

# LIVONIA PUBLIC SCHOOLS



## 2020-21 First Amended General Fund and District Budgets

December 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 amended as follows:

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

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

# FUNDED PROJECTS FUND

\* The Funded Projects Fund is reported in the General Fund on the Comprehensive Annual Financial Report

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED
<b>BEGINNING FUND BALANCE</b>			
<b>REVENUES</b>			
Local	\$ 47,099	\$ 52,935	\$ 215,785
State	1,937,855	2,108,348	3,111,191
Federal	6,447,105	6,640,870	6,700,183
Transfers from Other Funds	18,910	25,215	11,694
<b>Total Revenue</b>	<b>\$ 8,450,968</b>	<b>\$ 8,827,368</b>	<b>\$ 10,038,853</b>
<b>EXPENDITURES</b>			
Instructional	\$ 4,945,351	\$ 6,460,437	\$ 5,742,032
Support	3,211,926	4,510,253	3,954,796
Community Services	132,805	181,389	214,097
Transfers to Other Funds	160,885	177,104	127,928
<b>Total Expenditures</b>	<b>\$ 8,450,968</b>	<b>\$11,329,183</b>	<b>\$ 10,038,853</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE DETAIL</b>			
<b>LOCAL SOURCES</b>			
Business Partnerships	\$ -	\$ 12,935	\$ 12,935
Dunning Foundation	\$ 9,168	\$ 40,000	\$ 30,000
Community Foundation of SE Michigan	125	-	-
Hometown Grant	517	-	-
LPS Foundation	25,338	-	44,701
Miscellaneous Sources	11,951	-	19,997
Wayne RESA	-	-	108,152
<b>Total Local Sources</b>	<b>\$ 47,099</b>	<b>\$ 52,935</b>	<b>\$ 215,785</b>
<b>STATE SOURCES</b>			
Section 32d Great School Readiness	\$ 568,400	\$ 568,400	\$ 568,400
Section 61a Vocational Education	477,880	615,878	573,620
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	47,634	72,512	24,878
Section 107 Adult Education	465,023	498,521	452,741
Section 41 Bilingual Education	56,109	80,353	94,898
Section 22i Technology	-	10,870	10,871
Section 35A(5) Early Literacy	180,047	207,147	223,541
Section 35A(9) Summer Reading	-	-	44,716
Section 35C(C) Multisensory	26,860	-	273,140
VW Settlement	-	844,386	844,386
Competitive School Safety	61,235	-	-
<b>Total State Sources</b>	<b>\$ 1,937,855</b>	<b>\$ 2,952,734</b>	<b>\$ 3,111,191</b>
<b>FEDERAL SOURCES</b>			
Title I	\$ 1,248,958	\$ 1,150,433	\$ 1,283,346
Title II Part A	383,041	629,886	439,165
Title II Part A Teacher and Leader Inst Support	62,144	105,273	-
Title III Limited English	65,167	68,578	48,482
Title III Immigrant	1,562	22,912	16,546
Title IV, Part A SSAE	80,310	89,634	76,284
Vocational Perkins	256,108	258,292	286,560
IDEA Flow-Through	3,339,840	3,339,840	3,327,613
IDEA Preschool Incentive	227,449	227,449	226,721
IDEA Low-Incidence Center Program Expansion	620,000	620,000	582,636
Clean Diesel Grant	71,441	71,441	-
Section 103(2) Dist Covid Costs	-	-	174,011
Esser/Cares Act	-	-	63,819
ABE Family Literacy	91,084	197,780	175,000
<b>Total Federal Sources</b>	<b>\$ 6,447,105</b>	<b>\$ 6,781,518</b>	<b>\$ 6,700,183</b>
<b>TRANSFERS</b>			
G Fund to Section 32d Great School	\$ 18,910	\$ 25,215	\$ 11,694
<b>Total Transfer Sources</b>	<b>\$ 18,910</b>	<b>\$ 25,215</b>	<b>\$ 11,694</b>

# SPECIAL EDUCATION FUND

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

# CAPITAL PROJECT FUNDS

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

## 2020 SINKING FUND (RESTRICTED)

	2019-20 ACTUAL	2020-21 ADOPTED	2020-21 1ST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -
<b>REVENUES</b>			
Local	\$ -	\$ 7,250,000	\$ 7,250,000
Transfer from Other Funds	-	<u>50,000</u>	<u>50,000</u>
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 7,300,000</b>	<b>\$ 7,300,000</b>
<b>EXPENDITURES</b>			
Capital Outlays	-	6,000,000	6,000,000
Other	-	<u>1,300,000</u>	<u>1,300,000</u>
	<b>\$ -</b>	<b>\$ 7,300,000</b>	<b>\$ 7,300,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## CAPITAL PROJECTS FUND

<b>BEGINNING FUND BALANCE</b>	\$ 1,185,164	\$ 1,515,164	\$ 1,676,852
<b>REVENUES</b>			
Proceeds from Sale of Property	\$ 580,469	\$ -	\$ 2,562,000
Transfer from Other Funds	-	-	-
<b>Total Revenue</b>	<b>\$ 580,469</b>	<b>\$ -</b>	<b>\$ 2,562,000</b>
<b>EXPENDITURES</b>			
Transfer to General Fund	\$ -	\$ -	\$ -
Other	<u>88,781</u>	<u>100,000</u>	<u>1,000,000</u>
<b>Total Expenditures</b>	<b>\$ 88,781</b>	<b>\$ 100,000</b>	<b>\$ 1,000,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,676,852</b>	<b>\$ 1,415,164</b>	<b>\$ 3,238,852</b>

# DEBT RETIREMENT FUNDS

## (RESTRICTED)

	2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED
<b>2013 BOND SERIES I</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 793,784	\$	1,001,865	\$	1,191,067
<b>REVENUES</b>					
Tax Revenue	\$ 5,421,070	\$	5,166,509	\$	5,166,509
Interest Income	21,948		15,000		15,000
<b>Total Revenue</b>	<b>\$ 5,443,018</b>	<b>\$</b>	<b>5,181,509</b>	<b>\$</b>	<b>5,181,509</b>
<b>EXPENDITURES</b>					
Bond Redemption	\$ 850,000	\$	900,000	\$	900,000
Bond Interest	4,193,750		4,159,750		4,159,750
Other	1,985		50,200		50,200
<b>Total Expenditures</b>	<b>\$ 5,045,735</b>	<b>\$</b>	<b>5,109,950</b>	<b>\$</b>	<b>5,109,950</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,191,067</b>	<b>\$</b>	<b>1,073,424</b>	<b>\$</b>	<b>1,262,626</b>
 <b>2013 BOND SERIES II</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 850,783	\$	1,089,146	\$	1,366,678
<b>REVENUES</b>					
Tax Revenue	\$ 5,417,529	\$	5,166,509	\$	5,166,509
Interest Income	21,948		15,000		15,000
<b>Total Revenue</b>	<b>\$ 5,439,477</b>	<b>\$</b>	<b>5,181,509</b>	<b>\$</b>	<b>5,181,509</b>
<b>EXPENDITURES</b>					
Bond Redemption	\$ 1,275,000	\$	1,375,000	\$	1,375,000
Bond Interest	3,646,250		3,582,500		3,582,500
Other	2,332		50,500		50,500
<b>Total Expenditures</b>	<b>\$ 4,923,582</b>	<b>\$</b>	<b>5,008,000</b>	<b>\$</b>	<b>5,008,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,366,678</b>	<b>\$</b>	<b>1,262,655</b>	<b>\$</b>	<b>1,540,187</b>
 <b>2014 REFUNDING BOND</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 2,164,092	\$	2,124,664	\$	2,428,572
<b>REVENUES</b>					
Tax Revenue	\$ 8,980,795	\$	8,623,332	\$	8,623,332
Interest Income	40,228		30,000		30,000
<b>Total Revenue</b>	<b>\$ 9,021,023</b>	<b>\$</b>	<b>8,653,332</b>	<b>\$</b>	<b>8,653,332</b>
<b>EXPENDITURES</b>					
Bond Redemption	\$ 7,095,000	\$	7,405,000	\$	7,405,000
Bond Interest	1,656,950		1,302,200		1,302,200
Other	4,593		50,200		50,200
<b>Total Expenditures</b>	<b>\$ 8,756,543</b>	<b>\$</b>	<b>8,757,400</b>	<b>\$</b>	<b>8,757,400</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,428,572</b>	<b>\$</b>	<b>2,020,596</b>	<b>\$</b>	<b>2,324,504</b>



# FOOD SERVICE FUND

(RESTRICTED)

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

# HEALTH & WELFARE FUND

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

# SCHOLARSHIP FUND

(RESTRICTED)

		2019-20 ACTUAL		2020-21 ADOPTED		2020-21 1ST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$	29,471	\$	26,856	\$	26,856
<b>REVENUES</b>						
Local- Donations		600		600		600
<b>EXPENDITURES</b>						
Scholarships		3,215		3,030		3,030
<b>ENDING FUND BALANCE</b>	\$	26,856	\$	24,426	\$	24,426

# SCHOOL ACTIVITIES FUND

(RESTRICTED)

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