

LIVONIA PUBLIC SCHOOLS



2016-17 Final Amended General Fund and District Budgets

June 2017

**LIVONIA PUBLIC SCHOOLS
2016-17 Final Amended Budget**

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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
2016-17 General Fund be amended as follows:

	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
REVENUE					
Local	\$ 30,027,559	\$ 28,321,089	\$ 28,351,659	\$ 34,050,323	\$ 34,335,094
State	113,047,028	112,436,875	112,204,225	112,269,080	112,861,904
Federal	11,510	41,700	9,700	38,652	47,082
Other Financing Sources	<u>2,827,754</u>	<u>2,996,276</u>	<u>2,996,276</u>	<u>1,903,561</u>	<u>1,901,441</u>
Total Revenue	\$ 145,913,851	\$ 143,795,940	\$ 143,561,860	\$ 148,261,616	\$ 149,145,521
 FUND BALANCE AVAILABLE TO APPROPRIATE AS OF 7/1/2016					
	<u>\$ 8,318,524</u>	<u>\$ 5,544,401</u>	<u>\$ 8,318,524</u>	<u>\$ 8,318,524</u>	<u>\$ 8,318,524</u>
 TOTAL AVAILABLE TO APPROPRIATE					
	\$ 154,232,375	\$ 149,340,341	\$ 151,880,384	\$ 156,580,140	\$ 157,464,045

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 2016-17 General Fund be amended as follows:

EXPENDITURES	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
INSTRUCTION					
Basic Programs	\$ 72,672,813	\$ 73,101,112	\$ 74,588,360	\$ 73,049,313	\$ 72,473,842
Added Needs	<u>11,254,492</u>	<u>11,099,519</u>	<u>11,484,136</u>	<u>11,704,617</u>	<u>11,356,497</u>
Total Instruction	\$ 83,927,305	\$ 84,200,631	\$ 86,072,496	\$ 84,753,930	\$ 83,830,339
SUPPORTING SERVICES					
Pupil	\$ 10,165,030	\$ 10,540,223	\$ 10,477,757	\$ 10,584,282	\$ 10,303,651
Instructional Staff	5,949,739	6,100,596	6,068,271	5,863,268	5,549,016
General Administration	797,582	803,662	764,733	757,970	875,561
School Administration	10,003,768	10,029,900	10,130,461	9,756,309	9,578,508
Business	3,442,786	3,556,836	3,650,617	3,698,076	3,654,789
Operations	13,209,516	14,279,278	14,337,658	13,989,421	13,690,791
Transportation	6,810,999	7,100,541	7,182,069	7,636,011	7,098,995
Central	<u>2,849,509</u>	<u>3,156,627</u>	<u>3,152,706</u>	<u>3,021,160</u>	<u>2,941,403</u>
Total Supporting Services	\$ 53,228,929	\$ 55,567,663	\$ 55,764,272	\$ 55,306,497	\$ 53,692,714
COMMUNITY SERVICES					
Community Recreation	\$ 529,108	\$ 637,709	681,554	\$ 567,392	\$ 580,420
Custody & Child Care	<u>2,407,492</u>	<u>2,288,590</u>	<u>\$ 2,291,590</u>	<u>2,682,453</u>	<u>2,764,390</u>
Total Community Services	\$ 2,936,600	\$ 2,926,299	\$ 2,973,144	\$ 3,249,845	\$ 3,344,810
OTHER FINANCING USES					
Transfers to Other Districts	\$ 42,844	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Transfers to Other Funds	<u>1,749,840</u>	<u>1,540,978</u>	<u>1,540,978</u>	<u>2,050,378</u>	<u>2,580,378</u>
Total Other Financing Uses	\$ 1,792,684	\$ 1,590,978	\$ 1,590,978	\$ 2,100,378	\$ 2,630,378
TOTAL EXPENDITURES	\$ 141,885,518	\$ 144,285,571	\$ 146,400,890	\$ 145,410,650	\$ 143,498,241
PROJECTED JUNE 30, 2017					
FUND BALANCE	\$ 8,318,524	\$ 5,054,770	\$ 5,479,494	\$ 11,169,490	\$ 13,965,804
FUND BALANCE- PERCENTAGE	5.70%	3.52%	3.82%	7.53%	9.36%

FUNDED PROJECTS FUND

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

		2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$	-	-	-	-	
REVENUES						
Local	\$	133,573	\$ 50,203	\$ 50,203	\$ 134,307	\$ 177,392
State		1,333,574	1,246,709	1,246,709	2,263,165	2,315,669
Federal		6,067,270	6,270,874	6,270,874	7,062,045	7,062,045
Total Revenue	\$	7,534,417	\$ 7,567,786	\$ 7,567,786	\$ 9,459,517	\$ 9,555,106
EXPENDITURES						
Instructional	\$	5,953,593	\$ 5,929,590	\$ 5,929,590	\$ 7,000,940	\$ 7,082,824
Support		1,447,104	1,428,642	1,428,642	2,084,489	2,098,194
Community Services		35,307	64,994	64,994	232,183	232,183
Transfers to Other Funds		98,413	144,560	144,560	141,905	141,905
Total Expenditures	\$	7,534,417	\$ 7,567,786	\$ 7,567,786	\$ 9,459,517	\$ 9,555,106
ENDING FUND BALANCE	\$	-	-	-	-	-

REVENUE DETAIL

LOCAL SOURCES

Bright House Networks	\$	500
Business Partnerships		33,343
Community Foundation of SE Michigan		808
LPS Foundation		43,625
Miscellaneous Sources		6,861
Wayne RESA		92,255
Total Local Sources	\$	177,392

STATE SOURCES

Section 22i Technology Infrastructure	\$	303,160
Section 32d Great School Readiness		674,277
Section 61a Vocational Education		560,117
Section 99h FIRST Robotics		6,400
Section 102 Financial Analytic Tools		20,001
Section 104d Computer Adaptive Tests		77,069
Section 107 Adult Education		354,755
Section 35(A) Early Literacy		314,985
MDE Mini-Grant		4,905
Total State Sources	\$	2,315,669

FEDERAL SOURCES

Title I	\$	1,376,462
Title II Part A		506,498
Title III Limited English		60,799
Title III Immigrant		20,633
Vocational Perkins		268,472
IDEA Flow-Through		3,699,127
IDEA Preschool Incentive		181,386
IDEA Low-Incidence Center Program Expansion		627,480
ABE Family Literacy		166,075
ABE English/Civics Literacy		57,850
Physical Education Program (PEP)		97,263
Total Federal Sources	\$	7,062,045

ATHLETIC FUND

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

		2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$	-	\$ -	\$ -	\$ -	\$ -
REVENUES						
Student Fees	\$	608,870	\$ 701,000	\$ 701,000	\$ 701,000	\$ 723,000
Gate Receipts		236,960	229,100	229,100	229,100	213,700
General Fund Transfer		699,097	708,978	708,978	1,150,378	988,000
Total Revenue	\$	1,544,927	\$ 1,639,078	\$ 1,639,078	\$ 2,080,478	\$ 1,924,700
EXPENDITURES						
Athletic Directors/Coaches	\$	553,560	\$ 569,072	\$ 569,072	\$ 1,010,472	\$ 948,602
Contracted Services		624,826	771,006	771,006	771,006	695,098
Supplies/Equipment/Misc.		366,541	299,000	299,000	299,000	281,000
Total Expenditures	\$	1,544,927	\$ 1,639,078	\$ 1,639,078	\$ 2,080,478	\$ 1,924,700
ENDING FUND BALANCE	\$	-	\$ -	\$ -	\$ -	\$ -

FOOD SERVICE FUND

		2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$	532,212	\$ 553,630	\$ 553,630	\$ 610,458	\$ 610,458
REVENUES						
Local Sales	\$	1,782,274	\$ 1,752,975	\$ 1,752,975	\$ 1,752,975	\$ 1,837,500
State Reimbursement		158,987	158,752	158,752	158,987	158,987
Federal Reimbursement		1,888,058	1,926,257	1,926,257	1,926,257	1,878,335
Total Revenue	\$	3,829,319	\$ 3,837,984	\$ 3,837,984	\$ 3,838,219	\$ 3,874,822
EXPENDITURES						
Support Services	\$	3,701,073	\$ 3,733,681	\$ 3,733,681	\$ 3,933,681	\$ 3,703,689
Transfers to Other Funds		50,000	100,000	100,000	120,000	120,000
Total Expenditures	\$	3,751,073	\$ 3,833,681	\$ 3,833,681	\$ 4,053,681	\$ 3,823,689
ENDING FUND BALANCE	\$	610,458	\$ 557,933	\$ 557,933	\$ 394,996	\$ 661,591

SPECIAL EDUCATION FUND

	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$ 1,399,416	\$ 1,535,186	\$ 1,535,186	\$ 1,818,145	\$ 1,818,145
REVENUES					
Local	\$ 10,743,119	\$ 11,708,394	\$ 11,708,394	\$ 11,998,394	\$ 12,499,644
State	4,900,126	4,744,550	4,744,550	4,825,000	5,027,960
Other Financing Sources	<u>1,050,744</u>	<u>726,932</u>	<u>726,932</u>	<u>900,000</u>	<u>900,000</u>
Total Revenue	\$ 16,693,989	\$ 17,179,876	\$ 17,179,876	\$ 17,723,394	\$ 18,427,604
EXPENDITURES					
Instructional	\$ 11,301,598	\$ 11,748,228	\$ 11,748,228	\$ 12,337,424	\$ 13,001,470
Support	4,073,662	4,093,324	4,093,324	3,987,421	4,053,868
Transfers to Other Funds	<u>900,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
Total Expenditures	\$ 16,275,260	\$ 17,041,552	\$ 17,041,552	\$ 18,024,845	\$ 18,755,338
ENDING FUND BALANCE	\$ 1,818,145	\$ 1,673,510	\$ 1,673,510	\$ 1,516,694	\$ 1,490,411
EXPENDITURE DETAIL					
Moderate Cognitive Impairment Program	\$ 3,605,492	\$ 3,779,595	\$ 3,779,595	\$ 3,519,666	\$ 3,495,206
Visually Impaired Program	1,449,240	1,528,748	1,528,748	1,490,667	1,605,341
Skill Center Program	3,770,390	3,737,764	3,737,764	4,060,258	4,458,498
Autistic Program	4,147,855	4,254,751	4,254,751	4,722,558	4,964,597
Least Restrictive Environment	2,402,283	2,540,694	2,540,694	2,531,696	2,531,696
Outgoing Transfer To General Fund	<u>900,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,700,000</u>	<u>1,700,000</u>
Total Expenditures	\$ 16,275,260	\$ 17,041,552	\$ 17,041,552	\$ 18,024,845	\$ 18,755,338

DEBT RETIREMENT FUNDS

	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
2013 BOND SERIES I					
BEGINNING FUND BALANCE	\$ 810,232	\$ 744,832	\$ 744,832	\$ 1,005,526	\$ 1,005,526
REVENUES					
Tax Revenue	\$ 10,361,015	\$ 4,860,000	\$ 4,860,000	\$ 4,860,000	\$ 4,864,900
Interest Income	<u>740</u>	<u>1,800</u>	<u>1,800</u>	<u>4,800</u>	<u>5,200</u>
Total Revenue	\$ 10,361,755	\$ 4,861,800	\$ 4,861,800	\$ 4,864,800	\$ 4,870,100
EXPENDITURES					
Bond Redemption	\$ 5,675,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Bond Interest	4,446,500	4,276,250	4,276,250	4,276,250	4,276,250
Other	<u>44,961</u>	<u>125,500</u>	<u>125,500</u>	<u>125,500</u>	<u>60,200</u>
Total Expenditures	\$ 10,166,461	\$ 5,251,750	\$ 5,251,750	\$ 5,251,750	\$ 5,186,450
ENDING FUND BALANCE	\$ 1,005,526	\$ 354,882	\$ 354,882	\$ 618,576	\$ 689,176
 2013 BOND SERIES II					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Tax Revenue	\$ -	\$ 5,862,000	\$ 5,862,000	\$ 5,862,000	\$ 5,865,255
Interest Income	<u>-</u>	<u>500</u>	<u>500</u>	<u>1,600</u>	<u>4,855</u>
Total Revenue	\$ -	\$ 5,862,500	\$ 5,862,500	\$ 5,863,600	\$ 5,870,110
EXPENDITURES					
Bond Redemption	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Bond Interest	-	4,481,365	4,481,365	4,481,365	4,481,365
Other	<u>-</u>	<u>500</u>	<u>500</u>	<u>15,500</u>	<u>15,500</u>
Total Expenditures	\$ -	\$ 5,481,865	\$ 5,481,865	\$ 5,496,865	\$ 5,496,865
ENDING FUND BALANCE	\$ -	\$ 380,635	\$ 380,635	\$ 366,735	\$ 373,245
 2014 REFUNDING BOND					
BEGINNING FUND BALANCE	\$ 737,196	\$ 652,046	\$ 652,046	\$ 991,471	\$ 991,471
REVENUES					
Tax Revenue	\$ 8,970,818	\$ 8,585,000	\$ 8,585,000	\$ 8,801,000	\$ 8,834,275
Interest Income	<u>633</u>	<u>1,800</u>	<u>1,800</u>	<u>4,800</u>	<u>10,200</u>
Total Revenue	\$ 8,971,451	\$ 8,586,800	\$ 8,586,800	\$ 8,805,800	\$ 8,844,475
EXPENDITURES					
Bond Redemption	\$ 5,880,000	\$ 6,120,000	\$ 6,120,000	\$ 6,120,000	\$ 6,120,000
Bond Interest	2,796,450	2,561,250	2,561,250	2,561,250	2,561,250
Other	<u>40,726</u>	<u>125,500</u>	<u>125,500</u>	<u>125,500</u>	<u>60,200</u>
Total Expenditures	\$ 8,717,176	\$ 8,806,750	\$ 8,806,750	\$ 8,806,750	\$ 8,741,450
ENDING FUND BALANCE	\$ 991,471	\$ 432,096	\$ 432,096	\$ 990,521	\$ 1,094,496

CAPITAL PROJECT FUNDS

	2015-16 ACTUAL	2016-17 ADOPTED	2016-17 1ST AMENDED	2016-17 2ND AMENDED	2016-17 FINAL AMENDED
SINKING FUND					
BEGINNING FUND BALANCE	\$ 10,787,419	\$ 11,915,420	\$ 11,915,420	\$ 13,889,884	\$ 13,889,884
REVENUES					
Tax Revenue	\$ 4,662,920	\$ 4,671,500	\$ 4,671,500	\$ 4,683,500	\$ 4,572,133
Interest Income	11,128	4,700	4,700	40,200	46,248
Total Revenue	\$ 4,674,048	\$ 4,676,200	\$ 4,676,200	\$ 4,723,700	\$ 4,618,381
EXPENDITURES					
Repairs	\$ 1,415,171	\$ 7,000,000	\$ 7,000,000	\$ 4,000,000	\$ 4,000,000
Other	156,412	50,000	50,000	50,000	50,000
Total Expenditures	\$ 1,571,583	\$ 7,050,000	\$ 7,050,000	\$ 4,050,000	\$ 4,050,000
ENDING FUND BALANCE	\$ 13,889,884	\$ 9,541,620	\$ 9,541,620	\$ 14,563,584	\$ 14,458,265
TECHNOLOGY FUND					
BEGINNING FUND BALANCE	\$ 905,115	\$ 705,815	\$ 705,815	\$ 852,683	\$ 852,683
REVENUES					
Tax Revenue	\$ -	\$ -	\$ -	\$ -	-
Interest Income	1,085	1,000	1,000	2,000	2,695
Total Revenue	\$ 1,085	\$ 1,000	\$ 1,000	\$ 2,000	\$ 2,695
EXPENDITURES					
Technology Equipment	\$ 17,781	\$ 500,000	\$ 500,000	\$ 100,000	\$ 100,000
Technology Services	35,736	-	-	50,000	50,000
Other	-	-	-	-	-
Total Expenditures	\$ 53,517	\$ 500,000	\$ 500,000	\$ 150,000	\$ 150,000
ENDING FUND BALANCE	\$ 852,683	\$ 206,815	\$ 206,815	\$ 704,683	\$ 705,378
CAPITAL PROJECTS FUND					
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
Proceeds from Sale of Property	\$ 1,706,039	\$ 800,000	\$ 800,000	\$ -	\$ -
Transfer from General Fund	-	-	-	-	500,000
Total Revenue	\$ 1,706,039	\$ 800,000	\$ 800,000	\$ -	\$ 500,000
EXPENDITURES					
Transfer to General Fund	\$ 1,706,039	\$ 800,000	\$ 800,000	\$ -	\$ -
Other	-	-	-	-	-
Total Expenditures	\$ 1,706,039	\$ 800,000	\$ 800,000	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 500,000

2013 BOND FUNDS

		2015-16 ACTUAL		2016-17 ADOPTED		2016-17 1ST AMENDED		2016-17 2ND AMENDED		2016-17 FINAL AMENDED
2013 BOND SERIES I										
BEGINNING FUND BALANCE	\$	63,596,114	\$	13,846,114	\$	13,846,114	\$	15,255,268	\$	15,255,268
REVENUES										
Investment Income		152,932		50,000		50,000		59,543		59,543
EXPENDITURES										
Capital Outlay		48,493,778		13,896,114		13,896,114		15,314,811		15,314,811
ENDING FUND BALANCE	\$	15,255,268	\$	-	\$	-	\$	-	\$	-
 2013 BOND SERIES II										
BEGINNING FUND BALANCE	\$	-	\$	61,835,181	\$	61,835,181	\$	86,837,365	\$	86,837,365
REVENUES										
Bond Proceeds	\$	87,539,115	\$	-	\$	-	\$	-	\$	-
Investment Income		26,681		250,000		250,000		250,000		259,192
Total Revenue	\$	87,565,796	\$	250,000	\$	250,000	\$	250,000	\$	259,192
EXPENDITURES										
Capital Outlay	\$	728,431	\$	30,000,000	\$	30,000,000	\$	35,000,000	\$	35,000,000
ENDING FUND BALANCE	\$	86,837,365	\$	32,085,181	\$	32,085,181	\$	52,087,365	\$	52,096,557

SCHOLARSHIP FUND

		2015-16 ACTUAL		2016-17 ADOPTED		2016-17 1ST AMENDED		2016-17 2ND AMENDED		2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$	37,081	\$	36,110	\$	36,110	\$	34,551	\$	34,551
REVENUES										
Local- Donations	\$	500	\$	500	\$	500	\$	500	\$	500
EXPENDITURES										
Scholarships	\$	3,030	\$	4,000	\$	4,000	\$	4,000	\$	3,027
ENDING FUND BALANCE	\$	34,551	\$	32,610	\$	32,610	\$	31,051	\$	32,024

HEALTH & WELFARE FUND

		2015-16 ACTUAL		2016-17 ADOPTED		2016-17 1ST AMENDED		2016-17 2ND AMENDED		2016-17 FINAL AMENDED
BEGINNING FUND BALANCE	\$	3,234,138	\$	2,511,402	\$	2,511,402	\$	2,623,653	\$	2,623,653
REVENUES										
Employee Contributions	\$	4,690,177	\$	7,378,523	\$	7,378,523	\$	5,140,268	\$	5,109,383
Transfer From Other Funds		15,790,394		16,191,562		16,191,562		16,074,373		15,699,958
Total Revenue	\$	20,480,571	\$	23,570,085	\$	23,570,085	\$	21,214,641	\$	20,809,341
EXPENDITURES										
Premiums/Claims/Fees	\$	21,091,056	\$	24,628,636	\$	24,628,636	\$	21,614,717	\$	21,200,568
ENDING FUND BALANCE	\$	2,623,653	\$	1,452,851	\$	1,452,851	\$	2,223,577	\$	2,232,426