LIVONIA PUBLIC SCHOOLS

Purpose•Passion•Pride

2019-20
Second Amended General Fund and District Budgets

January 2020

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 amended as follows:

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
REVENUE				
Local	$ 37,085,894	$ 35,432,726	$ 42,764,111	$ 37,729,776
State	115,626,858	114,388,650	108,576,265	115,641,001
Federal	28,670	26,634	26,634	26,634
Other Financing Sources	7,333,623	6,149,958	5,574,958	5,756,147
Total Revenue	$ 160,075,046	$ 155,997,968	$ 156,941,968	$ 159,153,558
FISCAL YEAR BEGINNING FUND BALANCE	$ 22,530,219	$ 27,103,136	$ 30,898,556	$ 30,898,556
REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)	$ 182,605,265	$ 183,101,104	$ 187,840,524	$ 190,052,114

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 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
EXPENDITURES				
INSTRUCTION				
Basic Programs	$ 74,622,808	$ 77,578,145	$ 77,822,635	$ 77,967,227
Added Needs	16,196,656	16,647,504	17,213,069	17,397,628
Total Instruction	**$ 90,819,464**	**$ 94,225,649**	**$ 95,035,704**	**$ 95,364,855**
SUPPORTING SERVICES				
Pupil Support	$ 9,629,404	$ 9,934,445	$ 10,323,722	$ 9,674,587
Instructional Staff Support	6,353,453	6,599,532	6,806,695	7,095,689
General Administration	815,895	986,261	1,013,159	970,889
School Administration	9,364,429	9,697,172	9,777,172	9,724,832
Business Services	1,977,686	2,220,651	2,225,651	2,261,754
Operations and Maintenance	16,463,248	16,393,064	16,516,930	16,521,578
Transportation	8,020,906	8,457,451	9,404,853	9,892,329
Other Central Support	3,280,158	3,387,859	3,655,364	3,859,158
Athletics	2,187,385	2,329,803	2,336,536	2,336,536
Total Supporting Services	**$ 58,092,563**	**$ 60,006,238**	**$ 62,060,082**	**$ 62,337,352**
COMMUNITY SERVICES				
Community Recreation	$ 202,446	$ 175,423	$ 176,423	$ 176,244
Custody & Child Care	2,580,355	2,722,625	2,758,625	2,761,408
Total Community Services	**$ 2,782,801**	**$ 2,898,048**	**$ 2,935,048**	**$ 2,937,652**
OTHER FINANCING USES				
Transfers to Other Funds	12,093	15,000	20,000	20,000
Total Other Financing Uses	**$ 12,093**	**$ 15,000**	**$ 20,000**	**$ 20,000**
TOTAL EXPENDITURES	**$ 151,706,922**	**$ 157,144,935**	**$ 160,050,834**	**$ 160,659,859**
TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)	**$ 30,898,344**	**$ 25,956,169**	**$ 27,789,690**	**$ 29,392,255**
FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES	**20.4%**	**16.5%**	**17.4%**	**18.3%**

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 ACTUAL	2019-20 ADOPTED	2019-20 FIRST AMENDED	2019-20 2ND AMENDED
BEGINNING FUND BALANCE				
REVENUES				
Local	$ 134,837	$ 163,866	$ 170,433	$ 168,355
State	1,918,664	1,844,256	2,166,819	2,352,200
Federal	6,457,286	6,583,631	6,888,140	6,991,884
Transfers from Other Funds	12,093	12,093	12,093	25,215
Total Revenue	**$ 8,522,880**	**$ 8,603,846**	**$ 9,237,485**	**$ 9,537,654**
EXPENDITURES				
Instructional	$ 6,258,294	$ 6,083,325	$ 6,421,787	$ 6,584,622
Support	2,016,720	2,243,486	2,284,078	2,594,539
Community Services	142,668	166,355	177,088	181,389
Transfers to Other Funds	105,198	110,680	354,532	177,104
Total Expenditures	**$ 8,522,880**	**$ 8,603,846**	**$ 9,237,485**	**$ 9,537,654**
ENDING FUND BALANCE				
REVENUE DETAIL				
LOCAL SOURCES				
Business Partnerships	$ 3,136	$ 16,071	$ 12,935	$ 12,935
Dunning Foundation	$ 36,832	$ -	$ 9,168	$ 9,168
Community Foundation of SE Michigan	542	-	-	125
Hometown Grant	9,465	-	535	535
Japan Foundation	30,000	-	-	-
LPS Foundation	29,613	32,652	32,652	30,545
Miscellaneous Sources	25,249	30,391	30,391	30,295
Wayne RESA	-	84,752	84,752	84,752
Total Local Sources	**$ 134,837**	**$ 163,866**	**$ 170,433**	**$ 168,355**
STATE SOURCES				
Section 32d Great School Readiness	$ 568,400	$ 568,400	$ 568,400	$ 568,400
Section 61a Vocational Education	411,724	536,874	536,874	615,878
Section 61c CTE Equipment	-	-	37,245	34,467
Section 99h FIRST Robotics	17,200	14,400	14,400	20,200
Section 102d Financial Analytic Tools	16,603		-	-
Section 104d Computer Adaptive Tests	92,000	47,634	89,100	72,512
Section 107 Adult Education	446,819	383,576	383,576	498,521
Section 41 Bilingual Education	35,063	40,874	40,874	80,353
Section 22i Technology	97,408	10,870	10,870	10,870
Section 35(A) Early Literacry	233,448	241,628	241,628	207,147
Competitive School Safety			243,852	243,852
Total State Sources	**$ 1,918,665**	**$ 1,844,256**	**$ 2,166,819**	**$ 2,352,200**
FEDERAL SOURCES				
Title I	$ 1,351,408	$ 1,073,279	$ 1,235,805	$ 1,274,618
Title II Part A	433,238	760,276	716,067	716,067
Title II Part A Teacher and Leader Inst Support	11,864	117,136	117,136	105,273
Title III Limited English	61,425	48,957	64,642	68,578
Title III Immigrant	23,494	-	21,495	22,912
Title IV, Part A SSAE	113,460	80,212	89,634	89,634
Vocational Perkins	282,361	258,292	258,292	258,292
IDEA Flow-Through	3,226,841	3,226,841	3,339,840	3,339,840
IDEA Preschool Incentive	209,082	209,082	227,449	227,449
IDEA Low-Incidence Center Program Expansion	611,776	611,776	620,000	620,000
Clean Diesel Grant				71,441
ABE Family Literacy	132,336	197,780	197,780	197,780
Total Federal Sources	**$ 6,457,285**	**$ 6,583,631**	**$ 6,888,140**	**$ 6,991,884**
TRANSFERS				
G Fund to Section 32d Great School	$ 12,093	$ 12,093	$ 12,093	$ 25,215
Total Transfer Sources	**$ 12,093**	**$ 12,093**	**$ 12,093**	**$ 25,215**

SPECIAL EDUCATION FUND

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
BEGINNING FUND BALANCE	**$ 976,887**	**$ 998,689**	**$ 956,376**	**$ 956,376**
REVENUES				
Local	$ 9,140,815	$ 10,765,465	$ 10,579,540	$ 10,224,994
State	5,256,750	5,566,021	5,724,504	5,312,569
Total Revenue	**$ 14,397,565**	**$ 16,331,486**	**$ 16,304,044**	**$ 15,537,563**
EXPENDITURES				
Instructional	$ 9,149,323	$ 10,262,958	$ 10,094,580	$ 9,702,156
Support	3,948,164	4,587,501	4,893,531	4,547,798
Transfers to Other Funds	1,320,589	1,500,000	1,300,000	1,300,000
Total Expenditures	**$ 14,418,076**	**$ 16,350,459**	**$ 16,288,111**	**$ 15,549,954**
ENDING FUND BALANCE	**$ 956,376**	**$ 979,716**	**$ 972,309**	**$ 943,985**

EXPENDITURE DETAIL				
Moderate Cognitive Impairment Program	$ 2,709,548	$ 3,269,238	$ 3,297,739	$ 3,147,035
Visually Impaired Program	1,136,520	1,174,350	1,175,851	1,266,407
Skill Center Program	4,267,794	4,075,449	4,130,199	4,498,371
Autistic Program	4,983,625	6,331,422	6,384,322	5,338,141
Outgoing Transfer To General Fund	1,320,589	1,500,000	1,300,000	1,300,000
Total Expenditures	**$ 14,418,076**	**$ 16,350,459**	**$ 16,288,111**	**$ 15,549,954**

FOOD SERVICE FUND

(RESTRICTED)

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
BEGINNING FUND BALANCE	**$ 661,234**	**$ 259,754**	**$ 561,356**	**$ 561,356**
REVENUES				
Local Sales	$ 1,759,507	$ 1,697,000	$ 1,697,000	$ 1,737,000
State Reimbursement	$ 174,865	$ 164,504	$ 164,504	$ 164,504
Federal Reimbursement	$ 1,981,472	$ 1,920,000	$ 1,920,000	$ 1,950,000
Total Revenue	**$ 3,915,844**	**$ 3,781,504**	**$ 3,781,504**	**$ 3,851,504**
EXPENDITURES				
Support Services	$ 3,815,721	$ 3,782,984	$ 3,900,000	$ 4,131,061
Transfers to Other Funds	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total Expenditures	**$ 4,015,721**	**$ 3,982,984**	**$ 4,100,000**	**$ 4,331,061**
ENDING FUND BALANCE	**$ 561,356**	**$ 58,274**	**$ 242,860**	**$ 81,799**

HEALTH & WELFARE FUND

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
BEGINNING FUND BALANCE	**$ 2,323,889**	**$ 1,377,192**	**$ 1,418,084**	**$ 1,418,084**
REVENUES				
Employee Contributions	$ 4,172,124	$ 3,887,298	$ 3,887,298	$ 3,987,298
Transfer From Other Funds	15,753,208	16,554,011	16,554,011	16,754,011
Total Revenue	**$ 19,925,332**	**$ 20,441,309**	**$ 20,441,309**	**$ 20,741,309**
EXPENDITURES				
Premiums/Claims/Fees	$ 20,831,136	$ 21,116,275	$ 21,116,275	$ 21,411,275
ENDING FUND BALANCE	**$ 1,418,084**	**$ 702,226**	**$ 743,118**	**$ 748,118**

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
2013 BOND SERIES I				
BEGINNING FUND BALANCE	**$ 959,461**	**$ 1,227,356**	**$ 793,784**	**$ 793,784**
REVENUES				
Tax Revenue	$ 4,862,716	$ 4,992,455	$ 4,992,455	$ 4,992,455
Interest Income	30,461	10,000	10,000	15,000
Total Revenue	**$ 4,893,177**	**$ 5,002,455**	**$ 5,002,455**	**$ 5,007,455**
EXPENDITURES				
Bond Redemption	$ 825,000	$ 850,000	$ 850,000	$ 850,000
Bond Interest	4,226,750	4,193,750	4,193,750	4,193,750
Other	7,103	50,200	50,200	50,200
Total Expenditures	**$ 5,058,853**	**$ 5,093,950**	**$ 5,093,950**	**$ 5,093,950**
ENDING FUND BALANCE	**$ 793,784**	**$ 1,135,861**	**$ 702,289**	**$ 707,289**
2013 BOND SERIES II				
BEGINNING FUND BALANCE	**$ 1,441,373**	**$ 1,287,427**	**$ 2,164,092**	**$ 2,164,092**
REVENUES				
Tax Revenue	$ 9,433,696	$ 4,992,455	$ 4,992,455	$ 4,992,455
Interest Income	52,611	10,000	10,000	15,000
Total Revenue	**$ 9,486,307**	**$ 5,002,455**	**$ 5,002,455**	**$ 5,007,455**
EXPENDITURES				
Bond Redemption	$ 6,755,000	$ 1,275,000	$ 1,275,000	$ 1,275,000
Bond Interest	1,994,700	3,646,250	3,646,250	3,646,250
Other	13,887	50,500	50,500	50,500
Total Expenditures	**$ 8,763,587**	**$ 4,971,750**	**$ 4,971,750**	**$ 4,971,750**
ENDING FUND BALANCE	**$ 2,164,092**	**$ 1,318,132**	**$ 2,194,797**	**$ 2,199,797**
2014 REFUNDING BOND				
BEGINNING FUND BALANCE	**$ 858,081**	**$ 1,505,677**	**$ 850,783**	**$ 850,783**
REVENUES				
Tax Revenue	$ 4,850,142	$ 8,623,332	$ 8,623,332	$ 8,623,332
Interest Income	30,461	15,000	15,000	30,000
Total Revenue	**$ 4,880,603**	**$ 8,638,332**	**$ 8,638,332**	**$ 8,653,332**
EXPENDITURES				
Bond Redemption	$ 1,175,000	$ 7,095,000	$ 7,095,000	$ 7,095,000
Bond Interest	3,705,000	1,656,950	1,656,950	1,656,950
Other	7,902	125,200	125,200	125,200
Total Expenditures	**$ 4,887,902**	**$ 8,877,150**	**$ 8,877,150**	**$ 8,877,150**
ENDING FUND BALANCE	**$ 850,783**	**$ 1,266,859**	**$ 611,965**	**$ 626,965**

SCHOLARSHIP FUND
(RESTRICTED)

		2018-19 ACTUAL		2019-20 ADOPTED		2019-20 1ST AMENDED		2019-20 2ND AMENDED
BEGINNING FUND BALANCE	**$**	**32,000**	**$**	**29,470**	**$**	**29,471**	**$**	**29,471**
REVENUES								
Local- Donations		500		500		500		600
EXPENDITURES								
Scholarships		3,029		3,030		3,030		3,030
ENDING FUND BALANCE	**$**	**29,471**	**$**	**26,940**	**$**	**26,941**	**$**	**27,041**

2013 BOND FUND
(RESTRICTED)

		2018-19 ACTUAL		2019-20 ADOPTED		2019-20 FIRST AMENDED		2019-20 FIRST AMENDED
BEGINNING FUND BALANCE	**$**	**30,701,948**	**$**	**3,807,371**	**$**	**11,733,248**	**$**	**11,733,248**
REVENUES								
Local	$	524,656	$	40,000	$	40,000	$	442,577
Transfer from Other Funds		-		-		-		-
Total Revenue	**$**	**524,656**	**$**	**40,000**	**$**	**40,000**	**$**	**442,577**
EXPENDITURES								
Capital Outlay	$	19,493,357	$	3,847,371	$	11,773,248	$	11,773,248
ENDING FUND BALANCE	**$**	**11,733,248**	**$**	**-**	**$**	**-**	**$**	**402,577**

CAPITAL PROJECT FUNDS

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
SINKING FUND (RESTRICTED)				
BEGINNING FUND BALANCE	**$ 11,640,604**	**$ 5,362,604**	**$ 6,753,535**	**$ 6,753,535**
REVENUES				
Tax Revenue	$ 4,893,204	$ 4,822,000	$ 4,822,000	$ 4,822,000
Interest Income	219,270	200,000	200,000	200,000
Total Revenue	**$ 5,112,473**	**$ 5,022,000**	**$ 5,022,000**	**$ 5,022,000**
EXPENDITURES				
Repairs	9,861,579	10,084,604	10,084,604	10,834,604
Other	137,964	300,000	300,000	300,000
Total Expenditures	**$ 9,999,543**	**$ 10,384,604**	**$ 10,384,604**	**$ 11,134,604**
ENDING FUND BALANCE	**$ 6,753,535**	**$ -**	**$ 1,390,931**	**$ 640,931**

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
TECHNOLOGY FUND (RESTRICTED)				
BEGINNING FUND BALANCE	**$ 732,882**	**$ 121,882**	**$ 666,447**	**$ 666,447**
REVENUES				
Tax Revenue				
Interest Income	14,991	5,000	5,000	7,000
Total Revenue	**$ 14,991**	**$ 5,000**	**$ 5,000**	**$ 7,000**
EXPENDITURES				
Technology Equipment	$ 47,719	$ 76,882	$ 600,000	$ 600,000
Technology Services	33,706	50,000	71,447	73,447
Other	-	-	-	-
Total Expenditures	**$ 81,426**	**$ 126,882**	**$ 671,447**	**$ 673,447**
ENDING FUND BALANCE	**$ 666,447**	**$ -**	**-**	**-**

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
CAPITAL PROJECTS FUND				
BEGINNING FUND BALANCE	**$ 1,185,164**	**$ 1,085,164**	**$ 1,185,164**	**$ 1,185,164**
REVENUES				
Proceeds from Sale of Property	$ -	$ -	$ 575,000	$ 600,000
Transfer from Other Funds	-	-	-	-
Total Revenue	**$ -**	**$ -**	**$ 575,000**	**$ 600,000**
EXPENDITURES				
Transfer to General Fund	$ -	$ -	$ -	$ -
Other	-	1,085,164	100,000	200,000
Total Expenditures	**$ -**	**$ 1,085,164**	**$ 100,000**	**$ 200,000**
ENDING FUND BALANCE	**$ 1,185,164**	**$ -**	**$ 1,660,164**	**$ 1,585,164**

SCHOOL ACTIVITIES FUND
(GASB 84)

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED	2019-20 2ND AMENDED
BEGINNING FUND BALANCE	**$ 1,215,100**	**$ 1,345,326**	**$ 1,259,038**	**$ 1,259,038**
REVENUES- SCHOOL DEPOSITS	$ 2,356,222	$ 2,082,051	$ 2,300,000	$ 2,300,000
EXPENDITURES- SCHOOL ACTIVITIES	$ 2,312,284	$ 2,013,534	$ 2,500,000	$ 2,500,000
ENDING FUND BALANCE	**$ 1,259,038**	**$ 1,413,843**	**$ 1,059,038**	**$ 1,059,038**