



Livonia Public Schools

2021-22 First Amended General Fund & District Budgets

December 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 amended as follows:

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

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
Expenditures			
Instruction			
Basic Programs	78,521,261	77,093,694	77,858,521
Added Needs	15,558,986	16,320,486	14,876,311
Total Instruction	\$ 94,080,247	\$ 93,414,180	\$ 92,734,832
Support Services			
Pupil Support	8,670,240	8,889,161	7,985,926
Instructional Staff Support	7,245,501	7,928,031	8,082,684
General Administration	835,066	843,313	1,017,905
School Administration	10,059,868	10,237,175	10,457,197
Business Services	2,030,903	2,142,406	2,052,909
Operations and Maintenance	16,319,770	17,198,331	18,142,405
Transportation	8,153,911	8,790,003	7,240,001
Other Central Support	4,498,262	4,980,029	5,094,518
Athletics	2,157,978	2,180,078	2,242,174
Total Support Services	\$ 59,971,498	\$ 63,188,527	\$ 62,315,719
Community Services			
Community Recreation	74,959	77,504	52,786
Custody & Child Care	2,421,931	2,463,060	2,430,413
Total Community Services	\$ 2,496,889	\$ 2,540,564	\$ 2,483,199
Other Financing Uses			
Transfers to Other Funds	22,999	100,000	-
Total Other Financing Uses	\$ 22,999	\$ 100,000	\$ -
Total Expenditures	\$ 156,571,633	\$ 159,243,271	\$ 157,533,750
Total Available to Appropriate less Total Expenditures	\$ 33,099,288	\$ 24,735,626	\$ 30,437,135
Fund Balance as a Percentage of Total Expenditures	21.1%	15.5%	19.3%

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
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Local	128,203	171,967	178,683
State	6,998,317	10,604,372	12,057,111
Federal	10,652,819	21,912,606	23,866,707
Transfers from Other Funds	-	15,915	-
Total Revenue	\$ 17,779,339	\$ 32,704,860	\$ 36,102,501
Expenditures			
Instructional	10,774,273	27,815,344	29,494,012
Support	6,643,717	4,591,859	5,841,637
Community Services	232,047	174,425	142,192
Transfers to Other Funds	129,302	123,232	624,660
Total Expenditures	\$ 17,779,339	\$ 32,704,860	\$ 36,102,501
Ending Fund Balance	\$ -	\$ -	\$ -
Revenue Detail			
Local Sources			
Business Partnerships	12,935	-	-
Dunning Foundation	30,000	-	12,000
LPS Foundation	56,092	49,457	53,442
Miscellaneous Local Sources	8,107	15,858	12,889
Wayne RESA	21,069	106,652	100,352
Total Local Sources	\$ 128,203	\$ 171,967	\$ 178,683
State Sources			
Section 11r(4) ESSER Per Pupil Equalization	1,430,305	-	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
Section 31a At Risk	2,399,385	3,179,601	4,240,933
Section 32d Great School Readiness	563,390	568,400	675,120
Section 35a Early Literacy	350,094	338,605	333,531
Section 35c Multisensory	273,140	-	-
Section 41 Bilingual Education	83,245	83,498	146,433
Section 54d Early On	-	-	117,500
Section 61a Vocational Education	517,102	482,716	608,932
Section 99h FIRST Robotics	20,100	20,100	-
Section 104d Computer Adaptive Tests	24,878	-	-
Section 107 Adult Education	461,497	392,880	347,606
VW Settlement	864,310	-	-
Total State Sources	\$ 6,998,317	\$ 10,604,372	\$ 12,057,111
Federal Sources			
CACFP Emergency Operations	-	-	965
Child Care Relief Fund	57,307	-	-
CRF Device Purch Program	338,437	-	-
ESSER Education Equity	161,763	-	-
ESSER I	1,011,387	-	-
ESSER II	-	4,351,197	4,351,197
ESSER III	-	9,772,172	9,772,172
IDEA Flow-Through	3,327,613	3,327,613	3,997,264
IDEA Low-Incidence Center Program Expansion	582,636	582,636	730,275
IDEA Part C Early On	-	-	117,500
IDEA Preschool	226,721	226,721	235,326
IDEA Preschool ARP	-	-	141,196
Michigan Clean Diesel	-	70,029	73,529
Section 103(2) Dist Covid Costs	174,003	-	-
Section 11p Coronavirus Relief	2,659,951	1,200,000	2,283,351
Title I Part A	1,133,242	1,156,033	1,244,361
Title II Part A	384,501	600,169	300,754
Title III Part A English Learners	67,277	57,833	67,295
Title III Part A Immigrant Learners	33,014	19,124	18,325
Title IV, Part A SSAE	87,317	110,148	91,562
Vocational Perkins	302,160	263,931	263,931
WIOA- Adult Basic Education- Instruction	105,490	175,000	177,704
Total Federal Sources	\$ 10,652,819	\$ 21,912,606	\$ 23,866,707
Transfers			
General Fund to Section 32d GSRP	-	15,915	-

SPECIAL EDUCATION FUND

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

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended
Beginning Fund Balance	\$ 4,986,317	\$ 3,074,775	\$ 3,794,623
Revenues			
Tax Revenue	19,466,240	19,818,974	19,818,974
Interest Income	5,731	5,000	1,000
Total Revenue	\$ 19,471,971	\$ 19,823,974	\$ 19,819,974
Expenditures			
Bond Redemption	10,680,000	14,085,000	14,030,000
Bond Interest	5,921,689	8,552,861	8,605,344
Other	5,692,234	200,000	200,000
Total Expenditures	\$ 22,293,923	\$ 22,837,861	\$ 22,835,344
Ending Fund Balance	\$ 2,164,366	\$ 60,888	\$ 779,253

Expenditure Detail

Bond Redemption

2013 Bond Series 1	900,000	900,000	900,000
2013 Bond Series 2	1,375,000	1,450,000	1,450,000
2014 Refunding Bond	7,405,000	7,810,000	7,810,000
2020 Refunding Bond	1,000,000	-	-
2021 Bond Series 1	-	3,925,000	3,870,000

Bond Redemption- Total	\$ 10,680,000	\$ 14,085,000	\$ 14,030,000
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Bond Interest

2013 Bond Series 1	206,000	161,000	161,000
2013 Bond Series 2	3,582,000	3,513,750	3,513,750
2014 Refunding Bond	1,135,000	764,750	764,750
2020 Refunding Bond	998,189	1,888,194	1,888,194
2021 Bond Series 1	-	2,225,167	2,277,650

Bond Interest- Total	\$ 5,921,189	\$ 8,552,861	\$ 8,605,344
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2013 BOND (RESTRICTED)

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

2021 BOND (RESTRICTED)

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

SINKING FUND (RESTRICTED)

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

CAPITAL PROJECTS FUND (RESTRICTED)

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

FOOD SERVICE FUND

(RESTRICTED)

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

HEALTH & WELFARE FUND

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

SCHOLARSHIP FUND

(RESTRICTED)

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

SCHOOL ACTIVITIES FUND

(RESTRICTED)

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