

# LIVONIA PUBLIC SCHOOLS



## 2019-20 First Amended General Fund and District Budgets

October 2019

# 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 2019-20 General Fund be amended as follows:

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED
<b>REVENUE</b>			
Local	\$ 37,085,894	\$ 35,432,726	\$ 42,764,111
State	115,626,858	114,388,650	\$ 108,576,265
Federal	28,670	26,634	\$ 26,634
Other Financing Sources	7,333,623	6,149,958	\$ 5,574,958
<b>Total Revenue</b>	<b>\$ 160,075,046</b>	<b>\$ 155,997,968</b>	<b>\$ 156,941,968</b>
<b>FISCAL YEAR BEGINNING FUND BALANCE</b>	<b>\$ 22,530,219</b>	<b>\$ 27,103,136</b>	<b>\$ 30,898,556</b>
<b>REVENUE PLUS BEGINNING FUND BALANCE (TOTAL AVAILABLE TO APPROPRIATE)</b>	<b>\$ 182,605,265</b>	<b>\$ 183,101,104</b>	<b>\$ 187,840,524</b>

The 2019-20 First Amended Budget reflects an overall projected increase in General Fund revenue of \$944,000 and a beginning fund balance of \$30,898,556. The 2018-19 ending fund balance which becomes the 2019-20 beginning fund balance included committed fund balance of \$1,512,860 for purchases approved by the Board of Education in 2018-19 that were not received and paid for until 2019-20. The 2019-20 expenditures have been updated to reflect these purchases. The 2018-19 ending fund balance also included assigned balance of \$1,146,967 to cover 2019-20 expenditures in excess of 2019-20 revenues.

The 2019-20 First Amended Budget also reflects a shift of revenue between categories: Due to increased property tax values, a larger portion of the district's foundation allowance will be collected locally this year from the operating millage as opposed to coming from the state.

# 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 2019-20 General Fund be adopted as follows:

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 1ST AMENDED
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Basic Programs	\$ 74,622,808	\$ 77,578,145	\$ 77,822,635
Added Needs	16,196,656	16,647,504	17,213,069
<b>Total Instruction</b>	<b>\$ 90,819,464</b>	<b>\$ 94,225,649</b>	<b>\$ 95,035,704</b>
<b>SUPPORTING SERVICES</b>			
Pupil Support	\$ 9,629,404	\$ 9,934,445	\$ 10,323,722
Instructional Staff Support	6,353,453	6,599,532	6,806,695
General Administration	815,895	986,261	1,013,159
School Administration	9,364,429	9,697,172	9,777,172
Business Services	1,977,686	2,220,651	2,225,651
Operations and Maintenance	16,463,248	16,393,064	16,516,930
Transportation	8,020,906	8,457,451	9,404,853
Other Central Support	3,280,158	3,387,859	3,655,364
Athletics	2,187,385	2,329,803	2,336,536
<b>Total Supporting Services</b>	<b>\$ 58,092,563</b>	<b>\$ 60,006,238</b>	<b>\$ 62,060,082</b>
<b>COMMUNITY SERVICES</b>			
Community Recreation	\$ 202,446	\$ 175,423	\$ 176,423
Custody & Child Care	2,580,355	2,722,625	2,758,625
<b>Total Community Services</b>	<b>\$ 2,782,801</b>	<b>\$ 2,898,048</b>	<b>\$ 2,935,048</b>
<b>OTHER FINANCING USES</b>			
Transfers to Other Funds	12,093	15,000	20,000
<b>Total Other Financing Uses</b>	<b>\$ 12,093</b>	<b>\$ 15,000</b>	<b>\$ 20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 151,706,922</b>	<b>\$ 157,144,935</b>	<b>\$ 160,050,834</b>
<b>TOTAL AVAILABLE TO APPROPRIATE LESS TOTAL EXPENDITURES (FISCAL YEAR ENDING FUND BALANCE)</b>	<b>\$ 30,898,344</b>	<b>\$ 25,956,169</b>	<b>\$ 27,789,690</b>
<b>FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES</b>	<b>20.4%</b>	<b>16.5%</b>	<b>17.4%</b>

# FUNDED PROJECTS FUND

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

	2018-19 ACTUAL		2019-20 ADOPTED		2019-20 FIRST AMENDED
<b>BEGINNING FUND BALANCE</b>					
<b>REVENUES</b>					
Local	\$ 134,837		\$ 163,866		\$ 170,433
State	1,918,664		1,844,256		2,166,819
Federal	6,457,286		6,583,631		6,888,140
Transfers from Other Funds	12,093		12,093		12,093
<b>Total Revenue</b>	<b>\$ 8,522,880</b>		<b>\$ 8,603,846</b>		<b>\$ 9,237,485</b>
<b>EXPENDITURES</b>					
Instructional	\$ 6,258,294		\$ 6,083,325		\$ 6,421,787
Support	2,016,720		2,243,486		2,284,078
Community Services	142,668		166,355		177,088
Transfers to Other Funds	105,198		110,680		354,532
<b>Total Expenditures</b>	<b>\$ 8,522,880</b>		<b>\$ 8,603,846</b>		<b>\$ 9,237,485</b>
<b>ENDING FUND BALANCE</b>					
<b>REVENUE DETAIL</b>					
<b>LOCAL SOURCES</b>					
Business Partnerships	\$ 3,136		\$ 16,071		\$ 12,935
Dunning Foundation	\$ 36,832		-		\$ 9,168
Community Foundation of SE Michigan	542		-		-
Hometown Grant	9,465		-		535
Japan Foundation	30,000		-		-
LPS Foundation	29,613		32,652		32,652
Miscellaneous Sources	25,249		30,391		30,391
Wayne RESA	-		84,752		84,752
<b>Total Local Sources</b>	<b>\$ 134,837</b>		<b>\$ 163,866</b>		<b>\$ 170,433</b>
<b>STATE SOURCES</b>					
Section 32d Great School Readiness	\$ 568,400		\$ 568,400		\$ 568,400
Section 61a Vocational Education	411,724		536,874		536,874
Section 61c CTE Equipment	-		-		37,245
Section 99h FIRST Robotics	17,200		14,400		14,400
Section 102d Financial Analytic Tools	16,603		-		-
Section 104d Computer Adaptive Tests	92,000		47,634		89,100
Section 107 Adult Education	446,819		383,576		383,576
Section 41 Bilingual Education	35,063		40,874		40,874
Section 22i Technology	97,408		10,870		10,870
Section 35(A) Early Literacy	233,448		241,628		241,628
Competitive School Safety	-		-		243,852
<b>Total State Sources</b>	<b>\$ 1,918,665</b>		<b>\$ 1,844,256</b>		<b>\$ 2,166,819</b>
<b>FEDERAL SOURCES</b>					
Title I	\$ 1,351,408		\$ 1,073,279		\$ 1,235,805
Title II Part A	433,238		760,276		716,067
Title II Part A Teacher and Leader Inst Support	11,864		117,136		117,136
Title III Limited English	61,425		48,957		64,642
Title III Immigrant	23,494		-		21,495
Title IV, Part A SSAE	113,460		80,212		89,634
Vocational Perkins	282,361		258,292		258,292
IDEA Flow-Through	3,226,841		3,226,841		3,339,840
IDEA Preschool Incentive	209,082		209,082		227,449
IDEA Low-Incidence Center Program Expansion	611,776		611,776		620,000
ABE Family Literacy	132,336		197,780		197,780
<b>Total Federal Sources</b>	<b>\$ 6,457,285</b>		<b>\$ 6,583,631</b>		<b>\$ 6,888,140</b>
<b>TRANSFERS</b>					
G Fund to Section 32d Great School	\$ 12,093		\$ 12,093		\$ 12,093
<b>Total Transfer Sources</b>	<b>\$ 12,093</b>		<b>\$ 12,093</b>		<b>\$ 12,093</b>

# SPECIAL EDUCATION FUND

	2018-19 ACTUAL		2019-20 ADOPTED		2019-20 1ST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$	976,887	\$	998,689	\$ 956,376
<b>REVENUES</b>					
Local	\$	9,140,815	\$	10,765,465	\$ 10,579,540
State		5,256,750		5,566,021	5,724,504
<b>Total Revenue</b>	<b>\$</b>	<b>14,397,565</b>	<b>\$</b>	<b>16,331,486</b>	<b>\$ 16,304,044</b>
<b>EXPENDITURES</b>					
Instructional	\$	9,149,323	\$	10,262,958	\$ 10,094,580
Support		3,948,164		4,587,501	4,893,531
Transfers to Other Funds		1,320,589		1,500,000	1,300,000
<b>Total Expenditures</b>	<b>\$</b>	<b>14,418,076</b>	<b>\$</b>	<b>16,350,459</b>	<b>\$ 16,288,111</b>
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>956,376</b>	<b>\$</b>	<b>979,716</b>	<b>\$ 972,309</b>
<b>EXPENDITURE DETAIL</b>					
Moderate Cognitive Impairment Program	\$	2,709,548	\$	3,269,238	\$ 3,297,739
Visually Impaired Program		1,136,520		1,174,350	1,175,851
Skill Center Program		4,267,794		4,075,449	4,130,199
Autistic Program		4,983,625		6,331,422	6,384,322
Outgoing Transfer To General Fund		1,320,589		1,500,000	1,300,000
<b>Total Expenditures</b>	<b>\$</b>	<b>14,418,076</b>	<b>\$</b>	<b>16,350,459</b>	<b>\$ 16,288,111</b>

# FOOD SERVICE FUND

(RESTRICTED)

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 FIRST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$ 661,234	\$ 259,754	\$ 561,356
<b>REVENUES</b>			
Local Sales	\$ 1,759,507	\$ 1,697,000	\$ 1,697,000
State Reimbursement	\$ 174,865	\$ 164,504	\$ 164,504
Federal Reimbursement	\$ 1,981,472	\$ 1,920,000	\$ 1,920,000
<b>Total Revenue</b>	<b>\$ 3,915,844</b>	<b>\$ 3,781,504</b>	<b>\$ 3,781,504</b>
<b>EXPENDITURES</b>			
Support Services	\$ 3,815,721	\$ 3,782,984	\$ 3,900,000
Transfers to Other Funds	\$ 200,000	\$ 200,000	\$ 200,000
<b>Total Expenditures</b>	<b>\$ 4,015,721</b>	<b>\$ 3,982,984</b>	<b>\$ 4,100,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 561,356</b>	<b>\$ 58,274</b>	<b>\$ 242,860</b>

# HEALTH & WELFARE FUND

	2018-19 FINAL AMENDED	2019-20 ADOPTED	2019-20 FIRST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$ 2,323,889	\$ 1,377,192	\$ 1,418,084
<b>REVENUES</b>			
Employee Contributions	\$ 4,172,124	\$ 3,887,298	\$ 3,887,298
Transfer From Other Funds	15,753,208	16,554,011	16,554,011
<b>Total Revenue</b>	<b>\$ 19,925,332</b>	<b>\$ 20,441,309</b>	<b>\$ 20,441,309</b>
<b>EXPENDITURES</b>			
Premiums/Claims/Fees	\$ 20,831,136	\$ 21,116,275	\$ 21,116,275
<b>ENDING FUND BALANCE</b>	<b>\$ 1,418,084</b>	<b>\$ 702,226</b>	<b>\$ 743,118</b>

# DEBT RETIREMENT FUNDS

## (RESTRICTED)

	2018-19 ACTUAL	2019-20 ADOPTED	2019-20 FIRST AMENDED
<b>2013 BOND SERIES I</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 959,461	\$ 1,227,356	\$ 793,784
<b>REVENUES</b>			
Tax Revenue	\$ 4,862,716	\$ 4,992,455	\$ 4,992,455
Interest Income	30,461	10,000	10,000
<b>Total Revenue</b>	<b>\$ 4,893,177</b>	<b>\$ 5,002,455</b>	<b>\$ 5,002,455</b>
<b>EXPENDITURES</b>			
Bond Redemption	\$ 825,000	\$ 850,000	\$ 850,000
Bond Interest	4,226,750	4,193,750	4,193,750
Other	7,103	50,200	50,200
<b>Total Expenditures</b>	<b>\$ 5,058,853</b>	<b>\$ 5,093,950</b>	<b>\$ 5,093,950</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 793,784</b>	<b>\$ 1,135,861</b>	<b>\$ 702,289</b>
 <b>2013 BOND SERIES II</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 1,441,373	\$ 1,287,427	\$ 2,164,092
<b>REVENUES</b>			
Tax Revenue	\$ 9,433,696	\$ 4,992,455	\$ 4,992,455
Interest Income	52,611	10,000	10,000
<b>Total Revenue</b>	<b>\$ 9,486,307</b>	<b>\$ 5,002,455</b>	<b>\$ 5,002,455</b>
<b>EXPENDITURES</b>			
Bond Redemption	\$ 6,755,000	\$ 1,275,000	\$ 1,275,000
Bond Interest	1,994,700	3,646,250	3,646,250
Other	13,887	50,500	50,500
<b>Total Expenditures</b>	<b>\$ 8,763,587</b>	<b>\$ 4,971,750</b>	<b>\$ 4,971,750</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 2,164,092</b>	<b>\$ 1,318,132</b>	<b>\$ 2,194,797</b>
 <b>2014 REFUNDING BOND</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 858,081	\$ 1,505,677	\$ 850,783
<b>REVENUES</b>			
Tax Revenue	\$ 4,850,142	\$ 8,623,332	\$ 8,623,332
Interest Income	30,461	15,000	15,000
<b>Total Revenue</b>	<b>\$ 4,880,603</b>	<b>\$ 8,638,332</b>	<b>\$ 8,638,332</b>
<b>EXPENDITURES</b>			
Bond Redemption	\$ 1,175,000	\$ 7,095,000	\$ 7,095,000
Bond Interest	3,705,000	1,656,950	1,656,950
Other	7,902	125,200	125,200
<b>Total Expenditures</b>	<b>\$ 4,887,902</b>	<b>\$ 8,877,150</b>	<b>\$ 8,877,150</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 850,783</b>	<b>\$ 1,266,859</b>	<b>\$ 611,965</b>

# SCHOLARSHIP FUND

(RESTRICTED)

		2018-19 ACTUAL		2019-20 ADOPTED		2019-20 FIRST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$	32,000	\$	29,470	\$	29,471
<b>REVENUES</b>						
Local- Donations		500		500		500
<b>EXPENDITURES</b>						
Scholarships		3,029		3,030		3,030
<b>ENDING FUND BALANCE</b>	\$	29,471	\$	26,940	\$	26,941

# 2013 BOND FUND

(RESTRICTED)

		2018-19 ACTUAL		2019-20 ADOPTED		2019-20 FIRST AMENDED
<b>BEGINNING FUND BALANCE</b>	\$	30,701,948	\$	3,807,371	\$	11,733,248
<b>REVENUES</b>						
Investment Income	\$	524,656	\$	40,000	\$	40,000
Transfer from Other Funds		-		-		-
<b>Total Revenue</b>	\$	<b>524,656</b>	\$	<b>40,000</b>	\$	<b>40,000</b>
<b>EXPENDITURES</b>						
Capital Outlay	\$	19,493,357	\$	3,847,371	\$	11,773,248
<b>ENDING FUND BALANCE</b>	\$	11,733,248	\$	-	\$	-



# CAPITAL PROJECT FUNDS

	2018-19 ACTUAL		2019-20 ADOPTED		2019-20 FIRST AMENDED
<b>SINKING FUND (RESTRICTED)</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 11,640,604	\$	5,362,604	\$	6,753,535
<b>REVENUES</b>					
Tax Revenue	\$ 4,893,204	\$	4,822,000	\$	4,822,000
Interest Income	219,270		200,000		200,000
<b>Total Revenue</b>	<b>\$ 5,112,473</b>	<b>\$</b>	<b>5,022,000</b>	<b>\$</b>	<b>5,022,000</b>
<b>EXPENDITURES</b>					
Repairs	9,861,579		10,084,604		10,084,604
Other	137,964		300,000		300,000
<b>Total Expenditures</b>	<b>\$ 9,999,543</b>	<b>\$</b>	<b>10,384,604</b>	<b>\$</b>	<b>10,384,604</b>
 <b>ENDING FUND BALANCE</b>	 \$ 6,753,535	 \$	 -	 \$	 1,390,931
 <b>TECHNOLOGY FUND (RESTRICTED)</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 732,882	\$	121,882	\$	666,447
<b>REVENUES</b>					
Tax Revenue					
Interest Income	14,991		5,000		5,000
<b>Total Revenue</b>	<b>\$ 14,991</b>	<b>\$</b>	<b>5,000</b>	<b>\$</b>	<b>5,000</b>
<b>EXPENDITURES</b>					
Technology Equipment	\$ 47,719	\$	76,882	\$	600,000
Technology Services	33,706		50,000		71,447
Other	-		-		-
<b>Total Expenditures</b>	<b>\$ 81,426</b>	<b>\$</b>	<b>126,882</b>	<b>\$</b>	<b>671,447</b>
 <b>ENDING FUND BALANCE</b>	 \$ 666,447	 \$	 -		 -
 <b>CAPITAL PROJECTS FUND</b>					
<b>BEGINNING FUND BALANCE</b>	\$ 1,185,164	\$	1,085,164	\$	1,185,164
<b>REVENUES</b>					
Proceeds from Sale of Property	\$ -	\$	-	\$	575,000
Transfer from General Fund	-		-		-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>575,000</b>
<b>EXPENDITURES</b>					
Transfer to General Fund	\$ -	\$	-	\$	-
Other	-		1,085,164		100,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$</b>	<b>1,085,164</b>	<b>\$</b>	<b>100,000</b>
 <b>ENDING FUND BALANCE</b>	 \$ 1,185,164	 \$	 -	 \$	 1,660,164

# SCHOOL ACTIVITIES FUND

(GASB 84)

		<b>2018-19 ACTUAL</b>		<b>2019-20 ADOPTED</b>		<b>2019-20 FIRST AMENDED</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$</b>	<b>1,215,100</b>	<b>\$</b>	<b>1,345,326</b>	<b>\$</b>	<b>1,259,038</b>
<b>REVENUES- SCHOOL DEPOSITS</b>	<b>\$</b>	<b>2,356,222</b>	<b>\$</b>	<b>2,082,051</b>	<b>\$</b>	<b>2,300,000</b>
<b>EXPENDITURES- SCHOOL ACTIVITIES</b>	<b>\$</b>	<b>2,312,284</b>	<b>\$</b>	<b>2,013,534</b>	<b>\$</b>	<b>2,500,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$</b>	<b>1,259,038</b>	<b>\$</b>	<b>1,413,843</b>	<b>\$</b>	<b>1,059,038</b>