



# Livonia Public Schools

## 2024-25 Final Amended General Fund & District Budgets

June 2025

# 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 2024-25 General Fund be amended as follows:

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Revenue</b>				
Local	47,560,188	49,672,774	50,172,774	49,322,263
State	134,830,470	123,518,185	130,569,201	131,606,786
Federal	58,785	58,785	58,785	93,071
Other Financing Sources	2,558,948	2,400,000	2,400,000	2,300,000
<b>Total Revenue</b>	\$185,008,391	\$175,649,744	\$183,200,760	\$183,322,120
<b>Fiscal Year Beginning Fund Balance</b>	\$31,542,113	\$31,710,235	\$33,345,115	\$33,345,115
<b>Revenue Plus Beginning Fund Balance (Total Available to Appropriate)</b>	\$216,550,504	\$207,359,979	\$216,545,875	\$216,667,235

# 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 2024-25 General Fund be amended as follows:

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Expenditures</b>				
<b>Instruction</b>				
Basic Programs	89,813,844	86,197,364	91,064,811	89,460,295
Added Needs	17,211,012	16,809,673	17,169,541	17,716,122
<b>Total Instruction</b>	<b>\$107,024,857</b>	<b>\$103,007,037</b>	<b>\$108,234,352</b>	<b>\$107,176,417</b>
<b>Support Services</b>				
Pupil Support	8,967,556	10,221,549	10,942,444	11,466,878
Instructional Staff Support	8,834,121	8,472,690	9,191,047	8,912,470
General Administration	904,537	985,999	993,429	970,139
School Administration	12,073,388	11,641,112	11,727,909	11,635,933
Business Services	2,329,715	2,005,815	1,908,676	1,853,556
Operations and Maintenance	21,201,342	20,099,747	21,000,648	21,556,491
Transportation	9,295,938	9,036,151	9,088,651	9,411,594
Other Central Support	5,755,273	5,526,820	5,860,248	6,863,782
Athletics	2,233,729	2,630,293	2,638,619	2,791,803
<b>Total Support Services</b>	<b>\$71,595,599</b>	<b>\$70,620,176</b>	<b>\$73,351,671</b>	<b>\$75,462,646</b>
<b>Community Services</b>	\$3,084,933	\$2,952,783	\$3,031,821	\$2,983,668
<b>Other Financing Uses</b>	\$1,500,000	\$500,000	\$1,000,000	\$1,000,000
<b>Total Expenditures</b>	<b>\$183,205,388</b>	<b>\$177,079,996</b>	<b>\$185,617,844</b>	<b>\$186,622,731</b>
<b>Ending Fund Balance = Total Available to Appropriate less Total Expenditures</b>	<b>\$33,345,116</b>	<b>\$30,279,983</b>	<b>\$30,928,031</b>	<b>\$30,044,504</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>18.2%</b>	<b>17.1%</b>	<b>16.7%</b>	<b>16.1%</b>

The majority of the increase in expenditures from \$177,079,996 to \$185,617,844 from the Proposed Budget to the First Amended Budget is attributable to higher retirement-related costs. Two key factors contribute to this increase. First, while the State of Michigan indicated a reduction in retirement costs was forthcoming for the 2024-25 school year, the State did not lower the retirement rate charged to payroll. Instead, the State provided additional revenue to offset retirement costs. Second, Livonia Public Schools received an increased allocation of Section 147c flowthrough funds. These funds are provided by the State and must be forwarded directly to the Office of Retirement Services, resulting in a corresponding increase in both revenue and expenditures.

# FUNDED PROJECTS FUND

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

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>				
Local	232,305	54,542	246,697	372,141
State	11,899,172	13,543,353	11,949,102	13,451,823
Federal	12,968,730	7,859,629	6,417,276	7,606,012
<b>Total Revenue</b>	<b>\$25,100,207</b>	<b>\$21,457,524</b>	<b>\$18,613,075</b>	<b>\$21,429,976</b>
<b>Expenditures</b>				
Instructional	14,905,403	14,622,023	12,917,803	13,481,065
Support	9,314,659	6,447,006	5,397,451	7,620,519
Community Services	501,409	127,597	86,287	104,650
Other Financing Uses	378,736	260,898	211,534	223,742
<b>Total Expenditures</b>	<b>\$25,100,207</b>	<b>\$21,457,524</b>	<b>\$18,613,075</b>	<b>\$21,429,976</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenue Detail</b>				
<b>Local Sources</b>				
LPS Education Foundation	49,163	-	50,001	50,001
Miscellaneous Local Sources	183,142	54,542	196,696	322,140
<b>Total Local Sources</b>	<b>\$232,305</b>	<b>\$54,542</b>	<b>246,697</b>	<b>372,141</b>
<b>State Sources</b>				
MI Future Educator Stipend	38,400	-	19,200	57,600
Section 23g MI Kids Back on Track	621,480	878,707	807,428	807,428
Section 23h Mathematics	-	-	-	209,821
Section 27k Student Loan Repayment	-	268,800	222,600	222,600
Section 31a At Risk	4,808,673	6,011,819	6,091,891	5,521,622
Section 31aa Per-Pupil Mental Health Grant	2,013,946	2,000,000	1,203,098	1,785,531
Section 32d Great School Readiness	807,002	745,581	782,208	782,208
Section 35a Early Literacy	453,932	309,853	373,634	387,900
Section 35j Literacy Improvement	558,296	1,289,718	381,950	1,322,195
Section 41 Bilingual Education	235,348	232,922	275,821	279,740
Section 54d Early On	553,005	702,200	702,200	702,200
Section 61 Vocational Education	759,918	606,208	521,910	523,193
Section 74b Clean School Bus	-	-	-	170,768
Section 97 Per-Pupil Student Safety	403,941	-	-	-
Section 97d Critical Incident Mapping	38,536	-	-	-
Section 99h FIRST Robotics	29,792	29,792	40,600	26,118
Section 104I Benchmark Assessments	109,150	-	-	126,337
Section 107 Adult Education	467,753	467,753	526,562	526,562
<b>Total State Sources</b>	<b>\$11,899,172</b>	<b>\$13,543,353</b>	<b>\$11,949,102</b>	<b>\$13,451,823</b>
<b>Federal Sources</b>				
ARP Homeless II	13,016	-	-	-
ESSER Grants	2,652,274	-	-	-
Cybersecurity Grant	-	-	-	147,936
Filter First Grant	-	-	-	502,755
IDEA Grants	4,498,823	4,556,981	4,333,606	4,339,942
Section 23 Grants	174,798	-	-	-
Section 11t ESSER Per Pupil Equalization	3,200,430	1,185,288	-	-
Section 98c Learning Loss	19,071	-	-	-
Title I Part A	1,515,965	1,203,742	1,203,742	1,587,755
Title II Part A	296,350	259,706	259,706	328,240
Title III Part A English Learners	55,837	53,289	53,289	82,547
Title III Part A Immigrant Learners	17,988	20,610	-	19,816
Title IV, Part A SSAE	106,426	88,081	88,081	118,169
Vocational Perkins	322,167	283,852	283,852	283,852
WIOA- Adult Basic Education- Instruction	95,586	208,080	195,000	195,000
<b>Total Federal Sources</b>	<b>\$12,968,730</b>	<b>\$7,859,629</b>	<b>\$6,417,276</b>	<b>\$7,606,012</b>

# SPECIAL EDUCATION FUND

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$159,381</b>	<b>\$488,001</b>	<b>\$1,613,659</b>	<b>\$1,613,659</b>
<b>Revenues</b>				
Local	10,742,917	14,908,426	14,908,426	14,908,426
State	10,671,702	10,757,731	10,757,731	10,989,339
<b>Total Revenue</b>	<b>\$21,414,619</b>	<b>\$25,666,157</b>	<b>\$25,666,157</b>	<b>\$25,897,765</b>
<b>Expenditures</b>				
Instructional	10,461,950	14,006,643	14,006,643	13,450,506
Support	7,574,141	9,640,104	9,640,104	9,636,910
Facility Improvements	-	100,000	800,507	1,431,476
Transfers to Other Funds	1,924,250	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>\$19,960,341</b>	<b>\$25,746,747</b>	<b>\$26,447,254</b>	<b>\$26,518,892</b>
<b>Ending Fund Balance</b>	<b>\$1,613,659</b>	<b>\$407,411</b>	<b>\$832,562</b>	<b>\$992,532</b>
<b>Expenditure Detail</b>				
Moderate Cognitive Impairment Program	3,772,770	4,992,765	4,992,765	5,006,065
Visually Impaired Program	1,759,273	2,196,196	2,196,196	2,199,876
Skill Center Program	4,024,279	4,804,866	4,804,866	4,723,781
Autistic Program	8,457,079	11,652,920	11,652,920	11,157,694
Additional Expenditures (3%)	22,690	100,000	800,507	1,431,476
Transfer to Other Funds	1,924,250	2,000,000	2,000,000	2,000,000
<b>Total Expenditures</b>	<b>\$ 19,960,341</b>	<b>\$25,746,747</b>	<b>\$26,447,254</b>	<b>\$26,518,892</b>

# DEBT RETIREMENT FUNDS

## (RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$3,138,249</b>	<b>(\$206,020)</b>	<b>\$4,145,110</b>	<b>\$354,330</b>
<b>Revenues</b>				
Tax Revenue	23,250,578	22,889,122	23,250,578	24,392,048
Interest Income	431,239	300,000	300,000	300,000
<b>Total Revenue</b>	<b>\$23,681,817</b>	<b>\$23,189,122</b>	<b>\$23,550,578</b>	<b>\$24,692,048</b>
<b>Expenditures</b>				
Bond Redemption	11,805,000	12,170,000	12,170,000	12,170,000
Bond Interest	10,866,082	10,396,372	10,396,372	10,396,372
Other	3,874	62,400	62,400	62,400
<b>Total Expenditures</b>	<b>\$22,674,956</b>	<b>\$22,628,772</b>	<b>\$22,628,772</b>	<b>\$22,628,772</b>
<b>Ending Fund Balance</b>	<b>\$4,145,110</b>	<b>\$354,330</b>	<b>\$5,066,916</b>	<b>\$2,417,606</b>

### Expenditure Detail

#### Bond Redemption

2013 Bond Series 1	1,325,000	-	-	-
2013 Bond Series 2	1,975,000	2,075,000	2,075,000	2,075,000
2014 Refunding Bond	4,125,000	-	-	-
2020 Refunding Bond	1,255,000	6,920,000	6,920,000	6,920,000
2021 Bond Series 1	2,400,000	2,425,000	2,425,000	2,425,000
2021 Bond Series 2	725,000	750,000	750,000	750,000
<b>Bond Redemption- Total</b>	<b>\$11,805,000</b>	<b>\$12,170,000</b>	<b>\$12,170,000</b>	<b>\$12,170,000</b>

#### Bond Interest

2013 Bond Series 1	66,250	-	-	-
2013 Bond Series 2	3,348,750	3,250,000	3,250,000	3,250,000
2014 Refunding Bond	165,000	-	-	-
2020 Refunding Bond	1,881,622	1,872,322	1,872,322	1,872,322
2021 Bond Series 1	2,329,550	2,209,550	2,209,550	2,209,550
2021 Bond Series 2	3,074,910	3,064,500	3,064,500	3,064,500
<b>Bond Interest- Total</b>	<b>\$10,866,082</b>	<b>\$10,396,372</b>	<b>\$10,396,372</b>	<b>\$10,396,372</b>

## 2023 BOND (RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$70,339,195</b>	<b>\$20,639,195</b>	<b>\$31,245,567</b>	<b>\$31,245,567</b>
<b>Revenues</b>				
Other Financing Sources	-	-	-	-
Interest Income	3,314,201	500,000	500,000	1,000,000
<b>Total Revenue</b>	<b>\$3,314,201</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,000,000</b>
<b>Expenditures</b>				
Facility Improvements	41,307,722	20,139,195	30,745,567	31,245,567
Other	1,100,107	1,000,000	1,000,000	1,000,000
	<b>\$42,407,829</b>	<b>\$21,139,195</b>	<b>\$31,745,567</b>	<b>\$32,245,567</b>
 <b>Ending Fund Balance</b>	 <b>\$31,245,567</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>

## 2025 BOND (RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>				
Other Financing Sources	-	-	-	38,194,626
Interest Income	-	-	-	20,000
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$38,214,626</b>
<b>Expenditures</b>				
Facility Improvements	-	-	-	5,000,000
Other	-	-	-	500,000
	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$5,500,000</b>
 <b>Ending Fund Balance</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$0</b>	 <b>\$32,714,626</b>

# SINKING FUND

## (RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>BEGINNING FUND BALANCE</b>	<b>\$5,048,784</b>	<b>\$3,448,784</b>	<b>\$8,188,673</b>	<b>\$8,188,673</b>
<b>REVENUES</b>				
Local	9,190,720	9,300,000	9,300,000	9,400,000
State	-	-	-	240,845
<b>Total Revenue</b>	<b>\$9,190,720</b>	<b>\$9,300,000</b>	<b>\$9,300,000</b>	<b>\$9,640,845</b>
<b>EXPENDITURES</b>				
Facility Improvements	6,047,616	10,000,000	10,000,000	10,000,000
Other	3,214	600,000	600,000	600,000
	<b>\$6,050,830</b>	<b>\$10,600,000</b>	<b>\$10,600,000</b>	<b>\$10,600,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$8,188,673</b>	<b>\$2,148,784</b>	<b>\$6,888,673</b>	<b>\$7,229,518</b>

# CAPITAL PROJECTS FUND

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>BEGINNING FUND BALANCE</b>	<b>\$4,050,921</b>	<b>\$3,200,920</b>	<b>\$4,948,428</b>	<b>\$4,948,428</b>
<b>REVENUES</b>				
Proceeds from Sale of Property	652,335	-	-	98,944
Transfer from Other Funds	1,640,336	500,000	1,000,000	1,000,000
<b>Total Revenue</b>	<b>\$2,292,671</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$1,098,944</b>
<b>EXPENDITURES</b>				
Facility Improvements	1,395,163	2,000,000	3,500,000	3,500,000
Other	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,395,163</b>	<b>\$2,000,000</b>	<b>\$3,500,000</b>	<b>\$3,500,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,948,428</b>	<b>\$1,700,920</b>	<b>\$2,448,428</b>	<b>\$2,547,372</b>



# FOOD SERVICE FUND

(RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$996,782</b>	<b>\$668,633</b>	<b>\$1,541,291</b>	<b>\$1,541,291</b>
<b>Revenues</b>				
Local Sales	364,669	364,821	364,821	254,523
State Reimbursement	2,615,984	2,778,935	2,778,935	2,752,914
Federal Reimbursement	3,425,535	3,373,348	3,373,348	3,555,457
<b>Total Revenue</b>	<b>\$6,406,188</b>	<b>\$6,517,104</b>	<b>\$6,517,104</b>	<b>\$6,562,894</b>
<b>Expenditures</b>				
Support Services	5,561,679	6,345,815	6,345,815	6,868,203
Transfers to Other Funds	300,000	300,000	300,000	300,000
<b>Total Expenditures</b>	<b>\$5,861,679</b>	<b>\$6,645,815</b>	<b>\$6,645,815</b>	<b>\$7,168,203</b>
<b>Ending Fund Balance</b>	<b>\$1,541,291</b>	<b>\$539,922</b>	<b>\$1,412,580</b>	<b>\$935,982</b>

# HEALTH & WELFARE FUND

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$93,844</b>	<b>\$382,589</b>	<b>\$475,694</b>	<b>\$475,694</b>
<b>Revenues</b>				
Employee Contributions	3,155,047	4,100,000	4,100,000	3,371,467
Transfer From Other Funds	20,129,550	21,915,287	21,915,287	19,759,319
<b>Total Revenue</b>	<b>\$23,284,597</b>	<b>\$26,015,287</b>	<b>\$26,015,287</b>	<b>\$23,130,786</b>
<b>Expenditures</b>				
Premiums/Claims/Fees	\$22,902,746	\$26,029,569	\$26,029,569	\$23,405,909
<b>Ending Fund Balance</b>	<b>\$475,694</b>	<b>\$368,307</b>	<b>\$461,413</b>	<b>\$200,571</b>

# SCHOLARSHIP FUND

(RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$46,417</b>	<b>\$34,417</b>	<b>\$42,913</b>	<b>\$42,913</b>
<b>Revenues</b>				
Local- Donations	\$8,596	\$10,000	\$10,000	\$8,100
<b>Expenditures</b>				
Scholarships	\$12,100	\$10,000	\$10,000	\$10,000
<b>Ending Fund Balance</b>	<b>\$42,913</b>	<b>\$34,417</b>	<b>\$42,913</b>	<b>\$41,013</b>

# SCHOOL ACTIVITIES FUND

(RESTRICTED)

	2023-24 Actual	2024-25 Proposed	2024-25 First Amended	2024-25 Final Amended
<b>Beginning Fund Balance</b>	<b>\$1,781,389</b>	<b>\$1,766,885</b>	<b>\$1,795,895</b>	<b>\$1,795,895</b>
<b>Revenue-</b> School Deposits	\$2,977,227	\$3,000,000	\$3,000,000	\$3,000,000
<b>Expenditures-</b> School Activities	\$2,962,721	\$3,000,000	\$3,000,000	\$3,000,000
<b>Ending Fund Balance</b>	<b>\$1,795,895</b>	<b>\$1,766,885</b>	<b>\$1,795,895</b>	<b>\$1,795,895</b>