIANCE
	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	AUDITED 2010-11	ADOPTED 2011-12	PROPOSED AMEND 2011-12	PROPOSED 2012-13				
Local Sources	306,652	324,930	343,233	295,058	293,615	272,674	245,044	288,224	244,858		(43,366)		
State Sources	0	0	0	0	0	0	0	0	0		-		
Federal Sources	0	0	0	0	0	0	0	0	0		-		
Incoming Transfers & Other Transactions	527,496	544,806	571,153	581,921	570,081	605,780	624,968	628,474	607,803		(20,671)		
TOTAL REVENUES & TRANSFERS	834,148	869,736	914,386	876,979	863,696	878,454	870,012	916,698	852,661		(64,037)		
EXPENDITURES:													
Salaries	439,850	437,356	386,087	384,960	372,612	374,250	392,181	375,511	363,112		(12,399)		
Employee Benefits	122,561	129,588	117,788	116,598	112,874	126,695	152,710	146,961	149,854		2,893		
Purchased Services	73,041	91,928	154,229	177,786	191,889	194,618	171,258	199,397	176,605		(22,792)		
Supplies	164,719	162,765	178,092	155,143	148,910	137,878	121,058	149,128	115,975		(33,153)		
Capital Outlay	67,893	10,362	8,013	4,858	6,185	23,013	9,360	16,994	17,616		622		
Dues & Fees	13,596	14,875	19,209	21,412	23,045	25,408	23,445	24,655	24,527		(128)		
TOTAL EXPENDITURES	881,660	846,874	863,418	860,757	855,515	881,862	870,012	912,646	847,689		(64,957)		
OUTGOING TRANSFERS/OTHER TRANSACTIONS													
TOTAL APPROPRIATED	7,520	0	0	0	0	0	0	0	0		-		
EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES	889,160	846,874	863,418	860,757	855,515	881,862	870,012	912,646	847,689		(64,957)		
OTHER SOURCES													
<i>Fund Balance at beginning of year</i>	(55,032)	22,862	50,968	16,222	8,181	(3,408)	0	4,052	4,972				
<i>Non-Spendable Fund Balance</i>	101,074	46,042	68,904	119,872	136,094	144,275	140,867	140,867	144,919				
<i>Assigned Fund Balance at end of year</i>	46,042	68,904	119,872	136,094	142,745	140,867	140,867	144,490	149,462				

PLEASE NOTE: EFFECTIVE WITH THE 2010-11 BUDGET YEAR, THE FINANCIAL ACTIVITY ASSOCIATED WITH ATHLETIC ACTIVITIES IS REQUIRED TO BE REPORTED AS PART OF THE GENERAL FUND AS THE ATHLETIC FUND IS NO LONGER CONSIDERED TO BE A SPECIAL REVENUE FUND IN ACCORDANCE WITH GASB 54. WHILE INCOMING TRANSFERS ARE SHOWN HERE FOR COMPARATIVE PURPOSES, THEY WILL BE ELIMINATED AGAINST OUTGOING TRANSFERS WHEN COMBINED WITH THE GENERAL FUND ACTIVITY FOR PURPOSES OF THE 2010-11 BUDGET ADOPTION RESOLUTION FOR THE GENERAL FUND. FUND BALANCE ATTRIBUTABLE TO THE ATHLETIC FUND WILL BE RECORDED AS AN ASSIGNED FUND BALANCE WITHIN THE GENERAL FUND.

**LAKEVIEW SCHOOL DISTRICT
RESOLUTION FOR ADOPTION SCHOOL SERVICE FUND
FOR FISCAL YEAR ENDED JUNE 30, 2013**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Lakeview School District for fiscal year 2012-2013 be approved as follows:

Revenue:	
Local	903,645
State	76,085
Federal	1,140,753
Incoming Transfers & Other Transactions	<u>1,040</u>
Total Revenue	<u>2,121,523</u>
Fund Balance, July 1, 2012 (estimated)	341,650
Less Non-Spendable Fund Balance (estimated)	<u>19,817</u>
Restricted Fund Balance Available to Appropriate	<u>321,833</u>
Total Available to Appropriate	<u><u>2,443,356</u></u>

BE IT FURTHER RESOLVED, that \$2,045,717 of the total to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Food Service	1,906,375
TOTAL EXPENDITURES	<u>1,906,375</u>
<i>Outgoing Transfers/Other Transactions</i>	<u>139,342</u>
TOTAL APPROPRIATED	<u><u>2,045,717</u></u>

THIS RESOLUTION TAKES EFFECT JULY 1, 2012

LAKEVIEW SCHOOL DISTRICT
SCHOOL SERVICE FUND FOOD SERVICE BUDGET
FOR FISCAL YEAR ENDING JUNE 30, 2013

	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	AUDITED 2010-11	ADOPTED 2011-12	PROPOSED AMEND A 2011-12	PROPOSED 2012-13	VARIANCE
REVENUES:										
Local Sources	681,922	792,201	871,189	912,686	919,104	1,002,765	988,719	937,358	903,645	(33,713)
State Sources	33,557	49,203	42,423	51,770	63,915	80,306	66,395	91,552	76,085	(15,467)
Federal Sources	355,811	462,544	588,245	734,383	885,439	1,000,863	984,715	1,118,053	1,140,753	22,700
Incoming Transfers & Other Transactions	-	-	20,000	650	650	960	1,040	1,040	1,040	-
TOTAL REVENUES & TRANSFERS	1,071,290	1,303,948	1,521,857	1,698,839	1,869,108	2,084,894	2,040,869	2,148,003	2,121,523	(26,480)
EXPENDITURES:										
Salaries	268,127	322,101	365,816	392,615	410,098	462,538	474,224	461,249	480,066	18,817
Employee Benefits	203,383	239,101	257,241	266,412	269,872	293,597	324,977	288,920	300,504	11,584
Purchased Services	21,892	28,088	55,867	33,394	35,216	110,027	71,001	77,561	52,950	(24,611)
Supplies and other Expense	552,028	616,393	785,885	836,674	836,006	973,025	1,017,120	1,018,673	1,009,455	(9,218)
Dues and Fees	2,788	3,125	5,610	8,362	14,449	12,606	12,500	12,600	12,600	-
Capital Outlay	10,688	71,425	63,548	21,022	116,208	57,899	20,800	21,355	50,800	29,445
TOTAL EXPENDITURES	1,058,906	1,280,234	1,533,967	1,558,479	1,681,849	1,909,692	1,920,622	1,880,358	1,906,375	26,017
OUTGOING TRANSFERS/OTHER TRANSACTIONS										
TOTAL APPROPRIATED	0	0	9,700	60,000	117,478	148,891	115,000	192,509	139,342	6,833
EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES	12,384	23,714	(21,810)	80,360	69,781	26,311	5,247	135,136	75,806	
<i>Fund Balance at beginning of year</i>	15,774	28,158	51,872	30,062	110,422	180,203	206,514	206,514	341,650	
<i>Non-spendable Fund Balance</i>	19,808	13,759	20,392	19,403	19,434	19,817	19,817	19,817	19,817	
<i>Restricted Fund Balance at end of year</i>	8,350	38,113	9,670	91,019	160,769	186,697	191,944	321,833	397,639	

**RESOLUTION FOR ADOPTION
BY THE BOARD OF EDUCATION OF THE
LAKEVIEW SCHOOL DISTRICT
CAPITAL PROJECTS FUND
FOR FISCAL YEAR ENDING JUNE 30, 2013**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund of the Lakeview School District for fiscal year 2012-2013 be approved as follows:

Revenue:		
Local		805
Other Financing Sources		0
Incoming Transfers & Other Transactions		18,190
Total Revenue		<u>18,995</u>
Fund Balance, July 1, 2012 (estimated)	702,858	
Less: Committed Fund Balance - Public Improvement Fund (estimated)	<u>544,527</u>	
Restricted Fund Balance Available to appropriate		<u>158,331</u>
Total Available to appropriate		<u><u>177,326</u></u>

BE IT FURTHER RESOLVED, that \$1,150 of the total to appropriate in the Capital Projects Fund and \$3,500 of the Committed Fund Balance is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Public Improvement Fund - General/Restricted		1,150
Public Improvement Fund - Elementary Facilities		-
Public Improvement Fund - Tennis Building		-
Public Improvement Fund - Tennis Brick Program		500
Public Improvement Fund - Swimming		3,000
Capital Project		0
TOTAL EXPENDITURES		<u>4,650</u>
<i>Outgoing Transfers/Other Transactions</i>		0
TOTAL APPROPRIATED		<u><u>4,650</u></u>

THIS RESOLUTION TAKES EFFECT JULY 1, 2012

**LAKEVIEW SCHOOL DISTRICT
 APPROPRIATIONS RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
 ENTERPRISE FUND
 FISCAL YEAR 2012-13**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Enterprise Fund of the Lakeview School District for the fiscal year 2012-13 be approved as follows:

Revenue:	
Local	1,518,208
State	0
Federal	0
Incoming Transfers & Other Transactions	0
Total Revenue	1,518,208
Fund Balance, July 1, 2012	0
Less Non-Spendable Fund Balance	0
Unreserved Retained Earnings Available to appropriate	0
Total Available to appropriate	1,518,208

BE IT FURTHER RESOLVED, that \$1,518,208 of the total available to appropriate in the Enterprise Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
<i>Basic Instruction:</i>	
Basic Programs	813,432
Added Needs	228,808
<i>Support Services:</i>	
Pupil Services	130,667
Instruction Staff Services	44,975
School Administration Services	196,733
Business Services	12,992
Operation and Maintenance Services	63,866
Pupil Transportation Services	10,600
Other Supporting Services	16,135
TOTAL EXPENDITURES	1,518,208
<i>Outgoing Transfers/Other Transactions</i>	0
TOTAL APPROPRIATED	1,518,208

THIS RESOLUTION TAKES EFFECT JULY 1, 2012