

LIVONIA PUBLIC SCHOOLS



2019-20 Proposed General Fund and District Budgets

June 2019

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

RESOLVED, that the general appropriation for Livonia Public Schools for revenues for the fiscal year 2019-20 General Fund be adopted as follows:

	2018-19 FINAL AMENDED	2019-20 PROPOSED
REVENUE		
Local	\$ 36,397,888	\$ 35,432,726
State	114,388,650	114,388,650
Federal	26,634	26,634
Other Financing Sources	<u>7,333,623</u>	<u>6,149,958</u>
Total Revenue	\$ 158,146,795	\$ 155,997,968
FISCAL YEAR BEGINNING FUND BALANCE	\$ <u>22,530,219</u>	\$ <u>27,103,136</u>
REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)	\$ 180,677,014	\$ 183,101,104

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 2019-20 General Fund be adopted as follows:

	2018-19 FINAL AMENDED	2019-20 PROPOSED
EXPENDITURES		
INSTRUCTION		
Basic Programs	\$ 75,364,680	\$ 77,578,145
Added Needs	16,198,236	16,647,504
Total Instruction	\$ 91,562,916	\$ 94,225,649
SUPPORTING SERVICES		
Pupil Support	\$ 9,670,079	\$ 9,934,445
Instructional Staff Support	6,463,940	6,599,532
General Administration	951,466	986,261
School Administration	9,431,857	9,697,172
Business Services	2,188,173	2,220,651
Operations and Maintenance	16,614,854	16,393,064
Transportation	9,075,657	8,457,451
Other Central Support	3,336,867	3,387,859
Athletics	2,311,607	2,329,803
Total Supporting Services	\$ 60,044,500	\$ 60,006,238
COMMUNITY SERVICES		
Community Recreation	\$ 244,524	\$ 175,423
Custody & Child Care	2,709,845	2,722,625
Total Community Services	\$ 2,954,369	\$ 2,898,048
OTHER FINANCING USES		
Transfers to Other Districts	\$ -	\$ -
Transfers to Other Funds	12,093	15,000
Total Other Financing Uses	\$ 12,093	\$ 15,000
TOTAL EXPENDITURES	\$ 154,573,878	\$ 157,144,935
TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)	\$ 26,103,136	\$ 25,956,169
FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES	16.9%	16.5%

FUNDED PROJECTS FUND

* The Funded Projects Fund is reported in the General Fund on the Comprehensive Annual Financial Report submitted to the State.

	2018-19 FINAL AMENDED	2019-20 PROPOSED
BEGINNING FUND BALANCE		
REVENUES		
Local	\$ 250,533	\$ 163,866
State	2,190,216	1,844,256
Federal	7,018,602	6,583,631
Transfers from Other Funds	12,093	12,093
Total Revenue	\$ 9,471,444	\$ 8,603,846
EXPENDITURES		
Instructional	\$ 6,512,093	\$ 6,083,325
Support	2,661,912	2,243,486
Community Services	186,759	166,355
Transfers to Other Funds	110,680	110,680
Total Expenditures	\$ 9,471,444	\$ 8,603,846
ENDING FUND BALANCE		
REVENUE DETAIL		
LOCAL SOURCES		
Business Partnerships	\$ 16,071	\$ 16,071
Dunning Foundation	\$ 46,000	-
Community Foundation of SE Michigan	667	-
Hometown Grant	10,000	-
Japan Foundation	30,000	-
LPS Foundation	32,652	32,652
Miscellaneous Sources	30,391	30,391
Wayne RESA	84,752	84,752
Total Local Sources	\$ 250,533	\$ 163,866
STATE SOURCES		
Section 32d Great School Readiness	\$ 568,400	\$ 568,400
Section 61a Vocational Education	536,874	536,874
Section 61c CTE Equipment	37,245	-
Section 99h FIRST Robotics	14,400	14,400
Section 102d Financial Analytic Tools	16,602	-
Section 104d Computer Adaptive Tests	164,513	47,634
Section 107 Adult Education	461,401	383,576
Section 41 Bilingual Education	40,874	40,874
Section 22i Technology	108,279	10,870
Section 35(A) Early Literacy	241,628	241,628
Total State Sources	\$ 2,190,216	\$ 1,844,256
FEDERAL SOURCES		
Title I	\$ 1,390,221	\$ 1,073,279
Title II Part A	808,164	760,276
Title II Part A Teacher and Leader Inst Support	117,136	117,136
Title III Limited English	65,361	48,957
Title III Immigrant	24,911	-
Title IV, Part A SSAE	113,460	80,212
Vocational Perkins	286,905	258,292
IDEA Flow-Through	3,226,841	3,226,841
IDEA Preschool Incentive	209,082	209,082
IDEA Low-Incidence Center Program Expansion	611,776	611,776
ABE Family Literacy	164,745	197,780
Total Federal Sources	\$ 7,018,602	\$ 6,583,631
TRANSFERS		
G Fund to Section 32d Great School	\$ 12,093	\$ 12,093
Total Transfer Sources	\$ 12,093	\$ 12,093

SPECIAL EDUCATION FUND

		2018-19 FINAL AMENDED		2019-20 PROPOSED
BEGINNING FUND BALANCE	\$	976,887	\$	998,689
 REVENUES				
Local	\$	10,513,707	\$	10,765,465
State		5,662,556		5,566,021
Total Revenue	\$	16,176,263	\$	16,331,486
 EXPENDITURES				
Instructional	\$	10,146,566	\$	10,262,958
Support		4,507,895		4,587,501
Transfers to Other Funds		1,500,000		1,500,000
Total Expenditures	\$	16,154,461	\$	16,350,459
 ENDING FUND BALANCE	 \$	 998,689	 \$	 979,716
 EXPENDITURE DETAIL				
Moderate Cognitive Impairment Program	\$	3,068,591	\$	3,269,238
Visually Impaired Program		1,252,253		1,174,350
Skill Center Program		4,788,609		4,075,449
Autistic Program		5,545,008		6,331,422
Outgoing Transfer To General Fund		1,500,000		1,500,000
Total Expenditures	\$	16,154,461	\$	16,350,459

FOOD SERVICE FUND

(RESTRICTED)

	2018-19 FINAL AMENDED		2019-20 PROPOSED	
BEGINNING FUND BALANCE	\$	661,234	\$	259,754
REVENUES				
Local Sales	\$	1,697,000	\$	1,697,000
State Reimbursement	\$	164,504	\$	164,504
Federal Reimbursement	\$	1,920,000	\$	1,920,000
Total Revenue	\$	3,781,504	\$	3,781,504
EXPENDITURES				
Support Services	\$	3,982,984	\$	3,782,984
Transfers to Other Funds	\$	200,000	\$	200,000
Total Expenditures	\$	4,182,984	\$	3,982,984
ENDING FUND BALANCE	\$	259,754	\$	58,274

HEALTH & WELFARE FUND

	2018-19 FINAL AMENDED		2019-20 PROPOSED	
BEGINNING FUND BALANCE	\$	2,323,889	\$	1,377,192
REVENUES				
Employee Contributions	\$	4,087,298	\$	3,887,298
Transfer From Other Funds		15,873,208		16,554,011
Total Revenue	\$	19,960,506	\$	20,441,309
EXPENDITURES				
Premiums/Claims/Fees	\$	20,907,203	\$	21,116,275
ENDING FUND BALANCE	\$	1,377,192	\$	702,226

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2018-19 FINAL AMENDED	2019-20 PROPOSED
2013 BOND SERIES I		
BEGINNING FUND BALANCE	\$ 959,461	\$ 1,227,356
REVENUES		
Tax Revenue	\$ 5,359,845	\$ 4,992,455
Interest Income	<u>10,000</u>	<u>10,000</u>
Total Revenue	\$ 5,369,845	\$ 5,002,455
EXPENDITURES		
Bond Redemption	\$ 825,000	\$ 850,000
Bond Interest	4,226,750	4,193,750
Other	<u>50,200</u>	<u>50,200</u>
Total Expenditures	\$ 5,101,950	\$ 5,093,950
ENDING FUND BALANCE	\$ 1,227,356	\$ 1,135,861
2013 BOND SERIES II		
BEGINNING FUND BALANCE	\$ 858,082	\$ 1,287,427
REVENUES		
Tax Revenue	\$ 5,349,845	\$ 4,992,455
Interest Income	<u>10,000</u>	<u>10,000</u>
Total Revenue	\$ 5,359,845	\$ 5,002,455
EXPENDITURES		
Bond Redemption	\$ 1,175,000	\$ 1,275,000
Bond Interest	3,705,000	3,646,250
Other	<u>50,500</u>	<u>50,500</u>
Total Expenditures	\$ 4,930,500	\$ 4,971,750
ENDING FUND BALANCE	\$ 1,287,427	\$ 1,318,132
2014 REFUNDING BOND		
BEGINNING FUND BALANCE	\$ 1,441,372	\$ 1,505,677
REVENUES		
Tax Revenue	\$ 8,924,205	\$ 8,623,332
Interest Income	<u>15,000</u>	<u>15,000</u>
Total Revenue	\$ 8,939,205	\$ 8,638,332
EXPENDITURES		
Bond Redemption	\$ 6,755,000	\$ 7,095,000
Bond Interest	1,994,700	1,656,950
Other	<u>125,200</u>	<u>125,200</u>
Total Expenditures	\$ 8,874,900	\$ 8,877,150
ENDING FUND BALANCE	\$ 1,505,677	\$ 1,266,859

SCHOLARSHIP FUND

(RESTRICTED)

		2018-19 FINAL AMENDED		2019-20 PROPOSED
BEGINNING FUND BALANCE	\$	32,000	\$	29,470
REVENUES				
Local- Donations		500		500
EXPENDITURES				
Scholarships		3,030		3,030
ENDING FUND BALANCE	\$	29,470	\$	26,940

2013 BOND FUND

(RESTRICTED)

		2018-19 FINAL AMENDED		2019-20 PROPOSED
BEGINNING FUND BALANCE	\$	30,701,949	\$	3,807,371
REVENUES				
Investment Income	\$	425,000	\$	40,000
Transfer from Other Funds		-		-
Total Revenue	\$	425,000	\$	40,000
EXPENDITURES				
Capital Outlay	\$	27,319,578	\$	3,847,371
ENDING FUND BALANCE	\$	3,807,371	\$	-

CAPITAL PROJECT FUNDS

	2018-19 FINAL AMENDED		2019-20 PROPOSED
SINKING FUND (RESTRICTED)			
BEGINNING FUND BALANCE	\$ 11,640,604	\$	5,362,604
REVENUES			
Tax Revenue	\$ 4,822,000	\$	4,822,000
Interest Income	200,000		200,000
Total Revenue	\$ 5,022,000	\$	5,022,000
EXPENDITURES			
Repairs	11,000,000		10,084,604
Other	300,000		300,000
Total Expenditures	\$ 11,300,000	\$	10,384,604
ENDING FUND BALANCE	\$ 5,362,604	\$	-
 TECHNOLOGY FUND (RESTRICTED)			
BEGINNING FUND BALANCE	\$ 732,882	\$	121,882
REVENUES			
Tax Revenue			
Interest Income	14,000		5,000
Total Revenue	\$ 14,000	\$	5,000
EXPENDITURES			
Technology Equipment	\$ 575,000	\$	76,882
Technology Services	50,000		50,000
Other	-		-
Total Expenditures	\$ 625,000	\$	126,882
ENDING FUND BALANCE	\$ 121,882	\$	-
 CAPITAL PROJECTS FUND			
BEGINNING FUND BALANCE	\$ 1,185,164	\$	1,085,164
REVENUES			
Proceeds from Sale of Property	\$ -	\$	-
Transfer from General Fund	-		-
Total Revenue	\$ -	\$	-
EXPENDITURES			
Transfer to General Fund	\$ -	\$	-
Other	100,000		1,085,164
Total Expenditures	\$ 100,000	\$	1,085,164
ENDING FUND BALANCE	\$ 1,085,164	\$	-

SCHOOL ACTIVITIES FUND

(GASB 84)

	2018-19		2019-20	
	FINAL AMENDED		PROPOSED	
BEGINNING FUND BALANCE	\$	-	\$	1,345,326
REVENUES- SCHOOL DEPOSITS	\$	-	\$	2,082,051
EXPENDITURES- SCHOOL ACTIVITIES	\$	-	\$	2,013,534
ENDING FUND BALANCE	\$	-	\$	1,413,843