

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

RESOLVED, that the general appropriation for
Livonia Public Schools for revenue

| REVENUE | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|---|--------------------------|------------------------------------|
| Local | \$ 27,857,110 | \$ 28,090,039 |
| State | \$ 108,368,598 | \$ 105,990,825 |
| Federal | \$ 40,000 | \$ 40,000 |
| Incoming Transfers & Other Transactions | \$ 2,512,000 | \$ 2,184,000 |
| Total Revenue | \$ 138,777,708 | \$ 136,304,864 |
| Beginning Fund Balance as of 7/1/2013 | | |
| Non-spendable | | |
| Unassigned | \$ 2,984,330 | \$ 2,984,330 |
| Assigned | \$ 1,861,756 | \$ 3,763,178 |
| Total Beginning Fund Balance as of 7/1/2013 | \$ 4,846,086 | \$ 6,747,508 |
| Total Fund Balance and Revenues Available to Appropriate | \$ 143,623,794 | \$ 143,052,372 |

The property tax adopted to be levied to support General Fund Operating
purposes is 18.00 mills non-homestead and 6.00 mills on
Commerical 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 2013-14 General Fund is amended as follows:

| EXPENDITURES | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|--|--------------------------|------------------------------------|
| INSTRUCTION | | |
| Basic Programs | \$ 71,168,222 | \$ 70,775,523 |
| Added Needs | 12,762,425 | 12,406,471 |
| Adult & Continuing Education | 502,786 | 474,607 |
| Total Instruction | \$ 84,433,433 | \$ 83,656,601 |
| SUPPORTING SERVICES | | |
| Pupil | \$ 8,905,953 | \$ 9,064,851 |
| Instructional Staff | 6,550,881 | 6,532,326 |
| General Administration | 810,026 | 748,246 |
| School Administration | 9,311,066 | 9,158,732 |
| Business | 4,537,883 | 4,424,580 |
| Operations | 13,785,224 | 13,512,871 |
| Transportation | 6,922,168 | 6,854,112 |
| Central | 2,683,922 | 2,654,200 |
| Total Supporting Services | \$ 53,507,123 | \$ 52,949,918 |
| COMMUNITY SERVICES | | |
| Custody & Child Care | \$ 2,181,428 | \$ 2,163,532 |
| Total Community Services | \$ 2,181,428 | \$ 2,163,532 |
| OPERATION TRANSFERS AND OTHER | | |
| Transfers to Other Districts | \$ 50,000 | \$ 50,000 |
| Transfers to Other Funds | 1,590,054 | 1,467,954 |
| Other Transactions | - | - |
| Total Operating Transfers and Other | \$ 1,640,054 | \$ 1,517,954 |
| TOTAL APPROPRIATED-GENERAL FUND | \$ 141,762,038 | \$ 140,288,005 |
| ANTICIPATED FUND BALANCE AS OF 7/1/2014 | | |
| Assigned | \$ - | \$ - |
| Unassigned | \$ 1,861,756 | \$ 2,764,367 |
| Total Anticipated Fund Balance as of 7/1/2014 | \$ 1,861,756 | \$ 2,764,367 |

All unassigned fund balance is available for appropriation in the subsequent budget year.

SPECIAL EDUCATION FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 1,097,020 | \$ 1,102,226 |
| REVENUES | | |
| General Fund Transfer- | \$ 790,953 | \$ 878,480 |
| County | 13,244,569 | 12,629,011 |
| State | 4,342,285 | 4,232,101 |
| Total Revenue | \$ 18,377,807 | \$ 17,739,592 |
| EXPENDITURES | | |
| Instructional | \$ 12,251,573 | \$ 12,149,640 |
| Support | 4,402,220 | 4,422,986 |
| Outgoing Transfers and Other | 1,900,000 | 1,900,000 |
| Total Expenditures | \$ 18,553,793 | \$ 18,472,626 |
| SURPLUS (DEFICIT) | \$ (175,986) | \$ (733,034) |
| FUND BALANCE | \$ 921,034 | \$ 369,192 |

Note: The Special Education budget is required to be amended and approved by the County several times throughout the year. Exact budget details are determined based on student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|--|-----------------------|---------------------------|
| PROGRAM COSTS | | |
| Autistic | \$ 4,590,312 | \$ 4,511,716 |
| Skill Center | 4,523,208 | 4,146,851 |
| Least Restrictive Environment | 2,764,737 | 3,070,326 |
| Trainable Mentally Impaired | 4,546,290 | 4,329,986 |
| Visually Impaired | 1,515,681 | 1,712,933 |
| Total Program Costs | \$ 17,940,228 | \$ 17,771,812 |
| INDIRECT COSTS | | |
| Total Building Expenditures | \$ 347,799 | \$ 375,972 |
| 12.00% Reimbursable Indirect Costs | (1,634,234) | (1,575,158) |
| Costs in Excess of Building Expense | \$ (1,286,435) | \$ (1,199,186) |
| OTHER | | |
| Outgoing Transfer To General Fund | \$ 1,900,000 | \$ 1,900,000 |
| Total Expenditures | \$ 18,553,793 | \$ 18,472,626 |

DEBT RETIREMENT FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 1,702,260 | \$ 1,734,633 |
| REVENUES | | |
| Tax Revenues | \$ 18,545,765 | \$ 18,294,478 |
| Interest Income | 25,000 | 25,000 |
| Other Revenue | | |
| Total Revenue | \$ 18,570,765 | \$ 18,319,478 |
| EXPENDITURES | | |
| Bond Redemption | \$ 10,195,000 | \$ 10,625,000 |
| Bond Interest | 8,004,704 | 7,603,688 |
| Other | 300,000 | 160,000 |
| Total Expenditures | \$ 18,499,704 | \$ 18,388,688 |
| SURPLUS (DEFICIT) | \$ 71,061 | \$ (69,210) |
| FUND BALANCE | \$ 1,773,321 | \$ 1,665,423 |

NOTE: The property tax adopted to cover debt is 4.6 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 |

2013 BOND FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|------------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 106,287,483 | \$ 107,421,833 |
| REVENUES | | |
| Bond Proceeds | | |
| Interest Revenue | \$ 20,000 | \$ 100,000 |
| Total Revenue | \$ 20,000 | \$ 100,000 |
| EXPENDITURES | | |
| Fees and Other Costs | | \$ 520,000 |
| Capital Outlay | \$ 12,000,000 | \$ 26,000,000 |
| Total Expenditures | \$ 12,000,000 | \$ 26,520,000 |
| SURPLUS (DEFICIT) | \$ (11,980,000) | \$ (26,420,000) |
| FUND BALANCE | \$ 94,307,483 | \$ 81,001,833 |

Capital Outlay expenditures will be amended throughout the year
based on annual bond projects.

BUILDING & SITE TECHNOLOGY FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|---------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 1,865,991 | \$ 1,913,214 |
| REVENUES | | |
| Interest Income | \$ 240 | \$ 250 |
| Total Revenue | \$ 240 | \$ 250 |
| EXPENDITURES | | |
| Technology Equipment | \$ 1,000,000 | \$ 1,000,000 |
| Transfer to General Fund | | |
| Total Expenditures | \$ 1,000,000 | \$ 1,000,000 |
| SURPLUS (DEFICIT) | \$ (999,760) | \$ (999,750) |
| FUND BALANCE | \$ 866,231 | \$ 913,464 |

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

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 36,523 | \$ 36,527 |
| REVENUES | | |
| Interest Income | \$ - | \$ 100 |
| Total Revenue | \$ - | \$ 100 |
| EXPENDITURES | | |
| Equipment | \$ 36,523 | \$ 36,627 |
| Total Expenditures | \$ 36,523 | \$ 36,627 |
| SURPLUS (DEFICIT) | (36,523) | \$ (36,527) |
| FUND BALANCE | \$ - | \$ - |

SINKING FUND CAPITAL PROJECTS BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|---------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 4,935,457 | \$ 6,917,793 |
| REVENUES | | |
| Property Taxes | \$ 4,454,986 | \$ 4,475,985 |
| Interest Income | 2,000 | 2,000 |
| Other Income | | |
| Total Revenue | \$ 4,456,986 | \$ 4,477,985 |
| EXPENDITURES | | |
| Repairs | \$ 5,000,000 | \$ 7,000,000 |
| Taxes written off | \$ 100,000 | \$ 100,000 |
| Total Expenditures | \$ 5,100,000 | \$ 7,100,000 |
| SURPLUS (DEFICIT) | \$ (643,014) | \$ (2,622,015) |
| FUND BALANCE | \$ 4,292,443 | \$ 4,295,778 |

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,

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

2012 CAPITAL PROJECTS FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|--------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 30,358 | \$ 29,782 |
| REVENUES | | |
| Interest Income | \$ - | \$ 100 |
| Total Revenue | \$ - | \$ 100 |
| EXPENDITURES | | |
| Capital Improvements | \$ 30,358 | \$ 29,882 |
| Total Expenditures | \$ 30,358 | \$ 29,882 |
| SURPLUS (DEFICIT) | \$ (30,358) | \$ (29,782) |
| FUND BALANCE | \$ - | \$ - |

NOTE: Source of funds is the sale of property in 2012. Funds to be used for Capital Improvements.

FOOD SERVICE FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|---------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 662,241 | \$ 737,907 |
| REVENUES | | |
| Local Sales | \$ 1,732,006 | \$ 1,782,154 |
| State Reimbursement | 149,531 | 141,712 |
| Federal Reimbursement | 1,978,595 | 1,983,435 |
| General Fund Support | 33,000 | 23,000 |
| Total Revenue | \$ 3,893,132 | \$ 3,930,301 |
| EXPENDITURES | | |
| Wages & Benefits | \$ 1,439,690 | \$ 1,475,258 |
| Contracted Services | 415,550 | 415,550 |
| Food Costs | 1,685,825 | 1,666,156 |
| Non-Food Cost | 241,000 | 337,000 |
| Total Expenditures | \$ 3,782,065 | \$ 3,893,964 |
| SURPLUS (DEFICIT) | \$ 111,067 | \$ 36,337 |
| FUND BALANCE | \$ 773,308 | \$ 774,244 |

HEALTH & WELFARE FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 3,860,660 | \$ 4,269,667 |
| REVENUES | | |
| Employee Transfers | \$ 3,142,503 | \$ 3,061,550 |
| Employee Paid Premiums | 40,636 | 40,636 |
| Employee Voluntary Insurance | 262,438 | 262,438 |
| Other Fund Transfers | 3,793,625 | 3,515,786 |
| General Fund Transfers | 13,837,875 | 12,873,306 |
| Total Revenue | \$ 21,077,077 | \$ 19,753,716 |
| EXPENDITURES | | |
| Claims | \$ 9,812,648 | \$ 5,155,774 |
| Premiums | 10,698,000 | 15,181,156 |
| Administrative Fees | 834,000 | 629,000 |
| Voluntary Insurance | 262,438 | 262,438 |
| Total Expenditures | \$ 21,607,086 | \$ 21,228,368 |
| SURPLUS (DEFICIT) | \$ (530,009) | \$ (1,474,652) |
| FUND BALANCE | \$ 3,330,651 | \$ 2,795,015 |

Funds used to record costs of claims, fees and premiums for employees benefit costs.
Estimates include the change from the self-insured health care plan to the fully insured plan
effective January 1, 2014.

ATHLETIC FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|---------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ - | \$ - |
| REVENUES | | |
| Student Fees | \$ 640,000 | \$ 640,000 |
| Gate Receipts | 241,041 | 241,041 |
| General Fund Transfers | 627,054 | 644,954 |
| Total Revenue | \$ 1,508,095 | \$ 1,525,995 |
| EXPENDITURES | | |
| Coaches/Director/Stipends | \$ 634,509 | \$ 652,529 |
| Contracted Services | 590,986 | 665,948 |
| Supplies/Equipment/Misc. | 282,600 | 207,518 |
| Total Expenditures | \$ 1,508,095 | \$ 1,525,995 |
| SURPLUS (DEFICIT) | \$ - | \$ - |
| FUND BALANCE | \$ - | \$ - |

SCHOLARSHIP FUND BUDGET

| | 13/14 ADOPTED | 13/14 FIRST AMENDED |
|-------------------------------|-------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 43,188 | \$ 44,164 |
| REVENUES | | |
| Donations | \$ 500 | \$ 500 |
| Interest Income | | 100 |
| Total Revenue | \$ 500 | \$ 600 |
| EXPENDITURES | | |
| Scholarships | \$ 4,000 | \$ 4,000 |
| Total Expenditures | \$ 4,000 | \$ 4,000 |
| SURPLUS (DEFICIT) | \$ (3,500) | \$ (3,400) |
| FUND BALANCE | \$ 39,688 | \$ 40,764 |

FUNDED PROJECTS BUDGET

| | 13/14 ADOPTED | | 13/14 FIRST AMENDED |
|-------------------------------|---------------------|-----------|---------------------------|
| BEGINNING FUND BALANCE | \$ | - | \$ - |
| REVENUES | | | |
| General Fund Transfer | 205,261 | \$ | - |
| Local | 197,780 | | 72,478 |
| State | 500,511 | | 556,372 |
| Federal | 6,823,747 | | 6,887,102 |
| Total Revenue | \$ 7,727,299 | \$ | 7,515,952 |
| EXPENDITURES | | | |
| Instructional | 4,984,822 | \$ | 4,673,252 |
| Support | 2,584,043 | | 2,699,469 |
| Community Service | 71,521 | | 68,006 |
| Outgoing Transfers and Other | 86,913 | | 75,225 |
| Total Expenditures | \$ 7,727,299 | \$ | 7,515,952 |
| SURPLUS (DEFICIT) | \$ - | \$ | - |
| FUND BALANCE | \$ - | \$ | - |

2013-2014
LOCAL, STATE AND FEDERALLY FUNDED PROJECTS

| | REVENUE | EXPENSE | TRANSFER |
|---|---------------------|---------------------|------------------|
| LOCAL SOURCES | | | |
| Business Partnerships | \$ 30,499 | \$ 30,499 | \$ - |
| Bright House Networks | \$ 250 | \$ 250 | \$ - |
| Community Foundation Southeast Michigan | \$ 1,275 | \$ 1,275 | \$ - |
| Cagwin Insurance | \$ 3,000 | \$ 3,000 | \$ - |
| LPS Foundation | \$ 25,261 | \$ 25,261 | \$ - |
| Fuel Up To Play | \$ 821 | \$ 821 | \$ - |
| Wayne RESA: Positive Behavior Support | \$ 10,000 | \$ 10,000 | \$ - |
| American Chemical Society | \$ 1,372 | \$ 1,372 | \$ - |
| Total Local Sources | \$ 72,478 | \$ 72,478 | \$ - |
| STATE SOURCES | | | |
| Section 32d Great School Readiness | \$ 341,040 | \$ 341,040 | \$ - |
| Section 22i Technology Infrastructure | \$ 159,160 | \$ 159,160 | \$ - |
| Michigan Merit Curriculum Grant | \$ 50,000 | \$ 50,000 | \$ - |
| Professional Scholarship Mini-Grant | \$ 4,195 | \$ 4,195 | \$ - |
| Transition Mini-Grant | \$ 1,977 | \$ 1,977 | \$ - |
| Total State Sources | \$ 556,372 | \$ 556,372 | \$ - |
| FEDERAL SOURCES | | | |
| Title I | \$ 1,333,711 | \$ 1,333,711 | \$ - |
| Title I School-Wide Planning Grant | \$ 6,000 | \$ 6,000 | \$ - |
| Title II Part A | \$ 385,426 | \$ 385,426 | \$ - |
| Title III Limited English | \$ 46,935 | \$ 46,935 | \$ - |
| Vocational Perkins | \$ 232,623 | \$ 232,623 | \$ - |
| IDEA Flow-Through | \$ 3,177,602 | \$ 3,177,602 | \$ - |
| IDEA Preschool Incentive | \$ 190,348 | \$ 190,348 | \$ - |
| IDEA Low-Incidence Center Program Expansion | \$ 742,705 | \$ 742,705 | \$ - |
| IDEA START | \$ 22,500 | \$ 22,500 | \$ - |
| ABE Family Literacy | \$ 140,000 | \$ 140,000 | \$ - |
| ABE English/Civics Literacy | \$ 13,000 | \$ 13,000 | \$ - |
| Physical Education Program (PEP) | \$ 593,365 | \$ 593,365 | \$ - |
| IDEA Flow-Through- VI Summer Program | \$ 2,887 | \$ 2,887 | \$ - |
| Total Federal Sources | \$ 6,887,102 | \$ 6,887,102 | \$ - |
| Total Grants | \$ 7,515,952 | \$ 7,515,952 | \$ - |
| Funded Indirect Costs | | \$ (70,316) | \$ 70,316 |
| Net General Fund Transfer to Funded Projects | \$ 7,515,952 | \$ 7,445,636 | \$ 70,316 |