

Livonia Public Schools

Business Services Office

Date: February 29, 2012

To: Randy Liepa, Ph.D., Superintendent

From: Lisa Abbey, Director of Business Services

Re: 2011-2012 Second Budget Amendment

As you know, we amend the budget as needed during the year to reflect the most accurate information available. The budget is being updated to reflect revised estimates for salaries, benefits and other costs.

Attached please find the following documents:

- 2011-2012 Summary General Fund Budget
- Summary of Major Changes – Revenues and Expenditures
- Resolution for Budget Adoption

We would like to discuss the second budget amendment in detail at the Finance Committee meeting on March 5, 2012. Please let me know if you have any questions or concerns.

LA/kp

**2011-12 SUMMARY GENERAL FUND
BUDGET**

A	B	C		D	E
GENERAL FUND	2011-12 Adopted Budget	1st Amended Budget	2nd Amended Budget	Increase (Decrease)	Percentage Change
Fund balance 7/01/11	4,716,795	7,078,574	7,078,574	0	
Revenue	141,795,064	142,995,380	143,071,796	76,416	0.001
Expenditures	146,302,574	145,814,541	145,272,857	(541,684)	(0.004)
Surplus (Deficit)	(4,507,510)	(2,819,161)	(2,201,061)	618,100	
Fund Balance:					
Assigned	0	0	0	0	
Unassigned	209,285	4,259,413	4,877,513	618,100	
Total Fund balance 6/30/12	209,285	4,259,413	4,877,513	618,100	

**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 2011-12 General Fund is amended as follows:

REVENUE	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
Local	\$ 31,199,010	\$ 30,711,467	\$ 31,203,890
State	\$ 105,375,129	\$ 107,426,911	\$ 107,302,906
Federal	\$ 2,155,000	\$ 2,115,000	\$ 1,850,000
Incoming Transfers and Other Transactions	\$ 3,065,925	\$ 2,742,002	\$ 2,715,000
Total Revenue	\$ 141,795,064	\$ 142,995,380	\$ 143,071,796
2011 Non-spendable	\$ -	\$ 412,128	\$ 412,128
2011 Assigned	\$ -	\$ 4,507,510	\$ 4,507,510
Fund Balance - July 1, 2011 Unassigned	\$ 4,716,795	\$ 2,158,936	\$ 2,158,936
Fund Balance Sub Total	\$ 4,716,795	\$ 7,078,574	\$ 7,078,574
Total Fund Equity and Revenues Available to Appropriate	\$ 146,511,859	\$ 149,661,826	\$ 149,738,242

The property tax adopted to be levied to support General Fund Operating purposes is 18.00 mills non-homestead and 6.00 mills on Commercial Personal Property

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 2011-12 General Fund is amended as follows:

EXPENDITURES	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
INSTRUCTION			
Basic Programs	\$ 74,944,243	\$ 74,669,982	\$ 73,180,464
Added Needs	11,261,786	12,092,175	12,926,617
Adult & Continuing Education	748,104	653,874	614,486
Total Instruction	\$ 86,954,133	\$ 87,416,031	\$ 86,721,567
SUPPORTING SERVICES			
Pupil	\$ 8,833,663	\$ 9,060,741	\$ 8,973,567
Instructional Staff	7,307,071	6,730,382	6,683,211
General Administration	1,029,185	862,219	835,539
School Administration	9,364,602	9,351,244	9,283,245
Business	3,593,684	3,592,807	3,811,280
Operations	14,441,141	14,229,506	14,518,438
Transportation	7,331,102	7,155,047	7,027,674
Central	2,658,671	2,746,175	2,787,069
Total Supporting Services	\$ 54,559,119	\$ 53,728,121	\$ 53,920,023
COMMUNITY SERVICES			
Custody & Child Care	\$ 2,522,693	\$ 2,432,760	\$ 2,351,553
Other (DARE)	7,000	-	-
Total Community Services	\$ 2,529,693	\$ 2,432,760	\$ 2,351,553
OPERATION TRANSFERS AND OTHER			
Transfers to Other Districts	\$ 50,000	\$ 30,000	\$ 30,000
Transfers to Other Funds	2,019,838	2,017,838	2,059,923
Other Transactions (Bus Financing)	189,791	189,791	189,791
Total Operating Transfers and Other	\$ 2,259,629	\$ 2,237,629	\$ 2,279,714
TOTAL APPROPRIATED-GENERAL FUND	\$ 146,302,574	\$ 145,814,541	\$ 145,272,857
ANTICIPATED FUND BALANCE			
Assigned	\$ -	\$ -	\$ -
Unassigned	\$ 209,285	\$ 4,259,413	\$ 4,877,513
Total Anticipated Fund Balance	\$ 209,285	\$ 4,259,413	\$ 4,877,513

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Instruction Basic Programs Share Time, Young Fives, Preschool, K-12 teachers and programs	(1,489,518)	Adjustment to employee costs primarily due to reallocation of costs to Added Needs (Vocational Education).	(663,650)
		Reallocation of employee benefit costs to reflect more accurate estimates based on staffing	(718,671)
		Reduction in substitute costs	(80,000)
		Miscellaneous changes in purchased services and supplies and materials	(27,197)
Instruction Added Needs Special Education, Vocational Education, Learning Specialists, Summer Programs	834,442	Adjustment to employee costs primarily due to reallocation of costs from Basic Programs.	575,491
		Reallocation of employee benefit costs to reflect more accurate estimates based on staffing	258,951
Instruction Adult Education - Basic Programs & Enrichment	(39,388)	Reduction in costs for salary, benefits, and supplies based on student needs	(39,388)
Pupil Support Counselors, Psychologists, Speech Therapists, Social Worker, Teacher Consultants	(87,174)	Adjustments to salaries and benefits based on actual staffing levels	(22,844)
		Reallocation of employee benefit costs to reflect more accurate estimates based on staffing	(64,330)

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Support Staff Instructional Staff Improvement of Instruction, Library Media services, Supervision of Instructional staff	(47,171)	Adjustments to salaries and benefits based on actual staffing levels	(10,909)
		Reallocation of employee benefit costs to reflect more accurate estimates based on staffing	(70,568)
		Miscellaneous changes in purchased services and supplies and materials	34,306
Support General Administration	(26,680)	Adjustments to salaries and benefits based on actual staffing levels	(26,680)
Support School Administration	(67,999)	Adjustments to salaries and benefits based on actual staffing	(52,999)
		Miscellaneous changes in purchased services and supplies and materials	(15,000)
Support Business Services Fiscal Services, Printing, Building Insurance, Warehouse, Tax	218,473	Adjustments to salaries and benefits based on actual staffing levels	19,473
		Adjustment to interest and fee accounts	9,000
		Adjustments to tax accounts, including taxes written off.	190,000
Support Maintenance & Operations Custodial, Maintenance, Security Services, Energy Management	288,932	Adjustments to salaries and benefits based on actual costs projected for balance of year	(38,276)
		Adjustment to costs for contracted security	170,000
		Adjustments to utility accounts based on projected costs for the year	34,000
		Adjustments to equipment, repair, maintenance and supply accounts	123,208

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Support Transportation Pupil transportation	(127,373)	Adjustments to salaries and benefits based on actual costs projected for balance of year	(194,614)
		Adjustment to expenditures due to change in grant support	7,878
		Adjustments for purchased services, equipment repair, and vehicle parts	59,363
Central Support Research & Evaluation, Communications, Personnel Services, Pupil Accounting, Technology	40,894	Adjustments to salaries and benefits based on actual costs projected for balance of year	22,530
		Adjustments to purchased services and equipment including payment to Wayne RESA for technology services	18,364
Community Services Child Care services, Other	(81,207)	Adjustments to salaries and benefits based on actual costs projected for balance of year - offset by reduced revenues for year	(81,207)
Transfers Other Expenses	42,085	Transfer to other funds-changes for Center, Athletic, Food Service or Funded projects transfers	42,085