



# Livonia Public Schools

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

December 2024

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

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

# 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<br>Actual   | 2024-25<br>Proposed | 2024-25<br>First Amended |
|--|---------------------|---------------------|--------------------------|
| <b>Beginning Fund Balance</b>              | \$0                 | \$0                 | \$0                      |
| <b>Revenues</b>                            |                     |                     |                          |
| Local                                      | 232,305             | 54,542              | 246,697                  |
| State                                      | 11,899,172          | 13,543,353          | 11,949,102               |
| Federal                                    | 12,968,730          | 7,859,629           | 6,417,276                |
| <b>Total Revenue</b>                       | <b>\$25,100,207</b> | <b>\$21,457,524</b> | <b>\$18,613,075</b>      |
| <b>Expenditures</b>                        |                     |                     |                          |
| Instructional                              | 14,905,403          | 14,622,023          | 12,917,803               |
| Support                                    | 9,314,659           | 6,447,006           | 5,397,451                |
| Community Services                         | 501,409             | 127,597             | 86,287                   |
| Other Financing Uses                       | 378,736             | 260,898             | 211,534                  |
| <b>Total Expenditures</b>                  | <b>\$25,100,207</b> | <b>\$21,457,524</b> | <b>\$18,613,075</b>      |
| <b>Ending Fund Balance</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                   |
| Miscellaneous Local Sources                | 183,142             | 54,542              | 196,696                  |
| <b>Total Local Sources</b>                 | <b>\$232,305</b>    | <b>\$54,542</b>     | <b>\$246,697</b>         |
| <b>State Sources</b>                       |                     |                     |                          |
| MI Future Educator Stipend                 | 38,400              | -                   | 19,200                   |
| Section 23g MI Kids Back on Track          | 621,480             | 878,707             | 807,428                  |
| Section 27k Student Loan Repayment         | -                   | 268,800             | 222,600                  |
| Section 31a At Risk                        | 4,808,673           | 6,011,819           | 6,091,891                |
| Section 31aa Per-Pupil Mental Health Grant | 2,013,946           | 2,000,000           | 1,203,098                |
| Section 32d Great School Readiness         | 807,002             | 745,581             | 782,208                  |
| Section 35a Early Literacy                 | 453,932             | 309,853             | 373,634                  |
| Section 35j Literacy Improvement           | 558,296             | 1,289,718           | 381,950                  |
| Section 41 Bilingual Education             | 235,348             | 232,922             | 275,821                  |
| Section 54d Early On                       | 553,005             | 702,200             | 702,200                  |
| Section 61 Vocational Education            | 759,918             | 606,208             | 521,910                  |
| 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                   |
| Section 104l Benchmark Assessments         | 109,150             | -                   | -                        |
| Section 107 Adult Education                | 467,753             | 467,753             | 526,562                  |
| <b>Total State Sources</b>                 | <b>\$11,899,172</b> | <b>\$13,543,353</b> | <b>\$11,949,102</b>      |
| <b>Federal Sources</b>                     |                     |                     |                          |
| ARP Homeless II                            | 13,016              | -                   | -                        |
| ESSER Grants                               | 2,652,274           | -                   | -                        |
| IDEA Grants                                | 4,498,823           | 4,556,981           | 4,333,606                |
| 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                |
| Title II Part A                            | 296,350             | 259,706             | 259,706                  |
| Title III Part A English Learners          | 55,837              | 53,289              | 53,289                   |
| Title III Part A Immigrant Learners        | 17,988              | 20,610              | -                        |
| Title IV, Part A SSAE                      | 106,426             | 88,081              | 88,081                   |
| Vocational Perkins                         | 322,167             | 283,852             | 283,852                  |
| WIOA- Adult Basic Education- Instruction   | 95,586              | 208,080             | 195,000                  |
| <b>Total Federal Sources</b>               | <b>\$12,968,730</b> | <b>\$7,859,629</b>  | <b>\$6,417,276</b>       |

# SPECIAL EDUCATION FUND

|                                       | 2023-24<br>Actual    | 2024-25<br>Proposed | 2024-25<br>First Amended |
|---------------------------------------|----------------------|---------------------|--------------------------|
| <b>Beginning Fund Balance</b>         | <b>\$159,381</b>     | <b>\$488,001</b>    | <b>\$1,613,659</b>       |
| <b>Revenues</b>                       |                      |                     |                          |
| Local                                 | 10,742,917           | 14,908,426          | 14,908,426               |
| State                                 | 10,671,702           | 10,757,731          | 10,757,731               |
| <b>Total Revenue</b>                  | <b>\$21,414,619</b>  | <b>\$25,666,157</b> | <b>\$25,666,157</b>      |
| <b>Expenditures</b>                   |                      |                     |                          |
| Instructional                         | 10,461,950           | 14,006,643          | 14,006,643               |
| Support                               | 7,574,141            | 9,640,104           | 9,640,104                |
| Facility Improvements                 | -                    | 100,000             | 800,507                  |
| Transfers to Other Funds              | 1,924,250            | 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>Ending Fund Balance</b>            | <b>\$1,613,659</b>   | <b>\$407,411</b>    | <b>\$832,562</b>         |
| <b>Expenditure Detail</b>             |                      |                     |                          |
| Moderate Cognitive Impairment Program | 3,772,770            | 4,992,765           | 4,992,765                |
| Visually Impaired Program             | 1,759,273            | 2,196,196           | 2,196,196                |
| Skill Center Program                  | 4,024,279            | 4,804,866           | 4,804,866                |
| Autistic Program                      | 8,457,079            | 11,652,920          | 11,652,920               |
| Additional Expenditures (3%)          | 22,690               | 100,000             | 800,507                  |
| Transfer to Other Funds               | 1,924,250            | 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>      |

# DEBT RETIREMENT FUNDS

## (RESTRICTED)

|                               | 2023-24<br>Actual   | 2024-25<br>Proposed | 2024-25<br>First Amended |
|-------------------------------|---------------------|---------------------|--------------------------|
| <b>Beginning Fund Balance</b> | <b>\$3,138,249</b>  | <b>\$3,593,890</b>  | <b>\$4,145,110</b>       |
| <b>Revenues</b>               |                     |                     |                          |
| Tax Revenue                   | 23,250,578          | 22,889,122          | 23,250,578               |
| Interest Income               | 431,239             | 300,000             | 300,000                  |
| <b>Total Revenue</b>          | <b>\$23,681,817</b> | <b>\$23,189,122</b> | <b>\$23,550,578</b>      |
| <b>Expenditures</b>           |                     |                     |                          |
| Bond Redemption               | 11,805,000          | 12,170,000          | 12,170,000               |
| Bond Interest                 | 10,866,082          | 10,396,372          | 10,396,372               |
| Other                         | 3,874               | 62,400              | 62,400                   |
| <b>Total Expenditures</b>     | <b>\$22,674,956</b> | <b>\$22,628,772</b> | <b>\$22,628,772</b>      |
| <b>Ending Fund Balance</b>    | <b>\$4,145,110</b>  | <b>\$4,154,240</b>  | <b>\$5,066,916</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           |
| 2014 Refunding Bond           | 4,125,000           | -                   | -                   |
| 2020 Refunding Bond           | 1,255,000           | 6,920,000           | 6,920,000           |
| 2021 Bond Series 1            | 2,400,000           | 2,425,000           | 2,425,000           |
| 2021 Bond Series 2            | 725,000             | 750,000             | 750,000             |
| <b>Bond Redemption- Total</b> | <b>\$11,805,000</b> | <b>\$12,170,000</b> | <b>\$12,170,000</b> |

#### Bond Interest

|                             |                     |                     |                     |
|-----------------------------|---------------------|---------------------|---------------------|
| 2013 Bond Series 1          | 66,250              | -                   | -                   |
| 2013 Bond Series 2          | 3,348,750           | 3,250,000           | 3,250,000           |
| 2014 Refunding Bond         | 165,000             | -                   | -                   |
| 2020 Refunding Bond         | 1,881,622           | 1,872,322           | 1,872,322           |
| 2021 Bond Series 1          | 2,329,550           | 2,209,550           | 2,209,550           |
| 2021 Bond Series 2          | 3,074,910           | 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> |

# 2023 BOND

(RESTRICTED)

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

# SINKING FUND

(RESTRICTED)

|                               | 2023-24<br>Actual  | 2024-25<br>Proposed | 2024-25<br>First Amended |
|-------------------------------|--------------------|---------------------|--------------------------|
| <b>BEGINNING FUND BALANCE</b> | <b>\$5,048,784</b> | <b>\$3,448,784</b>  | <b>\$8,188,673</b>       |
| <b>REVENUES</b>               |                    |                     |                          |
| Local                         | 9,190,720          | 9,300,000           | 9,300,000                |
| Other Financing Sources       | -                  | -                   | -                        |
| <b>Total Revenue</b>          | <b>\$9,190,720</b> | <b>\$9,300,000</b>  | <b>\$9,300,000</b>       |
| <b>EXPENDITURES</b>           |                    |                     |                          |
| Facility Improvements         | 6,047,616          | 10,000,000          | 10,000,000               |
| Other                         | 3,214              | 600,000             | 600,000                  |
|                               | <b>\$6,050,830</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>       |

# CAPITAL PROJECTS FUND

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



# FOOD SERVICE FUND

(RESTRICTED)

|                               | 2023-24<br>Actual  | 2024-25<br>Proposed | 2024-25<br>First Amended |
|-------------------------------|--------------------|---------------------|--------------------------|
| <b>Beginning Fund Balance</b> | <b>\$996,782</b>   | <b>\$668,633</b>    | <b>\$1,541,291</b>       |
| <b>Revenues</b>               |                    |                     |                          |
| Local Sales                   | 364,669            | 364,821             | 364,821                  |
| State Reimbursement           | 2,615,984          | 2,778,935           | 2,778,935                |
| Federal Reimbursement         | 3,425,535          | 3,373,348           | 3,373,348                |
| <b>Total Revenue</b>          | <b>\$6,406,188</b> | <b>\$6,517,104</b>  | <b>\$6,517,104</b>       |
| <b>Expenditures</b>           |                    |                     |                          |
| Support Services              | 5,561,679          | 6,345,815           | 6,345,815                |
| Transfers to Other Funds      | 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>Ending Fund Balance</b>    | <b>\$1,541,291</b> | <b>\$539,922</b>    | <b>\$1,412,580</b>       |

# HEALTH & WELFARE FUND

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

# SCHOLARSHIP FUND

(RESTRICTED)

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

# SCHOOL ACTIVITIES FUND

(RESTRICTED)

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