



Livonia Public Schools

2025-26 Final Amended General Fund & District Budgets

June 2026

GENERAL FUND REVENUE

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$33,345,115	\$31,044,504	\$31,302,422	\$31,302,422
Revenue				
Local	49,699,014	50,572,263	50,209,738	52,142,816
State	131,961,460	135,510,342	130,971,683	132,389,961
Federal	93,071	93,071	93,071	138,430
Other Financing Sources	2,358,681	2,300,000	3,600,000	3,600,000
Total Revenue	\$184,112,226	\$188,475,676	\$184,874,492	\$188,271,207
Total Available to Appropriate	\$217,457,341	\$219,520,180	\$216,176,914	\$219,573,629

GENERAL FUND EXPENDITURES

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Expenditures				
Instruction				
Basic Programs	89,454,117	92,776,349	91,102,358	91,295,081
Added Needs	17,712,302	17,800,767	17,806,970	18,991,285
Total Instruction	\$107,166,419	\$110,577,116	\$108,909,328	\$110,286,366
Support Services				
Pupil Support	11,462,675	11,625,768	11,898,127	11,744,566
Instructional Staff Support	8,908,954	9,321,519	9,806,684	9,835,220
General Administration	928,070	1,019,747	992,040	1,063,198
School Administration	11,633,417	13,001,747	12,563,651	12,466,961
Business Services	1,851,461	1,975,296	1,984,678	1,924,840
Operations and Maintenance	21,532,511	20,970,988	20,502,748	21,532,055
Transportation	9,162,573	9,663,896	9,348,627	9,510,761
Other Central Support	6,756,137	6,196,790	6,457,315	6,232,455
Athletics	2,787,585	2,878,396	2,898,340	3,251,789
Total Support Services	\$75,023,382	\$76,654,147	\$76,452,210	\$77,561,845
Community Services	\$2,965,118	\$3,208,694	\$3,032,123	\$3,643,645
Other Financing Uses	\$1,000,000	\$0	\$0	\$0
Total Expenditures	\$186,154,919	\$190,439,957	\$188,393,661	\$191,491,856
Ending Fund Balance	\$30,512,316	\$29,080,223	\$27,783,253	\$28,081,773
Fund Balance %	16.4%	15.3%	14.7%	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	2025-26 Final Amended
Beginning Fund Balance	\$0	\$0	(\$191,630)	(\$191,630)
Revenues				
Local	261,864	441,346	521,882	573,108
State	12,663,378	10,264,523	17,309,133	16,769,508
Federal	6,574,996	6,769,744	7,083,727	7,758,774
Total Revenue	\$19,500,238	\$17,475,613	\$24,914,742	\$25,101,390
Expenditures				
Instructional	12,901,202	12,337,698	15,271,724	17,201,521
Support	6,494,402	4,876,513	9,147,356	6,556,868
Community Services	77,482	110,517	108,489	167,477
Other Financing Uses	218,781	150,885	195,542	983,670
Total Expenditures	\$19,691,868	\$17,475,613	\$24,723,111	\$24,909,536
Ending Fund Balance	(\$191,630)	\$0	\$0	\$0

Revenue Detail

Local Sources

LPS Education Foundation	48,946	-	50,000	50,000
Miscellaneous Local Sources	212,917	441,346	471,882	523,108
Wayne RESA				
Total Local Sources	261,864	441,346	521,882	573,108

State Sources

MI Future Educator Stipend	57,600	-	19,200	38,400
Section 23g MI Kids Back on Track	807,428	-	-	
Section 23h Mathematics	12,789	-	197,031	200,031
Section 27k Student Loan Repayment	80,644		4,800	4,800
Section 27l(2) Educator Compensation	-		1,920,058	1,920,101
Section 31a At Risk	5,520,808	5,742,505	8,473,492	8,469,514
Section 31aa Per-Pupil Mental Health	1,785,531	800,101	2,766,773	800,101
Section 32d Great School Readiness	778,902	782,208	821,227	821,227
Section 35a Early Literacy	378,593	317,900	169,000	124,000
Section 35c Multisensory				
Section 35j Literacy Improvement	958,754	523,021	46,138	46,138
Section 35m Literacy Supports	-		733,960	863,577
Section 41 Bilingual Education	279,740	279,740	349,675	324,553
Section 54d Early On	693,645	740,375	740,623	760,938
Section 61 Vocational Education	523,193	514,820	538,969	590,758
Section 61b Skilled Trades	-	-	-	8,821
Section 74b Clean School Bus	170,768	-	-	385,132
Section 99h FIRST Robotics	26,117	22,494	22,494	26,727
Section 99(21) Thrive Track	-	-	-	750,000
Section 104l Benchmark Assessments	111,541	14,797	14,797	143,794
Section 107 Adult Education	477,325	526,562	490,896	490,896
Total State Sources	\$12,663,378	10,264,523	\$17,309,133	\$16,769,508

Federal Sources

Cybersecurity Grant	-	-	131,206	131,206
Filter First Grant		462,755	502,755	502,755
IDEA Grants	4,339,942	4,203,503	4,222,937	4,226,009
Title I Part A	1,386,345	1,203,742	1,326,288	1,802,209
Title II Part A	278,324	259,706	254,887	347,314
Title III Part A English Learners	58,992	53,289	71,839	124,913
Title III Part A Immigrant Learners	6,115	19,816	-	32,216
Title IV, Part A SSAE	116,631	88,081	98,439	116,776
Vocational Perkins	273,193	283,852	280,376	280,376
WIOA- Adult Basic Education- Instruction	115,454	195,000	195,000	195,000
Total Federal Sources	\$6,574,996	\$6,769,744	\$7,083,727	\$7,758,774

SPECIAL EDUCATION FUND

	2024-25 Actual	2025-2026 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$1,613,659	\$992,532	\$2,639,865	\$2,639,865
Revenues				
Local	11,220,517	16,250,184	13,913,442	13,913,442
State	10,211,400	11,102,339	11,845,224	11,845,224
Total Revenue	\$21,431,918	\$27,352,523	\$25,758,666	\$25,758,666
Expenditures				
Instructional	10,464,010	14,618,717	13,679,461	13,921,216
Support	7,888,115	9,557,662	9,567,049	9,190,616
Facility Improvements	153,587	1,277,889	1,277,889	1,277,889
Transfers to Other Funds	1,900,000	2,000,000	3,150,000	3,150,000
Total Expenditures	20,405,712	\$27,454,268	\$27,674,399	\$27,539,721
Ending Fund Balance	\$2,639,865	\$890,788	\$724,132	\$858,810

Expenditure Detail

Moderate Cognitive Impairment Program	3,533,216	5,070,527	5,038,540	5,040,916
Visually Impaired Program	1,901,578	2,158,682	2,234,791	2,053,150
Skill Center Program	4,053,090	4,402,458	4,600,825	4,551,738
Autistic Program	8,635,224	12,544,712	11,372,354	11,466,028
Additional Expenditures (3%)	153,587	1,277,889	1,277,889	1,277,889
Transfer to Other Funds	1,900,000	2,000,000	3,150,000	3,150,000
Total Expenditures	20,176,695	\$27,454,268	\$27,674,399	\$27,539,721

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$4,145,110	\$2,417,606	\$6,634,578	\$6,634,578
Revenues				
Tax Revenue	24,756,996	24,608,653	24,608,653	24,608,653
Interest Income	300,844	300,000	300,000	420,000
Total Revenue	\$25,057,840	\$24,908,653	\$24,908,653	\$25,028,653
Expenditures				
Bond Redemption	12,170,000	15,320,000	15,320,000	15,320,000
Bond Interest	10,396,372	10,251,730	10,251,730	10,251,730
Other	2,000	62,400	62,400	2,150,000
Total Expenditures	22,568,372	\$25,634,130	\$25,634,130	\$27,721,730
Ending Fund Balance	\$6,634,578	\$1,692,129	\$5,909,101	\$3,941,501

Expenditure Detail

Bond Redemption

2013 Bond Series 2	2,075,000	2,175,000	2,175,000	2,175,000
2020 Refunding Bond	6,920,000	4,285,000	4,285,000	4,285,000
2021 Bond Series 1	2,425,000	2,760,000	2,760,000	2,760,000
2021 Bond Series 2	750,000	1,655,000	1,655,000	1,655,000
2021 Bond Series 3	-	4,445,000	4,445,000	4,445,000
2026 Refunding Bond	-	-	-	-
Bond Redemption- Total	12,170,000	15,320,000	15,320,000	15,320,000

Bond Interest

2013 Bond Series 2	3,250,000	1,627,500	1,627,500	1,627,500
2020 Refunding Bond	1,872,322	1,812,048	1,812,048	1,812,048
2021 Bond Series 1	2,209,550	2,112,550	2,112,550	2,112,550
2021 Bond Series 2	3,064,500	3,027,000	3,027,000	3,027,000
2021 Bond Series 3	-	1,672,632	1,672,632	1,672,632
2026 Refunding Bond	-	-	-	-
Bond Interest- Total	10,396,372	10,251,730	10,251,730	10,251,730

2023 BOND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$31,245,567	\$0	\$7,106,510	\$7,106,510
Revenues				
Other Financing Sources	-	-	-	-
Interest Income	1,017,441	-	120,000	110,108
Total Revenue	\$1,017,441	\$0	\$120,000	\$110,108
Expenditures				
Facility Improvements	20,131,744	-	7,026,510	7,003,105
Other	5,024,754	-	200,000	213,513
	\$25,156,498	\$0	\$7,226,510	\$7,216,618
Ending Fund Balance	\$7,106,510	\$0	\$0	\$0

2025 BOND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$0	\$32,714,626	\$37,985,036	\$37,985,036
Revenues				
Other Financing Sources	38,194,627	-	-	-
Interest Income	151,725	240,000	1,100,000	1,373,373
Total Revenue	\$38,346,352	\$240,000	\$1,100,000	\$1,373,373
Expenditures				
Facility Improvements	-	20,000,000	20,000,000	15,145,191
Other	361,315	1,000,000	1,000,000	12,368,024
	\$361,315	\$21,000,000	\$21,000,000	\$27,513,215
Ending Fund Balance	\$37,985,036	\$11,954,626	\$18,085,036	\$11,845,194

SINKING FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
BEGINNING FUND BALANCE	\$8,188,674	\$7,229,518	\$9,750,494	\$9,750,494
REVENUES				
Local	9,532,293	9,700,000	9,700,000	9,408,820
State	240,845	200,000	261,301	280,307
Total Revenue	\$9,773,138	\$9,900,000	\$9,961,301	\$9,689,127
EXPENDITURES				
Facility Improvements	8,211,318	10,000,000	10,000,000	10,000,000
Other	-	600,000	600,000	600,000
	\$8,211,318	\$10,600,000	\$10,600,000	\$10,600,000
ENDING FUND BALANCE	\$9,750,494	\$6,529,518	\$9,111,795	\$8,839,621

CAPITAL PROJECTS FUND

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
BEGINNING FUND BALANCE	\$4,948,428	\$2,547,372	\$3,130,841	\$3,130,841
REVENUES				
Proceeds from Sale of Property	235,258	100,000	450,000	405,763
Transfer from Other Funds	1,000,000	-	-	-
Total Revenue	\$1,235,258	\$100,000	\$450,000	\$405,763
EXPENDITURES				
Facility Improvements	3,052,845	2,547,372	1,600,000	1,600,000
Other	-	-	-	-
Total Expenditures	\$3,052,845	\$2,547,372	\$1,600,000	\$1,600,000
ENDING FUND BALANCE	\$3,130,841	\$100,000	\$1,980,841	\$1,936,604

FOOD SERVICE FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$1,541,291	\$2,002,880	\$2,002,880	\$2,002,880
Revenues				
Local Sales	292,770	254,523	315,780	323,000
State Reimbursement	2,778,156	2,752,914	2,758,489	2,777,603
Federal Reimbursement	3,608,874	3,555,457	3,930,767	3,930,767
Total Revenue	\$6,679,800	\$6,562,894	\$7,005,036	\$7,031,370
Expenditures				
Support Services	5,918,211	6,868,203	6,440,189	6,916,908
Transfers to Other Funds	300,000	300,000	300,000	300,000
Total Expenditures	\$6,218,211	\$7,168,203	\$6,740,189	\$7,216,908
Ending Fund Balance	\$2,002,880	\$1,397,571	\$2,267,727	\$1,817,342

HEALTH & WELFARE FUND

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 First Amended
Beginning Fund Balance	\$475,694	\$612,885	\$612,885	\$612,885
Revenues				
Employee Contributions	3,383,130	3,500,000	3,600,000	3,966,080
Transfer From Other Funds	20,222,368	20,000,000	20,500,000	19,926,072
Total Revenue	\$23,605,497	\$23,500,000	\$24,100,000	\$23,892,152
Expenditures				
Premiums/Claims/Fees	\$23,468,306	\$23,500,000	\$24,205,500	\$24,205,500
Ending Fund Balance	\$612,885	\$612,885	\$507,385	\$299,537

SCHOLARSHIP FUND

(RESTRICTED)

	2024-25 Actual	2025-26 Proposed	2025-26 First Amended	2025-26 Final Amended
Beginning Fund Balance	\$42,913	\$42,913	\$40,013	\$40,013
Revenue- Donations	\$8,100	\$10,000	\$10,000	\$8,000
Expenditures- Scholarships	\$11,000	\$10,000	\$10,000	\$10,000
Ending Fund Balance	\$40,013	\$42,913	\$40,013	\$38,013

SCHOOL ACTIVITIES FUND

(RESTRICTED)

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