

LIVONIA PUBLIC SCHOOLS



2018-19 First Amended General Fund and District Budgets

December 2018

**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 2018-19 General Fund be amended as follows:

	2017-18 ACTUAL	2018-19 PROPOSED	2018-19 1ST AMENDED
REVENUE			
Local	\$ 34,083,235	\$ 34,455,990	\$ 35,402,458
State	116,596,181	114,948,102	114,653,259
Federal	28,581	36,700	24,700
Other Financing Sources	<u>6,138,485</u>	<u>4,768,488</u>	<u>6,778,583</u>
Total Revenue	\$ 156,846,482	\$ 154,209,280	\$ 156,859,000
 FISCAL YEAR BEGINNING FUND BALANCE	 <u>\$ 16,687,517</u>	 <u>\$ 19,916,145</u>	 <u>\$ 22,530,219</u>
 REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)	 \$ 173,533,999	 \$ 174,125,425	 \$ 179,389,219

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 2018-19 General Fund be amended as follows:

	2017-18 ACTUAL	2018-19 PROPOSED	2018-19 1ST AMENDED
EXPENDITURES			
INSTRUCTION			
Basic Programs	\$ 74,414,499	\$ 76,012,443	\$ 76,431,906
Added Needs	15,043,077	15,015,709	15,106,835
Total Instruction	\$ 89,457,576	\$ 91,028,152	\$ 91,538,741
SUPPORTING SERVICES			
Pupil Support	\$ 10,950,826	\$ 11,618,692	\$ 10,490,506
Instructional Staff Support	5,648,147	6,648,543	6,639,925
General Administration	886,743	1,026,855	1,011,717
School Administration	9,471,376	9,532,197	9,497,270
Business Services	2,464,965	2,523,101	2,204,151
Operations and Maintenance	16,022,295	15,901,031	16,272,453
Transportation	7,200,055	8,311,255	8,812,064
Other Central Support	3,058,323	3,372,970	3,478,815
Athletics	-	2,175,000	2,293,178
Total Supporting Services	\$ 55,702,730	\$ 61,109,644	\$ 60,700,079
COMMUNITY SERVICES			
Community Recreation	\$ 619,606	\$ 384,538	\$ 235,504
Custody & Child Care	2,547,348	2,712,576	2,659,943
Total Community Services	\$ 3,166,954	\$ 3,097,114	\$ 2,895,447
OTHER FINANCING USES			
Transfers to Other Districts	\$ 59,838	\$ 59,945	\$ -
Transfers to Other Funds	2,616,682	-	50,030
Total Other Financing Uses	\$ 2,676,520	\$ 59,945	\$ 50,030
TOTAL EXPENDITURES	\$ 151,003,780	\$ 155,294,855	\$ 155,184,297
TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)	\$ 22,530,219	\$ 18,830,570	\$ 24,204,922
FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES	14.9%	12.1%	15.6%

FUNDED PROJECTS FUND

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

	2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE					
REVENUES					
Local	\$ 112,937	\$	116,936	\$	180,100
State	1,602,413		1,667,302		2,083,173
Federal	6,319,470		6,160,000		7,051,537
Transfers from Other Funds	3,988		-		50,030
Total Revenue	\$ 8,038,808	\$	7,944,238	\$	9,364,840
EXPENDITURES					
Instructional	\$ 6,207,698	\$	5,777,050	\$	6,670,770
Support	1,529,189		1,906,617		2,387,981
Community Services	241,833		158,885		144,787
Transfers to Other Funds	60,088		101,686		161,302
Total Expenditures	\$ 8,038,808	\$	7,944,238	\$	9,364,840
ENDING FUND BALANCE	\$ -	\$	-	\$	-
REVENUE DETAIL					
LOCAL SOURCES					
Business Partnerships		\$	28,455	\$	16,071
Community Foundation of SE Michigan			808		-
Japan Foundation			-		30,000
LPS Foundation			45,991		32,652
Miscellaneous Sources			13,803		16,625
Wayne RESA			27,879		84,752
Total Local Sources		\$	116,936	\$	180,100
STATE SOURCES					
Section 32d Great School Readiness		\$	549,931	\$	568,400
Section 61a Vocational Education			477,348		536,874
Section 99h FIRST Robotics			-		14,400
Section 102d Financial Analytic Tools			17,927		-
Section 104d Computer Adaptive Tests			107,413		111,318
Section 107 Adult Education			357,719		461,401
Section 41 Bilingual Education			-		40,873
Section 22i Technology			-		108,279
Section 35(A) Early Literacy			156,964		241,628
Total State Sources		\$	1,667,302	\$	2,083,173
FEDERAL SOURCES					
Title I		\$	1,471,505	\$	1,390,221
Title II Part A			377,622		808,164
Title II Part A Teacher and Leader Inst Support			-		117,136
Title III Limited English			60,546		65,361
Title III Immigrant			21,763		24,911
Title IV, Part A SSAE			-		113,460
Vocational Perkins			236,446		286,905
IDEA Flow-Through			2,787,462		3,226,841
IDEA Preschool Incentive			195,149		209,082
IDEA Low-Incidence Center Program Expansion			811,727		611,776
ABE Family Literacy			197,780		197,680
Total Federal Sources		\$	6,160,000	\$	7,051,537
TRANSFERS					
G Fund to Section 32d Great School				\$	50,030
Total Transfer Sources				\$	50,030

SPECIAL EDUCATION FUND

	2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE	\$ 1,433,661	\$	1,006,243	\$	976,887
REVENUES					
Local	\$ 9,346,479	\$	11,006,461	\$	10,662,727
State	5,013,472		5,519,129		5,390,534
Other Financing Sources	-		-		-
Total Revenue	\$ 14,359,951	\$	16,525,590	\$	16,053,261
EXPENDITURES					
Instructional	\$ 8,550,378	\$	10,281,463	\$	10,333,111
Support	4,166,347		4,451,544		4,399,083
Transfers to Other Funds	2,100,000		1,800,000		1,300,000
Total Expenditures	\$ 14,816,725	\$	16,533,007	\$	16,032,194
ENDING FUND BALANCE	\$ 976,887	\$	998,826	\$	997,954
EXPENDITURE DETAIL					
Moderate Cognitive Impairment Program	\$ 2,853,784	\$	3,309,429	\$	3,283,374
Visually Impaired Program	1,303,218		1,206,055		1,210,818
Skill Center Program	4,134,871		4,514,256		4,617,076
Autistic Program	4,424,852		5,703,267		5,620,926
Least Restrictive Environment	-		-		-
Outgoing Transfer To General Fund	2,100,000		1,800,000		1,300,000
Total Expenditures	\$ 14,816,725	\$	16,533,007	\$	16,032,194

FOOD SERVICE FUND

(RESTRICTED)

	2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE	\$	634,578	\$	276,234	\$ 661,234
REVENUES					
Local Sales	\$	1,730,907	\$	1,797,000	\$ 1,797,000
State Reimbursement	\$	170,262	\$	164,504	\$ 164,504
Federal Reimbursement	\$	1,978,996	\$	1,920,000	\$ 1,920,000
Total Revenue	\$	3,880,165	\$	3,881,504	\$ 3,881,504
EXPENDITURES					
Support Services	\$	3,653,509	\$	3,839,848	\$ 4,182,984
Transfers to Other Funds	\$	200,000	\$	200,000	\$ 200,000
Total Expenditures	\$	3,853,509	\$	4,039,848	\$ 4,382,984
ENDING FUND BALANCE	\$	661,234	\$	117,890	\$ 159,754

HEALTH & WELFARE FUND

	2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE	\$	2,270,396	\$	1,704,576	\$ 2,323,889
REVENUES					
Employee Contributions	\$	4,246,933	\$	4,005,127	\$ 4,005,127
Transfer From Other Funds		16,364,147		18,342,648	17,942,648
Total Revenue	\$	20,611,080	\$	22,347,775	\$ 21,947,775
EXPENDITURES					
Premiums/Claims/Fees	\$	20,557,587	\$	22,901,545	\$ 22,901,545
ENDING FUND BALANCE	\$	2,323,889	\$	1,150,806	\$ 1,370,119

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2017-18 ACTUAL	2018-19 PROPOSED	2018-19 1ST AMENDED
2013 BOND SERIES I			
BEGINNING FUND BALANCE	\$ 541,704	\$ 810,599	\$ 959,461
REVENUES			
Tax Revenue	\$ 5,467,861	\$ 5,359,845	\$ 5,359,845
Interest Income	13,820	10,000	10,000
Total Revenue	\$ 5,481,681	\$ 5,369,845	\$ 5,369,845
EXPENDITURES			
Bond Redemption	\$ 800,000	\$ 825,000	\$ 825,000
Bond Interest	4,250,750	4,226,750	4,226,750
Other	13,174	50,200	50,200
Total Expenditures	\$ 5,063,924	\$ 5,101,950	\$ 5,101,950
ENDING FUND BALANCE	\$ 959,461	\$ 1,078,494	\$ 1,227,356
 2013 BOND SERIES II			
BEGINNING FUND BALANCE	\$ 403,444	\$ 884,589	\$ 858,082
REVENUES			
Tax Revenue	\$ 5,278,082	\$ 5,349,845	\$ 5,349,845
Interest Income	13,387	10,000	10,000
Total Revenue	\$ 5,291,469	\$ 5,359,845	\$ 5,359,845
EXPENDITURES			
Bond Redemption	\$ 1,080,000	\$ 1,175,000	\$ 1,175,000
Bond Interest	3,748,200	3,705,000	3,705,000
Other	8,631	50,500	50,500
Total Expenditures	\$ 4,836,831	\$ 4,930,500	\$ 4,930,500
ENDING FUND BALANCE	\$ 858,082	\$ 1,313,934	\$ 1,287,427
 2014 REFUNDING BOND			
BEGINNING FUND BALANCE	\$ 1,153,208	\$ 1,215,763	\$ 1,441,372
REVENUES			
Tax Revenue	\$ 9,046,633	\$ 8,924,205	\$ 8,924,205
Interest Income	21,477	15,000	15,000
Total Revenue	\$ 9,068,110	\$ 8,939,205	\$ 8,939,205
EXPENDITURES			
Bond Redemption	\$ 6,435,000	\$ 6,755,000	\$ 6,755,000
Bond Interest	2,316,450	1,994,700	1,994,700
Other	28,496	125,200	125,200
Total Expenditures	\$ 8,779,946	\$ 8,874,900	\$ 8,874,900
ENDING FUND BALANCE	\$ 1,441,372	\$ 1,280,068	\$ 1,505,677

SCHOLARSHIP FUND

(RESTRICTED)

		2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE	\$	34,527	\$	31,997	\$	32,000
REVENUES						
Local- Donations		500		500		500
EXPENDITURES						
Scholarships		3,027		3,030		3,030
ENDING FUND BALANCE	\$	32,000	\$	29,467	\$	29,470

2013 BOND FUND

(RESTRICTED)

		2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
BEGINNING FUND BALANCE	\$	56,819,578	\$	27,069,578	\$	30,701,949
REVENUES						
Investment Income	\$	502,367	\$	250,000	\$	250,000
Transfer from Other Funds		5,000,000		-		-
Total Revenue	\$	5,502,367	\$	250,000	\$	250,000
EXPENDITURES						
Capital Outlay	\$	31,619,996	\$	27,319,578	\$	27,319,578
ENDING FUND BALANCE	\$	30,701,949	\$	-	\$	3,632,371

CAPITAL PROJECT FUNDS

	2017-18 ACTUAL		2018-19 PROPOSED		2018-19 1ST AMENDED
SINKING FUND (RESTRICTED)					
BEGINNING FUND BALANCE	\$ 16,691,820	\$	10,205,320	\$	11,640,604
REVENUES					
Tax Revenue	\$ 4,699,358	\$	4,683,500	\$	4,683,500
Interest Income	182,107		130,000		130,000
Total Revenue	\$ 4,881,465	\$	4,813,500	\$	4,813,500
EXPENDITURES					
Repairs	9,923,269		11,000,000		11,000,000
Other	9,412		300,000		300,000
Total Expenditures	\$ 9,932,681	\$	11,300,000	\$	11,300,000
ENDING FUND BALANCE	\$ 11,640,604	\$	3,718,820	\$	5,154,104
 TECHNOLOGY FUND (RESTRICTED)					
BEGINNING FUND BALANCE	\$ 805,660	\$	663,160	\$	732,882
REVENUES					
Tax Revenue					
Interest Income	8,965		7,500		7,500
Total Revenue	\$ 8,965	\$	7,500	\$	7,500
EXPENDITURES					
Technology Equipment	\$ 48,079	\$	100,000	\$	575,000
Technology Services	33,664		50,000		50,000
Other	-		-		-
Total Expenditures	\$ 81,743	\$	150,000	\$	625,000
ENDING FUND BALANCE	\$ 732,882	\$	520,660	\$	115,382
 CAPITAL PROJECTS FUND					
BEGINNING FUND BALANCE	\$ 700,000	\$	1,200,000	\$	1,185,164
REVENUES					
Proceeds from Sale of Property	\$ -	\$	-	\$	-
Transfer from General Fund	1,300,000		-		-
Total Revenue	\$ 1,300,000	\$	-	\$	-
EXPENDITURES					
Transfer to General Fund	\$ -	\$	-	\$	-
Other	814,836		1,200,000		1,185,164
Total Expenditures	\$ 814,836	\$	1,200,000	\$	1,185,164
ENDING FUND BALANCE	\$ 1,185,164	\$	-	\$	-