

# LIVONIA PUBLIC SCHOOLS



## 2021-2022 Proposed General Fund and District Budgets

June 2021

**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 2021-22 General Fund be adopted as follows:

	<b>2020-21 FINAL AMENDED</b>	<b>2021-22 PROPOSED</b>
<b>REVENUE</b>		
Local	\$ 34,511,841	\$ 35,161,841
State	114,774,933	111,454,563
Federal	33,596	33,596
Other Financing Sources	<u>5,853,841</u>	<u>5,853,841</u>
 <b>Total Revenue</b>	 \$ 155,174,211	 \$ 152,503,841
 <b>FISCAL YEAR BEGINNING FUND BALANCE</b>	 \$ <u>33,751,184</u>	 \$ <u>31,475,056</u>
 <b>REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)</b>	 \$ 188,925,395	 \$ 183,978,897

# 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 2021-22 General Fund be adopted as follows:

	2020-21 FINAL AMENDED	2021-22 PROPOSED
<b>EXPENDITURES</b>		
<b>INSTRUCTION</b>		
Basic Programs	\$ 78,540,482	\$ 77,093,694
Added Needs	16,081,395	16,320,486
<b>Total Instruction</b>	<b>\$ 94,621,877</b>	<b>\$ 93,414,180</b>
<b>SUPPORTING SERVICES</b>		
Pupil Support	\$ 8,755,048	\$ 8,889,161
Instructional Staff Support	7,246,801	7,928,031
General Administration	835,066	843,313
School Administration	10,088,346	10,237,175
Business Services	2,120,858	2,142,406
Operations and Maintenance	16,376,030	17,198,331
Transportation	8,702,760	8,790,003
Other Central Support	4,940,290	4,980,029
Athletics	2,162,388	2,180,078
<b>Total Supporting Services</b>	<b>\$ 61,227,587</b>	<b>\$ 63,188,527</b>
<b>COMMUNITY SERVICES</b>		
Community Recreation	\$ 76,708	\$ 77,504
Custody & Child Care	2,424,167	2,463,060
<b>Total Community Services</b>	<b>\$ 2,500,875</b>	<b>\$ 2,540,564</b>
<b>OTHER FINANCING USES</b>		
Transfers to Other Funds	100,000	100,000
<b>Total Other Financing Uses</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 158,450,339</b>	<b>\$ 159,243,271</b>
<b>TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)</b>	<b>\$ 30,475,056</b>	<b>\$ 24,735,626</b>
<b>FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES</b>	<b>19.2%</b>	<b>15.5%</b>

# FUNDED PROJECTS FUND

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

	2020-21 FINAL AMENDED	2021-22 PROPOSED
<b>BEGINNING FUND BALANCE</b>		
<b>REVENUES</b>		
Local	\$ 252,409	\$ 171,967
State	6,451,445	5,065,800
Federal	15,412,805	27,451,178
Transfers from Other Funds	-	15,915
<b>Total Revenue</b>	<b>\$ 22,116,659</b>	<b>\$ 32,704,860</b>
<b>EXPENDITURES</b>		
Instructional	\$ 9,706,487	\$ 27,815,344
Support	12,021,503	4,591,859
Community Services	257,666	174,425
Transfers to Other Funds	131,003	123,232
<b>Total Expenditures</b>	<b>\$ 22,116,659</b>	<b>\$ 32,704,860</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE DETAIL</b>		
<b>LOCAL SOURCES</b>		
LPS Foundation	80,325	49,457
Miscellaneous Sources	20,997	15,858
Wayne RESA	108,152	106,652
<b>Total Local Sources</b>	<b>\$ 252,409</b>	<b>\$ 171,967</b>
<b>STATE SOURCES</b>		
Section 32d Great School Readiness	\$ 568,400	\$ 568,400
Section 61a Vocational Education	573,620	482,716
Section 99h FIRST Robotics	20,100	20,100
Section 107 Adult Education	481,449	392,880
Section 41 Bilingual Education	94,743	83,498
Section 31a At Risk	3,179,601	3,179,601
Section 35A(4) Early Literacy Coaches	112,000	112,000
Section 35A(5) Early Literacy	223,541	196,442
Section 35A(9) Summer Reading	44,716	30,163
<b>Total State Sources</b>	<b>\$ 6,451,445</b>	<b>\$ 5,065,800</b>
<b>FEDERAL SOURCES</b>		
Title I	\$ 1,283,346	\$ 1,156,033
Title II Part A	661,687	600,169
Title III Limited English	71,722	57,833
Title III Immigrant	43,763	19,124
Title IV, Part A SSAE	99,448	110,148
Vocational Perkins	302,160	263,931
IDEA Flow-Through	3,327,613	3,327,613
IDEA Preschool Incentive	226,721	226,721
IDEA Low-Incidence Center Program Expansion	582,636	582,636
Clean Diesel Grant	-	70,029
Section 11p Coronavirus Relief	4,943,302	1,200,000
ESSER II	-	4,351,197
ESSER III	-	9,772,172
Section 11r(4) ESSER 3 PP Equalization	-	5,538,572
ABE Family Literacy	175,000	175,000
<b>Total Federal Sources</b>	<b>\$ 15,412,805</b>	<b>\$ 27,451,178</b>
<b>TRANSFERS</b>		
G Fund to Section 32d Great School	\$ -	\$ 15,915
<b>Total Transfer Sources</b>	<b>\$ -</b>	<b>\$ 15,915</b>

# SPECIAL EDUCATION FUND

		<b>2020-21 FINAL AMENDED</b>		<b>2021-22 PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$	<b>2,095,514</b>	\$	<b>1,000,000</b>
 <b>REVENUES</b>				
Local	\$	10,216,243	\$	12,215,667
State		6,933,012		7,487,022
<b>Total Revenue</b>	\$	<b>17,149,255</b>	\$	<b>19,702,689</b>
 <b>EXPENDITURES</b>				
Instructional	\$	10,523,220	\$	11,523,048
Support		5,921,549		6,179,642
Transfers to Other Funds		1,800,000		2,000,000
<b>Total Expenditures</b>	\$	<b>18,244,769</b>	\$	<b>19,702,690</b>
 <b>ENDING FUND BALANCE</b>	 \$	 <b>1,000,000</b>	 \$	 <b>1,000,000</b>
 <b>EXPENDITURE DETAIL</b>				
Moderate Cognitive Impairment Program	\$	3,686,703	\$	4,227,862
Visually Impaired Program		1,473,101		1,583,993
Skill Center Program		4,070,071		3,636,986
Autistic Program		6,805,303		7,999,791
Additional Expenditures (3%)		409,591		254,058
Transfer to Other Funds		1,800,000		2,000,000
<b>Total Expenditures</b>	\$	<b>18,244,769</b>	\$	<b>19,702,690</b>

# DEBT RETIREMENT FUND

## (RESTRICTED)

	2020-21 FINAL AMENDED	2021-22 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 4,986,317	\$ 3,074,775
<b>REVENUES</b>		
Tax Revenue	\$ 18,956,350	\$ 19,818,974
Interest Income	5,647	5,000
<b>Total Revenue</b>	<b>\$ 18,961,997</b>	<b>\$ 19,823,974</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 10,680,000	\$ 14,085,000
Bond Interest	10,042,639	8,552,861
Other	150,900	200,000
<b>Total Expenditures</b>	<b>\$ 20,873,539</b>	<b>\$ 22,837,861</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,074,775</b>	<b>\$ 60,888</b>

### EXPENDITURE DETAIL

#### Bond Redemption

2013 Bond Series 1	\$ 900,000	\$ 900,000
2013 Bond Series 2	\$ 1,375,000	\$ 1,450,000
2014 Refunding Bond	\$ 7,405,000	\$ 7,810,000
2020 Refunding Bond	\$ 1,000,000	\$ -
2021 Bond Series 1	-	3,925,000
<b>Bond Redemption- Total</b>	<b>\$ 10,680,000</b>	<b>\$ 14,085,000</b>

#### Bond Interest

2013 Bond Series 1	\$ 4,159,750	\$ 161,000
2013 Bond Series 2	\$ 3,582,500	\$ 3,513,750
2014 Refunding Bond	\$ 1,302,200	\$ 764,750
2020 Refunding Bond	\$ 998,189	\$ 1,888,194
2021 Bond Series 1	-	2,225,167
<b>Bond Interest- Total</b>	<b>\$ 10,042,639</b>	<b>\$ 8,552,861</b>

# CAPITAL PROJECT FUNDS

	2020-21 FINAL AMENDED		2021-22 PROPOSED
<b>2013 BOND (RESTRICTED)</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 8,212,150	\$	825,616
<b>REVENUES</b>			
Local	\$ 8,371	\$	-
Transfer from Other Funds	-		-
<b>Total Revenue</b>	<b>\$ 8,371</b>	<b>\$</b>	<b>-</b>
<b>EXPENDITURES</b>			
Capital Outlay	\$ 7,394,905	\$	825,616
<b>ENDING FUND BALANCE</b>	<b>\$ 825,616</b>	<b>\$</b>	<b>-</b>

	2020-21 FINAL AMENDED		2021-22 PROPOSED
<b>2021 BOND (RESTRICTED)</b>			
<b>BEGINNING FUND BALANCE</b>	\$ -	\$	74,000,000
<b>REVENUES</b>			
Other Financing Sources	\$ 78,000,000	\$	-
Interest Income	-		100,000
<b>Total Revenue</b>	<b>\$ 78,000,000</b>	<b>\$</b>	<b>100,000</b>
<b>EXPENDITURES</b>			
Capital Outlays	2,000,000		40,000,000
Other	2,000,000		2,000,000
	<b>\$ 4,000,000</b>	<b>\$</b>	<b>42,000,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 74,000,000</b>	<b>\$</b>	<b>32,100,000</b>

# CAPITAL PROJECT FUNDS

	2020-21 FINAL AMENDED	2021-22 PROPOSED
<b>2020 SINKING FUND (RESTRICTED)</b>		
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 2,428,400
<b>REVENUES</b>		
Local	\$ 7,428,000	\$ 7,428,000
Interest Income	400	400
<b>Total Revenue</b>	<b>\$ 7,428,400</b>	<b>\$ 7,428,400</b>
<b>EXPENDITURES</b>		
Capital Outlays	4,000,000	6,000,000
Other	1,000,000	1,300,000
	<b>\$ 5,000,000</b>	<b>\$ 7,300,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,428,400</b>	<b>\$ 2,556,800</b>

	2020-21 FINAL AMENDED	2021-22 PROPOSED
<b>CAPITAL PROJECTS FUND</b>		
<b>BEGINNING FUND BALANCE</b>	\$ 1,676,852	\$ 1,147,926
<b>REVENUES</b>		
Proceeds from Sale of Property	\$ 2,562,000	\$ -
Transfer from Other Funds	-	-
<b>Total Revenue</b>	<b>\$ 2,562,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>		
Transfer to General Fund	\$ -	\$ -
Other	3,090,926	500,000
<b>Total Expenditures</b>	<b>\$ 3,090,926</b>	<b>\$ 500,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,147,926</b>	<b>\$ 647,926</b>



# FOOD SERVICE FUND

(RESTRICTED)

	2020-21 FINAL AMENDED		2021-22 PROPOSED	
<b>BEGINNING FUND BALANCE</b>	\$	63,473	\$	-
<b>REVENUES</b>				
Local Sales	\$	282,598	\$	1,759,507
State Reimbursement	\$	224,271	\$	175,000
Federal Reimbursement	\$	1,736,631	\$	1,981,472
Other Financing Sources	\$	1,095,234	\$	-
<b>Total Revenue</b>	\$	<b>3,338,734</b>	\$	<b>3,915,979</b>
<b>EXPENDITURES</b>				
Support Services	\$	3,202,207	\$	3,715,979
Transfers to Other Funds	\$	200,000	\$	200,000
<b>Total Expenditures</b>	\$	<b>3,402,207</b>	\$	<b>3,915,979</b>
<b>ENDING FUND BALANCE</b>	\$	-	\$	-

# HEALTH & WELFARE FUND

	2020-21 FINAL AMENDED		2021-22 PROPOSED	
<b>BEGINNING FUND BALANCE</b>	\$	1,356,123	\$	2,084,226
<b>REVENUES</b>				
Employee Contributions	\$	2,198,250	\$	2,198,250
Transfer From Other Funds		20,210,395		20,460,395
<b>Total Revenue</b>	\$	<b>22,408,645</b>	\$	<b>22,658,645</b>
<b>EXPENDITURES</b>				
Premiums/Claims/Fees	\$	21,680,542	\$	22,680,542
<b>ENDING FUND BALANCE</b>	\$	<b>2,084,226</b>	\$	<b>2,062,329</b>

# SCHOLARSHIP FUND

(RESTRICTED)

		2020-21 FINAL AMENDED		2021-22 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$	24,426	\$	26,572
<b>REVENUES</b>				
Local- Donations		12,146		1,000
<b>EXPENDITURES</b>				
Scholarships		10,000		3,030
<b>ENDING FUND BALANCE</b>	\$	26,572	\$	24,542

# SCHOOL ACTIVITIES FUND

(RESTRICTED)

		2020-21 FINAL AMENDED		2021-22 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$	1,413,097	\$	1,413,097
<b>REVENUES- SCHOOL DEPOSITS</b>	\$	1,000,000	\$	1,700,000
<b>EXPENDITURES- SCHOOL ACTIVITY</b>	\$	1,000,000	\$	1,900,000
<b>ENDING FUND BALANCE</b>	\$	1,413,097	\$	1,213,097