

LIVONIA PUBLIC SCHOOLS



2016-17 Second Amended General Fund and District Budgets

March 2017

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

TABLE OF CONTENTS

GENERAL FUND

Resolutions – General Fund Amendments..... 1-2

OTHER FUNDS

Funded Projects Fund3
Athletic Fund and Food Service Fund4
Special Education Fund5
Debt Retirement Funds6
Capital Project Funds7
2013 Bond Funds8
Scholarship Fund and Health & Welfare Fund9

**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
REVENUE				
Local	\$ 30,027,559	\$ 28,321,089	\$ 28,351,659	\$ 34,050,323
State	113,047,028	112,436,875	112,204,225	112,269,080
Federal	11,510	41,700	9,700	38,652
Other Financing Sources	<u>2,827,754</u>	<u>2,996,276</u>	<u>2,996,276</u>	<u>1,903,561</u>
Total Revenue	\$ 145,913,851	\$ 143,795,940	\$ 143,561,860	\$ 148,261,616
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>
TOTAL AVAILABLE TO APPROPRIATE	\$ 154,232,375	\$ 149,340,341	\$ 151,880,384	\$ 156,580,140

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

FUNDED PROJECTS FUND

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

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

REVENUE DETAIL

LOCAL SOURCES

Bright House Networks	\$ 500
Business Partnerships	33,343
Community Foundation of SE Michigan	808
LPS Foundation	43,626
Miscellaneous Sources	6,861
Wayne RESA	49,169
Total Local Sources	\$ 134,307

STATE SOURCES

Section 22i Technology Infrastructure	\$ 417,663
Section 32d Great School Readiness	674,277
Section 61a Vocational Education	424,225
Section 99h FIRST Robotics	6,400
Section 102 Financial Analytic Tools	20,001
Section 104d Computer Adaptive Tests	45,968
Section 107 Adult Education	354,755
Section 35(A) Early Literacy	314,985
MDE Mini-Grant	4,891
Total State Sources	\$ 2,263,165

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 reported to the state.

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

FOOD SERVICE FUND

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

SPECIAL EDUCATION FUND

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

DEBT RETIREMENT FUNDS

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

CAPITAL PROJECT FUNDS

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

2013 BOND FUNDS

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

SCHOLARSHIP FUND

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

HEALTH & WELFARE FUND

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