



Livonia Public Schools

2021-22 Final Amended General Fund & District Budgets

June 2022

**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 amended as follows:

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
Revenue				
Local	34,535,422	35,161,841	39,119,901	41,736,409
State	115,494,146	111,454,563	113,066,401	114,021,108
Federal	34,964	33,596	23,351	43,169
Other Financing Sources	5,855,204	5,853,841	2,661,942	2,661,942
Total Revenue	\$ 155,919,736	\$ 152,503,841	\$ 154,871,595	\$ 158,462,628
Fiscal Year Beginning Fund Balance	\$ 33,751,184	\$ 31,475,056	\$ 33,099,290	\$ 33,099,290
Revenue Plus Beginning Fund Balance (Total Available to Appropriate)	\$ 189,670,920	\$ 183,978,897	\$ 187,970,885	\$ 191,561,918

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 amended as follows:

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
Expenditures				
Instruction				
Basic Programs	78,521,261	77,093,694	77,858,521	79,100,400
Added Needs	15,558,986	16,320,486	14,876,311	14,956,800
Total Instruction	\$ 94,080,247	\$ 93,414,180	\$ 92,734,832	\$ 94,057,200
Support Services				
Pupil Support	8,670,240	8,889,161	7,985,926	9,125,253
Instructional Staff Support	7,245,501	7,928,031	8,082,684	7,928,250
General Administration	835,066	843,313	1,017,905	907,458
School Administration	10,059,868	10,237,175	10,457,197	10,636,756
Business Services	2,030,903	2,142,406	2,052,909	2,037,646
Operations and Maintenance	16,319,770	17,198,331	18,142,405	17,781,879
Transportation	8,153,911	8,790,003	7,240,001	7,794,503
Other Central Support	4,498,262	4,980,029	5,094,518	4,812,480
Athletics	2,157,978	2,180,078	2,242,174	2,428,888
Total Support Services	\$ 59,971,498	\$ 63,188,527	\$ 62,315,719	\$ 63,453,113
Community Services				
Community Recreation	74,959	77,504	52,786	27,085
Custody & Child Care	2,421,931	2,463,060	2,430,413	1,517,954
Total Community Services	\$ 2,496,889	\$ 2,540,564	\$ 2,483,199	\$ 1,545,039
Other Financing Uses				
Transfers to Other Funds	22,999	100,000	-	912,459
Total Other Financing Uses	\$ 22,999	\$ 100,000	\$ -	\$ 912,459
Total Expenditures	\$ 156,571,633	\$ 159,243,271	\$ 157,533,750	\$ 159,967,811
Ending Fund Balance = Total Available to Appropriate less Total Expenditures	\$ 33,099,288	\$ 24,735,626	\$ 30,437,135	\$ 31,594,107
Fund Balance as a Percentage of Total Expenditures	21.1%	15.5%	19.3%	19.8%

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 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues				
Local	128,203	171,967	178,683	183,683
State	6,998,317	10,604,372	12,057,111	7,042,374
Federal	10,652,819	21,912,606	23,866,707	36,036,790
Transfers from Other Funds	-	15,915	-	-
Total Revenue	\$ 17,779,339	\$ 32,704,860	\$ 36,102,501	\$ 43,262,847
Expenditures				
Instructional	10,774,273	27,815,344	29,494,012	27,672,220
Support	6,643,717	4,591,859	5,841,637	13,669,151
Community Services	232,047	174,425	142,192	1,572,072
Other Financing Uses	129,302	123,232	624,660	349,404
Total Expenditures	\$ 17,779,339	\$ 32,704,860	\$ 36,102,501	\$ 43,262,847
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue Detail				
Local Sources				
Business Partnerships	12,935	-	-	-
Dunning Foundation	30,000	-	12,000	12,000
LPS Foundation	56,092	49,457	53,442	53,442
Miscellaneous Local Sources	8,107	15,858	12,889	17,889
Wayne RESA	21,069	106,652	100,352	100,352
Total Local Sources	\$ 128,203	\$ 171,967	\$ 178,683	\$ 183,683
State Sources				
Section 11r(4) ESSER Per Pupil Equalization	1,430,305	-	300,420	300,420
Section 11t ESSER Per Pupil Equalization	-	5,538,572	5,132,456	-
Section 22i Technology	10,871	-	-	-
Section 23b (2)d Innovative Summer Programs	-	-	154,180	154,180
Section 31a At Risk	2,399,385	3,179,601	4,240,933	4,240,933
Section 32d Great School Readiness	563,390	568,400	675,120	675,120
Section 35a Early Literacy	350,094	338,605	333,531	333,531
Section 35c Multisensory	273,140	-	-	-
Section 41 Bilingual Education	83,245	83,498	146,433	146,433
Section 54d Early On	-	-	117,500	117,500
Section 61 Vocational Education	517,102	482,716	608,932	696,172
Section 99h FIRST Robotics	20,100	20,100	-	19,905
Section 104d Computer Adaptive Tests	24,878	-	-	-
Section 107 Adult Education	461,497	392,880	347,606	358,180
VW Settlement	864,310	-	-	-
Total State Sources	\$ 6,998,317	\$ 10,604,372	\$ 12,057,111	\$ 7,042,374
Federal Sources				
CACFP Emergency Operations	-	-	965	-
Child Care Grant	57,307	-	-	1,414,039
CRF Device Purch Program	338,437	-	-	-
Emergency Connectivity	-	-	-	3,229,920
ESSER Grants	1,173,150	14,123,369	14,123,369	14,240,118
IDEA Grants	4,136,970	4,136,970	5,221,561	5,221,561
Michigan Clean Diesel	-	70,029	73,529	73,529
NSLP Equipment Assistance	-	-	-	31,500
Section 23 Grants	-	-	-	1,361,165
Section 103(2) Dist Covid Costs	174,003	-	-	-
Section 11p Coronavirus Relief	2,659,951	1,200,000	2,283,351	2,283,351
Section 11t ESSER Per Pupil Equalization	-	-	-	5,538,520
Title I Part A	1,133,242	1,156,033	1,244,361	1,394,465
Title II Part A	384,501	600,169	300,754	577,940
Title III Part A English Learners	67,277	57,833	67,295	71,740
Title III Part A Immigrant Learners	33,014	19,124	18,325	29,073
Title IV, Part A SSAE	87,317	110,148	91,562	103,693
Vocational Perkins	302,160	263,931	263,931	288,472
WIOA- Adult Basic Education- Instruction	105,490	175,000	177,704	177,704
Total Federal Sources	\$ 10,652,819	\$ 21,912,606	\$ 23,866,707	\$ 36,036,790
Transfers				
General Fund to Section 32d GSRP	-	15,915	-	-

SPECIAL EDUCATION FUND

	2020-21 Actual		2021-22 Proposed		2021-22 First Amended		2021-22 Final Amended
Beginning Fund Balance	\$ 2,095,515	\$	1,000,000	\$	2,798,352	\$	2,798,352
Revenues							
Local	10,976,462		12,215,667		9,840,274		9,840,274
State	6,527,790		7,487,022		7,141,992		7,141,992
Total Revenue	\$ 17,504,252	\$	19,702,689	\$	16,982,266	\$	16,982,266
Expenditures							
Instructional	9,174,387		11,523,048		9,126,454		9,126,454
Support	5,482,027		6,179,642		6,255,812		6,255,812
Transfers to Other Funds	2,145,000		2,000,000		3,500,000		3,500,000
Total Expenditures	\$ 16,801,414	\$	19,702,690	\$	18,882,266	\$	18,882,266
Ending Fund Balance	\$ 2,798,352	\$	1,000,000	\$	898,352	\$	898,352
Expenditure Detail							
Moderate Cognitive Impairment Program	3,103,989		4,227,862		3,144,635		3,144,635
Visually Impaired Program	1,423,354		1,583,993		1,646,678		1,646,678
Skill Center Program	3,667,836		3,636,986		3,877,128		3,877,128
Autistic Program	6,305,703		7,999,791		6,459,767		6,459,767
Additional Expenditures (3%)	155,533		254,058		254,058		254,058
Transfer to Other Funds	2,145,000		2,000,000		3,500,000		3,500,000
Total Expenditures	\$ 16,801,414	\$	19,702,690	\$	18,882,266	\$	18,882,266

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
Beginning Fund Balance	\$ 4,986,317	\$ 3,074,775	\$ 3,794,623	\$ 3,794,623
Revenues				
Tax Revenue	19,466,240	19,818,974	19,818,974	20,763,255
Interest Income	5,731	5,000	1,000	7,050
Total Revenue	\$ 19,471,971	\$ 19,823,974	\$ 19,819,974	\$ 20,770,305
Expenditures				
Bond Redemption	10,680,000	14,085,000	14,030,000	14,030,000
Bond Interest	5,921,689	8,552,861	8,605,344	8,605,344
Other	5,692,234	200,000	200,000	200,000
Total Expenditures	\$ 22,293,923	\$ 22,837,861	\$ 22,835,344	\$ 22,835,344
Ending Fund Balance	\$ 2,164,366	\$ 60,888	\$ 779,253	\$ 1,729,584
Expenditure Detail				
Bond Redemption				
2013 Bond Series 1	900,000	900,000	900,000	900,000
2013 Bond Series 2	1,375,000	1,450,000	1,450,000	1,450,000
2014 Refunding Bond	7,405,000	7,810,000	7,810,000	7,810,000
2020 Refunding Bond	1,000,000	-	-	-
2021 Bond Series 1	-	3,925,000	3,870,000	3,870,000
Bond Redemption- Total	\$ 10,680,000	\$ 14,085,000	\$ 14,030,000	\$ 14,030,000
Bond Interest				
2013 Bond Series 1	206,000	161,000	161,000	161,000
2013 Bond Series 2	3,582,000	3,513,750	3,513,750	3,513,750
2014 Refunding Bond	1,135,000	764,750	764,750	764,750
2020 Refunding Bond	998,189	1,888,194	1,888,194	1,888,194
2021 Bond Series 1	-	2,225,167	2,277,650	2,277,650
Bond Interest- Total	\$ 5,921,189	\$ 8,552,861	\$ 8,605,344	\$ 8,605,344

2013 BOND (RESTRICTED)

		2020-21 Actual		2021-22 Proposed		2021-22 First Amended		2021-22 Final Amended
Beginning Fund Balance	\$	8,212,150	\$	825,616	\$	1,696,799	\$	1,696,799
Revenues								
Investment Income	\$	8,328	\$	-	\$	-	\$	-
Expenditures								
Capital Outlay	\$	6,523,680	\$	825,616	\$	1,696,799	\$	1,696,799
Ending Fund Balance	\$	1,696,799	\$	-	\$	-	\$	-

2021 BOND (RESTRICTED)

		2020-21 Actual		2021-22 Proposed		2021-22 First Amended		2021-22 First Amended
Beginning Fund Balance	\$	-	\$	74,000,000	\$	77,547,490	\$	77,547,490
Revenues								
Other Financing Sources		78,191,420		-				
Interest Income		-		100,000		50,000		50,000
Total Revenue	\$	78,191,420	\$	100,000	\$	50,000	\$	50,000
Expenditures								
Capital Outlays		-		40,000,000		32,000,000		32,000,000
Other		643,930		2,000,000		2,000,000		2,000,000
	\$	643,930	\$	42,000,000	\$	34,000,000	\$	34,000,000
Ending Fund Balance	\$	77,547,490	\$	32,100,000	\$	43,597,490	\$	43,597,490

SINKING FUND (RESTRICTED)

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
BEGINNING FUND BALANCE	\$ -	\$ 2,428,400	\$ 4,436,012	\$ 4,436,012
REVENUES				
Local	7,542,577	7,428,000	7,618,003	7,618,003
Interest Income	468	400	400	400
Total Revenue	\$ 7,543,045	\$ 7,428,400	\$ 7,618,403	\$ 7,618,403
EXPENDITURES				
Capital Outlays	2,966,353	6,000,000	9,500,000	10,200,000
Other	140,680	1,300,000	1,300,000	600,000
	\$ 3,107,033	\$ 7,300,000	\$ 10,800,000	\$ 10,800,000
ENDING FUND BALANCE	\$ 4,436,012	\$ 2,556,800	\$ 1,254,415	\$ 1,254,415

CAPITAL PROJECTS FUND (RESTRICTED)

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
BEGINNING FUND BALANCE	\$ 1,676,852	\$ 1,147,926	\$ 3,654,690	\$ 3,654,690
REVENUES				
Proceeds from Sale of Property	2,742,751	-	11,902	47,407
Transfer from Other Funds	-	-	1,300,000	2,700,000
Total Revenue	\$ 2,742,751	\$ -	\$ 1,311,902	\$ 2,747,407
EXPENDITURES				
Capital Outlays	1,756	-		
Other	763,156	500,000	3,000,000	3,000,000
Total Expenditures	\$ 764,912	\$ 500,000	\$ 3,000,000	\$ 3,000,000
ENDING FUND BALANCE	\$ 3,654,690	\$ 647,926	\$ 1,966,592	\$ 3,402,097

FOOD SERVICE FUND

(RESTRICTED)

		2020-21		2021-22		2021-22		2021-22
		Actual		Proposed		First Amended		Final Amended
Beginning Fund Balance	\$	161,549	\$	-	\$	39,831	\$	39,831
Revenues								
Local Sales		316,290		1,759,507		280,000		202,000
State Reimbursement		491,530		175,000		173,573		186,451
Federal Reimbursement		2,066,893		1,981,472		4,500,000		6,384,539
Other Financing Sources		22,999		-		-		-
Total Revenue	\$	2,897,712	\$	3,915,979	\$	4,953,573	\$	6,772,990
Expenditures								
Support Services		3,019,430		3,715,979		4,000,000		4,250,000
Transfers to Other Funds		-		200,000		200,000		300,000
Total Expenditures	\$	3,019,430	\$	3,915,979	\$	4,200,000	\$	4,550,000
Ending Fund Balance	\$	39,831	\$	-	\$	793,404	\$	2,262,821

HEALTH & WELFARE FUND

		2020-21		2021-22		2021-22		2021-22
		Actual		Proposed		First Amended		Final Amended
Beginning Fund Balance	\$	1,356,123	\$	2,084,226	\$	1,251,258	\$	1,251,258
Revenues								
Employee Contributions		2,333,127		2,198,250		2,426,452		2,527,429
Transfer From Other Funds		18,096,651		20,460,395		19,182,450		19,707,092
Total Revenue	\$	20,429,778	\$	22,658,645	\$	21,608,902	\$	22,234,521
Expenditures								
Premiums/Claims/Fees	\$	20,534,643	\$	22,680,542	\$	21,828,538	\$	21,828,538
Ending Fund Balance	\$	1,251,258	\$	2,062,329	\$	1,031,622	\$	1,657,241

SCHOLARSHIP FUND

(RESTRICTED)

		2020-21 Actual		2021-22 Proposed		2021-22 First Amended		2021-22 Final Amended
Beginning Fund Balance	\$	26,856	\$	26,572	\$	37,233	\$	37,233
Revenues								
Local- Donations	\$	16,377	\$	1,000	\$	13,698	\$	18,081
Expenditures								
Scholarships	\$	6,000	\$	3,030	\$	12,000	\$	16,000
Ending Fund Balance	\$	37,233	\$	24,542	\$	38,931	\$	39,314

SCHOOL ACTIVITIES FUND

(RESTRICTED)

		2020-21 Actual		2021-22 Proposed		2021-22 First Amended		2021-22 Final Amended
Beginning Fund Balance	\$	1,413,097	\$	1,413,097	\$	1,479,721	\$	1,479,721
Revenue- School Deposits	\$	1,052,185	\$	1,700,000	\$	1,300,000	\$	2,000,000
Expenditures- School Activities	\$	985,561	\$	1,900,000	\$	1,300,000	\$	2,000,000
Ending Fund Balance	\$	1,479,721	\$	1,213,097	\$	1,479,721	\$	1,479,721