



2011-12 Second Amended General Fund and District Budgets

March 2012

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

RESOLVED, that the general appropriation for Livonia Public Schools for revenue for the fiscal year 2011-12 General Fund is amended as follows:

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
REVENUE			
Local	\$ 31,199,010	\$ 30,711,467	\$ 31,203,890
State	\$ 105,375,129	\$ 107,426,911	\$ 107,302,906
Federal	\$ 2,155,000	\$ 2,115,000	\$ 1,850,000
Incoming Transfers and Other Transactions	\$ 3,065,925	\$ 2,742,002	\$ 2,715,000
Total Revenue	\$ 141,795,064	\$ 142,995,380	\$ 143,071,796
2011 Non-spendable	\$ -	\$ 412,128	\$ 412,128
2011 Assigned	\$ -	\$ 4,507,510	\$ 4,507,510
Fund Balance - July 1, 2011 Unassigned	\$ 4,716,795	\$ 2,158,936	\$ 2,158,936
Fund Balance Sub Total	\$ 4,716,795	\$ 7,078,574	\$ 7,078,574
Total Fund Equity and Revenues Available to Appropriate	\$ 146,511,859	\$ 150,073,954	\$ 150,150,370

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 2011-12 General Fund is amended as follows:

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

SPECIAL EDUCATION FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 1,531,821	\$ 1,219,282	\$ 1,219,282
REVENUES			
General Fund Transfer-			
Local Programs	\$ 830,697	\$ 811,463	\$ 791,433
County	15,868,208	14,731,531	14,707,990
State	5,068,471	4,783,121	4,815,410
Total Revenue	\$ 21,767,376	\$ 20,326,115	\$ 20,314,833
EXPENDITURES			
Instructional	\$ 14,383,904	\$ 13,117,130	\$ 12,936,493
Support	5,997,199	5,227,838	5,236,539
Outgoing Transfers and Other	2,700,000	2,700,000	2,700,000
Total Expenditures	\$ 23,081,103	\$ 21,044,968	\$ 20,873,032
SURPLUS (DEFICIT)	\$ (1,313,727)	\$ (718,853)	\$ (558,199)
FUND BALANCE	\$ 218,094	\$ 500,429	\$ 661,083

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. One additional budget amendment is required for this year.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
PROGRAM COSTS			
Autistic	\$ 5,763,853	\$ 4,777,846	\$ 4,829,533
Skill Center & LRE	8,431,796	8,487,194	8,261,889
Trainable Mentally Impaired	5,903,110	5,014,144	4,971,024
Visually Impaired	1,668,617	1,509,443	1,542,013
Total Program Costs	\$ 21,767,376	\$ 19,788,627	\$ 19,604,459
INDIRECT COSTS			
Total Building Expenditures	\$ 634,735	\$ 372,596	\$ 372,596
12.00% Reimbursable Indirect Costs	(2,021,008)	(1,816,255)	(1,804,023)
Costs in Excess of Building Expense	\$ (1,386,273)	\$ (1,443,659)	\$ (1,431,427)
OTHER			
Outgoing Transfer To General Fund	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
Total Expenditures	\$ 23,081,103	\$ 21,044,968	\$ 20,873,032

DEBT RETIREMENT FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 695,498	\$ 1,228,761	\$ 1,228,761
REVENUES			
Tax Revenues	\$ 8,907,686	\$ 8,907,686	\$ 8,907,686
Interest Income	1,000	1,000	1,000
Other Revenue	20,000	20,000	100,000
Total Revenue	\$ 8,928,686	\$ 8,928,686	\$ 9,008,686
EXPENDITURES			
Bond Redemption	\$ 4,570,000	\$ 4,570,000	\$ 4,570,000
Bond Interest	4,182,375	4,182,735	4,182,735
Other	300,000	300,000	351,500
Total Expenditures	\$ 9,052,375	\$ 9,052,735	\$ 9,104,235
SURPLUS (DEFICIT)	\$ (123,689)	\$ (124,049)	\$ (95,549)
FUND BALANCE	\$ 571,809	\$ 1,104,712	\$ 1,133,212

NOTE: The property tax adopted to cover debt is 2.20 mills.

HISTORICAL & FUTURE DEBT RETIREMENT NEEDS

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

BUILDING & SITE TECHNOLOGY FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 1,001,124	\$ 1,912,237	\$ 1,912,237
REVENUES			
Interest Income	\$ 2,000	\$ 2,000	\$ 200
Total Revenue	\$ 2,000	\$ 2,000	\$ 200
EXPENDITURES			
Technology Equipment	\$ 500,000	\$ 1,000,000	\$ 500,000
Transfer to General Fund			
Total Expenditures	\$ 500,000	\$ 1,000,000	\$ 500,000
SURPLUS (DEFICIT)	\$ (498,000)	\$ (998,000)	\$ (499,800)
FUND BALANCE	\$ 503,124	\$ 914,237	\$ 1,412,437

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

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 38,000	\$ 36,519	\$ 36,519
REVENUES			
Interest Income	\$ -	\$ 100	\$ 5
Total Revenue	\$ -	\$ 100	\$ 5
EXPENDITURES			
Equipment	\$ 38,000	\$ 36,619	\$ 36,524
Total Expenditures	\$ 38,000	\$ 36,619	\$ 36,524
SURPLUS (DEFICIT)	\$ (38,000)	\$ (36,519)	\$ (36,519)
FUND BALANCE	\$ -	\$ -	\$ -

SINKING FUND CAPITAL PROJECTS BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 6,105,227	\$ 7,932,327	\$ 7,932,327
REVENUES			
Property Taxes	\$ 4,946,153	\$ 4,946,153	\$ 4,932,696
Interest Income	500	500	1,000
Other Income			
Total Revenue	\$ 4,946,653	\$ 4,946,653	\$ 4,933,696
EXPENDITURES			
Repairs	\$ 4,000,000	\$ 8,000,000	\$ 8,000,000
Taxes written off	\$ 100,000	\$ 100,000	\$ 250,000
Total Expenditures	\$ 4,100,000	\$ 8,100,000	\$ 8,250,000
SURPLUS (DEFICIT)	\$ 846,653	\$ (3,153,347)	\$ (3,316,304)
FUND BALANCE	\$ 6,951,880	\$ 4,778,980	\$ 4,616,023

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.

SPECIAL MAINTENANCE FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ 194,419	\$ 194,419
REVENUES			
Interest Income	\$ -	\$ -	\$ 15
Total Revenue	\$ -	\$ -	\$ 15
EXPENDITURES			
Renovation	\$ 131,456	\$ 194,419	\$ 194,434
Total Expenditures	\$ 131,456	\$ 194,419	\$ 194,434
SURPLUS (DEFICIT)	\$ (131,456)	\$ (194,419)	\$ (194,419)
FUND BALANCE	\$ (131,456)	\$ -	\$ -

NOTE: Funds to be used for maintenance projects including supplies and materials district wide.
Due to budget reductions this fund will supplement General Fund maintenance costs for 2011-12.

FOOD SERVICE FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 397,841	\$ 518,272	\$ 518,272
REVENUES			
Local Sales	\$ 1,947,508	\$ 1,950,632	\$ 1,778,818
State Reimbursement	129,221	145,490	145,490
Federal Reimbursement	1,474,539	1,636,640	1,669,900
General Fund Support	200,000	233,000	233,000
Total Revenue	\$ 3,751,268	\$ 3,965,762	\$ 3,827,208
EXPENDITURES			
Wages & Benefits	\$ 1,469,051	\$ 1,471,294	\$ 1,417,186
Contracted Services	235,000	454,709	456,892
Food Costs	1,852,355	1,550,748	1,457,857
Non-Food Cost	148,400	284,635	298,164
Total Expenditures	\$ 3,704,806	\$ 3,761,386	\$ 3,630,099
SURPLUS (DEFICIT)	\$ 46,462	\$ 204,376	\$ 197,109
FUND BALANCE	\$ 444,303	\$ 722,648	\$ 715,381

HEALTH & WELFARE FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 960,208	\$ 2,837,112	\$ 2,837,112
REVENUES			
Employee Transfers	\$ 3,297,332	\$ 3,204,892	\$ 3,164,816
Employee Paid Premiums	113,000	131,812	108,000
Employee Voluntary Insurance	294,000	248,000	300,100
Other Fund Transfers	4,328,976	4,503,706	4,415,129
General Fund Transfers	15,498,524	15,830,813	15,396,872
Total Revenue	\$ 23,531,832	\$ 23,919,223	\$ 23,384,917
EXPENDITURES			
Claims	\$ 10,733,332	\$ 12,733,763	\$ 12,694,000
Premiums	11,873,000	9,849,072	9,569,000
Administrative Fees	631,500	1,088,388	948,500
Voluntary Insurance	294,000	248,000	300,100
Total Expenditures	\$ 23,531,832	\$ 23,919,223	\$ 23,511,600
SURPLUS (DEFICIT)	\$ -	\$ -	\$ (126,683)
FUND BALANCE	\$ 960,208	\$ 2,837,112	\$ 2,710,429

Funds used to record costs of claims, fees and premiums for employees benefit costs.
2011-12 includes a change for some employee groups to premium based plans in September.
Most of the costs are self-insured and final costs are not known until the year end.

ATHLETIC FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Student Fees	\$ 622,000	\$ 622,000	\$ 622,000
Gate Receipts	252,000	240,000	230,000
General Fund Transfers	610,338	632,838	654,923
Total Revenue	\$ 1,484,338	\$ 1,494,838	\$ 1,506,923
EXPENDITURES			
Coaches/Director/Stipends	\$ 1,159,010	\$ 1,124,271	\$ 1,060,153
Contracted Services	147,490	176,717	252,920
Supplies/Equipment/Misc.	177,838	193,850	193,850
Total Expenditures	\$ 1,484,338	\$ 1,494,838	\$ 1,506,923
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ 48,234	\$ 49,211	\$ 49,211
REVENUES			
Donations	\$ 500	\$ 500	\$ 500
Interest Income	100	100	-
Total Revenue	\$ 600	\$ 600	\$ 500
EXPENDITURES			
Scholarships	\$ 4,000	\$ 4,000	\$ 4,000
Total Expenditures	\$ 4,000	\$ 4,000	\$ 4,000
SURPLUS (DEFICIT)	\$ (3,400)	\$ (3,400)	\$ (3,500)
FUND BALANCE	\$ 44,834	\$ 45,811	\$ 45,711

FUNDED PROJECTS BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
General Fund Transfer	\$ 310,058	\$ 235,976	\$ 235,976
Local	804,052	799,586	777,830
State	354,417	356,923	356,923
Federal	7,626,152	7,321,924	7,357,081
Total Revenue	\$ 9,094,679	\$ 8,714,409	\$ 8,727,810
EXPENDITURES			
Instructional	\$ 5,751,742	\$ 5,421,435	\$ 5,454,566
Support	2,361,278	2,356,822	2,349,280
Community Service	108,454	85,546	82,184
Outgoing Transfers and Other	873,205	850,606	841,780
Total Expenditures	\$ 9,094,679	\$ 8,714,409	\$ 8,727,810
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -

2011-2012

LOCAL, STATE AND FEDERALLY FUNDED PROJECTS

	REVENUE	EXPENSE	TRANSFER
LOCAL SOURCES			
Business Partnerships	\$ 28,219	\$ 28,219	\$ -
Community Foundation Southeast Michigan	\$ 1,867	\$ 1,867	\$ -
Cooper Redevelopment Grant	\$ 728,244	\$ 728,244	\$ -
Positive Behavior Support Grant	\$ 19,500	\$ 19,500	\$ -
Total Local Sources	\$ 777,830	\$ 777,830	\$ -
STATE SOURCES			
Early Childhood Preschool	\$ 12,100	\$ 12,100	\$ -
Section 32d Great School Readiness	\$ 326,400	\$ 326,400	\$ -
Section 32d Great School Readiness Carryover	\$ 2,807	\$ 2,807	\$ -
Section 96 Golden Apple	\$ 13,616	\$ 13,616	\$ -
Transition Mini-Grant	\$ 2,000	\$ 2,000	\$ -
Total State Sources	\$ 356,923	\$ 356,923	\$ -
FEDERAL SOURCES			
ROTC	\$ 98,535	\$ 334,511	\$ (235,976)
Title I	\$ 1,539,863	\$ 1,539,863	\$ -
Title II Part A	\$ 437,415	\$ 437,415	\$ -
Title III Limited English	\$ 71,015	\$ 71,015	\$ -
Title III Immigrant Students	\$ 44,944	\$ 44,944	\$ -
Vocational Perkins	\$ 220,754	\$ 220,754	\$ -
IDEA Flow-Through	\$ 3,084,709	\$ 3,084,709	\$ -
IDEA Flow-Through Carry-Over	\$ 266,667	\$ 266,667	\$ -
IDEA Preschool Incentive	\$ 306,688	\$ 306,688	\$ -
IDEA Low-Incidence Center Program Expansion	\$ 932,200	\$ 932,200	\$ -
ABE Family Literacy	\$ 160,000	\$ 160,000	\$ -
ABE English/Civics Literacy	\$ 12,066	\$ 12,066	\$ -
PEP Grant	\$ 182,225	\$ 182,225	\$ -
Total Federal Sources	\$ 7,357,081	\$ 7,593,057	\$ (235,976)
Total Grants	\$ 8,491,834	\$ 8,727,810	\$ (235,976)
Funded Indirect Costs		\$ (113,536)	\$ 113,536
Net General Fund Transfer to Funded Projects	\$ 8,491,834	\$ 8,614,274	\$ (122,440)

REINVESTMENT (ARRA) FUND BUDGET

	11/12 ADOPTED	11/12 FIRST AMENDED	11/12 SECOND AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Federal	207,576	2,040	2,040
Total Revenue	\$ 207,576	\$ 2,040	\$ 2,040
EXPENDITURES			
Instructional	\$ 78,000	\$ -	\$ -
Support	129,370	2,002	2,002
Community Service	-	-	-
Outgoing Transfers and Other	206	38	38
Total Expenditures	\$ 207,576	\$ 2,040	\$ 2,040
SURPLUS (DEFICIT)	\$ -	\$ -	\$ -
FUND BALANCE	\$ -	\$ -	\$ -

Note: The majority of ARRA funds were expended in FY 2009 and FY 2010. The ARRA funding period extended through 09/30/2011, and a small portion of the funds were carried over and expended in FY 2012.

2011-2012 ARRA AMERICAN RECOVERY AND REINVESTMENT ACT FUNDED PROJECTS
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	REVENUE	EXPENSE	TRANSFER
FEDERAL SOURCES			
Title II D ARRA	\$ 2,040	\$ 2,040	\$ -
 Funded Indirect Costs - Transfer to General Fund		\$ 38	