



2010-11
First Amended
General Fund and
District Budgets

November 2010

**RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
LIVONIA PUBLIC SCHOOLS**

RESOLVED, that the general appropriation for Livonia Public Schools for revenue for the fiscal year 2010-11 General Fund is amended as follows:

REVENUE	10/11 ADOPTED	FIRST AMENDED
Local	\$ 35,204,334	\$ 34,939,169
State	\$ 102,651,574	101,993,091
Federal	\$ 384,528	2,326,436
Incoming Transfers and Other Transactions	\$ 3,664,102	3,710,102
Total Revenue	\$ 141,904,538	\$ 142,968,798
Fund Balance - July 1, 2010 Unreserved	\$ 2,000,331	\$ 3,385,749
Fund Balance - July 1, 2010 Reserved	\$ 2,775,174	\$ 3,328,269
Fund Balance Sub Total	\$ 4,775,505	\$ 6,714,018
Total Fund Equity and Revenues Available to Appropriate	\$ 146,680,043	\$ 149,682,816

The property tax approved to be levied to support General Fund Operating purposes is .51 of a mill homestead and 18.00 mills non-homestead.

**RESOLUTION FOR BUDGET ADOPTION
BY THE BOARD OF EDUCATION
LIVONIA PUBLIC SCHOOLS**

RESOLVED, that the general appropriation for Livonia Public Schools for expenditures for the fiscal year 2010-11 General Fund is amended as follows:

EXPENDITURES	10/11 ADOPTED	FIRST AMENDED
INSTRUCTION		
Basic Programs	\$ 74,098,866	\$ 74,925,529
Added Needs	\$ 11,833,910	11,666,538
Adult & Continuing Education	\$ 629,483	708,628
Total Instruction	\$ 86,562,259	\$ 87,300,695
SUPPORTING SERVICES		
Pupil	\$ 9,003,532	\$ 9,055,091
Instructional Staff	\$ 6,859,588	7,136,841
General Administration	\$ 1,014,457	999,073
School Administration	\$ 9,207,983	9,225,967
Business	\$ 3,585,311	3,296,076
Operations	\$ 15,043,650	15,086,009
Transportation	\$ 7,850,335	8,041,800
Central	\$ 2,498,967	2,502,211
Total Supporting Services	\$ 55,063,823	\$ 55,343,068
COMMUNITY SERVICES		
Custody & Child Care	\$ 2,612,836	\$ 2,450,090
Other (DARE)	\$ 7,000	7,000
Total Community Services	\$ 2,619,836	\$ 2,457,090
OPERATION TRANSFERS AND OTHER		
Transfers to Other Districts	\$ 58,000	\$ 50,000
Transfers to Other Funds	\$ 1,629,393	1,938,755
Other Transactions (Bus Financing)	\$ 189,791	189,791
Mid Year Reductions		-
Total Operating Transfers and Other	\$ 1,877,184	\$ 2,178,546
TOTAL APPROPRIATED-GENERAL FUND	\$ 146,123,102	\$ 147,279,399
ANTICIPATED FUND BALANCE		
Unreserved	\$ 556,941	\$ 2,403,417
Reserved for Athletic Field Replacement	\$	\$
Reserved for Compensated Absences	\$	\$
Reserved for Textbooks/Curriculum	\$	\$
Reserved for Webster	\$	\$
Total Anticipated Fund Balance	\$ 556,941	\$ 2,403,417

SPECIAL EDUCATION FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 3,135,090	\$ 3,345,548
REVENUES		
General Fund Transfer-Local Programs	\$ 742,984	\$ 1,009,809
County	\$ 15,299,644	16,361,290
State	\$ 5,389,587	5,548,601
Total Revenue	\$ 21,432,215	\$ 22,919,700
EXPENDITURES		
Instructional	\$ 14,017,462	\$ 15,366,086
Support	\$ 6,137,483	6,435,457
Outgoing Transfers and Other	\$ 3,200,000	3,200,000
Total Expenditures	\$ 23,354,945	\$ 25,001,543
SURPLUS (DEFICIT) REVENUE	\$ (1,922,730)	\$ (2,081,843)
FUND BALANCE	\$ 1,212,360	\$ 1,263,705

NOTE: Special Education is estimated for the proposed budget until exact budget details are determined based on actual student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	10/11 ADOPTED	FIRST AMENDED
PROGRAM COSTS		
Autistic	\$ 5,327,228	\$ 5,405,816
Skill Center	\$ 8,571,054	\$ 9,807,651
Trainable Mentally Impaired	\$ 5,807,001	\$ 6,120,183
Visually Impaired	\$ 1,726,932	\$ 1,745,163
Total Program Costs	\$ 21,432,215	\$ 23,078,813
INDIRECT COSTS		
Total Building Expenditures	\$ 683,010	\$ 683,010
11.64% Reimbursable Indirect Costs	\$ (1,960,280)	\$ (1,960,280)
Costs in Excess of Building Expense	\$ (1,277,270)	\$ (1,277,270)
OTHER		
Outgoing Transfer To General Fund	\$ 3,200,000	\$ 3,200,000
Total Expenditures	\$ 23,354,945	\$ 25,001,543

DEBT RETIREMENT FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 331,955	\$ 554,249
REVENUES		
Tax Revenues	\$ 8,723,204	\$ 8,723,204
Interest Income	\$ 1,000	\$ 1,000
Other Revenue	\$ 20,000	\$ 20,000
Total Revenue	\$ 8,744,204	\$ 8,744,204
EXPENDITURES		
Bond Redemption	\$ 4,200,000	\$ 4,200,000
Bond Interest	\$ 4,391,825	\$ 4,391,825
Other	\$ 250,000	\$ 250,000
Total Expenditures	\$ 8,841,825	\$ 8,841,825
SURPLUS (DEFICIT) REVENUE	\$ (97,621)	\$ (97,621)
FUND BALANCE	\$ 234,334	\$ 456,628

NOTE: The property tax adopted to cover debt is 1.99 mills.

HISTORICAL & FUTURE DEBT RETIREMENT NEEDS

YEAR		INTEREST	PRINCIPAL	TOTAL	BALANCE		PRIOR EXISTING DEBT	REFINANCING SAVINGS
23	02/03				\$ 180,757,195	100%	\$ 180,757,195	\$ -
22	03/04	\$ 2,544,418	\$ 3,691,347	\$ 6,235,765	174,521,430	97%	6,039,793	(195,972)
21	04/05	5,060,979	2,524,696	\$ 7,585,675	166,935,755	92%	7,548,744	(36,931)
20	05/06	5,209,870	2,478,518	\$ 7,688,388	159,247,367	88%	7,822,111	133,723
19	06/07	5,689,885	2,401,542	\$ 8,091,427	151,155,940	84%	8,005,411	(86,016)
18	07/08	6,143,934	1,929,891	\$ 8,073,825	143,082,115	79%	8,205,338	131,513
17	08/09	6,320,108	1,932,062	\$ 8,252,170	134,829,945	75%	8,434,264	182,094
16	09/10	4,523,148	3,900,000	\$ 8,423,148	126,406,797	70%	8,646,713	223,565
15	10/11	4,391,825	4,200,000	\$ 8,591,825	117,814,972	65%	9,002,894	411,069
14	11/12	4,182,735	4,570,000	\$ 8,752,735	109,062,237	60%	9,264,651	511,916
13	12/13	3,955,177	4,955,000	\$ 8,910,177	100,152,060	55%	9,520,576	610,399
12	13/14	3,708,435	5,345,000	\$ 9,053,435	91,098,625	50%	9,779,551	726,116
11	14/15	3,442,225	5,750,000	\$ 9,192,225	81,906,400	45%	10,034,006	841,781
10	15/16	3,154,725	6,160,000	\$ 9,314,725	72,591,675	40%	10,337,320	1,022,595
9	16/17	2,846,725	6,590,000	\$ 9,436,725	63,154,950	35%	10,446,256	1,009,531
8	17/18	2,517,225	6,965,000	\$ 9,482,225	53,672,725	30%	10,664,639	1,182,414
7	18/19	2,202,850	7,305,000	\$ 9,507,850	44,164,875	24%	10,835,038	1,327,188
6	19/20	1,873,125	7,635,000	\$ 9,508,125	34,656,750	19%	10,908,282	1,400,157
5	20/21	1,528,500	7,910,000	\$ 9,438,500	25,218,250	14%	10,897,944	1,459,444
4	21/22	1,133,000	8,385,000	\$ 9,518,000	15,700,250	9%	10,867,757	1,349,757
3	22/23	713,750	4,785,000	\$ 5,498,750	10,201,500	6%	5,500,438	1,688
2	23/24	474,500	4,750,000	\$ 5,224,500	4,977,000	3%	5,225,782	1,282
1	24/25	237,000	4,740,000	\$ 4,977,000	-	0%	4,976,109	(891)
		\$ 71,854,139	\$ 108,903,056	\$ 180,757,195			\$ 192,963,617	\$ 12,206,422

BUILDING & SITE TECHNOLOGY FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 2,151,660	\$ 2,292,624
REVENUES		
Interest Income	\$ 2,000	\$ 2,000
Total Revenue	\$ 2,000	\$ 2,000
EXPENDITURES		
Technology Equipment	\$ 1,000,000	\$ 1,500,000
Transfer to General Fund	\$ 248,000	\$ 248,000
Total Expenditures	\$ 1,248,000	\$ 1,748,000
SURPLUS (DEFICIT) REVENUE	\$ (1,246,000)	\$ (1,746,000)
FUND BALANCE	\$ 905,660	\$ 546,624

Funds to be used for "Five Year Technology Plan" and other technology purchases district wide
Current year projects: Network Maintenance, upgrade network equipment,
school computer labs, other.

TECHNOLOGY BOND FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 244,252	\$ 156,992
REVENUES		
Interest Income	\$ -	\$ 2,000
Total Revenue	\$ -	\$ 2,000
EXPENDITURES		
Equipment	\$ 244,252	\$ 158,992
Total Expenditures	\$ 244,252	\$ 158,992
SURPLUS (DEFICIT) REVENUE	\$ (244,252)	\$ (156,992)
FUND BALANCE	\$ -	\$ -

SINKING FUND CAPITAL PROJECTS BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 5,853,524	\$ 9,949,727
REVENUES		
Property Taxes	\$ 5,260,244	\$ 5,260,244
Interest Income	\$ 500	\$ 500
Total Revenue	\$ 5,260,744	\$ 5,260,744
EXPENDITURES		
Repairs	\$ 6,000,000	\$ 8,000,000
Total Expenditures	\$ 6,000,000	\$ 8,000,000
SURPLUS (DEFICIT) REVENUE	\$ (739,256)	\$ (2,739,256)
FUND BALANCE	\$ 5,114,268	\$ 7,210,471

Current Year Projects may include; paving, cement, water mains, parking lot lights, storm sewers, play structures, gym floors, major building renovations, boiler repair, tunnel work, sheet metal siding, grading/drainage, and other work as needed throughout the year.

NOTE: The approved property tax levy for the sinking fund is 1.120 mills.

SPECIAL MAINTENANCE FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 244,739	\$ 329,456
REVENUES		
Interest Income	\$ -	\$ 2,000
Total Revenue	\$ -	\$ 2,000
EXPENDITURES		
Renovation	\$ 200,000	\$ 200,000
Total Expenditures	\$ 200,000	\$ 200,000
SURPLUS (DEFICIT) REVENUE	\$ (200,000)	\$ (198,000)
FUND BALANCE	\$ 44,739	\$ 131,456

NOTE: Funds to be used for maintenance projects including supplies and materials district wide. Due to budget reductions this fund will supplement General Fund maintenance costs for 2010-11.

FOOD SERVICE FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 244,534	\$ 281,916
REVENUES		
Local Sales	\$ 2,076,555	\$ 1,914,318
State Reimbursement	\$ 160,095	161,518
Federal Reimbursement	\$ 1,258,099	1,413,169
General Fund Support	\$ 152,000	192,000
Total Revenue	\$ 3,646,749	\$ 3,681,005
EXPENDITURES		
Wages & Benefits	\$ 1,444,149	\$ 1,484,044
Contracted Services	\$ 313,100	\$ 313,100
Food	\$ 1,608,000	1,652,789
Non-Food Cost	\$ 232,809	187,500
Total Expenditures	\$ 3,598,058	\$ 3,637,433
SURPLUS (DEFICIT) REVENUE	\$ 48,691	\$ 43,572
FUND BALANCE	\$ 293,225	\$ 325,488

HEALTH & WELFARE FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 2,132,860	\$ 960,208
REVENUES		
Employee Transfers	\$ 450,000	1,600,000
Other Fund Transfers	\$ 5,497,739	4,840,362
General Fund Transfers	\$ 19,792,039	18,717,761
Total Revenue	\$ 25,739,778	\$ 25,158,123
EXPENDITURES		
Claims	\$ 20,130,500	\$ 19,093,110
Premiums	\$ 5,196,000	5,409,957
Administrative Fees	\$ 971,500	1,115,959
Total Expenditures	\$ 26,298,000	\$ 25,619,026
SURPLUS (DEFICIT) REVENUE	\$ (558,222)	\$ (460,903)
FUND BALANCE	\$ 1,574,638	\$ 499,305

Funds used to record costs of claims, fees and premiums for employees benefit costs.
Most of the costs are self-insured and final costs are not known until the year end.

ATHLETIC FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
Student Fees	\$ 645,201	\$ 645,201
Gate Receipts	\$ 240,000	\$ 240,000
General Fund Transfers	\$ 530,755	575,755
Total Revenue	\$ 1,415,956	\$ 1,460,956
EXPENDITURES		
Coaches/Director/Stipends	\$ 1,074,996	\$ 1,085,268
Contracted Services	\$ 136,651	127,650
Supplies/Equipment/Misc.	\$ 204,309	248,038
Total Expenditures	\$ 1,415,956	\$ 1,460,956
SURPLUS (DEFICIT) REVENUE	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ 50,858	\$ 51,734
REVENUES		
Donations	\$ 500	\$ 500
Interest Income	\$ 100	800
Total Revenue	\$ 600	\$ 1,300
EXPENDITURES		
Scholarships	\$ 4,000	\$ 4,000
Total Expenditures	\$ 4,000	\$ 4,000
SURPLUS (DEFICIT) REVENUE	\$ (3,400)	\$ (2,700)
FUND BALANCE	\$ 47,458	\$ 49,034

FUNDED PROJECTS BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
General Fund Transfer	\$ 432,833	\$ 417,237
Local	\$ 873,393	778,052
State	\$ 252,181	355,317
Federal	\$ 6,976,738	7,490,697
Total Revenue	\$ 8,535,145	\$ 9,041,303
EXPENDITURES		
Instructional	\$ 5,396,468	\$ 5,781,761
Support	\$ 2,108,446	2,300,894
Community Service	\$ 74,033	74,668
Outgoing Transfers and Other	\$ 956,198	883,980
Total Expenditures	\$ 8,535,145	\$ 9,041,303
SURPLUS (DEFICIT) REVENUE	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

NOTE: Grants are budgeted at prior year levels until awards come in for the new year.

REINVESTMENT (ARRA) FUND BUDGET

	10/11 ADOPTED	FIRST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
Federal	\$ 630,879	1,578,196
Total Revenue	\$ 630,879	\$ 1,578,196
EXPENDITURES		
Instructional	\$ -	\$ 374,679
Support	\$ 619,240	1,170,439
Community Service	\$ -	3,556
Outgoing Transfers and Other	\$ 11,639	29,522
Total Expenditures	\$ 630,879	\$ 1,578,196
SURPLUS (DEFICIT) REVENUE	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

NOTE: This is year two and the final year for ARRA (Federal Stimulus) Funds.