



Livonia Public Schools

2025-26 Amended General Fund & District Budgets

December 2025

GENERAL FUND REVENUE

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$33,345,115	\$31,044,504	\$31,302,422
Revenue			
Local	49,699,014	50,572,263	50,209,738
State	131,961,460	135,510,342	130,971,683
Federal	93,071	93,071	93,071
Other Financing Sources	2,358,681	2,300,000	3,600,000
Total Revenue	\$184,112,226	\$188,475,676	\$184,874,492
Total Available to Appropriate	\$217,457,341	\$219,520,180	\$216,176,914

GENERAL FUND EXPENDITURES

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Expenditures			
Instruction			
Basic Programs	89,454,117	92,776,349	91,102,358
Added Needs	17,712,302	17,800,767	17,806,970
Total Instruction	\$107,166,419	\$110,577,116	\$108,909,328
Support Services			
Pupil Support	11,462,675	11,625,768	11,898,127
Instructional Staff Support	8,908,954	9,321,519	9,806,684
General Administration	928,070	1,019,747	992,040
School Administration	11,633,417	13,001,747	12,563,651
Business Services	1,851,461	1,975,296	1,984,678
Operations and Maintenance	21,532,511	20,970,988	20,502,748
Transportation	9,162,573	9,663,896	9,348,627
Other Central Support	6,756,137	6,196,790	6,457,315
Athletics	2,787,585	2,878,396	2,898,340
Total Support Services	\$75,023,382	\$76,654,147	\$76,452,210
Community Services	\$2,965,118	\$3,208,694	\$3,032,123
Other Financing Uses	\$1,000,000	\$0	\$0
Total Expenditures	\$186,154,919	\$190,439,957	\$188,393,661
Ending Fund Balance	\$30,512,316	\$29,080,223	\$27,783,253
Fund Balance %	16.4%	15.3%	14.7%

FUNDED PROJECTS FUND

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

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$0	\$0	(\$191,630)
Revenues			
Local	261,864	441,346	521,882
State	12,663,378	10,264,523	17,309,133
Federal	6,574,996	6,769,744	7,083,727
Total Revenue	\$19,500,238	\$17,475,613	\$24,914,742
Expenditures			
Instructional	12,901,202	12,337,698	15,271,724
Support	6,494,402	4,876,513	9,147,356
Community Services	77,482	110,517	108,489
Other Financing Uses	218,781	150,885	195,542
Total Expenditures	\$19,691,868	\$17,475,613	\$24,723,111
Ending Fund Balance	(\$191,630)	\$0	\$0

Revenue Detail

Local Sources

LPS Education Foundation	48,946	-	50,000
Miscellaneous Local Sources	212,917	441,346	471,882
Total Local Sources	261,864	441,346	521,882

State Sources

MI Future Educator Stipend	57,600	-	19,200
Section 23g MI Kids Back on Track	807,428	-	-
Section 23h Mathematics	12,789	-	197,031
Section 27k Student Loan Repayment	80,644		4,800
Section 27l(2) Educator Compensation	-		1,920,058
Section 31a At Risk	5,520,808	5,742,505	8,473,492
Section 31aa Per-Pupil Mental Health	1,785,531	800,101	2,766,773
Section 32d Great School Readiness	778,902	782,208	821,227
Section 35a Early Literacy	378,593	317,900	169,000
Section 35j Literacy Improvement	958,754	523,021	46,138
Section 35m Literacy Supports	-		733,960
Section 41 Bilingual Education	279,740	279,740	349,675
Section 54d Early On	693,645	740,375	740,623
Section 61 Vocational Education	523,193	514,820	538,969
Section 74b Clean School Bus	170,768	-	-
Section 99h FIRST Robotics	26,117	22,494	22,494
Section 104l Benchmark Assessments	111,541	14,797	14,797
Section 107 Adult Education	477,325	526,562	490,896
Total State Sources	\$12,663,378	10,264,523	\$17,309,133

Federal Sources

Cybersecurity Grant	-	-	131,206
Filter First Grant		462,755	502,755
IDEA Grants	4,339,942	4,203,503	4,222,937
Title I Part A	1,386,345	1,203,742	1,326,288
Title II Part A	278,324	259,706	254,887
Title III Part A English Learners	58,992	53,289	71,839
Title III Part A Immigrant Learners	6,115	19,816	-
Title IV, Part A SSAE	116,631	88,081	98,439
Vocational Perkins	273,193	283,852	280,376
WIOA- Adult Basic Education- Instruction	115,454	195,000	195,000
Total Federal Sources	\$6,574,996	\$6,769,744	\$7,083,727

SPECIAL EDUCATION FUND

	2024-25 Actual	2025-2026 Proposed	2025-26 First Amended
Beginning Fund Balance	\$1,613,659	\$992,532	\$2,868,882
Revenues			
Local	11,220,517	16,250,184	13,913,442
State	10,211,400	11,102,339	11,845,224
Total Revenue	\$21,431,918	\$27,352,523	\$25,758,666
Expenditures			
Instructional	10,234,993	14,618,717	13,679,461
Support	7,888,115	9,557,662	9,567,049
Facility Improvements	153,587	1,277,889	1,277,889
Transfers to Other Funds	1,900,000	2,000,000	3,150,000
Total Expenditures	20,176,695	\$27,454,268	\$27,674,399
Ending Fund Balance	\$2,868,882	\$890,788	\$953,149

Expenditure Detail

Moderate Cognitive Impairment Program	3,533,216	5,070,527	5,038,540
Visually Impaired Program	1,901,578	2,158,682	2,234,791
Skill Center Program	4,053,090	4,402,458	4,600,825
Autistic Program	8,635,224	12,544,712	11,372,354
Additional Expenditures (3%)	153,587	1,277,889	1,277,889
Transfer to Other Funds	1,900,000	2,000,000	3,150,000
Total Expenditures	20,176,695	\$27,454,268	\$27,674,399

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$4,145,110	\$2,417,606	\$6,634,578
Revenues			
Tax Revenue	24,756,996	24,608,653	24,608,653
Interest Income	300,844	300,000	300,000
Total Revenue	\$25,057,840	\$24,908,653	\$24,908,653
Expenditures			
Bond Redemption	12,170,000	15,320,000	15,320,000
Bond Interest	10,396,372	11,770,480	11,770,480
Other	2,000	62,400	62,400
Total Expenditures	22,568,372	\$27,152,880	\$27,152,880
Ending Fund Balance	\$6,634,578	\$173,379	\$4,390,351

Expenditure Detail

Bond Redemption

2013 Bond Series 2	2,075,000	2,175,000	2,175,000
2020 Refunding Bond	6,920,000	4,285,000	4,285,000
2021 Bond Series 1	2,425,000	2,760,000	2,760,000
2021 Bond Series 2	750,000	1,655,000	1,655,000
2021 Bond Series 3	-	4,445,000	4,445,000
Bond Redemption- Total	12,170,000	15,320,000	15,320,000

Bond Interest

2013 Bond Series 2	3,250,000	3,146,250	3,146,250
2020 Refunding Bond	1,872,322	1,812,048	1,812,048
2021 Bond Series 1	2,209,550	2,112,550	2,112,550
2021 Bond Series 2	3,064,500	3,027,000	3,027,000
2021 Bond Series 3	-	1,672,632	1,672,632
Bond Interest- Total	10,396,372	11,770,480	11,770,480

2023 BOND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$31,245,567	\$0	\$7,106,510
Revenues			
Other Financing Sources	-	-	-
Interest Income	1,017,441	-	120,000
Total Revenue	\$1,017,441	\$0	\$120,000
Expenditures			
Facility Improvements	20,131,744	-	7,026,510
Other	5,024,754	-	200,000
	\$25,156,498	\$0	\$7,226,510
Ending Fund Balance	\$7,106,510	\$0	\$0

2025 BOND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 Proposed
Beginning Fund Balance	\$0	\$32,714,626	\$37,985,036
Revenues			
Other Financing Sources	38,194,627	-	-
Interest Income	151,725	240,000	1,100,000
Total Revenue	\$38,346,352	\$240,000	\$1,100,000
Expenditures			
Facility Improvements	-	20,000,000	20,000,000
Other	361,315	1,000,000	1,000,000
	\$361,315	\$21,000,000	\$21,000,000
Ending Fund Balance	\$37,985,036	\$11,954,626	\$18,085,036

SINKING FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
BEGINNING FUND BALANCE	\$8,188,674	\$7,229,518	\$9,750,494
REVENUES			
Local	9,532,293	9,700,000	9,700,000
State	240,845	200,000	261,301
Total Revenue	\$9,773,138	\$9,900,000	\$9,961,301
EXPENDITURES			
Facility Improvements	8,211,318	10,000,000	10,000,000
Other	-	600,000	600,000
	\$8,211,318	\$10,600,000	\$10,600,000
ENDING FUND BALANCE	\$9,750,494	\$6,529,518	\$9,111,795

CAPITAL PROJECTS FUND

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
BEGINNING FUND BALANCE	\$4,948,428	\$2,547,372	\$3,130,841
REVENUES			
Proceeds from Sale of Property	235,258	100,000	450,000
Transfer from Other Funds	1,000,000	-	-
Total Revenue	\$1,235,258	\$100,000	\$450,000
EXPENDITURES			
Facility Improvements	3,052,845	2,547,372	1,600,000
Other	-	-	-
Total Expenditures	\$3,052,845	\$2,547,372	\$1,600,000
ENDING FUND BALANCE	\$3,130,841	\$100,000	\$1,980,841

FOOD SERVICE FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$1,541,291	\$935,982	\$2,002,880
Revenues			
Local Sales	292,770	254,523	315,780
State Reimbursement	2,778,156	2,752,914	2,758,489
Federal Reimbursement	3,608,874	3,555,457	3,930,767
Total Revenue	\$6,679,800	\$6,562,894	\$7,005,036
Expenditures			
Support Services	5,918,211	6,868,203	6,440,189
Transfers to Other Funds	300,000	300,000	300,000
Total Expenditures	\$6,218,211	\$7,168,203	\$6,740,189
Ending Fund Balance	\$2,002,880	\$330,673	\$2,267,727

HEALTH & WELFARE FUND

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$475,694	\$200,571	\$612,885
Revenues			
Employee Contributions	3,383,130	3,500,000	3,600,000
Transfer From Other Funds	20,222,368	20,000,000	20,500,000
Total Revenue	\$23,605,497	\$23,500,000	\$24,100,000
Expenditures			
Premiums/Claims/Fees	\$23,468,306	\$23,500,000	\$24,205,500
Ending Fund Balance	\$612,885	\$200,571	\$507,385

SCHOLARSHIP FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$42,913	\$42,913	\$40,013
Revenue- Donations	\$8,100	\$10,000	\$10,000
Expenditures- Scholarships	\$11,000	\$10,000	\$10,000
Ending Fund Balance	\$40,013	\$42,913	\$40,013

SCHOOL ACTIVITIES FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended
Beginning Fund Balance	\$1,781,389	\$1,795,895	\$1,842,142
Revenue- School Deposits	\$2,787,542	\$3,300,000	\$3,300,000
Expenditures- School Activities	\$2,726,789	\$3,300,000	\$3,300,000
Ending Fund Balance	\$1,842,142	\$1,795,895	\$1,842,142