

Livonia Public Schools

Business Services Office

Date: June 12, 2014

To: Randy Liepa, Ph.D., Superintendent

From: Lisa Abbey, Director of Business Services

Re: 2013-2014 Final Budget Amendments

In an effort to keep the Board of Education informed as to our financial position, we amend our budgets several times during the year to update the Board on the most recent projections. We would like to discuss the changes at the Finance Committee meeting on Monday June 16, 2014 and we will ask the Board to adopt the final budget amendment at the June 23, 2014 Board of Education meeting.

Attached for review is the 2013-14 Summary General Fund Budget. We are projecting a fund balance at June 30, 2014 of \$2.6 million, a small decrease from the second budget amendment of approximately \$200,000.

Also attached is the Summary of Major Adjustments for Revenue and Summary of Major Adjustments for Expenditures. This summary is provided with each budget amendment to detail items with significant changes. These changes are summarized below as well.

We are projecting an increase in revenues just over \$100,000. This is made up of several changes in revenue line items. There is a decrease in property tax revenue of just over \$600,000 as a result of changes in taxable values and this amount is offset by an increase in state aid. There is a decrease in state revenue of just over \$1 million as a result of changes in one time categorical revenues and decreases in estimates for special education and state grant (categorical) revenues. Revenues were also increased by \$946,000 due to receipt of retirement offset funds from the state (147c funds). This increase in revenues is offset by an increase of \$946,000 in retirement expenditures. Revenues are increased by \$160,000 for a transfer from the food service fund. This allows us to reimburse the general fund for indirect costs and still maintain sufficient resources in the food service fund to administer the program.

The budget for expenditures has increased just over \$300,000. Again, this is over numerous line items within the budget. As noted above, the expenditure budget was increased by \$946,000 in retirement costs, and this is offset by an increase in revenue from the state for the same amount. We have projected expenditures for tax refunds to be lower by \$220,000 in this budget. We have also decreased staffing costs in the support staff area. This is a result of allocating costs (50%) of the special education director and the administrative support to the County Wide (Act 18) center program.

Also attached are the 2013-2014 Final Amended General Fund and District Budgets. These are the resolutions for the general fund and all other funds that we will be asking the Board of Education to approve at our next voting meeting. Please note we have included a new fund, 2014 Debt Retirement Fund. The proceeds and outlays related to the refunding of the 2004A and 2004B debt funds are recorded in this fund. In future years the property tax revenues and expenditures related to the retirement of the 2014 refunding bonds will be accounted for in this fund. We have transferred \$36,527 of investments earnings remaining in the (1992) Technology Bond fund to the 2014 Refunding Debt Retirement Fund. This small amount will be utilized to assist in debt retirement of these bonds (\$36,527 less in property taxes that would need to be collected in future years).

Last, attached please find the Budget Detail Report. This provides detail by function and object level for the prior year actual and all budgets adopted or amended this year. This will be updated with the actual expenditures after our audit is finalized later this year.

Please let me know if there are any questions. Thank you.

LA/kp

Attachments:

- 2013-2014 Summary General Fund Budget
- Summary Major Adjustments Revenue
- Summary Major Adjustments Expenditures
- 2013-2014 Final Amended General Fund and District Budgets (Resolutions)
- Budget Detail Report

**2013-2014 SUMMARY
GENERAL FUND
BUDGET**

A	B	C	D	E	F
GENERAL FUND	2013/2014 As Adopted	2013/2014 First Amendment	2013/2014 Second Amendment	2013/2014 Final Amendment	Increase (decrease)
Beginning Fund balance 7/01	4,846,086	6,747,508	6,747,508	6,747,508	-
Revenues	138,777,708	136,304,864	139,347,462	139,473,532	126,070
Expenditures	141,762,038	140,288,005	143,309,964	143,630,546	320,582
Surplus (Deficit)	(2,984,330)	(3,983,141)	(3,962,502)	(4,157,014)	(194,512)
Fund Balance:					
Assigned	-	-	-	-	-
Unassigned	1,861,756	2,764,367	2,785,006	2,590,494	(194,512)
Ending Fund balance 6/30	1,861,756	2,764,367	2,785,006	2,590,494	(194,512)

FINAL BUDGET AMENDMENT
2013/2014

SUMMARY - MAJOR ADJUSTMENTS - REVENUE			
AREA OF BUDGET	TOTAL AMOUNT OF CHANGE	EXPLANATION	LINE ITEMS
Local Sources	(599,210)	Property tax valuation changes for the year updated, offset by increase in state aid	(625,000)
		E-Rate revenue	60,000
		Other miscellaneous adjustments	(34,210)
State Sources	510,380	Changes in state aid estimates, primarily a result of changes in tax valuations	623,141
		Decrease in state categorical revenue including special education	(352,805)
		Changes in estimates for one - time state categorical revenue	(705,956)
		Changes in state aid (sec 147c); new accounting requirement to record funding from the state to offset increased retirement costs. This amount is offset by increased retirement costs.	946,000
Federal, Transfers and Other Revenue	214,900	Transfer from Food Service Fund to offset indirect costs associated with program	160,000
		Other miscellaneous adjustments	54,900
Total Increase in Revenue			126,070

**FINAL BUDGET AMENDMENT
2013/2014**

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	859,481	Adjustment to employee costs to reflect actual staffing levels	62,419
		Increased cost for benefits due to increased retirement rate (147c)	754,831
		Increased cost for textbook purchase	42,231
Instruction Added Needs Special Education, Vocational Education, Learning Specialists, Summer Programs	(67,648)	Adjustment to employee costs to reflect actual staffing levels	(69,037)
		Increased cost for benefits due to increased retirement rate (147c)	24,398
		Miscellaneous adjustments	(23,009)
Instruction Adult Education - Basic Programs & Enrichment	85,204	Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs	104,444
		Miscellaneous adjustments	(19,240)
Pupil Support Counselors, Psychologists, Speech Therapists, Social Worker, Teacher Consultants	(40,630)	Adjustments to salaries and benefits based on actual staffing levels and increased retirement costs	(34,830)
		Miscellaneous adjustments	(5,800)

**FINAL BUDGET AMENDMENT
2013/2014**

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	(368,946)	Adjustments to salaries and benefits based on actual staffing levels and retirement costs	(293,625)
		Miscellaneous adjustments	(75,321)
Support General Administration	22,012	Miscellaneous adjustments	22,012
Support School Administration	(27,757)	Adjustments to salaries and benefits based on actual staffing and increased retirement costs	(35,507)
		Miscellaneous adjustments	7,750
Support Business Services Fiscal Services, Printing, Building Insurance, Warehouse, Taxes	(278,297)	Miscellaneous adjustments	(58,297)
		Decrease in tax refunds	(220,000)
Support Maintenance & Operations Custodial, Maintenance, Security Services, Energy Management	61,936	Adjustments to salaries for overtime costs	29,377
		Increased cost for benefits due to increased retirement rate (147c)	97,804
		Adjustments to utility accounts based on projected utility costs for the remainder of the year	(60,832)
		Adjustments to repair, maintenance and supply accounts	(4,413)

**FINAL BUDGET AMENDMENT
2013/2014**

SUMMARY - MAJOR ADJUSTMENTS - EXPENDITURES

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

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:

	13/14 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
REVENUE				
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
Total Revenue	\$ 138,777,708	\$ 136,304,864	\$ 139,347,462	\$ 139,473,532
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
Total Beginning Fund Balance as of 7/1/2013	\$ 4,846,086	\$ 6,747,508	\$ 6,747,508	\$ 6,747,508
Total Fund Balance and Revenues Available to Appropriate	\$ 143,623,794	\$ 143,052,372	\$ 146,094,970	\$ 146,221,040

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 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
INSTRUCTION				
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>
Total Instruction	\$ 84,433,433	\$ 83,656,601	\$ 85,845,019	\$ 86,722,057
SUPPORTING SERVICES				
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>
Total Supporting Services	\$ 53,507,123	\$ 52,949,918	\$ 53,700,708	\$ 53,144,369
COMMUNITY SERVICES				
Custody & Child Care	<u>\$ 2,181,428</u>	<u>\$ 2,163,532</u>	<u>\$ 2,193,237</u>	<u>\$ 2,171,530</u>
Total Community Services	\$ 2,181,428	\$ 2,163,532	\$ 2,193,237	\$ 2,171,530
OPERATION TRANSFERS AND OTHER				
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
Total Operating Transfers and Other	\$ 1,640,054	\$ 1,517,954	\$ 1,571,000	\$ 1,592,590
TOTAL APPROPRIATED-GENERAL FUND	\$ 141,762,038	\$ 140,288,005	\$ 143,309,964	\$ 143,630,546

ANTICIPATED FUND BALANCE AS OF 7/1/2014

Assigned	\$ -	\$ -	\$ -	
Unassigned	<u>\$ 1,861,756</u>	<u>\$ 2,764,367</u>	<u>\$ 2,785,006</u>	<u>\$ 2,590,494</u>
Total Anticipated Fund Balance as of 7/1/2014	\$ 1,861,756	\$ 2,764,367	\$ 2,785,006	\$ 2,590,494

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

SPECIAL EDUCATION FUND BUDGET

	13/14 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 1,097,020	\$ 1,102,226	\$ 1,102,226	\$ 1,102,226
REVENUES				
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
Total Revenue	\$ 18,377,807	\$ 17,739,592	\$ 17,807,023	\$ 17,657,743
EXPENDITURES				
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
Total Expenditures	\$ 18,553,793	\$ 18,472,626	\$ 18,380,451	\$ 18,181,884
SURPLUS (DEFICIT)	\$ (175,986)	\$ (733,034)	\$ (573,428)	\$ (524,141)
FUND BALANCE	\$ 921,034	\$ 369,192	\$ 528,798	\$ 578,085

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 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
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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

Total Program Costs	\$ 17,940,228	\$ 17,771,812	\$ 17,660,383	\$ 17,513,395
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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)

Costs in Excess of Building Expense	\$ (1,286,435)	\$ (1,199,186)	\$ (1,179,932)	\$ (1,231,511)
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OTHER

Outgoing Transfer To General Fund	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000
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Total Expenditures	\$ 18,553,793	\$ 18,472,626	\$ 18,380,451	\$ 18,181,884
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DEBT RETIREMENT FUND BUDGET

	13/14 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 1,702,260	\$ 1,734,633	\$ 1,734,633	\$ 1,734,633
REVENUES				
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				
Total Revenue	\$ 18,570,765	\$ 18,319,478	\$ 17,470,765	\$ 18,308,000
EXPENDITURES				
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
Total Expenditures	\$ 18,499,704	\$ 18,388,688	\$ 19,164,077	\$ 19,667,103
SURPLUS (DEFICIT)	\$ 71,061	\$ (69,210)	\$ (1,693,312)	\$ (1,359,103)
FUND BALANCE	\$ 1,773,321	\$ 1,665,423	\$ 41,321	\$ 375,530

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 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
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BEGINNING FUND BALANCE				\$	-
REVENUES					
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
Total Revenue				\$	73,695,413
EXPENDITURES					
Payment to Bond Escrow Agent				\$	72,693,045
Other Issuance Costs					462,815
Total Expenditures				\$	73,155,860
SURPLUS (DEFICIT)				\$	539,553
FUND BALANCE				\$	539,553

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

Capital Outlay expenditures will be amended throughout the year.

BUILDING & SITE TECHNOLOGY FUND BUDGET

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

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

SINKING FUND CAPITAL PROJECTS BUDGET

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

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

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 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 662,241	\$ 737,907	\$ 737,907	\$ 737,907
REVENUES				
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	-
Total Revenue	\$ 3,893,132	\$ 3,930,301	\$ 3,785,710	\$ 3,716,836
EXPENDITURES				
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
Total Expenditures	\$ 3,782,065	\$ 3,893,964	\$ 3,687,760	\$ 3,928,727
SURPLUS (DEFICIT)	\$ 111,067	\$ 36,337	\$ 97,950	\$ (211,891)
FUND BALANCE	\$ 773,308	\$ 774,244	\$ 835,857	\$ 526,016

HEALTH & WELFARE FUND BUDGET

	13/14 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 3,860,660	\$ 4,269,667	\$ 4,269,667	\$ 4,269,667
REVENUES				
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
Total Revenue	\$ 21,077,077	\$ 19,753,716	\$ 19,865,361	\$ 19,981,034
EXPENDITURES				
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
Total Expenditures	\$ 21,607,086	\$ 21,228,368	\$ 21,340,313	\$ 21,219,809
SURPLUS (DEFICIT)	\$ (530,009)	\$ (1,474,652)	\$ (1,474,952)	\$ (1,238,775)
FUND BALANCE	\$ 3,330,651	\$ 2,795,015	\$ 2,794,715	\$ 3,030,892

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 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
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
Total Revenue	\$ 1,508,095	\$ 1,525,995	\$ 1,529,310	\$ 1,523,071
EXPENDITURES				
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
Total Expenditures	\$ 1,508,095	\$ 1,525,995	\$ 1,529,310	\$ 1,523,071
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

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

FUNDED PROJECTS BUDGET

	13/14 AS ADOPTED	13/14 FIRST AMENDED	13/14 SECOND AMENDED	13/14 FINAL AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
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
Total Revenue	\$ 7,727,299	\$ 7,515,952	\$ 7,694,659	\$ 7,694,659
EXPENDITURES				
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
Total Expenditures	\$ 7,727,299	\$ 7,515,952	\$ 7,694,659	\$ 7,694,659
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -	\$ -

2013-2014
LOCAL, STATE AND FEDERALLY FUNDED PROJECTS

	REVENUE	EXPENSE	TRANSFER
LOCAL SOURCES			
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	\$ -
Total Local Sources	\$ 109,795	\$ 109,795	\$ -
STATE SOURCES			
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	\$ -
Total State Sources	\$ 719,682	\$ 719,682	\$ -
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	\$ -
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	\$ -
Total Federal Sources	\$ 6,865,182	\$ 6,865,182	\$ -
Total Grants	\$ 7,694,659	\$ 7,694,659	\$ -
Funded Indirect Costs		\$ (64,376)	\$ 64,376
Net General Fund Transfer from Funded Projects	\$ 7,694,659	\$ 7,630,283	\$ 64,376

BUDGET DETAIL REPORT						
FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
INSTRUCTION-BASIC PROGRAMS						
ELEMENTARY (111)						
SALARIES	\$ 21,979,282	\$ 21,275,176	\$ 21,966,299	21,970,957	\$ 21,966,980	SALARY FOR ELEMENTARY CLASSROOM TEACHERS AND AIDES
EMPLOYEE BENEFITS	11,346,928	10,651,987	10,266,808	11,195,147	11,543,672	HEALTH/OTHER INSURANCES, FICA, RETIREMENT, & WORKER'S COMP COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	364,216	362,715	387,275	394,500	397,500	LOCAL TRAVEL - SUBSTITUTE TEACHER & PARAPRO (PESG)
SUPPLIES AND MATERIALS	675,312	745,978	333,436	342,436	398,501	CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY	13,297	6,883	6,883	6,883	6,883	INSTRUCTIONAL EQUIPMENT FOR BUILDINGS
TOTAL (111)	\$ 34,379,035	\$ 33,042,739	\$ 32,960,701	\$ 33,909,923	\$ 34,306,653	
MIDDLE SCHOOL (112)						
SALARIES	\$ 7,727,313	\$ 7,545,994	\$ 7,393,100	7,376,310	\$ 7,402,213	SALARY FOR MIDDLE SCHOOL CLASSROOM TEACHERS, AIDES, AND SUBSTITUTES
EMPLOYEE BENEFITS	3,843,184	3,658,779	3,398,115	3,703,472	3,833,440	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	97,890	143,030	143,030	118,030	111,830	SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	72,880	89,348	89,999	89,999	98,921	CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
TOTAL (112)	\$ 11,741,267	\$ 11,437,151	\$ 11,024,244	\$ 11,287,811	\$ 11,446,404	
HIGH SCHOOL (113)						
SALARIES	\$ 16,902,683	\$ 16,409,543	\$ 16,621,373	16,607,655	\$ 16,637,037	SALARY FOR HIGH SCHOOL CLASSROOM TEACHERS, AIDES, AND SUBSTITUTES
EMPLOYEE BENEFITS	8,503,021	8,022,072	7,638,043	8,341,983	8,616,185	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	249,182	253,675	253,675	253,875	243,175	SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	198,332	228,072	539,973	538,973	535,473	CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY				10,660	10,660	INSTRUCTIONAL EQUIPMENT FOR BUILDINGS
OTHER EXPENDITURES	10,400	10,200	10,660	15,000	22,000	PROFESSIONAL DUES AND FEES
TOTAL (113)	\$ 25,863,618	\$ 24,923,562	\$ 25,063,724	\$ 25,768,146	\$ 26,064,530	
OTHER BASIC PROGRAMS (118-119)						
SALARIES	\$ 953,177	\$ 1,074,832	\$ 1,068,212	1,052,766	\$ 1,063,877	SALARY FOR PRESCHOOL, YOUNG 5, SUMMER SCHOOL, AND SHARED-TIME PROGRAM TEACHERS
EMPLOYEE BENEFITS	582,762	609,983	583,812	623,388	625,524	HEALTH CARE, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	31,472	41,265	17,765	21,265	16,600	SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	18,360	35,690	32,065	32,065	29,657	CLASSROOM TEACHING SUPPLIES/TEXTBOOKS
CAPITAL OUTLAY	824	3,000	25,000	25,400	27,000	INSTRUCTIONAL EQUIPMENT
TOTAL (118-119)	\$ 1,586,595	\$ 1,764,770	\$ 1,726,854	\$ 1,754,884	\$ 1,762,658	
INSTRUCTION-ADDED NEEDS						
SPECIAL EDUCATION-CLASSROOM (122)						
SALARIES	\$ 5,900,754	\$ 5,872,175	\$ 5,736,965	5,589,491	\$ 5,540,523	SALARY FOR SPEC. ED. K-12 CLASSROOM/RESOURCE ROOM TEACHERS, AND PARAPRO'S
EMPLOYEE BENEFITS	3,284,964	3,078,661	2,864,222	3,059,152	3,130,977	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COST, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	176,350	131,690	131,690	137,690	124,290	SUBSTITUTES AND LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS
SUPPLIES AND MATERIALS	8,689	20,610	23,524	23,524	35,524	CLASSROOM TEACHING SUPPLIES
TRANSFERS	2,400					TUITION PAYMENTS
TOTAL (122)	\$ 9,373,157	\$ 9,103,136	\$ 8,756,401	\$ 8,809,857	\$ 8,831,314	
COMPENSATORY EDUCATION (125)						
SALARIES	\$ 414,288	\$ 403,314	\$ 446,002	487,401	\$ 487,401	SALARY FOR ELEMENTARY & MIDDLE SCHOOL LEARNING SPECIALISTS
EMPLOYEE BENEFITS	224,865	233,582	238,777	272,656	271,956	HEALTH/OTHER INSURANCES, RETIREMENT COSTS, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,924	1,082	1,855	2,355	3,000	LOCAL TRAVEL BETWEEN BUILDINGS BY TEACHERS AND CONTRACTED SERVICES
TOTAL (125)	\$ 641,077	\$ 637,978	\$ 686,634	\$ 762,412	\$ 762,357	
VOCATIONAL EDUCATION (127)						
SALARIES	\$ 1,798,611	\$ 1,739,931	\$ 1,755,172	1,772,387	\$ 1,752,318	SALARY FOR VOCATIONAL TEACHERS, AIDES, SUBSTITUTES
EMPLOYEE BENEFITS	882,134	883,123	871,769	948,212	901,485	HEALTH/OTHER INSURANCES, RETIREMENT COSTS, AND WORKER'S COMP FOR EMPLOYEES ABOVE
PURCHASED SERVICES	25,795	21,300	22,700	25,200	24,000	LOCAL TRAVEL
SUPPLIES AND MATERIALS	232,766	254,683	226,795	218,851	221,815	CLASSROOM TEACHING SUPPLIES
CAPITAL OUTLAY	114,228	115,000	87,000	81,000	56,982	INSTRUCTIONAL EQUIPMENT
TOTAL (127)	\$ 3,053,533	\$ 3,014,037	\$ 2,963,436	\$ 3,045,650	\$ 2,956,600	
OTHER ADDED NEEDS-SUMMER PROGRAMS (129)						
SALARIES		\$ 3,693				SALARY FOR SPECIAL ED SUMMER SCHOOL TEACHERS/AIDES
EMPLOYEE BENEFITS		2,213				FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
SUPPLIES AND MATERIALS		1,368				CLASSROOM TEACHING SUPPLIES
TOTAL (129)	\$ -	\$ 7,274	\$ -	\$ -	\$ -	

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
INSTRUCTION-ADULT EDUCATION						
ADULT BASIC PROGRAMS (131)						
SALARIES	33,978	\$ 87,608	60,979	94,713	98,522	SALARY FOR ADULT BASIC EDUCATION AND ENGLISH AS A SECOND LANGUAGE TEACHERS
EMPLOYEE BENEFITS	14,030	28,492	19,709	34,400	37,284	FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES				100	60	LOCAL TRAVEL, CONTRACTED INSTRUCTION
SUPPLIES AND MATERIALS	2,234		14,350	14,350	9,350	CLASSROOM TEACHING SUPPLIES AND TEXTBOOKS
TOTAL (131)	\$ 50,242	\$ 116,100	\$ 95,038	\$ 143,563	\$ 145,216	
INSTRUCTION-ADULT EDUCATION (cont.)						
HIGH SCHOOL COMPLETION (132)						
SALARIES	\$ 33,496	\$ 13,713	\$ 22,985	22,985	\$ 66,816	SALARY FOR HIGH SCHOOL LEVEL ADULT EDUCATION TEACHERS
EMPLOYEE BENEFITS	10,990	4,469	7,428	8,349	24,868	HEALTH INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
SUPPLIES AND MATERIALS	3,536	1,228	5,830	5,830	0	CLASSROOM TEACHING SUPPLIES
TOTAL (132)	\$ 48,022	\$ 19,410	\$ 36,243	\$ 37,164	\$ 91,684	
ENRICHMENT PROGRAMS (137)						
SALARIES	\$ 190,589	\$ 189,600	\$ 189,600	187,000	\$ 214,500	SALARY FOR ENRICHMENT PROGRAM INSTRUCTORS AND AIDES
EMPLOYEE BENEFITS	58,888	62,714	61,764	68,839	78,741	FICA, RETIREMENT COST FOR ABOVE EMPLOYEES
PURCHASED SERVICES	45,295	104,850	84,350	64,350	61,400	CONTRACTED SERVICES FOR THE PROGRAM AND LOCAL TRAVEL
SUPPLIES AND MATERIALS	3,172	10,112	7,612	5,420	0	TEACHING SUPPLIES
TOTAL (137)	\$ 297,943	\$ 367,276	\$ 343,326	\$ 325,609	\$ 354,641	
PUPIL SUPPORT						
COUNSELORS (212)						
SALARIES	\$ 3,354,105	\$ 3,374,357	\$ 3,337,612	3,358,938	\$ 3,326,048	SALARY FOR SECONDARY SCHOOL COUNSELORS AND ELEMENTARY STUDENT ASSISTANCE PROVIDERS
EMPLOYEE BENEFITS	1,644,091	1,660,789	1,596,923	1,744,277	1,732,332	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES	17,485	16,600	16,600	16,600	16,100	LOCAL TRAVEL
TOTAL (212)	\$ 5,015,681	\$ 5,051,746	\$ 4,951,135	\$ 5,119,815	\$ 5,074,480	
HEALTH SERVICES (213)						
SALARIES	116,625	\$ 116,719	\$ 116,779	121,010	116,010	SALARY FOR DISTRICT SCHOOLS HEALTH PROFESSIONALS
EMPLOYEE BENEFITS	56,090	\$ 55,707	\$ 54,534	61,011	59,195	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COST FOR EMPLOYEES ABOVE
PURCHASED SERVICES	10,460	\$ 23,000	\$ 20,400	15,700	12,200	VISION SCREENING
SUPPLIES AND MATERIALS	2,689	10,000	10,000	5,000	3,000	HEALTH SUPPLIES
TOTAL (213)	185,864	\$ 205,426	\$ 201,713	\$ 202,721	190,405	
PSYCHOLOGISTS (214)						
SALARIES	\$ 318,781	\$ 380,000	\$ 359,084	359,083	\$ 359,083	SALARY FOR DISTRICT SCHOOL PSYCHOLOGISTS
EMPLOYEE BENEFITS	163,331	184,131	173,266	188,440	187,940	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,024	800	800	1,800	1,800	LOCAL TRAVEL BETWEEN BUILDINGS/CONFERENCES
TOTAL (214)	\$ 483,136	\$ 564,931	\$ 533,150	\$ 549,323	\$ 548,823	
SPEECH THERAPISTS (215)						
SALARIES	\$ 1,418,928	\$ 1,454,337	\$ 1,408,085	1,401,426	\$ 1,406,399	SALARY FOR DISTRICT SPEECH PROFESSIONALS
EMPLOYEE BENEFITS	664,066	665,963	629,212	687,436	691,742	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	1,450	1,200	1,700	29,700	32,500	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (215)	\$ 2,084,444	\$ 2,121,500	\$ 2,038,997	\$ 2,118,562	\$ 2,130,641	
SOCIAL WORKERS (216)						
SALARIES	\$ 241,806	\$ 205,835	\$ 247,871	259,566	\$ 259,566	SALARY FOR DISTRICT SCHOOL SOCIAL WORKERS
EMPLOYEE BENEFITS	120,339	89,218	100,898	115,739	115,139	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	217	2,500	2,000	2,000	1,500	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (216)	\$ 362,362	\$ 297,553	\$ 350,769	\$ 377,305	\$ 376,205	
SPECIAL EDUCATION-TEACHER CONSULTANTS (218)						
SALARIES	\$ 25,835	\$ 26,035	\$ 264,328	283,131	\$ 298,631	SALARY FOR SPEC. ED. TEACHING CONSULTANTS (SUPPORT FOR CLASSROOM TEACHER)
EMPLOYEE BENEFITS	12,575	13,978	72,531	108,243	107,843	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	433	1,075	1,075	1,400	2,300	LOCAL TRAVEL BETWEEN BUILDINGS
TOTAL (218)	\$ 38,843	\$ 41,088	\$ 337,934	\$ 392,774	\$ 408,774	
OTHER PUPIL SERVICES (219)						
SALARIES	\$ 404,115	\$ 388,706	\$ 411,438	397,312	\$ 392,794	SALARY FOR ACTIVITY DIRECTORS/SPONSORS/NOON MONITORS/CROWD CONTROL
EMPLOYEE BENEFITS	201,090	218,794	221,606	233,172	231,232	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	10,539	16,209	18,109	19,109	16,109	AUXILIARY POLICE
TOTAL (219)	\$ 615,743	\$ 623,709	\$ 651,153	\$ 649,593	\$ 640,135	

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
INSTRUCTIONAL STAFF SUPPORT						
IMPROVEMENT OF INSTRUCTION (221)						
SALARIES	\$ 1,326,638	\$ 1,288,734	\$ 1,330,909	1,291,472	\$ 1,270,511	SALARY FOR DEPARTMENT HEADS, CURRICULUM COORDINATORS, IN-SERVICE SUBS AND STIPENDS
EMPLOYEE BENEFITS	592,489	566,220	562,086	604,194	596,480	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	209,924	284,810	306,043	293,543	254,939	CURRICULUM IN-SERVICE CONSULTANTS AND CONFERENCES
SUPPLIES AND MATERIALS	8,721	25,096	25,096	23,096	13,778	IN-SERVICE, CURRICULUM SUPPLIES AND TESTING MATERIALS
OTHER	1,495	2,690	2,690	2,690	1,550	PROFESSIONAL DUES AND FEES
TOTAL (221)	\$ 2,139,268	\$ 2,167,550	\$ 2,226,824	\$ 2,214,995	\$ 2,137,258	
LIBRARY/AUDIO VISUAL (222-223)						
SALARIES	\$ 1,700,273	\$ 1,729,681	\$ 1,686,958	1,687,234	\$ 1,683,417	SALARY FOR MEDIA SPECIALISTS, PARAPRO'S AND SECRETARIES
EMPLOYEE BENEFITS	800,232	757,785	720,475	791,283	816,536	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	32,801	16,173	15,000	15,300	15,500	LOCAL TRAVEL/CONFERENCES/LIBRARY MANAGEMENT SERVICES
SUPPLIES AND MATERIALS	42,808	46,615	46,615	46,615	46,121	LIBRARY BOOKS, PERIODICALS, AUDIO VISUAL SUPPLIES
OTHER	125	154	154	154	154	PROFESSIONAL DUES AND FEES
TOTAL (222-223)	\$ 2,576,239	\$ 2,550,408	\$ 2,469,202	\$ 2,540,586	\$ 2,561,728	
TECHNOLOGY/TRAINING (225)						
SALARIES	\$ 9,222		\$ 5,000	5,000		SALARY FOR SUPPORT OF TEACHER TECHNOLOGY TRAINING
EMPLOYEE BENEFITS	2,983		1,617	1,816		HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	4,627	16,500				CONTRACTED SERVICES
TOTAL (225)	\$ 16,832	\$ 16,500	\$ 6,617	\$ 6,816	\$ -	
SUPERVISION OF INSTRUCTIONAL STAFF/ASSESSMENT (226-227)						
SALARIES	\$ 769,363	\$ 779,804	\$ 795,450	817,387	\$ 687,585	ADMINISTRATORS AND SECRETARIES FOR GENERAL AND SPECIAL EDUCATION
EMPLOYEE BENEFITS	373,079	367,197	372,009	412,941	343,846	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	3,540	5,535	5,535	6,035	5,835	LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	16,142	80,206	84,310	70,310	63,102	OFFICE SUPPLIES
OTHER	854	7,100	5,000	4,000	2,000	PROFESSIONAL DUES AND FEES
TOTAL (226)	\$ 1,162,978	\$ 1,239,842	\$ 1,262,304	\$ 1,310,673	\$ 1,102,368	
SUPERVISION OF COMMUNITY EDUCATION (229)						
SALARIES	\$ 324,867	\$ 319,729	\$ 325,324	365,269	\$ 306,385	ADULT & COMMUNITY EDUCATION ADMINISTRATION, SPECIALISTS, AND SECRETARIES
EMPLOYEE BENEFITS	179,522	161,834	159,342	187,393	165,607	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	47,424	82,449	75,600	75,600	61,450	LOCAL TRAVEL/CONFERENCES/MAILING/PRINTING AND OTHER CONTRACTED SERVICES
SUPPLIES AND MATERIALS	3,232	11,144	6,413	5,102	3,195	OFFICE SUPPLIES
OTHER	50	1,425	700	700	200	PROFESSIONAL DUES AND FEES
TOTAL (229)	\$ 555,095	\$ 576,581	\$ 567,379	\$ 634,064	\$ 536,837	
SUPPORT-GENERAL ADMINISTRATION						
BOARD OF EDUCATION (231)						
SALARIES	\$ 23,650	\$ 20,000	\$ 20,000	20,000	\$ 20,000	BOARD OF EDUCATION MEETING STIPENDS
PURCHASED SERVICES	284,696	300,250	246,250	266,250	294,250	LEGAL, AUDIT FEES, ELECTIONS
SUPPLIES AND MATERIALS	15,076	1,152	2,000	2,000	12,000	OFFICE SUPPLIES
OTHER	110	3,000	1,000	9,000	9,000	PROFESSIONAL DUES FEES AND STRATEGIC PLANNING
TOTAL (231)	\$ 323,532	\$ 324,402	\$ 269,250	\$ 297,250	\$ 335,250	
EXECUTIVE ADMINISTRATION (232)						
SALARIES	\$ 258,417	\$ 310,140	\$ 291,573	281,073	\$ 279,666	SUPERINTENDENT, ADMINISTRATIVE ASSISTANT
EMPLOYEE BENEFITS	111,525	118,367	126,692	140,320	139,810	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	520	2,550	2,550	2,330	1,500	TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	13,460	19,567	22,681	24,581	18,840	OFFICE SUPPLIES
OTHER	20,582	35,000	35,500	30,500	23,000	PROFESSIONAL DUES AND FEES FOR SCHOOL DISTRICT
TOTAL (232)	\$ 404,503	\$ 485,624	\$ 478,996	\$ 478,804	\$ 462,816	
SCHOOL ADMINISTRATION SUPPORT						
OFFICE OF THE PRINCIPAL (241 & 249)						
SALARIES	\$ 6,037,575	\$ 6,137,978	\$ 6,087,237	6,074,200	\$ 6,047,719	SALARY OF THE SCHOOL PRINCIPAL, SECRETARIES, CO-OP STUDENTS
EMPLOYEE BENEFITS	3,028,153	3,027,347	2,924,884	3,176,408	3,167,382	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	73,249	66,719	68,819	71,680	75,600	LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	38,614	49,022	47,792	48,010	51,840	OFFICE SUPPLIES
OTHER	22,642	30,000	30,000	30,000	30,000	PROFESSIONAL DUES AND FEES
TOTAL (241)	\$ 9,200,232	\$ 9,311,066	\$ 9,158,732	\$ 9,400,298	\$ 9,372,541	

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
BUSINESS SUPPORT						
FISCAL SERVICES (252)						
SALARIES	\$ 624,484	\$ 638,675	\$ 649,829	649,082	\$ 651,282	SALARY OF THE BUSINESS OFFICE ADMINISTRATION/SECRETARIES
EMPLOYEE BENEFITS	328,754	351,454	326,802	353,818	354,616	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	9,652	21,383	21,383	22,900	23,900	LOCAL TRAVEL, CONFERENCES, LEGAL NOTICES
SUPPLIES AND MATERIALS	7,352	9,834	9,834	19,834	13,140	OFFICE SUPPLIES, PAPER
OTHER	378,816	350,000	387,920	387,920	381,020	PROFESSIONAL DUES AND FEES, TAX COLLECTION FEES
TOTAL (252)	\$ 1,349,058	\$ 1,371,346	\$ 1,395,768	\$ 1,433,554	\$ 1,423,958	
WAREHOUSING/MAILING/PRINTING (257-258)						
SALARIES	\$ 242,574	\$ 258,106	\$ 262,456	254,500	\$ 254,500	SALARY OF WAREHOUSE/PRINT DEPT. STAFF
EMPLOYEE BENEFITS	138,682	155,508	152,861	162,466	162,466	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	51,228	93,122	60,550	55,550	55,550	LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	8,367	7,800	6,233	6,233	8,033	OPERATING SUPPLIES, DUES AND FEES
TOTAL (257-258)	\$ 440,851	\$ 514,536	\$ 482,100	\$ 478,749	\$ 480,549	
OTHER BUSINESS SERVICES (259)						
SALARIES				1,000	1,000	
EMPLOYEE BENEFITS				363	363	
PURCHASED SERVICES	\$ 712,298	\$ 886,000	\$ 821,000	812,800	\$ 762,800	PROPERTY, CASUALTY, LIABILITY INSURANCE
OTHER	2,883,505	1,766,001	1,725,712	925,712	705,212	TAX REFUNDS AND INTEREST ON OTHER FINANCING SOURCES
TOTAL (259)	\$ 3,595,803	\$ 2,652,001	\$ 2,546,712	\$ 1,739,875	\$ 1,469,375	
MAINTENANCE & OPERATIONS (261)						
SALARIES	\$ 5,149,475	\$ 5,193,258	\$ 5,215,442	5,264,829	\$ 5,292,831	SALARY FOR MAINTENANCE/CUSTODIAL STAFF, SECRETARIES, OVERTIME & SUBSTITUTES
EMPLOYEE BENEFITS	3,204,383	3,047,085	2,930,122	3,151,895	3,249,199	HEALTH/OTHER INSURANCES, WORKER'S COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	484,728	3,216,611	3,134,815	3,444,815	3,396,564	OUTSIDE CONTRACTORS FOR REPAIRS, EQUIPMENT MAINT., ALARM SERVICE, GARBAGE, PEST, ETC
PURCHASED SERVICES-UTILITIES	3,642,981	606,312	589,024	570,899	567,968	WATER, HEAT, ELECTRIC, WASTE DISPOSAL, TELEPHONE
SUPPLIES AND MATERIALS	587,433	586,334	579,827	630,327	626,919	CUSTODIAL AND MAINTENANCE SUPPLIES, TOOLS, REPAIR SUPPLIES, ETC.
CAPITAL OUTLAY	20,327	19,100	15,000	20,000	20,000	MAINTENANCE VEHICLES, EQUIPMENT & CLIMATE CONTROL IMPROVEMENTS
OTHER	2,677	2,845	2,845	2,845	2,845	PROFESSIONAL DUES AND FEES
TOTAL (261)	\$ 13,092,004	\$ 12,671,545	\$ 12,467,075	\$ 13,085,610	\$ 13,156,326	
ENERGY MANAGEMENT (262)						
SALARIES	73,277	76,307	71,100	71,641	73,016	SALARY FOR ENERGY MANAGER
EMPLOYEE BENEFITS	57,156	57,082	53,786	56,990	57,490	HEALTH/OTHER INSURANCES, WORKER'S COMP, FICA, RETIREMENT COSTS FOR EMPLOYEE ABOVE
SUPPLIES AND MATERIALS	0	380	380	380	100	OFFICE SUPPLIES FOR ENERGY MANAGER
TOTAL (262)	\$ 130,433	\$ 133,769	\$ 125,266	\$ 129,011	\$ 130,606	
SECURITY SERVICES (266)						
SALARIES	\$ 47,946	\$ 47,762				SALARY FOR ADMINISTRATOR OF SECURITY
EMPLOYEE BENEFITS	9,492	9,639				HEALTH/OTHER INSURANCES, WORKER'S COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	856,693	916,284	916,500	916,500	906,850	SECURITY MONITORING AGREEMENT/SECURITY AT SCHOOLS
SUPPLIES AND MATERIALS	1,004	5,225	2,975	2,975	2,500	OFFICE SUPPLIES FOR SECURITY SUPERVISOR
CAPITAL OUTLAY	230.40	500	500.00	500	250.00	SECURITY/MONITORING EQUIPMENT
OTHER	555	500	555	555	555	PROFESSIONAL DUES AND FEES FOR SECURITY SUPERVISOR
TOTAL (266)	\$ 915,921	\$ 979,910	\$ 920,530	\$ 920,530	\$ 910,155	
TRANSPORTATION (271)						
SALARIES	\$ 3,423,855	\$ 3,462,773	\$ 3,457,773	3,423,392	\$ 3,436,368	SALARY FOR BUS DRIVERS, AIDES, MECHANICS, SECRETARIES, AND TRANSPORTATION SUPERVISOR
EMPLOYEE BENEFITS	2,106,040	2,078,867	2,010,708	2,143,636	2,151,350	HEALTH/OTHER INSURANCES, WORKER'S COMP, FICA, RETIREMENT COSTS FOR EMPLOYEES ABOVE
PURCHASED SERVICES	466,403	445,047	440,047	279,247	423,992	LOCAL TRAVEL, IN-SERVICE, OUTSIDE CONTRACTOR TRANSPORTATION SERVICE, MAILING
SUPPLIES AND MATERIALS	995,930	1,059,959	1,064,959	1,211,759	1,079,889	BUS PARTS, TIRES, BATTERIES, FUEL, OIL, ETC.
OTHER	3,622	3,260	3,260	3,260	3,260	PROFESSIONAL DUES AND FEES
OUTGOING TRANSFERS	(143,737)	(127,738)	(122,635)	(119,635)	(144,635)	COST OF ATHLETIC TRANSPORTATION
TOTAL (271)	\$ 6,852,113	\$ 6,922,168	\$ 6,854,112	\$ 6,941,659	\$ 6,950,224	
SUPPORT-CENTRAL SERVICES						
RESEARCH & EVALUATION (281)						
SALARIES	\$ 73,132	\$ 75,061	\$ 77,099	74,878	\$ 74,878	SALARY FOR SUPERVISOR OT STUDENT ASSESMENT
EMPLOYEE BENEFITS	33,063	31,738	31,737	34,903	34,903	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	33	100	100	100	100	LOCAL TRAVEL/CONFERENCES
OTHER		48	48	48		PROFESSIONAL DUES AND FEES
TOTAL (281)	\$ 106,228	\$ 106,947	\$ 108,984	\$ 109,929	\$ 109,881	

FUNCTION	12-13 ACTUAL	13-14 ADOPTED	1ST 13-14 AMENDED	2ND 13-14 AMENDED	13-14 FINAL AMENDMENT	DESCRIPTION
INFORMATIONAL SERVICES (282)						
SALARIES	\$ 157,085	\$ 165,582	\$ 177,715	175,577	\$ 187,215	DEPARTMENT OF COMMUNICATION STAFF
EMPLOYEE BENEFITS	67,013	65,903	68,588	75,117	79,343	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	43,034	67,690	51,790	51,780	51,500	LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	317	2,180	3,580	3,100	1,900	OPERATING SUPPLIES, PRINTING AND POSTAGE
CAPITAL OUTLAY	0	1,000	4,000	4,000	4,000	TECHNICAL/OFFICE EQUIPMENT
OTHER	-	250	250	250		PROFESSIONAL DUES AND FEES
TOTAL (282)	\$ 267,448	\$ 302,605	\$ 305,923	\$ 309,824	\$ 323,958	
PERSONNEL SERVICES (283)						
SALARIES	\$ 551,462	\$ 573,827	\$ 567,329	568,141	\$ 574,140	SALARY FOR HUMAN RESOURCE DIRECTOR AND SECRETARIES
EMPLOYEE BENEFITS	252,877	276,840	271,363	295,656	283,121	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	53,802	92,579	84,800	89,100	88,800	EMPLOYEE WELLNESS/EMPLOYEE PHYSICALS, OTHER CONTRACTED SERVICES
SUPPLIES AND MATERIALS	1,234	3,207	7,387	8,547	8,547	OFFICE SUPPLIES
OTHER	200	855	855	200	200	DUES/FEES
TOTAL (283)	\$ 859,575	\$ 947,308	\$ 931,734	\$ 961,644	\$ 954,808	
PUPIL ACCOUNTING SERVICES (284)						
SALARIES	\$ 65,250	\$ 65,250	\$ 65,250	65,375	\$ 65,375	SALARY FOR SUPERVISOR OF CHILD ACCOUNTING
EMPLOYEE BENEFITS	37,081	36,816	35,895	38,700	38,700	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	8,073	4,600	800	860	7,740	TECH SUPPORT, AUDIT SERVICES, CONFERENCES, TRAVEL
TOTAL (284)	\$ 110,404	\$ 106,666	\$ 101,945	\$ 104,935	\$ 111,815	
DATA PROCESSING (285)						
SALARIES	\$ 473,161	\$ 485,281	\$ 484,716	464,705	\$ 510,651	SALARY FOR ADMINISTRATOR OF IT AND IT APPLICATIONS SYSTEM & TECHNOLOGY SUPPORT
EMPLOYEE BENEFITS	273,973	271,794	262,509	275,321	283,619	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	414,447	416,597	425,415	425,299	425,199	LOCAL TRAVEL/CONFERENCES/SOFTWARE MAINT.
SUPPLIES AND MATERIALS	12,282	35,150	21,400	15,000	13,500	OFFICE AND COMPUTER SUPPLIES, PAPER
CAPITAL OUTLAY	6,840	11,384	11,384	11,384	11,384	DISTRICT WIDE TECHNOLOGY, NETWORK HARDWARE AND SOFTWARE
OTHER	100	190	190	100	100	DUES/FEES
TOTAL (285)	\$ 1,180,803	\$ 1,220,396	\$ 1,205,614	\$ 1,191,809	\$ 1,244,453	
COMMUNITY SERVICES						
CUSTODY & CHILD CARE (350)						
SALARIES	\$ 1,543,685	\$ 1,506,195	\$ 1,506,195	1,481,205	\$ 1,465,730	STAFF FOR CHILD CARE/SACC PROGRAMS
EMPLOYEE BENEFITS	582,601	578,289	561,393	616,060	610,439	HEALTH/OTHER INSURANCES, FICA, RETIREMENT COSTS, FOR EMPLOYEES ABOVE
PURCHASED SERVICES	898	1,233	2,233	2,261	1,700	LOCAL TRAVEL/CONFERENCES
SUPPLIES AND MATERIALS	94,244	95,661	93,661	93,661	93,661	SUPPLIES, FOOD SERVICE
OTHER		50	50	50		DUES/FEES
TOTAL (350)	\$ 2,221,427	\$ 2,181,428	\$ 2,163,532	\$ 2,193,237	\$ 2,171,530	
COMMUNITY SERVICES (cont.)						
OUTGOING TRANSFERS (410-430)						
TRANSFERS TO OTHER DISTRICTS	\$ 76,484	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	DUAL ENROLLMENTS/ALTERNATIVE EDUCATION THROUGH OTHER DISTRICTS
TRANSFERS TO OTHER FUNDS	121,929	130,000				FUNDED PROJECTS TRANSFER ROTC/OTHER
TRANSFERS TO OTHER FUNDS	33,000	33,000	23,000	23,000		FOOD SERVICE TRANSFER FOR NOON MONITORS
TRANSFERS TO OTHER FUNDS	778,237	800,000	800,000	834,000	851,000	CENTER PROGRAM TRANSFER STATE AID & PARAPRO
TRANSFERS TO OTHER FUNDS	642,734	627,054	644,954	661,000	688,590	ATHLETICS FUND SUPPORT
TOTAL (410-430)	\$ 1,652,384	\$ 1,640,054	\$ 1,517,954	\$ 1,568,000	\$ 1,589,590	
CAPITAL OUTLAY (452)						
CAPITAL OUTLAY (452)	\$ 6,209			\$ 3,000	\$ 3,000	CAPITAL OUTLAY
	\$ 6,209			\$ 3,000	\$ 3,000	
TOTAL GENERAL FUND EXPENDITURES	\$ 144,979,905	\$ 141,762,038	\$ 140,288,005	\$ 143,309,964	\$ 143,630,546	