

LIVONIA PUBLIC SCHOOLS



2018-19 Final Amended 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 2018-19 General Fund be amended as follows:

	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 1ST AMENDED	2018-19 FINAL AMENDED
REVENUE				
Local	\$ 34,083,235	\$ 34,455,990	\$ 35,402,458	\$ 36,397,888
State	116,596,181	114,948,102	114,653,259	114,388,650
Federal	28,581	36,700	24,700	26,634
Other Financing Sources	<u>6,138,485</u>	<u>4,768,488</u>	<u>6,778,583</u>	<u>7,333,623</u>
Total Revenue	\$ 156,846,482	\$ 154,209,280	\$ 156,859,000	\$ 158,146,795
FISCAL YEAR BEGINNING FUND BALANCE	<u>\$ 16,687,517</u>	<u>\$ 19,916,145</u>	<u>\$ 22,530,219</u>	<u>\$ 22,530,219</u>
REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)	\$ 173,533,999	\$ 174,125,425	\$ 179,389,219	\$ 180,677,014

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 ADOPTED	2018-19 1ST AMENDED	2018-19 FINAL AMENDED
EXPENDITURES				
INSTRUCTION				
Basic Programs	\$ 74,414,499	\$ 76,012,443	\$ 76,431,906	\$ 75,364,680
Added Needs	<u>15,043,077</u>	<u>15,015,709</u>	<u>15,106,835</u>	<u>16,198,236</u>
Total Instruction	\$ 89,457,576	\$ 91,028,152	\$ 91,538,741	\$ 91,562,916
SUPPORTING SERVICES				
Pupil Support	\$ 10,950,826	\$ 11,618,692	\$ 10,490,506	\$ 9,670,079
Instructional Staff Support	5,648,147	6,648,543	6,639,925	6,463,940
General Administration	886,743	1,026,855	1,011,717	951,466
School Administration	9,471,376	9,532,197	9,497,270	9,431,857
Business Services	2,464,965	2,523,101	2,204,151	2,188,173
Operations and Maintenance	16,022,295	15,901,031	16,272,453	16,614,854
Transportation	7,200,055	8,311,255	8,812,064	9,075,657
Other Central Support	3,058,323	3,372,970	3,478,815	3,336,867
Athletics	<u>-</u>	<u>2,175,000</u>	<u>2,293,178</u>	<u>2,311,607</u>
Total Supporting Services	\$ 55,702,730	\$ 61,109,644	\$ 60,700,079	\$ 60,044,500
COMMUNITY SERVICES				
Community Recreation	\$ 619,606	\$ 384,538	\$ 235,504	\$ 244,524
Custody & Child Care	<u>2,547,348</u>	<u>2,712,576</u>	<u>2,659,943</u>	<u>2,709,845</u>
Total Community Services	\$ 3,166,954	\$ 3,097,114	\$ 2,895,447	\$ 2,954,369
OTHER FINANCING USES				
Transfers to Other Districts	\$ 59,838	\$ 59,945	\$ -	\$ -
Transfers to Other Funds	<u>2,616,682</u>	<u>-</u>	<u>50,030</u>	<u>12,093</u>
Total Other Financing Uses	\$ 2,676,520	\$ 59,945	\$ 50,030	\$ 12,093
TOTAL EXPENDITURES	\$ 151,003,780	\$ 155,294,855	\$ 155,184,297	\$ 154,573,878
TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)	\$ 22,530,219	\$ 18,830,570	\$ 24,204,922	\$ 26,103,136
FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES	14.9%	12.1%	15.6%	16.9%

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 ADOPTED	2018-19 1ST AMENDED	2018-19 FINAL AMENDED
BEGINNING FUND BALANCE				
REVENUES				
Local	\$ 112,937	\$ 116,936	\$ 180,100	\$ 250,533
State	1,602,413	1,667,302	2,083,173	2,190,216
Federal	6,319,470	6,160,000	7,051,537	7,018,602
Transfers from Other Funds	3,988	-	50,030	12,093
Total Revenue	\$ 8,038,808	\$ 7,944,238	\$ 9,364,840	\$ 9,471,444
EXPENDITURES				
Instructional	\$ 6,207,698	\$ 5,777,050	\$ 6,670,770	\$ 6,512,093
Support	1,529,189	1,906,617	2,387,981	2,661,912
Community Services	241,833	158,885	144,787	186,759
Transfers to Other Funds	60,088	101,686	161,302	110,680
Total Expenditures	\$ 8,038,808	\$ 7,944,238	\$ 9,364,840	\$ 9,471,444
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE DETAIL				
LOCAL SOURCES				
Business Partnerships		\$ 28,455	\$ 16,071	\$ 16,071
Dunning Foundation		\$ -	\$ -	\$ 46,000
Community Foundation of SE Michigan		808	-	667
Hometown Grant		-	-	10,000
Japan Foundation		-	30,000	30,000
LPS Foundation		45,991	32,652	32,652
Miscellaneous Sources		13,803	16,625	30,391
Wayne RESA		27,879	84,752	84,752
Total Local Sources		\$ 116,936	\$ 180,100	\$ 250,533
STATE SOURCES				
Section 32d Great School Readiness		\$ 549,931	\$ 568,400	\$ 568,400
Section 61a Vocational Education		477,348	536,874	536,874
Section 61c CTE Equipment		-	-	37,245
Section 99h FIRST Robotics		-	14,400	14,400
Section 102d Financial Analytic Tools		17,927	-	16,602
Section 104d Computer Adaptive Tests		107,413	111,318	164,513
Section 107 Adult Education		357,719	461,401	461,401
Section 41 Bilingual Education		-	40,873	40,874
Section 22i Technology		-	108,279	108,279
Section 35(A) Early Literacy		156,964	241,628	241,628
Total State Sources		\$ 1,667,302	\$ 2,083,173	\$ 2,190,216
FEDERAL SOURCES				
Title I		\$ 1,471,505	\$ 1,390,221	\$ 1,390,221
Title II Part A		377,622	808,164	808,164
Title II Part A Teacher and Leader Inst Support		-	117,136	117,136
Title III Limited English		60,546	65,361	65,361
Title III Immigrant		21,763	24,911	24,911
Title IV, Part A SSAE		-	113,460	113,460
Vocational Perkins		236,446	286,905	286,905
IDEA Flow-Through		2,787,462	3,226,841	3,226,841
IDEA Preschool Incentive		195,149	209,082	209,082
IDEA Low-Incidence Center Program Expansion		811,727	611,776	611,776
ABE Family Literacy		197,780	197,680	164,745
Total Federal Sources		\$ 6,160,000	\$ 7,051,537	\$ 7,018,602
TRANSFERS				
G Fund to Section 32d Great School			\$ 50,030	\$ 12,093
Total Transfer Sources			\$ 50,030	\$ 12,093

SPECIAL EDUCATION FUND

	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 1ST AMENDED	2018-19 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 1,433,661	\$ 1,006,243	\$ 976,887	\$ 976,887
REVENUES				
Local	\$ 9,346,479	\$ 11,006,461	\$ 10,662,727	\$ 10,513,707
State	<u>5,013,472</u>	<u>5,519,129</u>	<u>5,390,534</u>	<u>5,662,556</u>
Total Revenue	\$ 14,359,951	\$ 16,525,590	\$ 16,053,261	\$ 16,176,263
EXPENDITURES				
Instructional	\$ 8,550,378	\$ 10,281,463	\$ 10,333,111	\$ 10,146,566
Support	4,166,347	4,451,544	4,399,083	4,507,895
Transfers to Other Funds	<u>2,100,000</u>	<u>1,800,000</u>	<u>1,300,000</u>	<u>1,500,000</u>
Total Expenditures	\$ 14,816,725	\$ 16,533,007	\$ 16,032,194	\$ 16,154,461
ENDING FUND BALANCE	\$ 976,887	\$ 998,826	\$ 997,954	\$ 998,689
EXPENDITURE DETAIL				
Moderate Cognitive Impairment Program	\$ 2,853,784	\$ 3,309,429	\$ 3,283,374	\$ 3,068,591
Visually Impaired Program	1,303,218	1,206,055	1,210,818	1,252,253
Skill Center Program	4,134,871	4,514,256	4,617,076	4,788,609
Autistic Program	4,424,852	5,703,267	5,620,926	5,545,008
Outgoing Transfer To General Fund	<u>2,100,000</u>	<u>1,800,000</u>	<u>1,300,000</u>	<u>1,500,000</u>
Total Expenditures	\$ 14,816,725	\$ 16,533,007	\$ 16,032,194	\$ 16,154,461

FOOD SERVICE FUND

(RESTRICTED)

	2017-18 ACTUAL		2018-19 ADOPTED		2018-19 1ST AMENDED		2018-19 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 634,578	\$	276,234	\$	661,234	\$	661,234
REVENUES							
Local Sales	\$ 1,730,907	\$	1,797,000	\$	1,797,000	\$	1,697,000
State Reimbursement	\$ 170,262	\$	164,504	\$	164,504	\$	164,504
Federal Reimbursement	\$ 1,978,996	\$	1,920,000	\$	1,920,000	\$	1,920,000
Total Revenue	\$ 3,880,165	\$	3,881,504	\$	3,881,504	\$	3,781,504
EXPENDITURES							
Support Services	\$ 3,653,509	\$	3,839,848	\$	4,182,984	\$	3,982,984
Transfers to Other Funds	\$ 200,000	\$	200,000	\$	200,000	\$	200,000
Total Expenditures	\$ 3,853,509	\$	4,039,848	\$	4,382,984	\$	4,182,984
ENDING FUND BALANCE	\$ 661,234	\$	117,890	\$	159,754	\$	259,754

HEALTH & WELFARE FUND

	2017-18 ACTUAL		2018-19 ADOPTED		2018-19 1ST AMENDED		2018-19 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 2,270,396	\$	1,704,576	\$	2,323,889	\$	2,323,889
REVENUES							
Employee Contributions	\$ 4,246,933	\$	4,005,127	\$	4,005,127	\$	4,087,298
Transfer From Other Funds	16,364,147		18,342,648		17,942,648		15,873,208
Total Revenue	\$ 20,611,080	\$	22,347,775	\$	21,947,775	\$	19,960,506
EXPENDITURES							
Premiums/Claims/Fees	\$ 20,557,587	\$	22,901,545	\$	22,901,545	\$	20,907,203
ENDING FUND BALANCE	\$ 2,323,889	\$	1,150,806	\$	1,370,119	\$	1,377,192

DEBT RETIREMENT FUNDS

(RESTRICTED)

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

SCHOLARSHIP FUND

(RESTRICTED)

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

2013 BOND FUND

(RESTRICTED)

		2017-18 ACTUAL		2018-19 ADOPTED		2018-19 1ST AMENDED		2018-19 FINAL AMENDED
BEGINNING FUND BALANCE	\$	56,819,578	\$	27,069,578	\$	30,701,949	\$	30,701,949
REVENUES								
Investment Income	\$	502,367	\$	250,000	\$	250,000	\$	425,000
Transfer from Other Funds		5,000,000		-		-		-
Total Revenue	\$	5,502,367	\$	250,000	\$	250,000	\$	425,000
EXPENDITURES								
Capital Outlay	\$	31,619,996	\$	27,319,578	\$	27,319,578	\$	27,319,578
ENDING FUND BALANCE	\$	30,701,949	\$	-	\$	3,632,371	\$	3,807,371

CAPITAL PROJECT FUNDS

	2017-18 ACTUAL	2018-19 ADOPTED	2018-19 1ST AMENDED	2018-19 FINAL AMENDED
SINKING FUND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ 16,691,820	\$ 10,205,320	\$ 11,640,604	\$ 11,640,604
REVENUES				
Tax Revenue	\$ 4,699,358	\$ 4,683,500	\$ 4,683,500	\$ 4,822,000
Interest Income	182,107	130,000	130,000	200,000
Total Revenue	\$ 4,881,465	\$ 4,813,500	\$ 4,813,500	\$ 5,022,000
EXPENDITURES				
Repairs	9,923,269	11,000,000	11,000,000	11,000,000
Other	9,412	300,000	300,000	300,000
Total Expenditures	\$ 9,932,681	\$ 11,300,000	\$ 11,300,000	\$ 11,300,000
ENDING FUND BALANCE	\$ 11,640,604	\$ 3,718,820	\$ 5,154,104	\$ 5,362,604
 TECHNOLOGY FUND (RESTRICTED)				
BEGINNING FUND BALANCE	\$ 805,660	\$ 663,160	\$ 732,882	\$ 732,882
REVENUES				
Tax Revenue	\$ -	\$ -	\$ -	\$ -
Interest Income	8,965	7,500	7,500	14,000
Total Revenue	\$ 8,965	\$ 7,500	\$ 7,500	\$ 14,000
EXPENDITURES				
Technology Equipment	\$ 48,079	\$ 100,000	\$ 575,000	\$ 575,000
Technology Services	33,664	50,000	50,000	50,000
Other	-	-	-	-
Total Expenditures	\$ 81,743	\$ 150,000	\$ 625,000	\$ 625,000
ENDING FUND BALANCE	\$ 732,882	\$ 520,660	\$ 115,382	\$ 121,882
 CAPITAL PROJECTS FUND				
BEGINNING FUND BALANCE	\$ 700,000	\$ 1,200,000	\$ 1,185,164	\$ 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	100,000
Total Expenditures	\$ 814,836	\$ 1,200,000	\$ 1,185,164	\$ 100,000
ENDING FUND BALANCE	\$ 1,185,164	\$ -	\$ -	\$ 1,085,164