



Livonia Public Schools

2023-24 First Amended General Fund & District Budgets

December 2023

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 2023-24 General Fund be amended as follows:

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Revenue			
Local	42,109,448	42,273,645	44,286,539
State	130,007,956	131,743,679	131,889,891
Federal	29,587	29,587	29,587
Other Financing Sources	2,664,114	2,607,912	2,696,083
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Total Revenue	\$ 174,811,105	\$ 176,654,823	\$ 178,902,100
Fiscal Year Beginning Fund Balance	\$ 33,691,834	\$ 31,444,633	\$ 31,542,113
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Revenue Plus Beginning Fund Balance (Total Available to Appropriate)	\$ 208,502,939	\$ 208,099,456	\$ 210,444,213

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 2023-24 General Fund be amended as follows:

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Expenditures			
Instruction			
Basic Programs	89,319,712	86,489,142	88,947,264
Added Needs	16,732,569	16,851,620	16,463,252
Total Instruction	\$ 106,052,281	\$ 103,340,762	\$ 105,410,516
Support Services			
Pupil Support	7,807,593	7,439,601	7,417,224
Instructional Staff Support	7,908,968	8,071,914	8,485,491
General Administration	904,946	994,846	1,053,013
School Administration	12,217,788	11,974,639	11,992,610
Business Services	2,259,362	2,386,580	2,349,500
Operations and Maintenance	20,385,739	19,340,354	19,511,493
Transportation	8,481,079	8,870,311	8,577,321
Other Central Support	5,244,139	5,469,698	5,595,650
Athletics	2,632,912	3,554,611	3,909,176
Total Support Services	\$ 67,842,527	\$ 68,102,554	\$ 68,891,478
Community Services	\$ 2,166,019	\$ 2,939,220	\$ 3,057,637
Other Financing Uses	\$ 900,000	\$ 1,500,000	\$ 1,500,000
Total Expenditures	\$ 176,960,827	\$ 175,882,536	\$ 178,859,631
Ending Fund Balance = Total Available to Appropriate less Total Expenditures	\$ 31,542,112	\$ 32,216,920	\$ 31,584,582
Fund Balance as a Percentage of Total Expenditures	17.8%	18.3%	17.7%

FUNDED PROJECTS FUND

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

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ (877,400)	\$ -	
Revenues			
Local	163,452	37,800	384,312
State	9,690,342	8,639,346	13,983,328
Federal	20,647,168	14,829,599	12,650,171
Total Revenue	\$ 30,500,962	\$ 23,506,745	\$ 27,017,811
Expenditures			
Instructional	14,973,149	12,915,497	16,815,175
Support	12,683,622	9,985,451	9,668,644
Community Services	1,456,581	177,019	152,544
Other Financing Uses	510,212	428,778	381,448
Total Expenditures	\$ 29,623,564	\$ 23,506,745	\$ 27,017,811
Ending Fund Balance	\$ -	\$ -	\$ -

Revenue Detail

Local Sources

LPS Foundation	62,995	-	50,005
Miscellaneous Local Sources	6,470	37,800	303,307
Wayne RESA	93,987	-	31,000
Total Local Sources	\$ 163,452	\$ 37,800	\$ 384,312

State Sources

MI Future Educator Stipend	28,800	-	9,600
Section 23g MI Kids Back on Track	-	-	1,200,000
Section 31a At Risk	4,155,136	4,675,772	6,012,888
Section 31aa Per-Pupil Mental Health Grant	1,557,447	-	3,020,380
Section 31n(6) Mental Health	180,000	-	-
Section 32d Great School Readiness	592,397	568,032	807,002
Section 35a Early Literacy	291,204	262,146	431,773
Section 41 Bilingual Education	149,109	170,464	228,558
Section 54d Early On	362,134	483,750	483,750
Section 61 Vocational Education	676,214	639,185	756,535
Section 97 Per-Pupil Student Safety	1,159,552	1,500,000	403,941
Section 97C Risk Assessments	54,000	2,000	-
Section 97d Critical Incident Mapping	36,358	40,160	40,160
Section 99h FIRST Robotics	25,951	-	39,200
Section 104l Benchmark Assessments	109,250	-	81,788
Section 107 Adult Education	312,791	297,837	467,753
Total State Sources	\$ 9,690,342	\$ 8,639,346	\$ 13,983,328

Federal Sources

ARP Homeless II	29,679	-	-
Child Care Grant	1,414,738	-	-
Emergency Connectivity	1,322,146	-	-
ESSER Grants	7,317,566	4,308,980	2,652,275
IDEA Grants	4,445,964	4,484,552	4,535,584
Michigan Clean Diesel	73,529	-	-
Section 23 Grants	754,436	267,714	174,798
Section 11t ESSER Per Pupil Equalization	2,338,090	3,208,728	3,200,430
Section 98c Learning Loss	669,253	47,482	25,869
Title I Part A	1,341,153	1,468,367	1,213,292
Title II Part A	346,570	392,569	235,195
Title III Part A English Learners	87,936	87,936	51,388
Title III Part A Immigrant Learners	16,372	20,610	20,610
Title IV, Part A SSAE	90,941	102,293	93,800
Universal Service Fund (E-RATE)	-	13,496	-
Vocational Perkins	253,085	240,996	261,054
WIOA- Adult Basic Education- Instruction	145,709	185,876	185,876
Total Federal Sources	\$ 20,647,168	\$ 14,829,599	\$ 12,650,171

SPECIAL EDUCATION FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 1,108,043	\$ 1,034,797	\$ 159,381
Revenues			
Local	9,460,654	14,325,609	13,994,818
State	9,636,338	8,159,006	10,274,924
Total Revenue	\$ 19,096,992	\$ 22,484,615	\$ 24,269,742
Expenditures			
Instructional	11,215,184	12,218,741	12,532,616
Support	6,210,469	8,096,523	8,420,132
Facility Improvements	-	-	691,795
Transfers to Other Funds	2,620,000	2,500,000	2,250,000
Total Expenditures	\$ 20,045,653	\$ 22,815,264	\$ 23,894,543
Ending Fund Balance	\$ 159,382	\$ 704,148	\$ 534,580

Expenditure Detail			
Moderate Cognitive Impairment Program	3,430,895	4,322,909	4,644,644
Visually Impaired Program	1,870,728	1,833,104	2,003,612
Skill Center Program	3,970,931	4,068,966	4,313,450
Autistic Program	7,934,689	10,090,285	9,991,042
Additional Expenditures (3%)	218,410	-	691,795
Transfer to Other Funds	2,620,000	2,500,000	2,250,000
Total Expenditures	\$ 20,045,653	\$ 22,815,264	\$ 23,894,543

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 2,267,497	\$ 2,712,678	\$ 3,138,250
Revenues			
Tax Revenue	22,170,000	22,889,122	22,889,122
Interest Income	350,988	300,000	300,000
Total Revenue	\$ 22,520,988	\$ 23,189,122	\$ 23,189,122
Expenditures			
Bond Redemption	13,250,000	11,805,000	11,805,000
Bond Interest	8,397,995	10,866,082	10,866,082
Other	2,240	62,400	62,400
Total Expenditures	\$ 21,650,235	\$ 22,733,482	\$ 22,733,482
Ending Fund Balance	\$ 3,138,250	\$ 3,168,318	\$ 3,593,890

Expenditure Detail

Bond Redemption

2013 Bond Series 1	1,175,000	1,325,000	1,325,000
2013 Bond Series 2	1,850,000	1,975,000	1,975,000
2014 Refunding Bond	4,185,000	4,125,000	4,125,000
2020 Refunding Bond	1,245,000	1,255,000	1,255,000
2021 Bond Series 1	4,795,000	2,400,000	2,400,000
2021 Bond Series 2	-	725,000	725,000
Bond Redemption- Total	\$ 13,250,000	\$ 11,805,000	\$ 11,805,000

Bond Interest

2013 Bond Series 1	125,000	66,250	66,250
2013 Bond Series 2	3,441,250	3,348,750	3,348,750
2014 Refunding Bond	374,250	165,000	165,000
2020 Refunding Bond	1,888,195	1,881,622	1,881,622
2021 Bond Series 1	2,569,300	2,329,550	2,329,550
2021 Bond Series 2	-	3,074,910	3,074,910
Bond Interest- Total	\$ 8,397,995	\$ 10,866,082	\$ 10,866,082

2021 BOND (RESTRICTED)

	2022-23 Actual		2023-24 Proposed		2023-24 First Amended
Beginning Fund Balance	\$ 65,206,723	\$	556,723	\$	10,894,354
Revenues					
Interest Income	\$ 1,672,310	\$	200,000	\$	450,000
Expenditures					
Facility Improvements	54,747,060		700,000		9,734,393
Other	1,237,619		56,723		1,609,961
	<u>\$ 55,984,679</u>	\$	<u>756,723</u>	\$	<u>11,344,354</u>
 Ending Fund Balance	 \$ 10,894,354	\$	 -	\$	 -

2023 BOND (RESTRICTED)

	2022-23 Actual		2023-24 Proposed		2023-24 First Amended
Beginning Fund Balance	\$ -	\$	69,489,698	\$	70,339,195
Revenues					
Other Financing Sources	70,189,698		-		-
Interest Income	569,579		1,000,000		1,500,000
Total Revenue	<u>\$ 70,759,277</u>	\$	<u>1,000,000</u>	\$	<u>1,500,000</u>
Expenditures					
Facility Improvements	-		30,000,000		50,000,000
Other	420,082		5,000,000		510,464
	<u>\$ 420,082</u>	\$	<u>35,000,000</u>	\$	<u>50,510,464</u>
 Ending Fund Balance	 \$ 70,339,195	\$	 35,489,698	\$	 21,328,731

SINKING FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
BEGINNING FUND BALANCE	\$ 3,925,250	\$ 2,572,609	\$ 5,048,784
REVENUES			
Local	8,300,183	8,623,318	8,623,318
Other Financing Sources	95,446	-	-
Total Revenue	\$ 8,395,629	\$ 8,623,318	\$ 8,623,318
EXPENDITURES			
Facility Improvements	7,271,963	10,000,000	10,000,000
Other	132	600,000	600,000
	\$ 7,272,095	\$ 10,600,000	\$ 10,600,000
ENDING FUND BALANCE	\$ 5,048,784	\$ 595,927	\$ 3,072,102

CAPITAL PROJECTS FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
BEGINNING FUND BALANCE	\$ 3,121,370	\$ 2,860,771	\$ 4,050,920
REVENUES			
Proceeds from Sale of Property	224,750	50,000	950,000
Transfer from Other Funds	1,520,000	1,500,000	1,500,000
Total Revenue	\$ 1,744,750	\$ 1,550,000	\$ 2,450,000
EXPENDITURES			
Facility Improvements	799,858	2,000,000	3,500,000
Other	15,342	-	-
Total Expenditures	\$ 815,200	\$ 2,000,000	\$ 3,500,000
ENDING FUND BALANCE	\$ 4,050,920	\$ 2,410,771	\$ 3,000,920

FOOD SERVICE FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 1,872,790	\$ 920,816	\$ 996,782
Revenues			
Local Sales	1,401,103	319,000	357,667
State Reimbursement	296,405	2,678,000	2,724,446
Federal Reimbursement	2,706,880	2,285,802	3,307,203
Total Revenue	\$ 4,404,388	\$ 5,282,802	\$ 6,389,316
Expenditures			
Support Services	5,130,396	4,975,943	5,954,223
Transfers to Other Funds	150,000	300,000	300,000
Total Expenditures	\$ 5,280,396	\$ 5,275,943	\$ 6,254,223
Ending Fund Balance	\$ 996,782	\$ 927,675	\$ 1,131,875

HEALTH & WELFARE FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 593,800	\$ 801,651	\$ 93,844
Revenues			
Employee Contributions	3,198,840	3,165,937	3,518,724
Transfer From Other Funds	19,200,670	21,183,712	21,612,699
Total Revenue	\$ 22,399,510	\$ 24,349,649	\$ 25,131,423
Expenditures			
Premiums/Claims/Fees	\$ 22,899,466	\$ 24,310,095	\$ 24,731,423
Ending Fund Balance	\$ 93,844	\$ 841,205	\$ 493,844

SCHOLARSHIP FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 44,359	\$ 35,328	\$ 46,417
Revenues			
Local- Donations	\$ 16,558	\$ 10,000	\$ 15,000
Expenditures			
Scholarships	\$ 14,500	\$ 10,000	\$ 14,500
Ending Fund Balance	\$ 46,417	\$ 35,328	\$ 46,917

SCHOOL ACTIVITIES FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended
Beginning Fund Balance	\$ 1,609,323	\$ 1,609,323	\$ 1,766,885
Revenue- School Deposits	\$ 2,620,886	\$ 2,500,000	\$ 3,000,000
Expenditures- School Activities	\$ 2,463,324	\$ 2,500,000	\$ 3,000,000
Ending Fund Balance	\$ 1,766,885	\$ 1,609,323	\$ 1,766,885