

LIVONIA PUBLIC SCHOOLS



2017-18 First Amended General Fund and District Budgets

December 2017

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 2017-18 General Fund be amended as follows:

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
REVENUE			
Local	\$ 35,397,289	\$ 33,551,844	\$ 34,745,375
State	113,258,295	111,835,684	115,374,066
Federal	47,955	47,082	44,000
Other Financing Sources	<u>2,001,896</u>	<u>2,901,441</u>	<u>2,577,812</u>
Total Revenue	\$ 150,705,434	\$ 148,336,051	\$ 152,741,253
FUND BALANCE AVAILABLE TO APPROPRIATE AS OF 7/1/2017	<u>\$ 8,318,524</u>	<u>\$ 13,965,804</u>	<u>\$ 16,687,517</u>
TOTAL AVAILABLE TO APPROPRIATE	\$ 159,023,958	\$ 162,301,855	\$ 169,428,770

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 2017-18 General Fund be amended as follows:

EXPENDITURES	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
INSTRUCTION			
Basic Programs	\$ 72,232,804	\$ 74,429,289	\$ 76,565,273
Added Needs	<u>11,311,935</u>	<u>11,901,180</u>	<u>12,416,627</u>
Total Instruction	\$ 83,544,739	\$ 86,330,469	\$ 88,981,900
SUPPORTING SERVICES			
Pupil	\$ 10,228,723	\$ 11,093,386	\$ 11,381,378
Instructional Staff	5,530,047	5,679,016	5,761,983
General Administration	856,315	885,561	982,238
School Administration	9,576,646	9,958,712	9,971,125
Business	3,394,516	3,704,789	3,474,892
Operations	13,661,376	14,251,565	14,412,718
Transportation	6,855,880	7,361,480	7,241,650
Central	<u>2,939,695</u>	<u>2,956,403</u>	<u>3,169,038</u>
Total Supporting Services	\$ 53,043,199	\$ 55,890,912	\$ 56,395,022
COMMUNITY SERVICES			
Community Recreation	\$ 560,507	\$ 575,920	\$ 538,811
Custody & Child Care	<u>2,644,360</u>	<u>2,754,268</u>	<u>2,649,612</u>
Total Community Services	\$ 3,204,867	\$ 3,330,188	\$ 3,188,423
OTHER FINANCING USES			
Transfers to Other Districts	\$ 47,131	\$ 50,000	\$ 50,000
Transfers to Other Funds	<u>2,496,504</u>	<u>2,580,000</u>	<u>1,580,000</u>
Total Other Financing Uses	<u>\$ 2,543,636</u>	<u>\$ 2,630,000</u>	<u>\$ 1,630,000</u>
TOTAL EXPENDITURES	\$ 142,336,441	\$ 148,181,569	\$ 150,195,345
BALANCE	\$ 16,687,517	\$ 14,120,286	\$ 19,233,425
FUND BALANCE- PERCENTAGE	11.1%	9.5%	12.6%

FUNDED PROJECTS FUND

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

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	
REVENUES			
Local	\$ 57,755	\$ 117,734	\$ 173,809
State	2,000,439	1,079,504	1,829,201
Federal	6,533,118	5,751,750	5,947,122
Total Revenue	\$ 8,591,313	\$ 6,948,988	\$ 7,950,132
EXPENDITURES			
Instructional	\$ 6,681,668	\$ 4,968,700	\$ 5,703,895
Support	1,571,120	1,634,488	1,981,853
Community Services	228,040	220,800	170,490
Transfers to Other Funds	110,485	125,000	93,894
Total Expenditures	\$ 8,591,313	\$ 6,948,988	\$ 7,950,132
ENDING FUND BALANCE	\$ -	\$ -	

REVENUE DETAIL

LOCAL SOURCES

Business Partnerships	\$ 28,455
Community Foundation of SE Michigan	808
LPS Foundation	45,991
Miscellaneous Sources	13,803
Wayne RESA	84,752
Total Local Sources	\$ 173,809

STATE SOURCES

Section 22i Technology Infrastructure	\$ 151,504
Section 32d Great School Readiness	549,931
Section 61a Vocational Education	477,348
Section 104d Computer Adaptive Tests	68,551
Section 107 Adult Education	326,437
Section 35(A) Early Literacy	255,430
Total State Sources	\$ 1,829,201

FEDERAL SOURCES

Title I	\$ 1,004,151
Title II Part A	377,622
Title III Limited English	60,546
Title III Immigrant	21,763
Vocational Perkins	243,974
IDEA Flow-Through	3,034,410
IDEA Preschool Incentive	195,149
IDEA Low-Incidence Center Program Expansion	811,727
ABE Family Literacy	197,780
ABE English/Civics Literacy	-
Total Federal Sources	\$ 5,947,122

ATHLETIC FUND

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

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
REVENUES			
Student Fees	\$ 724,058	\$ 727,000	\$ 727,000
Gate Receipts	215,700	215,000	215,000
General Fund Transfer	<u>1,075,662</u>	<u>1,150,000</u>	<u>1,133,424</u>
Total Revenue	\$ 2,015,420	\$ 2,092,000	\$ 2,075,424
EXPENDITURES			
Athletic Directors/Coaches	\$ 963,196	\$ 1,001,245	\$ 984,669
Contracted Services	589,676	714,455	599,455
Supplies/Equipment/Misc.	<u>462,549</u>	<u>376,300</u>	<u>491,300</u>
Total Expenditures	\$ 2,015,420	\$ 2,092,000	\$ 2,075,424
ENDING FUND BALANCE	\$ -	\$ -	\$ -

FOOD SERVICE FUND

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
BEGINNING FUND BALANCE	\$ 610,458	\$ 610,458	\$ 634,578
REVENUES			
Local Sales	1,846,158	\$ 1,825,539	\$ 1,825,539
State Reimbursement	153,326	\$ 156,156	\$ 156,156
Federal Reimbursement	<u>1,940,671</u>	<u>2,090,843</u>	<u>2,100,687</u>
Total Revenue	\$ 3,940,155	\$ 4,072,538	\$ 4,082,382
EXPENDITURES			
Support Services	\$ 3,796,035	\$ 4,171,140	\$ 4,130,719
Transfers to Other Funds	<u>120,000</u>	<u>160,000</u>	<u>200,000</u>
Total Expenditures	\$ 3,916,035	\$ 4,331,140	\$ 4,330,719
ENDING FUND BALANCE	\$ 634,578	\$ 351,856	\$ 386,241

SPECIAL EDUCATION FUND

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
BEGINNING FUND BALANCE	\$ 1,818,145	\$ 1,490,411	\$ 1,433,661
REVENUES			
Local	\$ 11,313,293	\$ 12,433,812	\$ 10,594,773
State	5,154,578	5,027,960	5,226,643
Other Financing Sources	720,843	900,000	-
Total Revenue	\$ 17,188,714	\$ 18,361,772	\$ 15,821,416
EXPENDITURES			
Instructional	\$ 11,863,386	\$ 12,747,470	\$ 10,209,889
Support	4,009,812	3,798,984	3,943,088
Transfers to Other Funds	1,700,000	1,700,000	1,700,000
Total Expenditures	\$ 17,573,198	\$ 18,246,454	\$ 15,852,977
ENDING FUND BALANCE	\$ 1,433,661	\$ 1,605,729	\$ 1,402,100
EXPENDITURE DETAIL			
Moderate Cognitive Impairment Program	\$ 3,408,320	\$ 3,143,013	\$ 3,290,794
Visually Impaired Program	1,476,671	1,826,048	1,826,280
Skill Center Program	3,935,642	4,075,459	4,084,147
Autistic Program	4,533,111	4,970,238	4,951,756
Least Restrictive Environment	2,519,454	2,531,696	-
Outgoing Transfer To General Fund	1,700,000	1,700,000	1,700,000
Total Expenditures	\$ 17,573,198	\$ 18,246,454	\$ 15,852,977

DEBT RETIREMENT FUNDS

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
2013 BOND SERIES I			
BEGINNING FUND BALANCE	\$ 1,005,526	\$ 1,005,526	\$ 541,704
REVENUES			
Tax Revenue	\$ 4,679,406	\$ 5,359,845	\$ 5,359,845
Interest Income	1,869	3,500	7,000
Total Revenue	\$ 4,681,275	\$ 5,363,345	\$ 5,366,845
EXPENDITURES			
Bond Redemption	\$ 850,000	\$ 800,000	\$ 800,000
Bond Interest	4,276,250	4,250,750	4,250,750
Other	18,847	50,200	50,200
Total Expenditures	\$ 5,145,097	\$ 5,100,950	\$ 5,100,950
ENDING FUND BALANCE	\$ 541,704	\$ 1,267,921	\$ 807,599
2013 BOND SERIES II			
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 403,444
REVENUES			
Tax Revenue	\$ 5,889,545	\$ 5,349,845	\$ 5,349,845
Interest Income	2,370	3,500	4,500
Total Revenue	\$ 5,891,915	\$ 5,353,345	\$ 5,354,345
EXPENDITURES			
Bond Redemption	\$ 1,000,000	\$ 1,080,000	\$ 1,080,000
Bond Interest	4,481,365	3,748,200	3,748,200
Other	7,106	50,500	50,500
Total Expenditures	\$ 5,488,471	\$ 4,878,700	\$ 4,878,700
ENDING FUND BALANCE	\$ 403,444	\$ 474,645	\$ 879,089
2014 REFUNDING BOND			
BEGINNING FUND BALANCE	\$ 991,471	\$ 991,471	\$ 1,153,208
REVENUES			
Tax Revenue	\$ 8,860,535	\$ 8,924,205	\$ 8,924,205
Interest Income	3,337	5,200	8,500
Total Revenue	\$ 8,863,872	\$ 8,929,405	\$ 8,932,705
EXPENDITURES			
Bond Redemption	\$ 6,120,000	\$ 6,435,000	\$ 6,435,000
Bond Interest	2,561,250	2,316,450	2,316,450
Other	20,885	125,200	125,200
Total Expenditures	\$ 8,702,135	\$ 8,876,650	\$ 8,876,650
ENDING FUND BALANCE	\$ 1,153,208	\$ 1,044,226	\$ 1,209,263

CAPITAL PROJECT FUNDS

	2016-17 ACTUAL	2017-18 PROPOSED	2017-18 1ST AMENDED
SINKING FUND			
BEGINNING FUND BALANCE	\$ 13,889,884	\$ 14,458,265	\$ 16,691,820
REVENUES			
Tax Revenue	\$ 4,644,699	\$ 4,683,500	\$ 4,683,500
Interest Income	54,808	35,000	35,000
Total Revenue	\$ 4,699,508	\$ 4,718,500	\$ 4,718,500
EXPENDITURES			
Repairs	1,766,415	4,000,000	10,000,000
Other	131,156	50,000	500,000
Total Expenditures	\$ 1,897,572	\$ 4,050,000	\$ 10,500,000
ENDING FUND BALANCE	\$ 16,691,820	\$ 15,126,765	\$ 10,910,320
TECHNOLOGY FUND			
BEGINNING FUND BALANCE	\$ 852,683	\$ 705,378	\$ 805,660
REVENUES			
Tax Revenue			
Interest Income	3,195	2,000	2,000
Total Revenue	\$ 3,195	\$ 2,000	\$ 2,000
EXPENDITURES			
Technology Equipment	\$ 3,997	\$ 100,000	\$ 100,000
Technology Services	46,221	50,000	50,000
Other	-	-	-
Total Expenditures	\$ 50,218	\$ 150,000	\$ 150,000
ENDING FUND BALANCE	\$ 805,660	\$ 557,378	\$ 657,660
CAPITAL PROJECTS FUND			
BEGINNING FUND BALANCE	\$ -	\$ 500,000	\$ 700,000
REVENUES			
Proceeds from Sale of Property	\$ -	\$ -	\$ -
Transfer from General Fund	700,000	-	500,000
Total Revenue	\$ 700,000	\$ -	\$ 500,000
EXPENDITURES			
Transfer to General Fund	\$ -	\$ -	\$ -
Other	-	500,000	1,000,000
Total Expenditures	\$ -	\$ 500,000	\$ 1,000,000
ENDING FUND BALANCE	\$ 700,000	\$ -	\$ 200,000

2013 BOND FUND

	2016-17 ACTUAL		2017-18 PROPOSED		2017-18 1ST AMENDED	
2013 BOND SERIES II						
BEGINNING FUND BALANCE	\$	86,837,365	\$	52,096,557	\$	56,819,578
REVENUES						
Investment Income	\$	477,694	\$	250,000	\$	250,000
EXPENDITURES						
Capital Outlay	\$	30,495,482	\$	30,000,000	\$	30,000,000
ENDING FUND BALANCE	\$	56,819,578	\$	22,346,557	\$	27,069,578

SCHOLARSHIP FUND

	2016-17 ACTUAL		2017-18 PROPOSED		2017-18 1ST AMENDED	
BEGINNING FUND BALANCE	\$	37,081	\$	32,024	\$	34,527
REVENUES						
Local- Donations		500		500		500
EXPENDITURES						
Scholarships		3,054		3,030		3,030
ENDING FUND BALANCE	\$	34,527	\$	29,494	\$	31,997

HEALTH & WELFARE FUND

	2016-17 ACTUAL		2017-18 PROPOSED		2017-18 1ST AMENDED	
BEGINNING FUND BALANCE	\$	2,623,653	\$	2,232,426	\$	2,270,396
REVENUES						
Employee Contributions	\$	5,216,452	\$	4,299,708	\$	4,188,486
Transfer From Other Funds		15,732,042		18,380,208		17,630,208
Total Revenue	\$	20,948,494	\$	22,679,916	\$	21,818,694
EXPENDITURES						
Premiums/Claims/Fees	\$	21,301,751	\$	23,129,324	\$	22,361,898
ENDING FUND BALANCE	\$	2,270,396	\$	1,783,018	\$	1,727,192