

**FINAL BUDGET AMENDMENT  
2013/2014**

**SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES**

| <b>AREA OF BUDGET</b>   | <b>TOTAL<br/>AMOUNT OF<br/>CHANGE</b> | <b>EXPLANATION</b>  | <b>LINE ITEMS</b> |
|---|---------------------------------------|---|-------------------|
| <b>Support<br/>Transportation</b><br>Pupil transportation   | 8,565                                 | Adjustment to employee costs to reflect actual driver costs   | 20,690            |
|   |                                       | Miscellaneous adjustments   | (12,125)          |
| <b>Central Support</b><br>Research & Evaluation, Communications, Personnel Services, Pupil Accounting, Technology | 66,774                                | Adjustment to employee costs to reflect year to date actual costs                                   | 66,774            |
| <b>Community Services</b><br>Child Care services, Other   | (21,702)                              | Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs | (21,702)          |
| <b>Transfers</b><br>Other Expenses  | 21,590                                | Transfer to other funds - Athletic and Center Program   | 21,590            |
| <b>Total Increase in Expenditures</b>   |                                       |   | <b>320,582</b>    |

**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 2013-14 General Fund is amended as follows:

| <b>REVENUE</b>  | <b>13/14<br/>AS<br/>ADOPTED</b> | <b>13/14<br/>FIRST<br/>AMENDED</b> | <b>13/14<br/>SECOND<br/>AMENDED</b> | <b>13/14<br/>FINAL<br/>AMENDED</b> |
|---|---------------------------------|------------------------------------|-------------------------------------|------------------------------------|
| Local   | \$ 27,857,110                   | \$ 28,090,039                      | \$ 28,008,639                       | \$ 27,409,429                      |
| State   | \$ 108,368,598                  | \$ 105,990,825                     | \$ 109,078,747                      | \$ 109,589,127                     |
| Federal   | \$ 40,000                       | \$ 40,000                          | \$ 41,700                           | \$ 51,600                          |
| Incoming Transfers & Other Transactions                         | \$ 2,512,000                    | \$ 2,184,000                       | \$ 2,218,376                        | \$ 2,423,376                       |
| <b>Total Revenue</b>  | <b>\$ 138,777,708</b>           | <b>\$ 136,304,864</b>              | <b>\$ 139,347,462</b>               | <b>\$ 139,473,532</b>              |
| Beginning Fund Balance as of 7/1/2013                           |                                 |                                    |                                     |                                    |
| Non-spendable   |                                 |                                    |                                     |                                    |
| Unassigned  | \$ 2,984,330                    | \$ 2,984,330                       | \$ 2,984,330                        | \$ 2,984,330                       |
| Assigned  | \$ 1,861,756                    | \$ 3,763,178                       | \$ 3,763,178                        | \$ 3,763,178                       |
| <b>Total Beginning Fund Balance as of 7/1/2013</b>              | <b>\$ 4,846,086</b>             | <b>\$ 6,747,508</b>                | <b>\$ 6,747,508</b>                 | <b>\$ 6,747,508</b>                |
| <b>Total Fund Balance and Revenues Available to Appropriate</b> | <b>\$ 143,623,794</b>           | <b>\$ 143,052,372</b>              | <b>\$ 146,094,970</b>               | <b>\$ 146,221,040</b>              |

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 2013-14 General Fund is amended as follows:

| EXPENDITURES   | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|--|------------------------|---------------------------|----------------------------|---------------------------|
| <b>INSTRUCTION</b>                                   |                        |                           |                            |                           |
| Basic Programs                                       | \$ 71,168,222          | \$ 70,775,523             | \$ 72,720,764              | \$ 73,580,245             |
| Added Needs  | 12,762,425             | 12,406,471                | 12,617,919                 | 12,550,271                |
| Adult & Continuing Education                         | <u>502,786</u>         | <u>474,607</u>            | <u>506,336</u>             | <u>591,541</u>            |
| <b>Total Instruction</b>                             | <b>\$ 84,433,433</b>   | <b>\$ 83,656,601</b>      | <b>\$ 85,845,019</b>       | <b>\$ 86,722,057</b>      |
| <b>SUPPORTING SERVICES</b>                           |                        |                           |                            |                           |
| Pupil  | \$ 8,905,953           | \$ 9,064,851              | \$ 9,410,093               | \$ 9,369,463              |
| Instructional Staff                                  | 6,550,881              | 6,532,326                 | 6,707,134                  | 6,338,191                 |
| General Administration                               | 810,026                | 748,246                   | 776,054                    | 798,066                   |
| School Administration                                | 9,311,066              | 9,158,732                 | 9,400,298                  | 9,372,541                 |
| Business   | 4,537,883              | 4,424,580                 | 3,652,178                  | 3,373,882                 |
| Operations   | 13,785,224             | 13,512,871                | 14,135,151                 | 14,197,087                |
| Transportation                                       | 6,922,168              | 6,854,112                 | 6,941,659                  | 6,950,224                 |
| Central  | <u>2,683,922</u>       | <u>2,654,200</u>          | <u>2,678,141</u>           | <u>2,744,915</u>          |
| <b>Total Supporting Services</b>                     | <b>\$ 53,507,123</b>   | <b>\$ 52,949,918</b>      | <b>\$ 53,700,708</b>       | <b>\$ 53,144,369</b>      |
| <b>COMMUNITY SERVICES</b>                            |                        |                           |                            |                           |
| Custody & Child Care                                 | <u>\$ 2,181,428</u>    | <u>\$ 2,163,532</u>       | <u>\$ 2,193,237</u>        | <u>\$ 2,171,530</u>       |
| <b>Total Community Services</b>                      | <b>\$ 2,181,428</b>    | <b>\$ 2,163,532</b>       | <b>\$ 2,193,237</b>        | <b>\$ 2,171,530</b>       |
| <b>OPERATION TRANSFERS AND OTHER</b>                 |                        |                           |                            |                           |
| Transfers to Other Districts                         | \$ 50,000              | \$ 50,000                 | \$ 50,000                  | \$ 50,000                 |
| Transfers to Other Funds                             | 1,590,054              | 1,467,954                 | 1,518,000                  | 1,539,590                 |
| Other Transactions                                   | -                      | -                         | 3,000                      | 3,000                     |
| <b>Total Operating Transfers and Other</b>           | <b>\$ 1,640,054</b>    | <b>\$ 1,517,954</b>       | <b>\$ 1,571,000</b>        | <b>\$ 1,592,590</b>       |
| <b>TOTAL APPROPRIATED-GENERAL FUND</b>               | <b>\$ 141,762,038</b>  | <b>\$ 140,288,005</b>     | <b>\$ 143,309,964</b>      | <b>\$ 143,630,546</b>     |
| <b>ANTICIPATED FUND BALANCE AS OF 7/1/2014</b>       |                        |                           |                            |                           |
| Assigned   | \$ -                   | \$ -                      | \$ -                       |                           |
| Unassigned   | <u>\$ 1,861,756</u>    | <u>\$ 2,764,367</u>       | <u>\$ 2,785,006</u>        | <u>\$ 2,590,494</u>       |
| <b>Total Anticipated Fund Balance as of 7/1/2014</b> | <b>\$ 1,861,756</b>    | <b>\$ 2,764,367</b>       | <b>\$ 2,785,006</b>        | <b>\$ 2,590,494</b>       |

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

# SPECIAL EDUCATION FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 1,097,020           | \$ 1,102,226              | \$ 1,102,226               | \$ 1,102,226              |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| General Fund Transfer         | \$ 790,953             | \$ 878,480                | \$ 833,817                 | \$ 851,811                |
| County                        | 13,244,569             | 12,629,011                | 12,414,139                 | 12,314,205                |
| State Foundation              | 4,342,285              | 4,232,101                 | 4,127,395                  | 4,060,055                 |
| State Categorical             | -                      | -                         | 431,672                    | 431,672                   |
| <b>Total Revenue</b>          | <b>\$ 18,377,807</b>   | <b>\$ 17,739,592</b>      | <b>\$ 17,807,023</b>       | <b>\$ 17,657,743</b>      |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Instructional                 | \$ 12,251,573          | \$ 12,149,640             | \$ 12,034,233              | \$ 12,000,753             |
| Support                       | 4,402,220              | 4,422,986                 | 4,446,218                  | 4,281,131                 |
| Outgoing Transfers and Other  | 1,900,000              | 1,900,000                 | 1,900,000                  | 1,900,000                 |
| <b>Total Expenditures</b>     | <b>\$ 18,553,793</b>   | <b>\$ 18,472,626</b>      | <b>\$ 18,380,451</b>       | <b>\$ 18,181,884</b>      |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (175,986)</b>    | <b>\$ (733,034)</b>       | <b>\$ (573,428)</b>        | <b>\$ (524,141)</b>       |
| <b>FUND BALANCE</b>           | <b>\$ 921,034</b>      | <b>\$ 369,192</b>         | <b>\$ 528,798</b>          | <b>\$ 578,085</b>         |

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<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|------------------------|---------------------------|----------------------------|---------------------------|
|------------------------|---------------------------|----------------------------|---------------------------|

**PROGRAM COSTS**

|                               |              |              |              |              |
|-------------------------------|--------------|--------------|--------------|--------------|
| Autistic                      | \$ 4,590,312 | \$ 4,511,716 | \$ 4,548,640 | \$ 4,576,336 |
| Skill Center                  | 4,523,208    | 4,146,851    | 4,357,092    | 4,222,403    |
| Least Restrictive Environment | 2,764,737    | 3,070,326    | 2,914,239    | 2,977,126    |
| Trainable Mentally Impaired   | 4,546,290    | 4,329,986    | 4,318,657    | 4,318,857    |
| Visually Impaired             | 1,515,681    | 1,712,933    | 1,521,755    | 1,418,673    |

|                            |                      |                      |                      |                      |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Program Costs</b> | <b>\$ 17,940,228</b> | <b>\$ 17,771,812</b> | <b>\$ 17,660,383</b> | <b>\$ 17,513,395</b> |
|----------------------------|----------------------|----------------------|----------------------|----------------------|

**INDIRECT COSTS**

|                                    |             |             |             |             |
|------------------------------------|-------------|-------------|-------------|-------------|
| Total Building Expenditures        | \$ 347,799  | \$ 375,972  | \$ 397,968  | \$ 374,964  |
| 12.00% Reimbursable Indirect Costs | (1,634,234) | (1,575,158) | (1,577,900) | (1,606,475) |

|  |                       |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Costs in Excess of Building Expense</b> | <b>\$ (1,286,435)</b> | <b>\$ (1,199,186)</b> | <b>\$ (1,179,932)</b> | <b>\$ (1,231,511)</b> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|

**OTHER**

|                                   |              |              |              |              |
|-----------------------------------|--------------|--------------|--------------|--------------|
| Outgoing Transfer To General Fund | \$ 1,900,000 | \$ 1,900,000 | \$ 1,900,000 | \$ 1,900,000 |
|-----------------------------------|--------------|--------------|--------------|--------------|

|                           |                      |                      |                      |                      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Total Expenditures</b> | <b>\$ 18,553,793</b> | <b>\$ 18,472,626</b> | <b>\$ 18,380,451</b> | <b>\$ 18,181,884</b> |
|---------------------------|----------------------|----------------------|----------------------|----------------------|

# DEBT RETIREMENT FUND BUDGET

|   | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|---|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b>                           | \$ 1,702,260           | \$ 1,734,633              | \$ 1,734,633               | \$ 1,734,633              |
| <b>REVENUES</b>   |                        |                           |                            |                           |
| Tax Revenues  | \$ 18,545,765          | \$ 18,294,478             | \$ 17,445,765              | \$ 18,300,000             |
| Interest Income   | 25,000                 | 25,000                    | 25,000                     | 8,000                     |
| Other Revenue   |                        |                           |                            |                           |
| <b>Total Revenue</b>                                    | <b>\$ 18,570,765</b>   | <b>\$ 18,319,478</b>      | <b>\$ 17,470,765</b>       | <b>\$ 18,308,000</b>      |
| <b>EXPENDITURES</b>                                     |                        |                           |                            |                           |
| Bond Redemption   | \$ 10,195,000          | \$ 10,625,000             | \$ 11,308,888              | \$ 10,625,000             |
| Bond Interest   | 8,004,704              | 7,603,688                 | 7,603,689                  | 5,882,577                 |
| Other   | 300,000                | 160,000                   | 251,500                    | 251,500                   |
| Transfers to 2014 Refunding Debt Service - Refunding    | -                      | -                         | -                          | 2,405,000                 |
| Transfers to 2014 Refunding Debt Service - Fund Balance | \$ -                   | \$ -                      | \$ -                       | \$ 503,026                |
| <b>Total Expenditures</b>                               | <b>\$ 18,499,704</b>   | <b>\$ 18,388,688</b>      | <b>\$ 19,164,077</b>       | <b>\$ 19,667,103</b>      |
| <b>SURPLUS (DEFICIT)</b>                                | <b>\$ 71,061</b>       | <b>\$ (69,210)</b>        | <b>\$ (1,693,312)</b>      | <b>\$ (1,359,103)</b>     |
| <b>FUND BALANCE</b>                                     | <b>\$ 1,773,321</b>    | <b>\$ 1,665,423</b>       | <b>\$ 41,321</b>           | <b>\$ 375,530</b>         |

**NOTE:** The property tax adopted to cover debt is 4.6 mills.

The 2004A and 2004B Refunding Bonds were refinanced in 2014 to take advantage of lower interest rates.  
Fund Balance of \$2,405,000 was used in the refunding transaction.

# 2014 REFUNDING DEBT SERVICE FUND BUDGET

| 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|------------------------|---------------------------|----------------------------|---------------------------|
|------------------------|---------------------------|----------------------------|---------------------------|

|   |  |  |                      |
|---|--|--|----------------------|
| <b>BEGINNING FUND BALANCE</b>                     |  |  | \$ -                 |
| <b>REVENUES</b>                                   |  |  |                      |
| Refinancing Proceeds                              |  |  | \$ 70,750,860        |
| Transfers from 2004 A&B Debt Funds - Refunding    |  |  | 2,405,000            |
| Transfers from 2004 A&B Debt Funds - Fund Balance |  |  | 503,026              |
| Transfer from other funds                         |  |  | \$ 36,527            |
| <b>Total Revenue</b>                              |  |  | <b>\$ 73,695,413</b> |
| <b>EXPENDITURES</b>                               |  |  |                      |
| Payment to Bond Escrow Agent                      |  |  | \$ 72,693,045        |
| Other Issuance Costs                              |  |  | 462,815              |
| <b>Total Expenditures</b>                         |  |  | <b>\$ 73,155,860</b> |
| <b>SURPLUS (DEFICIT)</b>                          |  |  | <b>\$ 539,553</b>    |
| <b>FUND BALANCE</b>                               |  |  | <b>\$ 539,553</b>    |

This is a new fund effective in FY 14 to record proceeds and payments of debt issuance to refinance 2004A and 2004B debt. This fund will be used in future years to record tax revenue, and principal and interest payments for the 2014 refunding bonds.

# 2013 BOND FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 106,287,483         | \$ 107,421,833            | \$ 107,421,833             | \$ 107,421,833            |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Bond Proceeds                 |                        |                           |                            |                           |
| Interest Revenue              | \$ 20,000              | \$ 100,000                | \$ 130,000                 | \$ 250,000                |
| <b>Total Revenue</b>          | <b>\$ 20,000</b>       | <b>\$ 100,000</b>         | <b>\$ 130,000</b>          | <b>\$ 250,000</b>         |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Fees and Other Costs          |                        | \$ 520,000                | \$ 520,000                 | \$ 520,000                |
| Capital Outlay                | \$ 12,000,000          | \$ 26,000,000             | \$ 26,000,000              | \$ 26,000,000             |
| <b>Total Expenditures</b>     | <b>\$ 12,000,000</b>   | <b>\$ 26,520,000</b>      | <b>\$ 26,520,000</b>       | <b>\$ 26,520,000</b>      |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (11,980,000)</b> | <b>\$ (26,420,000)</b>    | <b>\$ (26,390,000)</b>     | <b>\$ (26,270,000)</b>    |
| <b>FUND BALANCE</b>           | <b>\$ 94,307,483</b>   | <b>\$ 81,001,833</b>      | <b>\$ 81,031,833</b>       | <b>\$ 81,151,833</b>      |

Capital Outlay expenditures will be amended throughout the year.



# BUILDING & SITE TECHNOLOGY FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 1,865,991           | \$ 1,913,214              | \$ 1,913,214               | \$ 1,913,214              |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Interest Income               | \$ 240                 | \$ 250                    | \$ 250                     | \$ 250                    |
| <b>Total Revenue</b>          | <b>\$ 240</b>          | <b>\$ 250</b>             | <b>\$ 250</b>              | <b>\$ 250</b>             |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Technology Equipment          | \$ 1,000,000           | \$ 1,000,000              | \$ 1,000,000               | \$ 200,000                |
| <b>Total Expenditures</b>     | <b>\$ 1,000,000</b>    | <b>\$ 1,000,000</b>       | <b>\$ 1,000,000</b>        | <b>\$ 200,000</b>         |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (999,760)</b>    | <b>\$ (999,750)</b>       | <b>\$ (999,750)</b>        | <b>\$ (199,750)</b>       |
| <b>FUND BALANCE</b>           | <b>\$ 866,231</b>      | <b>\$ 913,464</b>         | <b>\$ 913,464</b>          | <b>\$ 1,713,464</b>       |

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<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 36,523              | \$ 36,527                 | \$ 36,527                  | \$ 36,527                 |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Interest Income               | \$ -                   | \$ 100                    | \$ 5                       | \$ -                      |
| <b>Total Revenue</b>          | \$ -                   | \$ 100                    | \$ 5                       | \$ -                      |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Equipment                     | \$ 36,523              | \$ 36,627                 | \$ 36,532                  | \$ -                      |
| Transfer to Debt Fund         |                        |                           |                            | \$ 36,527                 |
| <b>Total Expenditures</b>     | \$ 36,523              | \$ 36,627                 | \$ 36,532                  | \$ 36,527                 |
| <b>SURPLUS (DEFICIT)</b>      | (36,523)               | (36,527)                  | (36,527)                   | (36,527)                  |
| <b>FUND BALANCE</b>           | \$ -                   | \$ -                      | -                          | -                         |

# SINKING FUND CAPITAL PROJECTS BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 4,935,457           | \$ 6,917,793              | \$ 6,917,793               | \$ 6,917,793              |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Property Taxes                | \$ 4,454,986           | \$ 4,475,985              | \$ 4,290,000               | \$ 4,471,400              |
| Interest Income               | 2,000                  | 2,000                     | 2,000                      | 2,611                     |
| <b>Total Revenue</b>          | <b>\$ 4,456,986</b>    | <b>\$ 4,477,985</b>       | <b>\$ 4,292,000</b>        | <b>\$ 4,474,011</b>       |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Repairs                       | \$ 5,000,000           | \$ 7,000,000              | \$ 7,000,000               | \$ 6,500,000              |
| Tax Refunds                   | \$ 100,000             | \$ 100,000                | \$ 100,000                 | \$ 100,000                |
| <b>Total Expenditures</b>     | <b>\$ 5,100,000</b>    | <b>\$ 7,100,000</b>       | <b>\$ 7,100,000</b>        | <b>\$ 6,600,000</b>       |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (643,014)</b>    | <b>\$ (2,622,015)</b>     | <b>\$ (2,808,000)</b>      | <b>\$ (2,125,989)</b>     |
| <b>FUND BALANCE</b>           | <b>\$ 4,292,443</b>    | <b>\$ 4,295,778</b>       | <b>\$ 4,109,793</b>        | <b>\$ 4,791,804</b>       |

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<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 30,358              | \$ 29,782                 | \$ 29,782                  | \$ 29,782                 |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Interest Income               | \$ -                   | \$ 100                    | \$ -                       | \$ -                      |
| Sale of Land                  |                        |                           |                            | \$ 133,805                |
| <b>Total Revenue</b>          | <b>\$ -</b>            | <b>\$ 100</b>             | <b>\$ -</b>                | <b>\$ 133,805</b>         |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Capital Improvements          | \$ 30,358              | \$ 29,882                 | \$ 29,782                  | \$ 100,000                |
| <b>Total Expenditures</b>     | <b>\$ 30,358</b>       | <b>\$ 29,882</b>          | <b>\$ 29,782</b>           | <b>\$ 100,000</b>         |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (30,358)</b>     | <b>\$ (29,782)</b>        | <b>\$ (29,782)</b>         | <b>\$ 33,805</b>          |
| <b>FUND BALANCE</b>           | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ 63,587</b>          |

NOTE: Source of funds is the sale of property in 2012 and in 2014.  
Funds to be used for Capital Improvements and equipment.

# FOOD SERVICE FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 662,241             | \$ 737,907                | \$ 737,907                 | \$ 737,907                |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Local Sales                   | \$ 1,732,006           | \$ 1,782,154              | \$ 1,861,256               | \$ 1,693,984              |
| State Reimbursement           | 149,531                | 141,712                   | 141,712                    | 158,898                   |
| Federal Reimbursement         | 1,978,595              | 1,983,435                 | 1,759,742                  | 1,863,954                 |
| General Fund Support          | 33,000                 | 23,000                    | 23,000                     | -                         |
| <b>Total Revenue</b>          | <b>\$ 3,893,132</b>    | <b>\$ 3,930,301</b>       | <b>\$ 3,785,710</b>        | <b>\$ 3,716,836</b>       |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Wages & Benefits              | \$ 1,439,690           | \$ 1,475,258              | \$ 1,489,829               | \$ 1,467,287              |
| Contracted Services           | 415,550                | 415,550                   | 416,550                    | 422,725                   |
| Food Costs                    | 1,685,825              | 1,666,156                 | 1,454,381                  | 1,617,505                 |
| Non-Food Cost                 | 241,000                | 337,000                   | 327,000                    | 261,210                   |
| Transfer to General Fund      |                        |                           |                            | 160,000                   |
| <b>Total Expenditures</b>     | <b>\$ 3,782,065</b>    | <b>\$ 3,893,964</b>       | <b>\$ 3,687,760</b>        | <b>\$ 3,928,727</b>       |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ 111,067</b>      | <b>\$ 36,337</b>          | <b>\$ 97,950</b>           | <b>\$ (211,891)</b>       |
| <b>FUND BALANCE</b>           | <b>\$ 773,308</b>      | <b>\$ 774,244</b>         | <b>\$ 835,857</b>          | <b>\$ 526,016</b>         |

# HEALTH & WELFARE FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 3,860,660           | \$ 4,269,667              | \$ 4,269,667               | \$ 4,269,667              |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Employee Transfers            | \$ 3,142,503           | \$ 3,061,550              | \$ 3,182,364               | \$ 3,223,000              |
| Employee Paid Premiums        | 40,636                 | 40,636                    | 40,636                     | 40,636                    |
| Employee Voluntary Insurance  | 262,438                | 262,438                   | 297,600                    | 304,000                   |
| Other Fund Transfers          | 3,793,625              | 3,515,786                 | 3,530,470                  | 3,554,329                 |
| General Fund Transfers        | 13,837,875             | 12,873,306                | 12,814,291                 | 12,859,069                |
| <b>Total Revenue</b>          | <b>\$ 21,077,077</b>   | <b>\$ 19,753,716</b>      | <b>\$ 19,865,361</b>       | <b>\$ 19,981,034</b>      |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Claims                        | \$ 9,812,648           | \$ 5,155,774              | \$ 4,855,774               | \$ 3,415,000              |
| Premiums                      | 10,698,000             | 15,181,156                | 15,557,939                 | 16,721,809                |
| Administrative Fees           | 834,000                | 629,000                   | 629,000                    | 779,000                   |
| Voluntary Insurance           | 262,438                | 262,438                   | 297,600                    | 304,000                   |
| <b>Total Expenditures</b>     | <b>\$ 21,607,086</b>   | <b>\$ 21,228,368</b>      | <b>\$ 21,340,313</b>       | <b>\$ 21,219,809</b>      |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (530,009)</b>    | <b>\$ (1,474,652)</b>     | <b>\$ (1,474,952)</b>      | <b>\$ (1,238,775)</b>     |
| <b>FUND BALANCE</b>           | <b>\$ 3,330,651</b>    | <b>\$ 2,795,015</b>       | <b>\$ 2,794,715</b>        | <b>\$ 3,030,892</b>       |

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.

A portion of the costs are self-insured and final costs are not known until the year end.

# ATHLETIC FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ -                   | \$ -                      | \$ -                       | \$ -                      |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Student Fees                  | \$ 640,000             | \$ 640,000                | \$ 631,000                 | \$ 614,440                |
| Gate Receipts                 | 241,041                | 241,041                   | 238,041                    | 220,041                   |
| General Fund Transfers        | 627,054                | 644,954                   | 660,269                    | 688,590                   |
| <b>Total Revenue</b>          | <b>\$ 1,508,095</b>    | <b>\$ 1,525,995</b>       | <b>\$ 1,529,310</b>        | <b>\$ 1,523,071</b>       |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Coaches/Director/Stipends     | \$ 634,509             | \$ 652,529                | \$ 654,944                 | \$ 595,359                |
| Contracted Services           | 590,986                | 665,948                   | 666,848                    | 716,337                   |
| Supplies/Equipment/Misc.      | 282,600                | 207,518                   | 207,518                    | 211,375                   |
| <b>Total Expenditures</b>     | <b>\$ 1,508,095</b>    | <b>\$ 1,525,995</b>       | <b>\$ 1,529,310</b>        | <b>\$ 1,523,071</b>       |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>               |
| <b>FUND BALANCE</b>           | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>               |

# SCHOLARSHIP FUND BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ 43,188              | \$ 44,164                 | \$ 44,164                  | \$ 44,164                 |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| Donations                     | \$ 500                 | \$ 500                    | \$ 500                     | \$ 500                    |
| Interest Income               |                        | 100                       | -                          | -                         |
| <b>Total Revenue</b>          | <b>\$ 500</b>          | <b>\$ 600</b>             | <b>\$ 500</b>              | <b>\$ 500</b>             |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Scholarships                  | \$ 4,000               | \$ 4,000                  | \$ 4,000                   | \$ 4,000                  |
| <b>Total Expenditures</b>     | <b>\$ 4,000</b>        | <b>\$ 4,000</b>           | <b>\$ 4,000</b>            | <b>\$ 4,000</b>           |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ (3,500)</b>      | <b>\$ (3,400)</b>         | <b>\$ (3,500)</b>          | <b>\$ (3,500)</b>         |
| <b>FUND BALANCE</b>           | <b>\$ 39,688</b>       | <b>\$ 40,764</b>          | <b>\$ 40,664</b>           | <b>\$ 40,664</b>          |



# FUNDED PROJECTS BUDGET

|                               | 13/14<br>AS<br>ADOPTED | 13/14<br>FIRST<br>AMENDED | 13/14<br>SECOND<br>AMENDED | 13/14<br>FINAL<br>AMENDED |
|-------------------------------|------------------------|---------------------------|----------------------------|---------------------------|
| <b>BEGINNING FUND BALANCE</b> | \$ -                   | \$ -                      | \$ -                       | \$ -                      |
| <b>REVENUES</b>               |                        |                           |                            |                           |
| General Fund Transfer         | 205,261                | \$ -                      | \$ -                       | \$ -                      |
| Local                         | 197,780                | 72,478                    | 109,795                    | 109,795                   |
| State                         | 500,511                | 556,372                   | 716,795                    | 716,795                   |
| Federal                       | 6,823,747              | 6,887,102                 | 6,868,069                  | 6,868,069                 |
| <b>Total Revenue</b>          | <b>\$ 7,727,299</b>    | <b>\$ 7,515,952</b>       | <b>\$ 7,694,659</b>        | <b>\$ 7,694,659</b>       |
| <b>EXPENDITURES</b>           |                        |                           |                            |                           |
| Instructional                 | 4,984,822              | \$ 4,673,252              | \$ 4,858,704               | \$ 4,879,300              |
| Support                       | 2,584,043              | 2,699,469                 | 2,697,510                  | 2,676,914                 |
| Community Service             | 71,521                 | 68,006                    | 69,160                     | 69,160                    |
| Outgoing Transfers and Other  | 86,913                 | 75,225                    | 69,285                     | 69,285                    |
| <b>Total Expenditures</b>     | <b>\$ 7,727,299</b>    | <b>\$ 7,515,952</b>       | <b>\$ 7,694,659</b>        | <b>\$ 7,694,659</b>       |
| <b>SURPLUS (DEFICIT)</b>      | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>               |
| <b>FUND BALANCE</b>           | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>                | <b>\$ -</b>               |

**2013-2014**  
**LOCAL, STATE AND FEDERALLY FUNDED PROJECTS**

|   | REVENUE             | EXPENSE             | TRANSFER         |
|---|---------------------|---------------------|------------------|
| <b>LOCAL SOURCES</b>                                  |                     |                     |                  |
| American Chemical Society                             | \$ 1,372            | \$ 1,372            | \$ -             |
| Business Partnerships                                 | \$ 30,499           | \$ 30,499           | \$ -             |
| Bright House Networks                                 | \$ 1,250            | \$ 1,250            | \$ -             |
| City of Livonia                                       | \$ 4,960            | \$ 4,960            | \$ -             |
| Community Foundation Southeast Michigan               | \$ 1,275            | \$ 1,275            | \$ -             |
| Cagwin Insurance                                      | \$ 3,000            | \$ 3,000            | \$ -             |
| Grand Valley State University                         | \$ 22,500           | \$ 22,500           | \$ -             |
| LPS Foundation  | \$ 28,761           | \$ 28,761           | \$ -             |
| Fuel Up To Play                                       | \$ 821              | \$ 821              | \$ -             |
| MEEMIC  | \$ 493              | \$ 493              | \$ -             |
| Wayne RESA  | \$ 14,864           | \$ 14,864           | \$ -             |
| <b>Total Local Sources</b>                            | <b>\$ 109,795</b>   | <b>\$ 109,795</b>   | <b>\$ -</b>      |
| <b>STATE SOURCES</b>                                  |                     |                     |                  |
| Section 22i Technology Infrastructure                 | \$ 310,347          | \$ 310,347          | \$ -             |
| Section 99h FIRST Robotics                            | \$ 8,000            | \$ 8,000            | \$ -             |
| Section 32d Great School Readiness                    | \$ 341,040          | \$ 341,040          | \$ -             |
| Michigan Merit Curriculum Grant                       | \$ 55,000           | \$ 55,000           | \$ -             |
| MDE Mini-Grant  | \$ 5,295            | \$ 5,295            | \$ -             |
| <b>Total State Sources</b>                            | <b>\$ 719,682</b>   | <b>\$ 719,682</b>   | <b>\$ -</b>      |
| <b>FEDERAL SOURCES</b>                                |                     |                     |                  |
| 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           | \$ -             |
| Title III Immigrant Students                          | \$ 3,467            | \$ 3,467            | \$ -             |
| 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          | \$ -             |
| ABE Family Literacy                                   | \$ 140,000          | \$ 140,000          | \$ -             |
| ABE English/Civics Literacy                           | \$ 13,000           | \$ 13,000           | \$ -             |
| Physical Education Program (PEP)                      | \$ 593,365          | \$ 593,365          | \$ -             |
| <b>Total Federal Sources</b>                          | <b>\$ 6,865,182</b> | <b>\$ 6,865,182</b> | <b>\$ -</b>      |
| <b>Total Grants</b>                                   | <b>\$ 7,694,659</b> | <b>\$ 7,694,659</b> | <b>\$ -</b>      |
| Funded Indirect Costs                                 |                     | \$ (64,376)         | \$ 64,376        |
| <b>Net General Fund Transfer from Funded Projects</b> | <b>\$ 7,694,659</b> | <b>\$ 7,630,283</b> | <b>\$ 64,376</b> |