

**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 2015-16 General Fund is amended as follows:

| REVENUE | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|---|---------------------------------|------------------------------------|
| Local | \$ 28,380,389 | \$ 28,345,389 |
| State | 110,296,437 | 109,500,134 |
| Federal | 41,700 | 41,700 |
| Incoming Transfers & Other Transactions | <u>3,752,376</u> | <u>3,599,376</u> |
| Total Revenue | \$ 142,470,902 | \$ 141,486,599 |
| Beginning Fund Balance as of 7/1/2015 Assigned | <u>\$ 1,777,109</u> | <u>\$ 4,290,190</u> |
| Total Beginning Fund Balance as of 7/1/2015 | \$ 1,777,109 | \$ 4,290,190 |
| Total Fund Balance and Revenues Available to Appropriate | \$ 144,248,011 | \$ 145,776,789 |

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 2015-16 General Fund is amended as follows:

| EXPENDITURES | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|--|---------------------------------|------------------------------------|
| INSTRUCTION | | |
| Basic Programs | \$ 72,309,836 | \$ 72,834,879 |
| Added Needs | 11,062,108 | 10,985,265 |
| Adult & Continuing Education | <u>477,774</u> | <u>-</u> |
| Total Instruction | \$ 83,849,718 | \$ 83,820,144 |
| SUPPORTING SERVICES | | |
| Pupil | \$ 10,473,696 | \$ 10,662,760 |
| Instructional Staff | 6,637,863 | 6,172,191 |
| General Administration | 852,988 | 815,281 |
| School Administration | 10,018,664 | 9,759,638 |
| Business | 3,812,834 | 3,849,021 |
| Operations | 14,058,381 | 14,188,715 |
| Transportation | 7,379,632 | 7,361,782 |
| Central | <u>2,753,488</u> | <u>2,909,665</u> |
| Total Supporting Services | \$ 55,987,546 | \$ 55,719,053 |
| COMMUNITY SERVICES | | |
| Custody & Child Care | <u>\$ 2,206,327</u> | <u>\$ 2,894,923</u> |
| Total Community Services | \$ 2,206,327 | \$ 2,894,923 |
| OPERATION TRANSFERS AND OTHER | | |
| Transfers to Other Districts | \$ 50,000 | \$ 50,000 |
| Transfers to Other Funds | 1,524,869 | 1,565,978 |
| Other Transactions | <u>-</u> | <u>-</u> |
| Total Operating Transfers and Other | \$ 1,574,869 | \$ 1,615,978 |
| Total Appropriated-General Fund | \$ 143,618,460 | \$ 144,050,098 |
| ANTICIPATED FUND BALANCE AS OF 7/1/2015 | | |
| Unassigned | <u>\$ 629,551</u> | <u>\$ 1,726,691</u> |
| Total Anticipated Fund Balance as of 7/1/2015 | \$ 629,551 | \$ 1,726,691 |

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

SPECIAL EDUCATION FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|---------------------------------|-----------------|------------------------------------|
| BEGINNING FUND BALANCE | \$ 996,195 | \$ | 1,399,914 |
| REVENUES | | | |
| General Fund Transfer | \$ 832,908 | \$ | 831,719 |
| County | 12,867,833 | | 12,356,840 |
| State Foundation | 3,697,454 | | 4,186,668 |
| State Categorical | 761,618 | | 549,035 |
| | <hr/> | | <hr/> |
| Total Revenue | \$ 18,159,813 | \$ | 17,924,262 |
| EXPENDITURES | | | |
| Instructional | \$ 12,759,659 | \$ | 12,345,355 |
| Support | 4,054,882 | | 4,176,418 |
| Outgoing Transfers and Other | 1,100,000 | | 1,200,000 |
| | <hr/> | | <hr/> |
| Total Expenditures | \$ 17,914,541 | \$ | 17,721,773 |
| SURPLUS (DEFICIT) | <hr/> \$ 245,272 | <hr/> \$ | <hr/> 202,489 |
| FUND BALANCE | \$ 1,241,467 | \$ | 1,602,403 |

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

| | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|--|------------------------|---------------------------|
| PROGRAM COSTS | | |
| Autistic | \$ 4,967,720 | \$ 4,963,326 |
| Skill Center | 4,242,678 | 4,206,287 |
| Least Restrictive Environment | 2,911,062 | 2,906,706 |
| Trainable Mentally Impaired | 4,424,214 | 4,270,356 |
| Visually Impaired | 1,574,064 | 1,552,134 |
| | | |
| Total Program Costs | \$ 18,119,738 | \$ 17,898,809 |
| INDIRECT COSTS | | |
| Total Building Expenditures | \$ 374,964 | \$ 315,993 |
| 12.00% Reimbursable Indirect Costs | (1,680,161) | (1,693,029) |
| | | |
| Costs in Excess of Building Expense | \$ (1,305,197) | \$ (1,377,036) |
| OTHER | | |
| Outgoing Transfer To General Fund | \$ 1,100,000 | \$ 1,200,000 |
| | | |
| Total Expenditures | \$ 17,914,541 | \$ 17,721,773 |

DEBT RETIREMENT FUND 2013 BOND SERIES 1 BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|----------------------------|------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 562,390 | \$ | 810,232 |
| REVENUES | | | |
| Property Tax Revenue | \$ 10,163,000 | \$ | 10,163,000 |
| Interest Income | <u>100</u> | <u>\$</u> | <u>100</u> |
| Total Revenue | \$ 10,163,100 | \$ | 10,163,100 |
| EXPENDITURES | | | |
| Bond Redemption | \$ 5,675,000 | \$ | 5,675,000 |
| Bond Interest | 4,446,500 | | 4,446,500 |
| Other | <u>200,000</u> | <u>\$</u> | <u>200,000</u> |
| Total Expenditures | \$ 10,321,500 | \$ | 10,321,500 |
| SURPLUS (DEFICIT) | <u>\$ (158,400)</u> | <u>\$</u> | <u>(158,400)</u> |
| FUND BALANCE | \$ 403,990 | \$ | 651,832 |

NOTE: The property tax adopted for debt retirement is 2.48 mills.

DEBT RETIREMENT FUND 2014 REFUNDING BOND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|-----------|---------------------------|
| BEGINNING FUND BALANCE | \$ 487,994 | \$ | 737,196 |
| REVENUES | | | |
| Property Tax Revenue | \$ 8,754,000 | \$ | 8,754,000 |
| Interest Income | \$ 100 | \$ | 100 |
| | \$ 8,754,100 | \$ | 8,754,100 |
| EXPENDITURES | | | |
| Bond Redemption | \$ 5,880,000 | \$ | 5,880,000 |
| Bond Interest | \$ 2,796,450 | \$ | 2,796,450 |
| Other | \$ 180,000 | \$ | 180,000 |
| | \$ 8,856,450 | \$ | 8,856,450 |
| SURPLUS (DEFICIT) | \$ (102,350) | \$ | (102,350) |
| FUND BALANCE | \$ 385,644 | \$ | 634,846 |

NOTE: The property tax adopted for debt retirement is 2.12 mills.

2013 BOND FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|---------------------------------|-----------|------------------------------------|
| BEGINNING FUND BALANCE | \$ 64,039,064 | \$ | 63,596,114 |
| REVENUES | | | |
| Interest Income | \$ 250,000 | <u>\$</u> | <u>250,000</u> |
| Total Revenue | \$ 250,000 | \$ | 250,000 |
| EXPENDITURES | | | |
| Capital Outlay | \$ 50,000,000 | <u>\$</u> | <u>50,000,000</u> |
| Total Expenditures | \$ 50,000,000 | \$ | 50,000,000 |
| SURPLUS (DEFICIT) | <u>\$ (49,750,000)</u> | <u>\$</u> | <u>(49,750,000)</u> |
| FUND BALANCE | \$ 14,289,064 | \$ | 13,846,114 |

Capital Outlay expenditures will be amended throughout the year
based on annual bond projects.

BUILDING & SITE TECHNOLOGY FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|-----------|---------------------------|
| BEGINNING FUND BALANCE | \$ 691,372 | \$ | 905,115 |
| REVENUES | | | |
| Interest Income | \$ 200 | \$ | 200 |
| Total Revenue | \$ 200 | \$ | 200 |
| EXPENDITURES | | | |
| Technology Equipment | \$ 500,000 | \$ | 500,000 |
| Transfer to General Fund | | | |
| Total Expenditures | \$ 500,000 | \$ | 500,000 |
| SURPLUS (DEFICIT) | \$ (499,800) | \$ | (499,800) |
| FUND BALANCE | \$ 191,572 | \$ | 405,315 |

Funds to be used for technology purchases district wide.

SINKING FUND CAPITAL PROJECTS BUDGET

| | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|-------------------------------|---------------------------------|------------------------------------|
| BEGINNING FUND BALANCE | \$ 9,889,367 | \$ 10,787,420 |
| REVENUES | | |
| Property Taxes | \$ 4,683,500 | \$ 4,683,500 |
| Interest Income | <u>2,800</u> | <u>2,800</u> |
| Total Revenue | \$ 4,686,300 | \$ 4,686,300 |
| EXPENDITURES | | |
| Repairs | \$ 5,000,000 | \$ 5,000,000 |
| Taxes written off | <u>\$ 100,000</u> | <u>\$ 100,000</u> |
| Total Expenditures | \$ 5,100,000 | \$ 5,100,000 |
| SURPLUS (DEFICIT) | <u>\$ (413,700)</u> | <u>\$ (413,700)</u> |
| FUND BALANCE | \$ 9,475,667 | \$ 10,373,720 |

Current Year Projects may include; paving, cement, water mains, parking lot lights, storm sewers, play structures, gym floors, boiler repair, tunnel work, sheet metal siding, roofs, energy efficient projects, demolition, grading/drainage, and other work as needed throughout the year.

NOTE: The adopted property tax levy for the sinking fund is 1.120 mills.

FOOD SERVICE FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|---------------------------------|-----------|------------------------------------|
| BEGINNING FUND BALANCE | \$ 589,554 | \$ | 532,214 |
| REVENUES | | | |
| Local Sales | \$ 1,810,130 | \$ | 1,808,064 |
| State Reimbursement | 166,415 | | 158,752 |
| Federal Reimbursement | 1,919,157 | | 1,901,356 |
| General Fund Support | - | | |
| Total Revenue | \$ 3,895,702 | \$ | 3,868,172 |
| EXPENDITURES | | | |
| Wages & Benefits | \$ 1,541,168 | \$ | 1,541,168 |
| Contracted Services | 373,000 | | 373,000 |
| Food Costs | 1,627,907 | | 1,625,770 |
| Non-Food Cost | 169,764 | | 163,771 |
| Transfer to General Fund | 200,000 | | 100,000 |
| Total Expenditures | \$ 3,911,839 | \$ | 3,803,709 |
| SURPLUS (DEFICIT) | \$ (16,137) | \$ | 64,463 |
| FUND BALANCE | \$ 573,417 | \$ | 596,677 |

HEALTH & WELFARE FUND BUDGET

| | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 3,098,534 | \$ 3,234,139 |
| REVENUES | | |
| Employee Transfers | \$ 4,502,920 | \$ 4,502,920 |
| Employee Paid Premiums | 53,000 | 43,000 |
| Employee Voluntary Insurance | 346,000 | 346,000 |
| Other Fund Transfers | 3,317,100 | 3,360,500 |
| General Fund Transfers | 12,880,660 | 12,837,000 |
| | 12,880,660 | 12,837,000 |
| Total Revenue | \$ 21,099,680 | \$ 21,089,420 |
| EXPENDITURES | | |
| Claims | \$ 385,882 | \$ 385,882 |
| Premiums | 21,396,780 | 21,258,000 |
| Administrative Fees | 147,000 | 150,000 |
| Voluntary Insurance | 346,000 | 346,000 |
| | 346,000 | 346,000 |
| Total Expenditures | \$ 22,275,662 | \$ 22,139,882 |
| SURPLUS (DEFICIT) | \$ (1,175,982) | \$ (1,050,462) |
| FUND BALANCE | \$ 1,922,552 | \$ 2,183,677 |

Funds used to record the costs of claims, fees and premiums for
employee benefit costs.

ATHLETIC FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|--|---------------------------|
| BEGINNING FUND BALANCE | \$ - | | \$ - |
| REVENUES | | | |
| Student Fees | \$ 602,100 | | \$ 602,100 |
| Gate Receipts | 228,000 | | 228,000 |
| General Fund Transfers | 715,978 | | 733,978 |
| | | | |
| Total Revenue | \$ 1,546,078 | | \$ 1,564,078 |
| EXPENDITURES | | | |
| Coaches/Director/Stipends | \$ 574,662 | | \$ 576,662 |
| Contracted Services | 764,416 | | 762,316 |
| Supplies/Equipment/Misc. | 207,000 | | 225,100 |
| | | | |
| Total Expenditures | \$ 1,546,078 | | \$ 1,564,078 |
| SURPLUS (DEFICIT) | \$ - | | \$ - |
| FUND BALANCE | \$ - | | \$ - |

SCHOLARSHIP FUND BUDGET

| | 15/16 AS ADOPTED | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|---------------------------|
| BEGINNING FUND BALANCE | \$ 38,638 | \$ 39,610 |
| REVENUES | | |
| Donations | \$ 1,000 | \$ 1,000 |
| Interest Income | - | - |
| Total Revenue | <u>\$ 1,000</u> | <u>\$ 1,000</u> |
| EXPENDITURES | | |
| Scholarships | <u>\$ 4,000</u> | <u>\$ 4,000</u> |
| Total Expenditures | <u>\$ 4,000</u> | <u>\$ 4,000</u> |
| SURPLUS (DEFICIT) | <u>\$ (3,000)</u> | <u>\$ (3,000)</u> |
| FUND BALANCE | \$ 35,638 | \$ 36,610 |

FUNDED PROJECTS FUND BUDGET

| | 15/16 AS ADOPTED | | 15/16 FIRST AMENDED |
|-------------------------------|------------------------|-----------|---------------------------|
| BEGINNING FUND BALANCE | \$ - | | \$ - |
| REVENUES | | | |
| Local | 64,393 | | 128,674 |
| State | 612,866 | | 1,333,203 |
| Federal | 6,759,504 | | 7,042,717 |
| | <hr/> | | <hr/> |
| Total Revenue | \$ 7,436,763 | | \$ 8,504,594 |
| EXPENDITURES | | | |
| Instructional | 5,657,075 | \$ | 6,395,910 |
| Support | 1,625,347 | | 1,975,283 |
| Community Service | 67,077 | | 47,380 |
| Outgoing Transfers and Other | 87,264 | | 86,021 |
| | <hr/> | | <hr/> |
| Total Expenditures | \$ 7,436,763 | \$ | 8,504,594 |
| SURPLUS (DEFICIT) | <hr/> \$ - | | <hr/> \$ - |
| FUND BALANCE | \$ - | | \$ - |

**2015-2016
LOCAL, STATE, AND FEDERALLY FUNDED PROJECTS**

| | REVENUE | EXPENSE | TRANSFER |
|--|---------------------|---------------------|------------------|
| LOCAL SOURCES | | | |
| Business Partnerships | \$ 30,086 | \$ 30,086 | \$ - |
| Community Foundation of Southeast Michigan | \$ 856 | \$ 856 | \$ - |
| Grand Valley State University | \$ 23,000 | \$ 23,000 | \$ - |
| Japan Foundation | \$ 30,000 | \$ 30,000 | \$ - |
| Physical Education Summer Camp Grant | \$ 1,398 | \$ 1,398 | \$ - |
| Wayne RESA | \$ 43,334 | \$ 43,334 | \$ - |
| Total Local Sources | \$ 128,674 | \$ 128,674 | \$ - |
| STATE SOURCES | | | |
| Section 22i Technology Infrastructure | \$ 152,355 | \$ 152,355 | \$ - |
| Section 32d Great School Readiness | \$ 454,720 | \$ 454,720 | \$ - |
| Section 32d Great School Readiness- Carry Over | \$ 43,605 | \$ 43,605 | \$ - |
| Section 61a Vocational Education | \$ 407,182 | \$ 407,182 | \$ - |
| Section 99h FIRST Robotics | \$ 3,195 | \$ 3,195 | \$ - |
| Section 107 Adult Education | \$ 268,755 | \$ 268,755 | \$ - |
| MDE Mini-Grant | \$ 3,391 | \$ 3,391 | \$ - |
| Total State Sources | \$ 1,333,203 | \$ 1,333,203 | \$ - |
| FEDERAL SOURCES | | | |
| Title I | \$ 1,208,459 | \$ 1,208,459 | \$ - |
| Title II Part A | \$ 407,832 | \$ 407,832 | \$ - |
| Title III Limited English | \$ 49,388 | \$ 49,388 | \$ - |
| Vocational Perkins | \$ 239,330 | \$ 239,330 | \$ - |
| IDEA Flow-Through | \$ 3,258,552 | \$ 3,258,552 | \$ - |
| IDEA Flow-Through- Carry Over | \$ 198,528 | \$ 198,528 | \$ - |
| IDEA Preschool Incentive | \$ 175,564 | \$ 175,564 | \$ - |
| IDEA Low-Incidence Center Program Expansion | \$ 582,720 | \$ 582,720 | \$ - |
| ABE Family Literacy | \$ 420,000 | \$ 420,000 | \$ - |
| ABE English/Civics Literacy | \$ 30,000 | \$ 30,000 | \$ - |
| Physical Education Program (PEP) | \$ 472,344 | \$ 472,344 | \$ - |
| Total Federal Sources | \$ 7,042,717 | \$ 7,042,717 | \$ - |
| Total Grants | \$ 8,504,594 | \$ 8,504,594 | \$ - |
| Funded Indirect Costs | | \$ (86,021) | \$ 86,021 |
| Projects | \$ 8,504,594 | \$ 8,418,573 | \$ 86,021 |