

LIVONIA PUBLIC SCHOOLS



2020-21 Final Amended General Fund and District Budgets

June 2021

**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 2020-21 General Fund be amended as follows:

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED	2020-21 FINAL AMENDED
REVENUE				
Local	\$ 36,132,958	\$ 36,555,269	\$ 35,727,789	\$ 34,511,841
State	115,011,561	105,721,059	116,303,246	114,774,933
Federal	30,099	1,037,107	5,917,402	33,596
Other Financing Sources	<u>7,150,188</u>	<u>8,759,205</u>	<u>5,980,205</u>	<u>5,853,841</u>
Total Revenue	\$ 158,324,806	\$ 152,072,640	\$ 163,928,642	\$ 155,174,211
 FISCAL YEAR BEGINNING FUND BALANCE	 <u>\$ 30,898,513</u>	 <u>\$ 26,042,416</u>	 <u>\$ 33,751,184</u>	 <u>\$ 33,751,184</u>
 REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)	 \$ 189,223,319	 \$ 178,115,056	 \$ 197,679,826	 \$ 188,925,395

**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 2020-21 General Fund be amended as follows:

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED	2020-21 FINAL AMENDED
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 76,567,886	\$ 77,903,351	\$ 82,689,145	\$ 78,540,482
Added Needs	<u>18,302,099</u>	<u>18,771,246</u>	<u>19,056,681</u>	<u>16,081,395</u>
Total Instruction	\$ 94,869,985	\$ 96,674,597	\$ 101,745,826	\$ 94,621,877
SUPPORTING SERVICES				
Pupil Support	\$ 8,605,737	\$ 8,674,224	\$ 9,134,756	\$ 8,755,048
Instructional Staff Support	6,956,255	6,966,076	7,246,835	7,246,801
General Administration	727,457	873,396	810,498	835,066
School Administration	9,687,543	9,897,964	10,111,763	10,088,346
Business Services	2,036,044	2,056,028	2,124,949	2,120,858
Operations and Maintenance	15,530,417	16,221,320	18,393,207	16,376,030
Transportation	8,053,842	8,842,875	8,702,541	8,702,760
Other Central Support	3,873,610	3,794,937	4,226,114	4,940,290
Athletics	<u>2,204,123</u>	<u>2,110,229</u>	<u>2,121,739</u>	<u>2,162,388</u>
Total Supporting Services	\$ 57,675,027	\$ 59,437,049	\$ 62,872,402	\$ 61,227,587
COMMUNITY SERVICES				
Community Recreation	\$ 124,978	\$ 87,100	\$ 75,745	\$ 76,708
Custody & Child Care	<u>2,783,236</u>	<u>2,742,227</u>	<u>2,788,511</u>	<u>2,424,167</u>
Total Community Services	\$ 2,908,213	\$ 2,829,327	\$ 2,864,256	\$ 2,500,875
OTHER FINANCING USES				
Transfers to Other Funds	<u>18,910</u>	<u>20,000</u>	<u>420,000</u>	<u>100,000</u>
Total Other Financing Uses	\$ 18,910	\$ 20,000	\$ 420,000	\$ 100,000
TOTAL EXPENDITURES	\$ 155,472,135	\$ 158,960,973	\$ 167,902,484	\$ 158,450,339
TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)	\$ 33,751,184	\$ 19,154,083	\$ 29,777,342	\$ 30,475,056
FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES	21.7%	12.0%	17.7%	19.2%

FUNDED PROJECTS FUND

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

	2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED		2020-21 FINAL AMENDED
BEGINNING FUND BALANCE							
REVENUES							
Local	\$ 47,099	\$	52,935	\$	215,785	\$	252,409
State	1,937,855		2,108,348		3,111,191		6,451,445
Federal	6,447,105		6,640,870		6,700,183		15,412,805
Transfers from Other Funds	18,910		25,215		11,694		-
Total Revenue	\$ 8,450,968	\$	8,827,368	\$	10,038,853	\$	22,116,659
EXPENDITURES							
Instructional	\$ 4,945,351	\$	6,460,437	\$	5,742,032	\$	9,706,487
Support	3,211,926		4,510,253		3,954,796		12,021,503
Community Services	132,805		181,389		214,097		257,666
Transfers to Other Funds	160,885		177,104		127,928		131,003
Total Expenditures	\$ 8,450,968	\$	11,329,183	\$	10,038,853	\$	22,116,659
ENDING FUND BALANCE	\$ -	\$	-	\$	-	\$	-
REVENUE DETAIL							
LOCAL SOURCES							
Business Partnerships	\$ -	\$	12,935	\$	12,935	\$	12,935
Dunning Foundation	9,168	\$	40,000	\$	30,000	\$	30,000
LPS Foundation	25,338		-		44,701		80,325
Miscellaneous Sources	11,951		-		19,997		20,997
Wayne RESA	-		-		108,152		108,152
Total Local Sources	\$ 47,099	\$	52,935	\$	215,785	\$	252,409
STATE SOURCES							
Section 32d Great School Readiness	\$ 568,400	\$	568,400	\$	568,400	\$	568,400
Section 61a Vocational Education	477,880		615,878		573,620		573,620
Section 99h FIRST Robotics	20,200		20,200		-		20,100
Section 104d Computer Adaptive Tests	47,634		72,512		24,878		24,878
Section 107 Adult Education	465,023		498,521		452,741		481,449
Section 41 Bilingual Education	56,109		80,353		94,898		94,743
Section 22i Technology	-		10,870		10,871		10,871
Section 31a At Risk	-		-		-		3,179,601
Section 35A(4) Early Literacy Coaches	-		-		-		112,000
Section 35A(5) Early Literacy	180,047		207,147		223,541		223,541
Section 35A(9) Summer Reading	-		-		44,716		44,716
Section 35C(C) Multisensory	26,860		-		273,140		273,140
VW Settlement	-		844,386		844,386		844,386
Total State Sources	\$ 1,937,855	\$	2,952,734	\$	3,111,191	\$	6,451,445
FEDERAL SOURCES							
Title I	\$ 1,248,958	\$	1,150,433	\$	1,283,346	\$	1,283,346
Title II Part A	383,041		629,886		439,165		661,687
Title III Limited English	65,167		68,578		48,482		71,722
Title III Immigrant	1,562		22,912		16,546		43,763
Title IV, Part A SSAE	80,310		89,634		76,284		99,448
Vocational Perkins	256,108		258,292		286,560		302,160
IDEA Flow-Through	3,339,840		3,339,840		3,327,613		3,327,613
IDEA Preschool Incentive	227,449		227,449		226,721		226,721
IDEA Low-Incidence Center Program Expansion	620,000		620,000		582,636		582,636
Clean Diesel Grant	71,441		71,441		-		-
Section 11p Coronavirus Relief	-		-		-		4,943,302
Section 103(2) Dist Covid Costs	-		-		174,011		174,011
Child Care Relief	-		-		-		57,307
CRF Device Purch Program	-		-		-		338,437
ESSER I	-		-		63,819		1,011,387
ESSER Education Equity	-		-		-		161,821
Section 11r(4) ESSER 2 PP Equalization	-		-		-		1,952,444
ABE Family Literacy	91,084		197,780		175,000		175,000
Total Federal Sources	\$ 6,447,105	\$	6,781,518	\$	6,700,183	\$	15,412,805
TRANSFERS							
G Fund to Section 32d Great School	\$ 18,910	\$	25,215	\$	11,694	\$	-
Total Transfer Sources	\$ 18,910	\$	25,215	\$	11,694	\$	-

SPECIAL EDUCATION FUND

	2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMEND		2020-21 FINAL AMENDED	
BEGINNING FUND BALANCE	\$	956,376	\$	979,716	\$	2,095,514	\$	2,095,514
REVENUES								
Local	\$	10,499,356	\$	10,230,494	\$	9,695,000	\$	10,216,243
State		5,810,427		5,185,751		5,936,414		6,933,012
Total Revenue	\$	16,309,783	\$	15,416,245	\$	15,631,414	\$	17,149,255
EXPENDITURES								
Instructional	\$	8,939,308	\$	9,605,156	\$	9,483,719	\$	10,523,220
Support		4,731,336		4,502,298		5,072,008		5,921,549
Transfers to Other Funds		1,500,000		1,800,000		2,000,000		1,800,000
Total Expenditures	\$	15,170,644	\$	15,907,454	\$	16,555,727	\$	18,244,769
ENDING FUND BALANCE	\$	2,095,514	\$	488,507	\$	1,171,201	\$	1,000,000
EXPENDITURE DETAIL								
Moderate Cognitive Impairment Program	\$	2,814,945	\$	3,115,565	\$	3,001,801	\$	3,686,703
Visually Impaired Program		1,232,526		1,253,743		1,243,244		1,473,101
Skill Center Program		3,868,631		4,453,387		3,928,575		4,070,071
Autistic Program		5,754,543		5,284,760		5,951,663		6,805,303
Additional Expenditures (3%)		-		-		430,444		409,591
Transfer to Other Funds		1,500,000		1,800,000		2,000,000		1,800,000
Total Expenditures	\$	15,170,644	\$	15,907,454	\$	16,555,727	\$	18,244,769

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED	2020-21 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 3,808,659	\$ 4,215,676	\$ 4,986,317	\$ 4,986,317
REVENUES				
Tax Revenue	\$ 19,819,394	\$ 18,956,350	\$ 18,956,350	\$ 18,956,350
Interest Income	84,123	60,000	60,000	5,647
Total Revenue	\$ 19,903,517	\$ 19,016,350	\$ 19,016,350	\$ 18,961,997
EXPENDITURES				
Bond Redemption	\$ 9,220,000	\$ 9,680,000	\$ 9,680,000	\$ 10,680,000
Bond Interest	9,496,950	9,044,450	9,044,450	10,042,639
Other	8,909	150,900	150,900	150,900
Total Expenditures	\$ 18,725,859	\$ 18,875,350	\$ 18,875,350	\$ 20,873,539
ENDING FUND BALANCE	\$ 4,986,317	\$ 4,356,676	\$ 5,127,317	\$ 3,074,775
 EXPENDITURE DETAIL				
Bond Redemption				
2013 Bond Series 1	\$ 850,000	\$ 900,000	\$ 900,000	\$ 900,000
2013 Bond Series 2	\$ 1,275,000	\$ 1,375,000	\$ 1,375,000	\$ 1,375,000
2014 Refunding Bond	\$ 7,095,000	\$ 7,405,000	\$ 7,405,000	\$ 7,405,000
2020 Refunding Bond	\$ -	\$ -	\$ -	\$ 1,000,000
2021 Bond Series 1	-	-	-	-
Bond Redemption- Total	\$ 9,220,000	\$ 9,680,000	\$ 9,680,000	\$ 10,680,000
 Bond Interest				
2013 Bond Series 1	\$ 4,193,750	\$ 4,159,750	\$ 4,159,750	\$ 4,159,750
2013 Bond Series 2	\$ 3,646,250	\$ 3,582,500	\$ 3,582,500	\$ 3,582,500
2014 Refunding Bond	\$ 1,656,950	\$ 1,302,200	\$ 1,302,200	\$ 1,302,200
2020 Refunding Bond	\$ -	\$ -	\$ -	\$ 998,189
2021 Bond Series 1	-	-	-	-
Bond Interest- Total	\$ 9,496,950	\$ 9,044,450	\$ 9,044,450	\$ 10,042,639

CAPITAL PROJECT FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED	2020-21 FINAL AMENDED
OLD SINKING FUND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ 6,753,535	\$ 1,000,000	\$ 2,410,269	\$ 2,410,269
REVENUES				
Tax Revenue	\$ 5,079,951	\$ -	\$ -	\$ -
Interest Income	93,255	-	-	-
Total Revenue	\$ 5,173,207	\$ -	\$ -	\$ -
EXPENDITURES				
Repairs	9,392,986	1,000,000	2,410,269	2,410,269
Other	123,487	-	-	-
Total Expenditures	\$ 9,516,473	\$ 1,000,000	\$ 2,410,269	\$ 2,410,269
ENDING FUND BALANCE	\$ 2,410,269	\$ -	\$ -	\$ -
 TECHNOLOGY FUND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ 666,447	\$ 343,447	\$ 437,544	\$ 437,544
REVENUES				
Tax Revenue				
Interest Income	7,030	5,000	-	55
Total Revenue	\$ 7,030	\$ 5,000	\$ -	\$ 55
EXPENDITURES				
Technology Equipment	\$ 219,246	\$ 325,000	\$ 437,544	\$ 437,599
Technology Services	16,686	23,447	-	-
Other	-	-	-	-
Total Expenditures	\$ 235,932	\$ 348,447	\$ 437,544	\$ 437,599
ENDING FUND BALANCE	437,544	-	-	-
 2013 BOND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ 11,741,187	\$ 10,212,150	\$ 8,212,150	\$ 8,212,150
REVENUES				
Local	\$ 503,562	\$ 40,000	\$ 40,000	\$ 8,371
Transfer from Other Funds	-	-	-	-
Total Revenue	\$ 503,562	\$ 40,000	\$ 40,000	\$ 8,371
EXPENDITURES				
Capital Outlay	\$ 4,032,598	\$ 2,494,143	\$ 8,252,150	\$ 7,394,905
ENDING FUND BALANCE	\$ 8,212,150	\$ 7,758,007	\$ -	\$ 825,616

CAPITAL PROJECT FUNDS

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED	2020-21 FINAL AMENDED
2020 SINKING FUND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Local	\$ -	\$ 7,250,000	\$ 7,250,000	\$ 7,428,000
Interest Income	-	50,000	50,000	400
Total Revenue	\$ -	\$ 7,300,000	\$ 7,300,000	\$ 7,428,400
EXPENDITURES				
Capital Outlays	-	6,000,000	6,000,000	4,000,000
Other	-	1,300,000	1,300,000	1,000,000
	\$ -	\$ 7,300,000	\$ 7,300,000	\$ 5,000,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 2,428,400
 2021 BOND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES				
Other Financing Sources	\$ -	\$ -	\$ -	\$ 78,000,000
Interest Income	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ 78,000,000
EXPENDITURES				
Capital Outlays	-	-	-	2,000,000
Other	-	-	-	2,000,000
	\$ -	\$ -	\$ -	\$ 4,000,000
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ 74,000,000
 CAPITAL PROJECTS FUND				
BEGINNING FUND BALANCE	\$ 1,185,164	\$ 1,515,164	\$ 1,676,852	\$ 1,676,852
REVENUES				
Proceeds from Sale of Property	\$ 580,469	\$ -	\$ 2,562,000	\$ 2,562,000
Transfer from Other Funds	-	-	-	-
Total Revenue	\$ 580,469	\$ -	\$ 2,562,000	\$ 2,562,000
EXPENDITURES				
Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
Other	88,781	100,000	1,000,000	3,090,926
Total Expenditures	\$ 88,781	\$ 100,000	\$ 1,000,000	\$ 3,090,926
ENDING FUND BALANCE	\$ 1,676,852	\$ 1,415,164	\$ 3,238,852	\$ 1,147,926

FOOD SERVICE FUND

(RESTRICTED)

		2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED		2020-21 FINAL AMENDED
BEGINNING FUND BALANCE	\$	561,399	\$	148,004	\$	161,549	\$	63,473
REVENUES								
Local Sales	\$	1,296,273	\$	1,737,000	\$	900,000	\$	282,598
State Reimbursement	\$	182,574	\$	164,504	\$	164,027	\$	224,271
Federal Reimbursement	\$	2,263,857	\$	1,950,000	\$	2,222,552	\$	1,736,631
Other Financing Sources	\$	-	\$	-	\$	400,000	\$	1,095,234
Total Revenue	\$	3,742,704	\$	3,851,504	\$	3,686,579	\$	3,338,734
EXPENDITURES								
Support Services	\$	3,942,554	\$	3,736,035	\$	3,648,128	\$	3,202,207
Transfers to Other Funds	\$	200,000	\$	200,000	\$	200,000	\$	200,000
Total Expenditures	\$	4,142,554	\$	3,936,035	\$	3,848,128	\$	3,402,207
ENDING FUND BALANCE	\$	161,549	\$	63,473	\$	-	\$	-

HEALTH & WELFARE FUND

		2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED		2020-21 FINAL AMENDED
BEGINNING FUND BALANCE	\$	1,418,084	\$	1,095,201	\$	1,356,123	\$	1,356,123
REVENUES								
Employee Contributions	\$	3,395,185	\$	3,549,364	\$	3,549,364	\$	2,198,250
Transfer From Other Funds		17,175,236		18,113,209		19,100,080		20,210,395
Total Revenue	\$	20,570,421	\$	21,662,573	\$	22,649,444	\$	22,408,645
EXPENDITURES								
Premiums/Claims/Fees	\$	19,032,383	\$	22,285,455	\$	22,731,164	\$	21,680,542
Transfer to Other Funds	\$	1,600,000	\$	-	\$	-	\$	-
	\$	20,632,383	\$	22,285,455	\$	22,731,164	\$	21,680,542
ENDING FUND BALANCE	\$	1,356,123	\$	472,319	\$	1,274,403	\$	2,084,226

SCHOLARSHIP FUND (RESTRICTED)

	2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED		2020-21 FINAL AMENDED
BEGINNING FUND BALANCE	\$	29,471	\$	26,856	\$	26,856	\$ 24,426
REVENUES							
Local- Donations		600		600		600	12,146
EXPENDITURES							
Scholarships		3,215		3,030		3,030	10,000
ENDING FUND BALANCE	\$	26,856	\$	24,426	\$	24,426	\$ 26,572

SCHOOL ACTIVITIES FUND (RESTRICTED)

	2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED		2020-21 FINAL AMENDED
BEGINNING FUND BALANCE	\$	1,287,776	\$	1,259,038	\$	1,413,097	\$ 1,413,097
REVENUES- SCHOOL DEPOSITS	\$	1,803,762	\$	1,700,000	\$	1,700,000	\$ 1,000,000
EXPENDITURES- SCHOOL ACTIVITIES	\$	1,678,441	\$	1,900,000	\$	1,900,000	\$ 1,000,000
ENDING FUND BALANCE	\$	1,413,097	\$	1,059,038	\$	1,213,097	\$ 1,413,097