

**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 2014-15 General Fund is proposed as follows:

<b>REVENUE</b>	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
Local	\$ 27,409,429	\$ 28,085,139
State	\$ 109,589,127	\$ 108,103,203
Federal	\$ 51,600	\$ 41,700
Incoming Transfers & Other Transactions	<u>\$ 2,423,376</u>	<u>\$ 2,188,376</u>
<b>Total Revenue</b>	<b>\$ 139,473,532</b>	<b>\$ 138,418,418</b>
Beginning Fund Balance as of 7/1/2014		
Non-spendable		
Unassigned	\$ 2,984,330	\$ -
Assigned	<u>\$ 3,763,178</u>	<u>\$ 2,785,006</u>
<b>Total Beginning Fund Balance as of 7/1/2014</b>	<b>\$ 6,747,508</b>	<b>\$ 2,785,006</b>
<b>Total Fund Balance and Revenues Available to Appropriate</b>	<u><b>\$ 146,221,040</b></u>	<u><b>\$ 141,203,424</b></u>

The property tax proposed 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 2014-15 General Fund is proposed as follows:

<b>EXPENDITURES</b>	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>INSTRUCTION</b>		
Basic Programs	\$ 73,580,245	\$ 71,876,997
Added Needs	12,550,271	12,219,061
Adult & Continuing Education	<u>591,541</u>	<u>505,389</u>
<b>Total Instruction</b>	<b>\$ 86,722,057</b>	<b>\$ 84,601,447</b>
<b>SUPPORTING SERVICES</b>		
Pupil	\$ 9,369,463	\$ 8,490,336
Instructional Staff	6,338,191	6,643,620
General Administration	798,066	766,054
School Administration	9,372,541	9,284,611
Business	3,373,882	3,786,099
Operations	14,197,087	13,495,039
Transportation	6,950,224	6,905,068
Central	<u>2,744,915</u>	<u>2,691,624</u>
<b>Total Supporting Services</b>	<b>\$ 53,144,369</b>	<b>\$ 52,062,451</b>
<b>COMMUNITY SERVICES</b>		
Custody & Child Care	<u>\$ 2,171,530</u>	<u>\$ 2,196,566</u>
<b>Total Community Services</b>	<b>\$ 2,171,530</b>	<b>\$ 2,196,566</b>
<b>OPERATION TRANSFERS AND OTHER</b>		
Transfers to Other Districts	\$ 50,000	\$ 50,000
Transfers to Other Funds	1,539,590	1,518,000
Other Transactions	3,000	3,000
<b>Total Operating Transfers and Other</b>	<b><u>\$ 1,592,590</u></b>	<b><u>\$ 1,571,000</u></b>
<b>TOTAL APPROPRIATED-GENERAL FUND</b>	<b>\$ 143,630,546</b>	<b>\$ 140,431,464</b>
<b>ANTICIPATED FUND BALANCE AS OF 7/1/2015</b>		
Assigned		
Unassigned	<u>\$ 2,590,494</u>	<u>\$ 771,960</u>
<b>Total Anticipated Fund Balance as of 7/1/2015</b>	<b>\$ 2,590,494</b>	<b>\$ 771,960</b>

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

# SPECIAL EDUCATION FUND BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 1,102,226	\$ 578,085
<b>REVENUES</b>		
General Fund Transfer	\$ 851,811	\$ 851,811
County	12,314,205	11,920,511
State Foundation	4,060,055	3,862,091
State Categorical	431,672	431,672
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<b>Total Revenue</b>	<b>\$ 17,657,743</b>	<b>\$ 17,066,085</b>
<b>EXPENDITURES</b>		
Instructional	\$ 12,000,753	\$ 11,461,278
Support	4,281,131	4,281,131
Outgoing Transfers and Other	1,900,000	1,100,000
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<b>Total Expenditures</b>	<b>\$ 18,181,884</b>	<b>\$ 16,842,409</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (524,141)</b>	<b>\$ 223,676</b>
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<b>FUND BALANCE</b>	<b>\$ 578,085</b>	<b>\$ 801,761</b>

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

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>PROGRAM COSTS</b>		
Autistic	\$ 4,576,336	\$ 4,478,055
Skill Center	4,222,403	3,877,203
Least Restrictive Environment	2,977,126	2,977,126
Trainable Mentally Impaired	4,318,857	4,074,451
Visually Impaired	1,418,673	1,414,898
<b>Total Program Costs</b>	<b>\$ 17,513,395</b>	<b>\$ 16,821,733</b>
<b>INDIRECT COSTS</b>		
Total Building Expenditures	\$ 374,964	\$ 374,964
12.00% Reimbursable Indirect Costs	(1,606,475)	(1,454,288)
<b>Costs in Excess of Building Expense</b>	<b>\$ (1,231,511)</b>	<b>\$ (1,079,324)</b>
<b>OTHER</b>		
Outgoing Transfer To General Fund	\$ 1,900,000	\$ 1,100,000
<b>Total Expenditures</b>	<b>\$ 18,181,884</b>	<b>\$ 16,842,409</b>

# DEBT RETIREMENT FUND 2013 BOND SERIES 1 BUDGET

	13/14 FINAL AMENDED	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 1,734,633	\$ 375,530
<b>REVENUES</b>		
Tax Revenues	\$ 18,300,000	\$ 10,370,040
Interest Income	8,000	5,000
Other Revenue		
<b>Total Revenue</b>	<b>\$ 18,308,000</b>	<b>\$ 10,375,040</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 10,625,000	\$ 5,675,000
Bond Interest	5,882,577	4,560,000
Other	251,500	200,300
Transfers to 2014 Refunding	2,405,000	
Fund Balance Transfer	\$ 503,026	\$ -
<b>Total Expenditures</b>	<b>\$ 19,667,103</b>	<b>\$ 10,435,300</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (1,359,103)</b>	<b>\$ (60,260)</b>
<b>FUND BALANCE</b>	<b>\$ 375,530</b>	<b>\$ 315,270</b>

**NOTE:** The property tax proposed for debt retirement is 2.56 mills.

# DEBT RETIREMENT FUND 2014 REFUNDING BOND BUDGET

	13/14 FINAL AMENDED	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 539,553
 <b>REVENUES</b>		
Property Tax Revenue		\$ 8,458,445
Interest Revenue		\$ 5,000
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	\$ -
	<b>\$ 73,695,413</b>	<b>\$ 8,463,445</b>
<b>Total Revenue</b>	<b>\$ 73,695,413</b>	<b>\$ 8,463,445</b>
 <b>EXPENDITURES</b>		
Bond Redemption		\$ 5,035,000
Bond Interest		\$ 3,524,866
Other		\$ 200,300
Payment to Bond Escrow Agent	\$ 72,693,045	\$ -
Other Issuance Costs	462,815	\$ -
	<b>\$ 73,155,860</b>	<b>\$ 8,760,166</b>
<b>Total Expenditures</b>	<b>\$ 73,155,860</b>	<b>\$ 8,760,166</b>
 <b>SURPLUS (DEFICIT)</b>	 <b>\$ 539,553</b>	 <b>\$ (296,721)</b>
 <b>FUND BALANCE</b>	 <b>\$ 539,553</b>	 <b>\$ 242,832</b>

NOTE: The property tax proposed for debt retirement is 2.04 mills.

# 2013 BOND FUND BUDGET

	13/14 FINAL AMENDED	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 107,421,833	\$ 81,151,833
<b>REVENUES</b>		
Bond Proceeds		
Interest Revenue	\$ 250,000	\$ 250,000
<b>Total Revenue</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>EXPENDITURES</b>		
Fees and Other Costs	\$ 520,000	
Capital Outlay	\$ 26,000,000	\$ 30,000,000
<b>Total Expenditures</b>	<b>\$ 26,520,000</b>	<b>\$ 30,000,000</b>
<b>SURPLUS (DEFICIT)</b>	\$ (26,270,000)	\$ (29,750,000)
<b>FUND BALANCE</b>	<b>\$ 81,151,833</b>	<b>\$ 51,401,833</b>

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

# BUILDING & SITE TECHNOLOGY FUND BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 1,913,214	\$ 1,713,464
<b>REVENUES</b>		
Interest Income	\$ 250	\$ 200
<b>Total Revenue</b>	<b>\$ 250</b>	<b>\$ 200</b>
<b>EXPENDITURES</b>		
Technology Equipment	\$ 200,000	\$ 350,000
Transfer to General Fund	\$	\$ 470,000
<b>Total Expenditures</b>	<b>\$ 200,000</b>	<b>\$ 820,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (199,750)</b>	<b>\$ (819,800)</b>
<b>FUND BALANCE</b>	<b>\$ 1,713,464</b>	<b>\$ 893,664</b>

Funds to be used for technology purchases district wide.



# SINKING FUND CAPITAL PROJECTS BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 6,917,793	\$ 4,791,804
<b>REVENUES</b>		
Property Taxes	\$ 4,471,400	\$ 4,541,629
Interest Income	2,611	3,000
Other Income		
<b>Total Revenue</b>	<b>\$ 4,474,011</b>	<b>\$ 4,544,629</b>
<b>EXPENDITURES</b>		
Repairs	\$ 6,500,000	\$ 4,000,000
Taxes written off	\$ 100,000	\$ 100,000
<b>Total Expenditures</b>	<b>\$ 6,600,000</b>	<b>\$ 4,100,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (2,125,989)</b>	<b>\$ 444,629</b>
<b>FUND BALANCE</b>	<b>\$ 4,791,804</b>	<b>\$ 5,236,433</b>

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

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

# 2012 CAPITAL PROJECTS FUND BUDGET

	13/14 FINAL AMENDED	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 29,782	\$ 63,587
<b>REVENUES</b>		
Interest Income	\$ -	\$ -
Sale of Land	\$ 133,805	\$ -
<b>Total Revenue</b>	<b>\$ 133,805</b>	<b>\$ -</b>
<b>EXPENDITURES</b>		
Capital Improvements	\$ 100,000	\$ 63,587
<b>Total Expenditures</b>	<b>\$ 100,000</b>	<b>\$ 63,587</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 33,805</b>	<b>\$ (63,587)</b>
<b>FUND BALANCE</b>	<b>\$ 63,587</b>	<b>\$ -</b>

NOTE: Source of funds is the sale of property in 2012 and 2014. Funds to be used for Capital Improvements, equipment or other.

# FOOD SERVICE FUND BUDGET

	13/14 FINAL AMENDED	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 737,907	\$ 526,016
<b>REVENUES</b>		
Local Sales	\$ 1,693,984	\$ 1,812,939
State Reimbursement	158,898	150,305
Federal Reimbursement	1,863,954	2,045,828
General Fund Support	-	-
	-	-
<b>Total Revenue</b>	<b>\$ 3,716,836</b>	<b>\$ 4,009,072</b>
<b>EXPENDITURES</b>		
Wages & Benefits	\$ 1,467,287	\$ 1,541,463
Contracted Services	422,725	418,444
Food Costs	1,617,505	1,639,842
Non-Food Cost	261,210	215,004
Transfer to General Fund	160,000	200,000
	160,000	200,000
<b>Total Expenditures</b>	<b>\$ 3,928,727</b>	<b>\$ 4,014,753</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (211,891)</b>	<b>\$ (5,681)</b>
<b>FUND BALANCE</b>	<b>\$ 526,016</b>	<b>\$ 520,335</b>

# HEALTH & WELFARE FUND BUDGET

	13/14 FINAL AMENDMENT	14/15 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 4,269,667	\$ 3,030,892
<b>REVENUES</b>		
Employee Transfers	\$ 3,223,000	\$ 3,761,074
Employee Paid Premiums	40,636	40,636
Employee Voluntary Insurance	304,000	297,600
Other Fund Transfers	3,554,329	3,716,661
General Fund Transfers	12,859,069	12,159,069
	19,981,034	19,975,040
<b>Total Revenue</b>	<b>\$ 19,981,034</b>	<b>\$ 19,975,040</b>
<b>EXPENDITURES</b>		
Claims	\$ 3,415,000	\$ 385,882
Premiums	16,721,809	20,280,024
Administrative Fees	779,000	229,000
Voluntary Insurance	304,000	297,600
	21,219,809	21,192,506
<b>Total Expenditures</b>	<b>\$ 21,219,809</b>	<b>\$ 21,192,506</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (1,238,775)</b>	<b>\$ (1,217,466)</b>
<b>FUND BALANCE</b>	<b>\$ 3,030,892</b>	<b>\$ 1,813,426</b>

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.

# ATHLETIC FUND BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Student Fees	\$ 614,440	\$ 614,440
Gate Receipts	220,041	220,041
General Fund Transfers	688,590	688,590
	688,590	688,590
<b>Total Revenue</b>	<b>\$ 1,523,071</b>	<b>\$ 1,523,071</b>
<b>EXPENDITURES</b>		
Coaches/Director/Stipends	\$ 595,359	\$ 618,251
Contracted Services	716,337	706,820
Supplies/Equipment/Misc.	211,375	198,000
	211,375	198,000
<b>Total Expenditures</b>	<b>\$ 1,523,071</b>	<b>\$ 1,523,071</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

# SCHOLARSHIP FUND BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 44,164	\$ 40,664
<b>REVENUES</b>		
Donations	\$ 500	\$ 500
Interest Income	-	-
	<b>500</b>	<b>500</b>
<b>Total Revenue</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>EXPENDITURES</b>		
Scholarships	\$ 4,000	\$ 4,000
	<b>4,000</b>	<b>4,000</b>
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (3,500)</b>	<b>\$ (3,500)</b>
<b>FUND BALANCE</b>	<b>\$ 40,664</b>	<b>\$ 37,164</b>

# FUNDED PROJECTS FUND BUDGET

	<b>13/14 FINAL AMENDED</b>	<b>14/15 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Local	109,795	57,708
State	716,795	505,165
Federal	6,868,069	6,848,792
	<hr/>	<hr/>
<b>Total Revenue</b>	<b>\$ 7,694,659</b>	<b>\$ 7,411,665</b>
<b>EXPENDITURES</b>		
Instructional	\$ 4,879,300	4,826,290
Support	2,676,914	2,447,123
Community Service	69,160	68,967
Outgoing Transfers and Other	69,285	69,285
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 7,694,659</b>	<b>\$ 7,411,665</b>
<b>SURPLUS (DEFICIT)</b>	<hr/> <b>\$ -</b>	<hr/> <b>\$ -</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

**2014-2015**  
**LOCAL, STATE AND FEDERALLY FUNDED PROJECTS**

	REVENUE	EXPENSE	TRANSFER
<b>LOCAL SOURCES</b>			
Business Partnerships	\$ 25,000	\$ 25,000	\$ -
City of Livonia	\$ 4,821	\$ 4,821	\$ -
Community Foundation Southeast Michigan	\$ 900	\$ 900	\$ -
Cagwin Insurance	\$ 600	\$ 600	\$ -
Grand Valley State University	\$ 22,000	\$ 22,000	\$ -
Wayne RESA	\$ 4,387	\$ 4,387	\$ -
<b>Total Local Sources</b>	<b>\$ 57,708</b>	<b>\$ 57,708</b>	<b>\$ -</b>
<b>STATE SOURCES</b>			
Section 22i Technology Infrastructure	\$ 150,000	\$ 150,000	\$ -
Section 32d Great School Readiness	\$ 334,075	\$ 334,075	\$ -
Michigan Merit Curriculum Grant	\$ 18,690	\$ 18,690	\$ -
MDE Mini-Grant	\$ 2,400	\$ 2,400	\$ -
<b>Total State Sources</b>	<b>\$ 505,165</b>	<b>\$ 505,165</b>	<b>\$ -</b>
<b>FEDERAL SOURCES</b>			
Title I	\$ 1,333,711	\$ 1,333,711	\$ -
Title II Part A	\$ 385,426	\$ 385,426	\$ -
Title III Limited English	\$ 46,935	\$ 46,935	\$ -
Vocational Perkins	\$ 225,700	\$ 225,700	\$ -
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	\$ -
<b>Total Federal Sources</b>	<b>\$ 6,848,792</b>	<b>\$ 6,848,792</b>	<b>\$ -</b>
<b>Total Grants</b>	<b>\$ 7,411,665</b>	<b>\$ 7,411,665</b>	<b>\$ -</b>
Funded Indirect Costs		\$ (64,376)	\$ 64,376
<b>Net General Fund Transfer from Funded Projects</b>	<b>\$ 7,411,665</b>	<b>\$ 7,347,289</b>	<b>\$ 64,376</b>



**LIVONIA PUBLIC SCHOOLS  
2014/2015  
TAXABLE VALUES  
AND PROPOSED MILLAGE RATES**

**2014 Taxable Values**

	Livonia	Westland	Total
Homestead	2,605,755,210	271,161,015	2,876,916,225
Non Homestead	<u>1,054,847,000</u>	<u>155,405,146</u>	<u>1,210,252,146</u>
Total	3,660,602,210	426,566,161	4,087,168,371

**2014/2015 Proposed Millage Rates**

	Millage Rate	Estimated Revenue
<b>General Fund</b>		
Non-homestead	18.00	21,785,000
Commercial Personal Property	6.00	<u>1,159,000</u>
Total		22,944,000
<b>Debt Retirement Fund*</b>		
2014 Refunding	2.04	8,560,000
2013 Series 1	<u>2.56</u>	<u>10,235,000</u>
Total	4.60	18,795,000
<b>Sinking Fund</b>	1.12	4,521,000

\*Debt Fund calculation reflects state reimbursement for 2014 personal property tax cut -- also called the Small Taxpayer Exemption Loss