



2011-12 First Amended General Fund and District Budgets

November 2011

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

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

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

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 |
|--|--------------------------|------------------------------------|
| INSTRUCTION | | |
| Basic Programs | \$ 74,944,243 | \$ 74,669,982 |
| Added Needs | 11,261,786 | 12,092,175 |
| Adult & Continuing Education | 748,104 | 653,874 |
| Total Instruction | \$ 86,954,133 | \$ 87,416,031 |
| SUPPORTING SERVICES | | |
| Pupil | \$ 8,833,663 | \$ 9,060,741 |
| Instructional Staff | 7,307,071 | 6,730,382 |
| General Administration | 1,029,185 | 862,219 |
| School Administration | 9,364,602 | 9,351,244 |
| Business | 3,593,684 | 3,592,807 |
| Operations | 14,441,141 | 14,229,506 |
| Transportation | 7,331,102 | 7,155,047 |
| Central | 2,658,671 | 2,746,175 |
| Total Supporting Services | \$ 54,559,119 | \$ 53,728,121 |
| COMMUNITY SERVICES | | |
| Custody & Child Care | \$ 2,522,693 | \$ 2,432,760 |
| Other (DARE) | 7,000 | - |
| Total Community Services | \$ 2,529,693 | \$ 2,432,760 |
| OPERATION TRANSFERS AND OTHER | | |
| Transfers to Other Districts | \$ 50,000 | \$ 30,000 |
| Transfers to Other Funds | 2,019,838 | 2,017,838 |
| Other Transactions (Bus Financing) | 189,791 | 189,791 |
| Total Operating Transfers and Other | \$ 2,259,629 | \$ 2,237,629 |
| TOTAL APPROPRIATED-GENERAL FUND | \$ 146,302,574 | \$ 145,814,541 |
| ANTICIPATED FUND BALANCE | | |
| Assigned | \$ - | \$ - |
| Unassigned | \$ 209,285 | \$ 4,259,413 |
| Total Anticipated Fund Balance | \$ 209,285 | \$ 4,259,413 |

SPECIAL EDUCATION FUND BUDGET

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

NOTE: Special Education is estimated for the proposed budget until exact budget details are determined based on actual student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

| 11/12 ADOPTED | 11/12 FIRST AMENDED |
|------------------|---------------------------|
|------------------|---------------------------|

PROGRAM COSTS

| | | |
|-----------------------------|--------------|--------------|
| Autistic | \$ 5,763,853 | \$ 4,777,846 |
| Skill Center & LRE | 8,431,796 | 8,487,194 |
| Trainable Mentally Impaired | 5,903,110 | 5,014,144 |
| Visually Impaired | 1,668,617 | 1,509,443 |

| | | |
|----------------------------|----------------------|----------------------|
| Total Program Costs | \$ 21,767,376 | \$ 19,788,627 |
|----------------------------|----------------------|----------------------|

INDIRECT COSTS

| | | |
|------------------------------------|-------------|-------------|
| Total Building Expenditures | \$ 634,735 | \$ 372,596 |
| 12.00% Reimbursable Indirect Costs | (2,021,008) | (1,816,255) |

| | | |
|--|-----------------------|-----------------------|
| Costs in Excess of Building Expense | \$ (1,386,273) | \$ (1,443,659) |
|--|-----------------------|-----------------------|

OTHER

| | | |
|-----------------------------------|--------------|--------------|
| Outgoing Transfer To General Fund | \$ 2,700,000 | \$ 2,700,000 |
|-----------------------------------|--------------|--------------|

Total Expenditures

| | |
|----------------------|----------------------|
| \$ 23,081,103 | \$ 21,044,968 |
|----------------------|----------------------|

DEBT RETIREMENT FUND BUDGET

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

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

BUILDING & SITE TECHNOLOGY FUND BUDGET

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

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 |
|------------------------|------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 38,000 | \$ 36,519 |
| REVENUES | | |
| Interest Income | \$ - | \$ 100 |
| Total Revenue | \$ - | \$ 36,619 |
| EXPENDITURES | | |
| Equipment | \$ 38,000 | \$ 36,619 |
| Total Expenditures | \$ 38,000 | \$ 36,619 |
| SURPLUS (DEFICIT) | \$ (38,000) | - |
| FUND BALANCE | \$ - | - |

SINKING FUND CAPITAL PROJECTS BUDGET

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

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, grading/drainage, and other work as needed throughout the year.

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 |
|-------------------------------|------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ - | \$ 194,419 |
| REVENUES | | |
| Interest Income | \$ - | \$ - |
| Total Revenue | \$ - | \$ - |
| EXPENDITURES | | |
| Renovation | \$ 131,456 | \$ 194,419 |
| Total Expenditures | \$ 131,456 | \$ 194,419 |
| SURPLUS (DEFICIT) | \$ (131,456) | \$ (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 |
|-------------------------------|-------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 397,841 | \$ 518,272 |
| REVENUES | | |
| Local Sales | \$ 1,947,508 | \$ 1,950,632 |
| State Reimbursement | 129,221 | 145,490 |
| Federal Reimbursement | 1,474,539 | 1,636,640 |
| General Fund Support | 200,000 | 233,000 |
| Total Revenue | \$ 3,751,268 | \$ 3,965,762 |
| EXPENDITURES | | |
| Wages & Benefits | \$ 1,469,051 | \$ 1,471,294 |
| Contracted Services | 235,000 | 454,709 |
| Food Costs | 1,852,355 | 1,550,748 |
| Non-Food Cost | 148,400 | 284,635 |
| Total Expenditures | \$ 3,704,806 | \$ 3,761,386 |
| SURPLUS (DEFICIT) | \$ 46,462 | \$ 204,376 |
| FUND BALANCE | \$ 444,303 | \$ 722,648 |

HEALTH & WELFARE FUND BUDGET

| | 11/12 ADOPTED | 11/12 FIRST AMENDED |
|-------------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 960,208 | \$ 2,837,112 |
| REVENUES | | |
| Employee Transfers | \$ 3,297,332 | \$ 3,204,892 |
| Employee Paid Premiums | 113,000 | 131,812 |
| Employee Voluntary Insurance | 294,000 | 248,000 |
| Other Fund Transfers | 4,328,976 | 4,503,706 |
| General Fund Transfers | 15,498,524 | 15,830,813 |
| Total Revenue | \$ 23,531,832 | \$ 23,919,223 |
| EXPENDITURES | | |
| Claims | \$ 10,733,332 | \$ 12,733,763 |
| Premiums | 11,873,000 | 9,849,072 |
| Administrative Fees | 631,500 | 1,088,388 |
| Voluntary Insurance | 294,000 | 248,000 |
| Total Expenditures | \$ 23,531,832 | \$ 23,919,223 |
| SURPLUS (DEFICIT) | \$ - | \$ - |
| FUND BALANCE | \$ 960,208 | \$ 2,837,112 |

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 |
|-------------------------------|---------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ - | \$ - |
| REVENUES | | |
| Student Fees | \$ 622,000 | \$ 622,000 |
| Gate Receipts | 252,000 | 240,000 |
| General Fund Transfers | 610,338 | 632,838 |
| Total Revenue | \$ 1,484,338 | \$ 1,494,838 |
| EXPENDITURES | | |
| Coaches/Director/Stipends | \$ 1,159,010 | \$ 1,124,271 |
| Contracted Services | 147,490 | 176,717 |
| Supplies/Equipment/Misc. | 177,838 | 193,850 |
| Total Expenditures | \$ 1,484,338 | \$ 1,494,838 |
| SURPLUS (DEFICIT) | \$ - | \$ - |
| FUND BALANCE | \$ - | \$ - |

FOOD SERVICE FUND BUDGET

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

SCHOLARSHIP FUND BUDGET

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

FUNDED PROJECTS BUDGET

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

NOTE: Grants are budgeted at prior year levels until awards come in for the new year.

REINVESTMENT (ARRA) FUND BUDGET

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