



Budget  
Update

2021-2022

Final Amended Budget  
&

2022-2023

Proposed Budget

# LPS District Priorities



## Student Achievement

Demonstrating a strategic commitment to measurable growth and achievement for all students through consistent, rigorous and engaging curriculum & instruction.

## Employee Capacity

Investing in our students begins with an investment in our staff. Building capacity and engagement of each LPS staff member which results in meaningful and impactful work.

## Fiscal Responsibility

Exhibiting thoughtful and consistent oversight of budget development in order to utilize our district's finances & resources to maximize educational achievement for all students, support our priority focus areas and promote an environment of fiscal responsibility.

## Climate and Culture

Valuing and contributing daily to a positive, engaging and respectful climate and culture for all.

# Wayne County Enhancement Millage Priorities



- Hiring and retaining high quality staff
- Preserving & enhancing our programs and offerings for students
- Maintaining class size, reducing where feasible
- Supporting struggling learners and students with added needs
- Financial Stability

# 2021-2022 Final Amended Budget Recommendations



# 2021-2022

## Final Amended Budget Detail



# General Fund Revenue

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
<b>Revenue</b>				
Local	34,535,422	35,161,841	39,119,901	41,736,409
State	115,494,146	111,454,563	113,066,401	114,021,108
Federal	34,964	33,596	23,351	43,169
Other Financing Sources	5,855,204	5,853,841	2,661,942	2,661,942
<b>Total Revenue</b>	\$ 155,919,736	\$ 152,503,841	\$ 154,871,595	\$ 158,462,628
<b>Fiscal Year Beginning Fund Balance</b>	\$ 33,751,184	\$ 31,475,056	\$ 33,099,290	\$ 33,099,290
<b>Revenue Plus Beginning Fund Balance (Total Available to Appropriate)</b>	\$ 189,670,920	\$ 183,978,897	\$ 187,970,885	\$ 191,561,918

Planned use of Fund Balance in 2020-21 and 2021-22

# 2021-2022

# Final Amended Budget Detail



# General Fund Expenditures

	2020-21 Actual	2021-22 Proposed	2021-22 First Amended	2021-22 Final Amended
<b>Expenditures</b>				
<b>Instruction</b>				
Basic Programs	78,521,261	77,093,694	77,858,521	79,100,400
Added Needs	15,558,986	16,320,486	14,876,311	14,956,800
<b>Total Instruction</b>	<b>\$ 94,080,247</b>	<b>\$ 93,414,180</b>	<b>\$ 92,734,832</b>	<b>\$ 94,057,200</b>
<b>Support Services</b>				
Pupil Support	8,670,240	8,889,161	7,985,926	9,125,253
Instructional Staff Support	7,245,501	7,928,031	8,082,684	7,928,250
General Administration	835,066	843,313	1,017,905	907,458
School Administration	10,059,868	10,237,175	10,457,197	10,636,756
Business Services	2,030,903	2,142,406	2,052,909	2,037,646
Operations and Maintenance	16,319,770	17,198,331	18,142,405	17,781,879
Transportation	8,153,911	8,790,003	7,240,001	7,794,503
Other Central Support	4,498,262	4,980,029	5,094,518	4,812,480
Athletics	2,157,978	2,180,078	2,242,174	2,428,888
<b>Total Support Services</b>	<b>\$ 59,971,498</b>	<b>\$ 63,188,527</b>	<b>\$ 62,315,719</b>	<b>\$ 63,453,113</b>
<b>Community Services</b>				
Community Recreation	74,959	77,504	52,786	27,085
Custody & Child Care	2,421,931	2,463,060	2,430,413	1,517,954
<b>Total Community Services</b>	<b>\$ 2,496,889</b>	<b>\$ 2,540,564</b>	<b>\$ 2,483,199</b>	<b>\$ 1,545,039</b>
<b>Other Financing Uses</b>				
Transfers to Other Funds	22,999	100,000	-	912,459
<b>Total Other Financing Uses</b>	<b>\$ 22,999</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 912,459</b>
<b>Total Expenditures</b>	<b>\$ 156,571,633</b>	<b>\$ 159,243,271</b>	<b>\$ 157,533,750</b>	<b>\$ 159,967,811</b>
<b>Ending Fund Balance = Total Available to Appropriate less Total Expenditures</b>	<b>\$ 33,099,288</b>	<b>\$ 24,735,626</b>	<b>\$ 30,437,135</b>	<b>\$ 31,594,107</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>21.1%</b>	<b>15.5%</b>	<b>19.3%</b>	<b>19.8%</b>

Planned use of Fund Balance in 2020-21 and 2021-22

# Other Funds



- Funded Projects
- Special Education
- Health & Welfare
- Food Service
- Debt Retirement
- Sinking Fund
- 2021 Bond
- Capital Projects
- Scholarship
- School Activities

# 2022-2023 Proposed Budget Recommendations





# Proposed Millage Rates

Purpose of Millage	Millage Rate	Estimated Revenue
General Fund (Non Homestead Operating Millage)	18.0000	\$26,869,185
Debt Retirement Fund	4.1000	\$20,850,826
Sinking Fund	1.5766	\$7,937,726

The proposed millage rates are the same as last year with the exception of the Sinking Fund millage that was reduced due to MCL 211.34d (Headlee Rollback).

# 2022-2023 Proposed Budget Detail



## General Fund Revenue

	2021-22 Final Amended	2022-23 Proposed
<b>Revenue</b>		
Local	41,736,409	38,682,095
State	114,021,108	120,261,959
Federal	43,169	43,169
Other Financing Sources	2,661,942	2,592,400
<b>Total Revenue</b>	<b>\$ 158,462,628</b>	<b>\$ 161,579,623</b>
<b>Fiscal Year Beginning Fund Balance</b>	<b>\$ 33,099,290</b>	<b>\$ 32,594,107</b>
<b>Revenue Plus Beginning Fund Balance (Total Available to Appropriate)</b>	<b>\$ 191,561,918</b>	<b>\$ 194,173,730</b>

Planned use of Fund Balance in 2020-21, 2021-22, & 2022-23

# General Fund Expenditures

# 2022-2023

# Proposed Budget Detail



	2021-22 Final Amended	2022-23 Proposed
<b>Expenditures</b>		
<b>Instruction</b>		
Basic Programs	79,100,400	81,018,034
Added Needs	14,956,800	15,333,034
<b>Total Instruction</b>	<b>\$ 94,057,200</b>	<b>\$ 96,351,068</b>
<b>Support Services</b>		
Pupil Support	9,125,253	8,416,620
Instructional Staff Support	7,928,250	8,486,114
General Administration	907,458	935,277
School Administration	10,636,756	11,170,929
Business Services	2,037,646	2,111,495
Operations and Maintenance	17,781,879	19,020,875
Transportation	7,794,503	8,191,485
Other Central Support	4,812,480	4,948,930
Athletics	2,428,888	2,440,789
<b>Total Support Services</b>	<b>\$ 63,453,113</b>	<b>\$ 65,722,514</b>
<b>Community Services</b>		
Community Recreation	27,085	27,161
Custody & Child Care	1,517,954	2,593,328
<b>Total Community Services</b>	<b>\$ 1,545,039</b>	<b>\$ 2,620,489</b>
<b>Other Financing Uses</b>		
Transfers to Other Funds	912,459	-
<b>Total Other Financing Uses</b>	<b>\$ 912,459</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 159,967,811</b>	<b>\$ 164,694,071</b>
<b>Ending Fund Balance = Total Available to Appropriate less Total Expenditures</b>	<b>\$ 31,594,107</b>	<b>\$ 29,479,659</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>19.8%</b>	<b>17.9%</b>

Planned use of Fund Balance in 2020-21, 2021-22, & 2022-23

# Other Funds



- Funded Projects
- Special Education
- Health & Welfare
- Food Service
- Debt Retirement
- Sinking Fund
- 2021 Bond
- Capital Projects
- Scholarship
- School Activities



Budget  
Update

2021-2022

Final Amended Budget  
&

2022-2023

Proposed Budget