

LIVONIA PUBLIC SCHOOLS



2020-21 Proposed General Fund and District Budgets

June 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 2020-21 General Fund be adopted as follows:

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|---|----------------------------------|-----------------------------|
| REVENUE | | |
| Local | \$ 35,813,808 | \$ 36,555,269 |
| State | 108,296,859 | 105,721,059 |
| Federal | 30,089 | 1,037,107 |
| Other Financing Sources | <u>7,297,205</u> | <u>8,759,205</u> |
| Total Revenue | \$ 151,437,961 | \$ 152,072,640 |
| FISCAL YEAR BEGINNING FUND BALANCE | \$ <u>30,898,556</u> | \$ <u>26,042,416</u> |
| REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE) | \$ 182,336,517 | \$ 178,115,056 |

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 adopted as follows:

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|---|--------------------------|-----------------------|
| EXPENDITURES | | |
| INSTRUCTION | | |
| Basic Programs | \$ 76,799,832 | \$ 77,903,351 |
| Added Needs | 18,463,996 | 18,771,246 |
| Total Instruction | \$ 95,263,828 | \$ 96,674,597 |
| SUPPORTING SERVICES | | |
| Pupil Support | \$ 8,646,458 | \$ 8,674,224 |
| Instructional Staff Support | 7,046,021 | 6,966,076 |
| General Administration | 861,693 | 873,396 |
| School Administration | 9,700,356 | 9,897,964 |
| Business Services | 2,104,708 | 2,056,028 |
| Operations and Maintenance | 15,910,490 | 16,221,320 |
| Transportation | 8,221,630 | 8,842,875 |
| Other Central Support | 3,959,994 | 3,794,937 |
| Athletics | 2,249,514 | 2,110,229 |
| Total Supporting Services | \$ 58,700,864 | \$ 59,437,049 |
| COMMUNITY SERVICES | | |
| Community Recreation | \$ 125,952 | \$ 87,100 |
| Custody & Child Care | 2,868,619 | 2,742,227 |
| Total Community Services | \$ 2,994,571 | \$ 2,829,327 |
| OTHER FINANCING USES | | |
| Transfers to Other Funds | 20,000 | 20,000 |
| Total Other Financing Uses | \$ 20,000 | \$ 20,000 |
| TOTAL EXPENDITURES | \$ 156,979,263 | \$ 158,960,973 |
| TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE) | \$ 25,357,254 | \$ 19,154,083 |
| FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES | 16.2% | 12.0% |

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 FINAL AMENDED | 2020-21 PROPOSED |
|---|--------------------------|----------------------|
| BEGINNING FUND BALANCE | | |
| REVENUES | | |
| Local | \$ 169,855 | \$ 52,935 |
| State | 3,496,586 | 2,108,348 |
| Federal | 6,851,236 | 6,640,870 |
| Transfers from Other Funds | 25,215 | 25,215 |
| Total Revenue | \$ 10,542,892 | \$ 8,827,368 |
| EXPENDITURES | | |
| Instructional | \$ 5,274,366 | \$ 6,460,437 |
| Support | 4,955,706 | 4,510,253 |
| Community Services | 211,145 | 181,389 |
| Transfers to Other Funds | 101,675 | 177,104 |
| Total Expenditures | \$ 10,542,892 | \$ 11,329,183 |
| ENDING FUND BALANCE | | |
| REVENUE DETAIL | | |
| LOCAL SOURCES | | |
| Business Partnerships | \$ 12,935 | \$ 12,935 |
| Dunning Foundation | \$ 9,168 | \$ 40,000 |
| Community Foundation of SE Michigan | 125 | - |
| Hometown Grant | 535 | - |
| Japan Foundation | - | - |
| LPS Foundation | 30,545 | - |
| Miscellaneous Sources | 31,795 | - |
| Wayne RESA | 84,752 | - |
| Total Local Sources | \$ 169,855 | \$ 52,935 |
| STATE SOURCES | | |
| Section 32d Great School Readiness | \$ 568,400 | \$ 568,400 |
| Section 61a Vocational Education | 615,878 | 615,878 |
| Section 61c CTE Equipment | 34,467 | 34,467 |
| Section 99h FIRST Robotics | 20,200 | 20,200 |
| Section 102d Financial Analytic Tools | - | - |
| Section 104d Computer Adaptive Tests | 72,512 | 72,512 |
| Section 107 Adult Education | 498,521 | 498,521 |
| Section 41 Bilingual Education | 80,353 | 80,353 |
| Section 22i Technology | 10,870 | 10,870 |
| Section 35(A) Early Literacy | 207,147 | 207,147 |
| Section 35(C) Multisensory | 300,000 | - |
| VW Settlement | 844,386 | 844,386 |
| Competitive School Safety | 243,852 | - |
| Total State Sources | \$ 3,496,586 | \$ 2,952,734 |
| FEDERAL SOURCES | | |
| Title I | \$ 1,264,522 | \$ 1,150,433 |
| Title II Part A | 558,676 | 629,886 |
| Title II Part A Teacher and Leader Inst Support | 105,273 | 105,273 |
| Title III Limited English | 68,578 | 68,578 |
| Title III Immigrant | 22,912 | 22,912 |
| Title IV, Part A SSAFE | 90,218 | 89,634 |
| Vocational Perkins | 284,547 | 258,292 |
| IDEA Flow-Through | 3,339,840 | 3,339,840 |
| IDEA Preschool Incentive | 227,449 | 227,449 |
| IDEA Low-Incidence Center Program Expansion | 620,000 | 620,000 |
| Clean Diesel Grant | 71,441 | 71,441 |
| ABE Family Literacy | 197,780 | 197,780 |
| Total Federal Sources | \$ 6,851,236 | \$ 6,781,518 |
| TRANSFERS | | |
| G Fund to Section 32d Great School | \$ 25,215 | \$ 25,215 |
| Total Transfer Sources | \$ 25,215 | \$ 25,215 |

SPECIAL EDUCATION FUND

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|--|--------------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 979,716 | \$ 972,309 |
| REVENUES | | |
| Local | \$ 10,436,994 | \$ 10,442,494 |
| State | <u>5,100,569</u> | <u>4,973,751</u> |
| Total Revenue | \$ 15,537,563 | \$ 15,416,245 |
| EXPENDITURES | | |
| Instructional | \$ 9,702,156 | \$ 9,605,156 |
| Support | 4,547,798 | 4,502,298 |
| Transfers to Other Funds | <u>1,300,000</u> | <u>1,800,000</u> |
| Total Expenditures | \$ 15,549,954 | \$ 15,907,454 |
| ENDING FUND BALANCE | \$ 967,325 | \$ 481,100 |
| EXPENDITURE DETAIL | | |
| Moderate Cognitive Impairment Program | \$ 3,147,035 | \$ 3,115,565 |
| Visually Impaired Program | 1,266,407 | 1,253,743 |
| Skill Center Program | 4,498,371 | 4,453,387 |
| Autistic Program | 5,338,141 | 5,284,760 |
| Outgoing Transfer To General Fund | <u>1,300,000</u> | <u>1,800,000</u> |
| Total Expenditures | \$ 15,549,954 | \$ 15,907,454 |

FOOD SERVICE FUND

(RESTRICTED)

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|-------------------------------|--------------------------|---------------------|
| BEGINNING FUND BALANCE | \$ 561,356 | \$ 148,004 |
| REVENUES | | |
| Local Sales | \$ 1,280,000 | \$ 1,737,000 |
| State Reimbursement | \$ 137,778 | \$ 164,504 |
| Federal Reimbursement | \$ 2,344,452 | \$ 1,950,000 |
| Total Revenue | \$ 3,762,230 | \$ 3,851,504 |
| EXPENDITURES | | |
| Support Services | \$ 3,975,582 | \$ 3,736,035 |
| Transfers to Other Funds | \$ 200,000 | \$ 200,000 |
| Total Expenditures | \$ 4,175,582 | \$ 3,936,035 |
| ENDING FUND BALANCE | \$ 148,004 | \$ 63,473 |

HEALTH & WELFARE FUND

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|-------------------------------|--------------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 1,418,084 | \$ 1,095,201 |
| REVENUES | | |
| Employee Contributions | \$ 3,349,364 | \$ 3,549,364 |
| Transfer From Other Funds | 16,904,921 | 18,113,209 |
| Total Revenue | \$ 20,254,285 | \$ 21,662,573 |
| EXPENDITURES | | |
| Premiums/Claims/Fees | \$ 19,277,168 | \$ 22,285,455 |
| Transfer to Other Funds | \$ 1,600,000 | \$ - |
| | \$ 20,877,168 | \$ 22,285,455 |
| ENDING FUND BALANCE | \$ 795,201 | \$ 472,319 |

*2020-21 Health & Welfare Fund Proposed Beginning Fund Balance adjusted to reflect worker's compensation expenditures in 2019-20 coming in lower than budgeted in the 2019-20 final amendment.

DEBT RETIREMENT FUNDS

(RESTRICTED)

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|-------------------------------|--------------------------|---------------------|
| 2013 BOND SERIES I | | |
| BEGINNING FUND BALANCE | \$ 793,784 | \$ 1,001,865 |
| REVENUES | | |
| Tax Revenue | \$ 5,281,102 | \$ 5,166,509 |
| Interest Income | 20,929 | 15,000 |
| Total Revenue | \$ 5,302,031 | \$ 5,181,509 |
| EXPENDITURES | | |
| Bond Redemption | \$ 850,000 | \$ 900,000 |
| Bond Interest | 4,193,750 | 4,159,750 |
| Other | 50,200 | 50,200 |
| Total Expenditures | \$ 5,093,950 | \$ 5,109,950 |
| ENDING FUND BALANCE | \$ 1,001,865 | \$ 1,073,424 |
| 2013 BOND SERIES II | | |
| BEGINNING FUND BALANCE | \$ 850,782 | \$ 1,089,146 |
| REVENUES | | |
| Tax Revenue | \$ 5,189,185 | \$ 5,166,509 |
| Interest Income | 20,929 | 15,000 |
| Total Revenue | \$ 5,210,114 | \$ 5,181,509 |
| EXPENDITURES | | |
| Bond Redemption | \$ 1,275,000 | \$ 1,375,000 |
| Bond Interest | 3,646,250 | 3,582,500 |
| Other | 50,500 | 50,500 |
| Total Expenditures | \$ 4,971,750 | \$ 5,008,000 |
| ENDING FUND BALANCE | \$ 1,089,146 | \$ 1,262,655 |
| 2014 REFUNDING BOND | | |
| BEGINNING FUND BALANCE | \$ 2,164,092 | \$ 2,124,664 |
| REVENUES | | |
| Tax Revenue | \$ 8,724,361 | \$ 8,623,332 |
| Interest Income | 38,361 | 30,000 |
| Total Revenue | \$ 8,762,722 | \$ 8,653,332 |
| EXPENDITURES | | |
| Bond Redemption | \$ 7,095,000 | \$ 7,405,000 |
| Bond Interest | 1,656,950 | 1,302,200 |
| Other | 50,200 | 50,200 |
| Total Expenditures | \$ 8,802,150 | \$ 8,757,400 |
| ENDING FUND BALANCE | \$ 2,124,664 | \$ 2,020,596 |

SCHOLARSHIP FUND

(RESTRICTED)

| | 2019-20 FINAL AMENDED | | 2020-21 PROPOSED | |
|-------------------------------|--------------------------|--------|---------------------|--------|
| BEGINNING FUND BALANCE | \$ | 29,471 | \$ | 26,856 |
| REVENUES | | | | |
| Local- Donations | | 600 | | 600 |
| EXPENDITURES | | | | |
| Scholarships | | 3,215 | | 3,030 |
| ENDING FUND BALANCE | \$ | 26,856 | \$ | 24,426 |

2013 BOND FUND

(RESTRICTED)

| | 2019-20 FINAL AMENDED | | 2020-21 PROPOSED | |
|-------------------------------|--------------------------|------------|---------------------|-----------|
| BEGINNING FUND BALANCE | \$ | 11,733,248 | \$ | 2,454,143 |
| REVENUES | | | | |
| Local | \$ | 494,143 | \$ | 40,000 |
| Transfer from Other Funds | | - | | - |
| Total Revenue | \$ | 494,143 | \$ | 40,000 |
| EXPENDITURES | | | | |
| Capital Outlay | \$ | 11,773,248 | \$ | 2,494,143 |
| ENDING FUND BALANCE | \$ | 454,143 | \$ | - |

*2020-21 2013 Bond Fund Proposed Beginning Fund Balance adjusted to reflect expenditures in 2019-20 coming in lower than budgeted in the 2019-20 final amendment.

CAPITAL PROJECT FUNDS

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|-------------------------------------|--------------------------|---------------------|
| SINKING FUND (RESTRICTED) | | |
| BEGINNING FUND BALANCE | \$ 6,753,535 | \$ 1,000,000 |
| REVENUES | | |
| Tax Revenue | \$ 5,003,964 | \$ - |
| Interest Income | 94,288 | - |
| Total Revenue | \$ 5,098,252 | \$ - |
| EXPENDITURES | | |
| Repairs | 11,701,787 | 1,000,000 |
| Other | 150,000 | - |
| Total Expenditures | \$ 11,851,787 | \$ 1,000,000 |
| ENDING FUND BALANCE | \$ - | \$ - |
| TECHNOLOGY FUND (RESTRICTED) | | |
| BEGINNING FUND BALANCE | \$ 666,447 | \$ 343,447 |
| REVENUES | | |
| Tax Revenue | | |
| Interest Income | 7,000 | 5,000 |
| Total Revenue | \$ 7,000 | \$ 5,000 |
| EXPENDITURES | | |
| Technology Equipment | \$ 300,000 | \$ 325,000 |
| Technology Services | 30,000 | 23,447 |
| Other | - | - |
| Total Expenditures | \$ 330,000 | \$ 348,447 |
| ENDING FUND BALANCE | 343,447 | - |
| CAPITAL PROJECTS FUND | | |
| BEGINNING FUND BALANCE | \$ 1,185,164 | \$ 1,515,164 |
| REVENUES | | |
| Proceeds from Sale of Property | \$ 605,000 | \$ - |
| Transfer from Other Funds | - | - |
| Total Revenue | \$ 605,000 | \$ - |
| EXPENDITURES | | |
| Transfer to General Fund | \$ - | \$ - |
| Other | 275,000 | 100,000 |
| Total Expenditures | \$ 275,000 | \$ 100,000 |
| ENDING FUND BALANCE | \$ 1,515,164 | \$ 1,415,164 |

*2020-21 Sinking Fund Proposed Beginning Fund Balance adjusted to reflect expenditures in 2019-20 coming in lower than budgeted in the 2019-20 final amendment.

REPLACEMENT SINKING FUND

(APPROVED BY VOTERS AUGUST 2019)

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|-------------------------------|--------------------------|---------------------|
| BEGINNING FUND BALANCE | | \$ - |
| REVENUES | | |
| Tax Revenue | \$ | 7,250,000 |
| Interest Income | | 50,000 |
| Total Revenue | \$ | 7,300,000 |
| EXPENDITURES | | |
| Repairs | | 6,000,000 |
| Other | | 1,300,000 |
| Total Expenditures | \$ | 7,300,000 |
| ENDING FUND BALANCE | \$ | - |

SCHOOL ACTIVITIES FUND

(GASB 84)

| | 2019-20 FINAL AMENDED | 2020-21 PROPOSED |
|--|--------------------------|---------------------|
| BEGINNING FUND BALANCE | \$ 1,259,038 | \$ 1,259,038 |
| REVENUES- SCHOOL DEPOSITS | \$ 1,700,000 | \$ 1,700,000 |
| EXPENDITURES- SCHOOL ACTIVITIES | \$ 1,900,000 | \$ 1,900,000 |
| ENDING FUND BALANCE | \$ 1,059,038 | \$ 1,059,038 |