

**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:

REVENUE	12/13 FINAL AMENDED	13/14 ADOPTED
Local	\$ 27,869,571	\$ 27,857,110
State	\$ 112,649,656	\$ 108,368,598
Federal	\$ 198,500	\$ 40,000
Incoming Transfers and Other Transactions	\$ 1,853,800	\$ 2,512,000
Total Revenue	\$ 142,571,527	\$ 138,777,708
Beginning Fund Balance:		
2013 Non-spendable	\$ 385,695	
2013 Assigned	\$ 4,957,725	\$ 2,984,330
Fund Balance - July 1, 2013 Unassigned	\$ 3,079,475	\$ 1,861,756
Fund Balance Sub Total	\$ 8,422,895	\$ 4,846,086
Total Fund Equity and Revenues Available to Appropriate	\$ 150,994,422	\$ 143,623,794

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
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RESOLVED, that the general appropriation for Livonia Public Schools for expenditures for the fiscal year 2013-14 General Fund is amended as follows:

EXPENDITURES	12/13 FINAL AMENDED	13/14 ADOPTED
INSTRUCTION		
Basic Programs	\$ 74,186,705	\$ 71,168,222
Added Needs	13,250,119	12,762,425
Adult & Continuing Education	491,655	502,786
Total Instruction	\$ 87,928,479	\$ 84,433,433
SUPPORTING SERVICES		
Pupil	\$ 8,850,228	\$ 8,905,953
Instructional Staff	6,570,307	6,550,881
General Administration	787,840	810,026
School Administration	9,261,084	9,311,066
Business	4,725,557	4,537,883
Operations	14,520,209	13,785,224
Transportation	6,927,483	6,922,168
Central	2,639,766	2,683,922
Total Supporting Services	\$ 54,282,474	\$ 53,507,123
COMMUNITY SERVICES		
Custody & Child Care	\$ 2,226,382	\$ 2,181,428
Total Community Services	\$ 2,226,382	\$ 2,181,428
OPERATION TRANSFERS AND OTHER		
Transfers to Other Districts	\$ 80,000	\$ 50,000
Transfers to Other Funds	1,624,001	1,590,054
Other Transactions	7,000	-
Total Operating Transfers and Other	\$ 1,711,001	\$ 1,640,054
TOTAL APPROPRIATED-GENERAL FUND	\$ 146,148,336	\$ 141,762,038
ANTICIPATED FUND BALANCE		
Assigned	\$ -	\$ -
Unassigned	\$ 4,846,086	\$ 1,861,756
Total Anticipated Fund Balance	\$ 4,846,086	\$ 1,861,756

SPECIAL EDUCATION FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 1,117,758	\$ 1,097,020
REVENUES		
General Fund Transfer	\$ 790,953	\$ 790,953
County	13,191,031	13,244,569
State	4,342,285	4,342,285
Total Revenue	\$ 18,324,269	\$ 18,377,807
EXPENDITURES		
Instructional	\$ 12,241,266	\$ 12,251,573
Support	4,403,741	4,402,220
Outgoing Transfers and Other	1,700,000	1,900,000
Total Expenditures	\$ 18,345,007	\$ 18,553,793
SURPLUS (DEFICIT)	\$ (20,738)	\$ (175,986)
FUND BALANCE	\$ 1,097,020	\$ 921,034

NOTE: Special Education is estimated and may change throughout the year based on actual student enrollment and placements.

SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	12/13 FINAL AMENDED	13/14 ADOPTED
PROGRAM COSTS		
Autistic	\$ 4,588,358	\$ 4,590,312
Skill Center	4,700,497	4,523,208
Least Restrictive Environment	2,763,967	2,764,737
Trainable Mentally Impaired	4,354,011	4,546,290
Visually Impaired	1,524,597	1,515,681
Total Program Costs	\$ 17,931,430	\$ 17,940,228
INDIRECT COSTS		
Total Building Expenditures	\$ 347,811	\$ 347,799
12.00% Reimbursable Indirect Costs	(1,634,234)	(1,634,234)
Costs in Excess of Building Expense	\$ (1,286,423)	\$ (1,286,435)
OTHER		
Outgoing Transfer To General Fund	\$ 1,700,000	\$ 1,900,000
Total Expenditures	\$ 18,345,007	\$ 18,553,793

DEBT RETIREMENT FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 1,877,138	\$ 1,702,260
REVENUES		
Tax Revenues	\$ 8,981,000	\$ 18,545,765
Interest Income	4,300	25,000
Total Revenue	\$ 8,985,300	\$ 18,570,765
EXPENDITURES		
Bond Redemption	\$ 4,955,000	\$ 10,195,000
Bond Interest	3,955,178	8,004,704
Other	250,000	300,000
Total Expenditures	\$ 9,160,178	\$ 18,499,704
SURPLUS (DEFICIT)	\$ (174,878)	\$ 71,061
FUND BALANCE	\$ 1,702,260	\$ 1,773,321

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

The budget assumes 2013 Bond Series I sold as projected and 2004 Bonds A & B Debt Retirement as originally scheduled. These amounts will be adjusted based on actual 2013 Bonds sold.

2013 BOND FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ -	\$ 106,287,483
REVENUES		
Bond Proceeds	\$ 107,950,000	
Interest Revenue		\$ 20,000
Total Revenue	\$ 107,950,000	\$ 20,000
EXPENDITURES		
Fees and Other Costs	\$ 1,662,517	
Capital Outlay		\$ 12,000,000
Total Expenditures	\$ 1,662,517	\$ 12,000,000
SURPLUS (DEFICIT)	\$ 106,287,483	\$ (11,980,000)
FUND BALANCE	\$ 106,287,483	\$ 94,307,483

The bond proceeds are estimates and will be amended based on the actual Bond Sale.

Capital Outlay expenditures will be amended throughout the year based on annual bond projects and projected cash flows for 2013-14.

BUILDING & SITE TECHNOLOGY FUND BUDGET

	12/13 FINAL AMENDED	12/13 ADOPTED
BEGINNING FUND BALANCE	\$ 1,915,751	\$ 1,865,991
REVENUES		
Interest Income	\$ 240	\$ 240
Total Revenue	\$ 240	\$ 240
EXPENDITURES		
Technology Equipment	\$ 50,000	\$ 1,000,000
Total Expenditures	\$ 50,000	\$ 1,000,000
SURPLUS (DEFICIT)	\$ (49,760)	\$ (999,760)
FUND BALANCE	\$ 1,865,991	\$ 866,231

Funds to be used for technology purchases district wide Current year projects:
Network Maintenance, upgrade network equipment, school computer labs, other.

TECHNOLOGY BOND FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 36,523	\$ 36,523
REVENUES		
Interest Income	\$ 10	\$ -
Total Revenue	\$ 10	\$ -
EXPENDITURES		
Equipment	\$ 36,533	\$ 36,523
Total Expenditures	\$ 36,533	\$ 36,523
SURPLUS (DEFICIT)	(36,523)	(36,523)
FUND BALANCE	-	\$ -

SINKING FUND CAPITAL PROJECTS BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 6,531,374	\$ 4,935,457
REVENUES		
Property Taxes	\$ 4,531,283	\$ 4,454,986
Interest Income	2,800	2,000
Other Income		
Total Revenue	\$ 4,534,083	\$ 4,456,986
EXPENDITURES		
Repairs	\$ 6,000,000	\$ 5,000,000
Taxes written off	\$ 130,000	\$ 100,000
Total Expenditures	\$ 6,130,000	\$ 5,100,000
SURPLUS (DEFICIT)	\$ (1,595,917)	\$ (643,014)
FUND BALANCE	\$ 4,935,457	\$ 4,292,443

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.

2012 CAPITAL PROJECTS FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 138,608	\$ 30,358
REVENUES		
Interest Income	\$ -	\$ -
Total Revenue	\$ -	\$ -
EXPENDITURES		
Capital Improvements	\$ 108,250	\$ 30,358
Total Expenditures	\$ 108,250	\$ 30,358
SURPLUS (DEFICIT)	\$ (108,250)	\$ (30,358)
FUND BALANCE	\$ 30,358	\$ -

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

FOOD SERVICE FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 606,807	\$ 662,241
REVENUES		
Local Sales	\$ 1,750,480	\$ 1,732,006
State Reimbursement	149,531	149,531
Federal Reimbursement	1,845,037	1,978,595
General Fund Support	33,000	33,000
Total Revenue	\$ 3,778,048	\$ 3,893,132
EXPENDITURES		
Wages & Benefits	\$ 1,423,999	\$ 1,439,690
Contracted Services	393,550	415,550
Food Costs	1,672,422	1,685,825
Non-Food Cost	232,643	241,000
Total Expenditures	\$ 3,722,614	\$ 3,782,065
SURPLUS (DEFICIT)	\$ 55,434	\$ 111,067
FUND BALANCE	\$ 662,241	\$ 773,308

HEALTH & WELFARE FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 3,890,669	\$ 3,860,660
REVENUES		
Employee Transfers	\$ 3,142,503	\$ 3,142,503
Employee Paid Premiums	40,636	40,636
Employee Voluntary Insurance	262,438	262,438
Other Fund Transfers	3,793,625	3,793,625
General Fund Transfers	14,337,875	13,837,875
Total Revenue	\$ 21,577,077	\$ 21,077,077
EXPENDITURES		
Claims	\$ 9,812,648	\$ 9,812,648
Premiums	10,698,000	10,698,000
Administrative Fees	834,000	834,000
Voluntary Insurance	262,438	262,438
Total Expenditures	\$ 21,607,086	\$ 21,607,086
SURPLUS (DEFICIT)	\$ (30,009)	\$ (530,009)
FUND BALANCE	\$ 3,860,660	\$ 3,330,651

Funds used to record costs of claims, fees and premiums for employees benefit costs.
Some of the health care costs are self-insured and final costs are not known until the year end.

ATHLETIC FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
Student Fees	\$ 616,700	\$ (640,000)
Gate Receipts	228,000	(241,041)
General Fund Transfers	661,001	(627,054)
Total Revenue	\$ 1,505,701	\$ (1,508,095)
EXPENDITURES		
Coaches/Director/Stipends	\$ 631,585	\$ 634,509
Contracted Services	665,834	590,986
Supplies/Equipment/Misc.	208,282	282,600
Total Expenditures	\$ 1,505,701	\$ 1,508,095
SURPLUS (DEFICIT)	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

SCHOLARSHIP FUND BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ 46,688	\$ 43,188
REVENUES		
Donations	\$ 500	\$ 500
Interest Income		
Total Revenue	\$ 500	\$ 500
EXPENDITURES		
Scholarships	\$ 4,000	\$ 4,000
Total Expenditures	\$ 4,000	\$ 4,000
SURPLUS (DEFICIT)	\$ (3,500)	\$ (3,500)
FUND BALANCE	\$ 43,188	\$ 39,688

FUNDED PROJECTS BUDGET

	12/13 FINAL AMENDED	13/14 ADOPTED
BEGINNING FUND BALANCE	\$ -	\$ -
REVENUES		
General Fund Transfer	205,261	205,261
Local	197,780	197,780
State	500,511	500,511
Federal	6,823,747	6,823,747
Total Revenue	\$ 7,727,299	\$ 7,727,299
EXPENDITURES		
Instructional	4,984,822	4,984,822
Support	2,584,043	2,584,043
Community Service	71,521	71,521
Outgoing Transfers and Other	86,913	86,913
Total Expenditures	\$ 7,727,299	\$ 7,727,299
SURPLUS (DEFICIT)	\$ -	\$ -
FUND BALANCE	\$ -	\$ -

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

2013-2014
LOCAL, STATE AND FEDERALLY FUNDED PROJECTS

	REVENUE	EXPENSE	TRANSFER
LOCAL SOURCES			
Business Partnerships	\$ 31,219	\$ 31,219	\$ -
Bright House Networks Grant	\$ 6,611	\$ 6,611	\$ -
Community Foundation Southeast Michigan	\$ 1,372	\$ 1,372	\$ -
Cooper Redevelopment Grant	\$ 138,600	\$ 138,600	\$ -
Fuel Up To Play	\$ 11,000	\$ 11,000	\$ -
Positive Behavior Support Grant	\$ 7,500	\$ 7,500	\$ -
MACUL Grant	\$ 1,478	\$ 1,478	\$ -
Total Local Sources	\$ 197,780	\$ 197,780	\$ -
Great Parents, Great Start	\$ 7,500	\$ 7,500	\$ -
Section 22i Technology Infrastructure	\$ 156,200	\$ 156,200	\$ -
Section 32d Great School Readiness	\$ 323,136	\$ 323,136	\$ -
Section 96 Golden Apple	\$ 7,192	\$ 7,192	\$ -
Transition Mini-Grant	\$ 2,000	\$ 2,000	\$ -
Professional Scholarship Mini-Grant	\$ 4,483	\$ 4,483	\$ -
Total State Sources	\$ 500,511	\$ 500,511	\$ -
FEDERAL SOURCES			
ROTC	\$ 28,964	\$ 234,225	\$ (205,261)
Title I	\$ 1,437,409	\$ 1,437,409	\$ -
Title II Part A	\$ 370,087	\$ 370,087	\$ -
Title III Limited English	\$ 48,024	\$ 48,024	\$ -
Title III Immigrant Students	\$ 53,923	\$ 53,923	\$ -
IDEA Flow-Through	\$ 3,388,553	\$ 3,388,553	\$ -
IDEA Preschool Incentive	\$ 197,454	\$ 197,454	\$ -
IDEA Low-Incidence Center Program Expansion	\$ 790,600	\$ 790,600	\$ -
IDEA START	\$ 23,500	\$ 23,500	\$ -
ABE Family Literacy	\$ 160,000	\$ 160,000	\$ -
ABE English/Civics Literacy	\$ 14,190	\$ 14,190	\$ -
Physical Education Program (PEP)	\$ 27,790	\$ 27,790	\$ -
Social Studies Grant	\$ 12,289	\$ 12,289	\$ -
Total Federal Sources	\$ 6,823,747	\$ 7,029,008	\$ (205,261)
Total Grants	\$ 7,522,038	\$ 7,727,299	\$ (205,261)
Funded Indirect Costs		\$ (83,885)	\$ 83,885
Net General Fund Transfer to Funded Projects	\$ 7,522,038	\$ 7,643,414	\$ (121,376)

Note: We start the budget year assuming that the same grants will be funded based on the most recent information.
We will amend the budget after the grants are approved and actual amounts are known.

**LIVONIA PUBLIC SCHOOLS
PROPOSED 2013-2014**

Taxable Valuation and Proposed Millage Rates
Tax Year: 2013

	Livonia	Westland	Total
Homestead	2,574,522,260	270,593,812	2,845,116,072
Non Homestead	<u>1,051,779,400</u>	<u>149,520,121</u>	<u>1,201,299,521</u>
Total	3,626,301,660	420,113,933	4,046,415,593

	<u>Millage Rate</u>	<u>Estimated Revenue</u>
General Fund		
Non-homestead	18.00	21,623,392
Commercial Personal Property	6.00	<u>1,243,518</u>
		22,866,910
Debt Fund – repayment of bond debt		
All property		
2004 Series A&B	2.2	8,902,114
2013 Series 1	<u>2.4</u>	<u>9,711,397</u>
Total	4.6	18,613,512
Sinking Fund – Capital projects & building repair		
All property	1.12	4,531,985