



# Livonia Public Schools

## 2022-23 Final Amended General Fund & District Budgets

June 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 2022-23 General Fund be amended as follows:

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Revenue</b>				
Local	42,269,985	38,682,095	40,579,544	41,607,891
State	114,081,654	120,261,959	119,604,261	129,991,872 *
Federal	52,309	43,169	51,729	29,587
Other Financing Sources	2,592,400	2,592,400	2,727,064	2,635,869
<b>Total Revenue</b>	\$ 158,996,348	\$ 161,579,623	\$ 162,962,598	\$ 174,265,219
<b>Fiscal Year Beginning Fund Balance</b>	\$ 33,099,290	\$ 32,594,107	\$ 33,691,834	\$ 33,691,834
<b>Revenue Plus Beginning Fund Balance (Total Available to Appropriate)</b>	\$ 192,095,638	\$ 194,173,730	\$ 196,654,432	\$ 207,957,053

\* In FY 2022-23, Section 147c of the State School Aid Act (MCL 388.1747c) was amended to include a one-time distribution to districts to forward to the state's Office of Retirement Services (ORS) as additional assets being contributed to the retirement system. In accordance with Governmental Accounting Standards Board (GASB) Statement 68, districts must report these amounts as revenue and an equal amount of expenditures in their general ledger. The district received the first distribution of these funds and guidance on how to account for these funds after the first amendment was adopted hence the final amendment is capturing these additional revenues and expenditures. The total amount of Section 147c(2) funds estimated to be received is \$10,533,097.59.

# 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 2022-23 General Fund be amended as follows:

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Expenditures</b>				
<b>Instruction</b>				
Basic Programs	79,079,405	81,018,034	83,115,932	89,321,478
Added Needs	14,552,624	15,333,034	15,799,236	16,928,291
<b>Total Instruction</b>	<b>\$ 93,632,029</b>	<b>\$ 96,351,068</b>	<b>\$ 98,915,168</b>	<b>\$ 106,249,769</b>
<b>Support Services</b>				
Pupil Support	9,125,223	8,416,620	8,518,792	7,807,611
Instructional Staff Support	7,645,941	8,486,114	7,747,679	7,924,019
General Administration	833,949	935,277	962,433	960,196
School Administration	10,602,534	11,170,929	11,345,033	12,283,378
Business Services	1,942,334	2,111,495	2,186,285	2,296,780
Operations and Maintenance	17,771,457	19,020,875	19,178,860	20,490,916
Transportation	7,381,870	8,191,485	8,063,753	8,549,319
Other Central Support	4,753,356	4,948,930	5,237,446	5,249,364
Athletics	2,412,255	2,440,789	2,440,789	2,697,929
<b>Total Support Services</b>	<b>\$ 62,468,920</b>	<b>\$ 65,722,514</b>	<b>\$ 65,681,070</b>	<b>\$ 68,259,512</b>
<b>Community Services</b>	<b>\$ 1,390,396</b>	<b>\$ 2,620,489</b>	<b>\$ 1,784,009</b>	<b>\$ 2,221,386</b>
<b>Other Financing Uses</b>	<b>\$ 912,459</b>	<b>\$ -</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>
<b>Total Expenditures</b>	<b>\$ 158,403,804</b>	<b>\$ 164,694,071</b>	<b>\$ 167,280,247</b>	<b>\$ 177,630,667 *</b>
<b>Ending Fund Balance = Total Available to Appropriate less Total Expenditures</b>	<b>\$ 33,691,834</b>	<b>\$ 29,479,659</b>	<b>\$ 29,374,185</b>	<b>\$ 30,326,386</b>
<b>Fund Balance as a Percentage of Total Expenditures</b>	<b>21.3%</b>	<b>17.9%</b>	<b>17.6%</b>	<b>17.1%</b>

\* In FY 2022-23, Section 147c of the State School Aid Act (MCL 388.1747c) was amended to include a one-time distribution to districts to forward to the state's Office of Retirement Services (ORS) as additional assets being contributed to the retirement system. In accordance with Governmental Accounting Standards Board (GASB) Statement 68, districts must report these amounts as revenue and an equal amount of expenditures in their general ledger. The district received the first distribution of these funds and guidance on how to account for these funds after the first amendment was adopted hence the final amendment is capturing these additional revenues and expenditures. The total amount of Section 147c(2) funds estimated to be received is \$10,533,097.59.

# FUNDED PROJECTS FUND

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

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended	2023-24 Proposed
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ (877,400)	\$ (877,400)	\$ -
<b>Revenues</b>					
Local	55,368	101,735	195,763	208,039	37,800
State	6,446,287	6,571,954	10,293,308	10,883,968	8,639,346
Federal	15,965,187	26,389,559	27,544,069	28,905,531	14,829,599
<b>Total Revenue</b>	<b>\$22,466,841</b>	<b>\$ 33,063,248</b>	<b>\$ 38,033,140</b>	<b>\$ 39,997,538</b>	<b>\$ 23,506,745</b>
<b>Expenditures</b>					
Instructional	14,058,187	17,472,621	17,562,993	18,713,299	12,915,497
Support	7,436,373	13,669,151	17,313,683	18,176,213	9,985,451
Community Services	1,514,004	1,572,072	1,667,112	1,560,081	177,019
Other Financing Uses	335,677	349,404	611,953	670,546	428,778
<b>Total Expenditures</b>	<b>\$23,344,241</b>	<b>\$ 33,063,248</b>	<b>\$ 37,155,741</b>	<b>\$ 39,120,139</b>	<b>\$ 23,506,745</b>
<b>Ending Fund Balance</b>	<b>\$ (877,400)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Detail</b>					
<b>Local Sources</b>					
LPS Foundation	30,842	21,508	63,097	63,372	-
Miscellaneous Local Sources	950	-	28,939	40,940	37,800
Wayne RESA	11,576	80,227	103,727	103,727	-
<b>Total Local Sources</b>	<b>\$ 55,368</b>	<b>\$ 101,735</b>	<b>\$ 195,763</b>	<b>\$ 208,039</b>	<b>\$ 37,800</b>
<b>State Sources</b>					
MI Future Educator Stipend	\$ -	\$ -	\$ -	\$ 28,800	\$ -
Section 23b (2)d Innovative Summer Programs	154,179	154,180	-	-	-
Section 31a At Risk	3,705,914	4,240,933	4,675,772	4,675,772	4,675,772
Section 31aa Per-Pupil Mental Health Grant	-	-	1,424,464	1,550,704	-
Section 31n(6) Mental Health	-	-	180,000	180,000	-
Section 32d Great School Readiness	614,334	675,120	770,826	628,818	568,032
Section 35a Early Literacy	333,531	333,531	318,062	318,062	262,146
Section 41 Bilingual Education	146,153	146,433	158,587	162,627	170,464
Section 54d Early On	117,500	117,500	283,750	483,750	483,750
Section 61 Vocational Education	696,171	526,172	639,184	721,804	639,185
Section 97 Per-Pupil Student Safety	-	-	1,424,464	1,556,830	1,500,000
Section 97C Risk Assessments	-	-	-	54,000	2,000
Section 97d Critical Incident Mapping	-	-	105,408	76,518	40,160
Section 99h FIRST Robotics	19,905	19,905	-	24,242	-
Section 104i Benchmark Assessments	-	-	-	109,250	-
Section 107 Adult Education	358,180	358,180	312,791	312,791	297,837
<b>Total State Sources</b>	<b>\$ 6,446,287</b>	<b>\$ 6,571,954</b>	<b>\$ 10,293,308</b>	<b>\$ 10,883,968</b>	<b>\$ 8,639,346</b>
<b>Federal Sources</b>					
ARP Homeless II	\$ -	\$ -	\$ -	\$ 29,679	\$ -
Child Care Grant	1,371,343	-	1,496,566	1,496,566	-
Emergency Connectivity	28,218	3,229,920	3,192,000	3,201,702	-
ESSER Grants	4,270,278	10,190,277	9,969,841	9,969,841	4,308,980
IDEA Grants	5,190,895	4,021,561	4,437,294	4,458,894	4,484,552
Michigan Clean Diesel	-	73,529	73,529	73,529	-
NSLP Equipment Assistance	31,500	31,500	-	-	-
Section 23 Grants	358,104	661,165	940,312	921,815	267,714
Section 11p Coronavirus Relief	2,283,351	-	-	-	-
Section 11t ESSER Per Pupil Equalization	-	5,538,520	5,538,520	5,538,520	3,208,728
Section 98c Learning Loss	-	-	-	695,122	47,482
Title I Part A	1,353,500	1,394,465	1,057,706	1,468,367	1,468,367
Title II Part A	493,194	577,940	263,776	392,569	392,569
Title III Part A English Learners	52,321	71,740	50,471	87,936	87,936
Title III Part A Immigrant Learners	28,007	29,073	19,543	20,610	20,610
Title IV, Part A SSAE	93,718	103,693	78,915	102,293	102,293
Universal Service Fund (E-RATE)	-	-	-	13,496	13,496
Vocational Perkins	288,472	288,472	244,089	253,085	240,996
WIOA- Adult Basic Education- Instruction	121,323	177,704	181,507	181,507	185,876
<b>Total Federal Sources</b>	<b>\$ 15,965,187</b>	<b>\$ 26,389,559</b>	<b>\$ 27,544,069</b>	<b>\$ 28,905,531</b>	<b>\$ 14,829,599</b>

# SPECIAL EDUCATION FUND

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	<b>\$ 2,798,352</b>	<b>\$ 898,352</b>	<b>\$ 1,108,043</b>	<b>\$ 1,108,043</b>
<b>Revenues</b>				
Local	10,061,177	10,340,274	13,725,609	13,725,609
State	6,852,962	8,490,754	7,559,006	7,959,006
<b>Total Revenue</b>	<b>\$ 16,914,139</b>	<b>\$ 18,831,028</b>	<b>\$ 21,284,615</b>	<b>\$ 21,684,615</b>
<b>Expenditures</b>				
Instructional	9,280,444	10,039,099	11,188,907	11,468,098
Support	5,824,005	6,601,929	7,228,262	7,289,763
Transfers to Other Funds	3,500,000	2,200,000	3,000,000	3,000,000
<b>Total Expenditures</b>	<b>\$ 18,604,449</b>	<b>\$ 18,841,028</b>	<b>\$ 21,417,169</b>	<b>\$ 21,757,861</b>
<b>Ending Fund Balance</b>	<b>\$ 1,108,043</b>	<b>\$ 888,352</b>	<b>\$ 975,489</b>	<b>\$ 1,034,797</b>
<b>Expenditure Detail</b>				
Moderate Cognitive Impairment Program	3,247,079	3,459,099	3,924,559	4,079,442
Visually Impaired Program	1,659,279	1,811,346	1,806,185	1,976,153
Skill Center Program	3,686,045	4,264,841	3,895,840	3,903,419
Autistic Program	6,389,392	7,105,744	8,659,182	8,667,444
Additional Expenditures (3%)	122,655	-	131,403	131,403
Transfer to Other Funds	3,500,000	2,200,000	3,000,000	3,000,000
<b>Total Expenditures</b>	<b>\$ 18,604,449</b>	<b>\$ 18,841,030</b>	<b>\$ 21,417,169</b>	<b>\$ 21,757,861</b>

# DEBT RETIREMENT FUNDS

## (RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	<b>\$ 3,794,623</b>	<b>\$ 1,729,584</b>	<b>\$ 2,267,497</b>	<b>\$ 2,267,497</b>
<b>Revenues</b>				
Tax Revenue	21,082,847	20,850,826	20,850,826	21,805,720
Interest Income	27,672	1,000	30,000	339,356
<b>Total Revenue</b>	<b>\$ 21,110,519</b>	<b>\$ 20,851,826</b>	<b>\$ 20,880,826</b>	<b>\$ 22,145,076</b>
<b>Expenditures</b>				
Bond Redemption	14,030,000	13,250,000	13,250,000	13,250,000
Bond Interest	8,605,345	8,397,994	8,397,994	8,397,995
Other	2,300	200,000	200,000	51,900
<b>Total Expenditures</b>	<b>\$ 22,637,645</b>	<b>\$ 21,847,994</b>	<b>\$ 21,847,994</b>	<b>\$ 21,699,895</b>
<b>Ending Fund Balance</b>	<b>\$ 2,267,497</b>	<b>\$ 733,416</b>	<b>\$ 1,300,329</b>	<b>\$ 2,712,678</b>

### Expenditure Detail

#### Bond Redemption

2013 Bond Series 1	900,000	1,175,000	1,175,000	1,175,000
2013 Bond Series 2	1,450,000	1,850,000	1,850,000	1,850,000
2014 Refunding Bond	7,810,000	4,185,000	4,185,000	4,185,000
2020 Refunding Bond	-	1,245,000	1,245,000	1,245,000
2021 Bond Series 1	3,870,000	4,795,000	4,795,000	4,795,000
2021 Bond Series 2	-	-	-	-
<b>Bond Redemption- Total</b>	<b>\$ 14,030,000</b>	<b>\$ 13,250,000</b>	<b>\$ 13,250,000</b>	<b>\$ 13,250,000</b>

#### Bond Interest

2013 Bond Series 1	161,000	125,000	125,000	125,000
2013 Bond Series 2	3,513,750	3,441,250	3,441,250	3,441,250
2014 Refunding Bond	764,750	374,250	374,250	374,250
2020 Refunding Bond	1,888,195	1,888,194	1,888,194	1,888,195
2021 Bond Series 1	2,277,650	2,569,300	2,569,300	2,569,300
2021 Bond Series 2	-	-	-	-
<b>Bond Interest- Total</b>	<b>\$ 8,605,345</b>	<b>\$ 8,397,994</b>	<b>\$ 8,397,994</b>	<b>\$ 8,397,995</b>

# 2021 BOND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	<b>\$ 77,547,490</b>	<b>\$ 43,597,490</b>	<b>\$ 65,206,723</b>	<b>\$ 65,206,723</b>
<b>Revenues</b>				
Other Financing Sources	-	-	-	-
Interest Income	(384,277)	50,000	500,000	1,350,000
<b>Total Revenue</b>	<b>\$ (384,277)</b>	<b>\$ 50,000</b>	<b>\$ 500,000</b>	<b>\$ 1,350,000</b>
<b>Expenditures</b>				
Facility Improvements	11,601,599	40,000,000	60,000,000	62,000,000
Other	354,891	2,000,000	4,000,000	4,000,000
	<b>\$ 11,956,490</b>	<b>\$ 42,000,000</b>	<b>\$ 64,000,000</b>	<b>\$ 66,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ 65,206,723</b>	<b>\$ 1,647,490</b>	<b>\$ 1,706,723</b>	<b>\$ 556,723</b>

# 2023 BOND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues</b>				
Other Financing Sources	-	-	-	70,189,698
Interest Income	-	-	-	300,000
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 70,489,698</b>
<b>Expenditures</b>				
Facility Improvements	-	-	-	500,000
Other	-	-	-	500,000
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,489,698</b>

# SINKING FUND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>BEGINNING FUND BALANCE</b>	\$ 4,436,012	\$ 1,254,415	\$ 3,925,250	\$ 3,925,250
<b>REVENUES</b>				
Local	7,706,045	7,937,726	7,937,726	8,151,913
Other Financing Sources	-	-	95,446	95,446
<b>Total Revenue</b>	<b>\$ 7,706,045</b>	<b>\$ 7,937,726</b>	<b>\$ 8,033,172</b>	<b>\$ 8,247,359</b>
<b>EXPENDITURES</b>				
Facility Improvements	8,186,807	8,000,000	10,000,000	10,000,000
Other	30,000	600,000	600,000	600,000
	<b>\$ 8,216,807</b>	<b>\$ 8,600,000</b>	<b>\$ 10,600,000</b>	<b>\$ 10,600,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,925,250</b>	<b>\$ 592,141</b>	<b>\$ 1,358,422</b>	<b>\$ 1,572,609</b>

# CAPITAL PROJECTS FUND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>BEGINNING FUND BALANCE</b>	\$ 3,654,690	\$ 3,402,097	\$ 3,121,370	\$ 3,121,370
<b>REVENUES</b>				
Proceeds from Sale of Property	49,060	50,000	50,000	219,401
Transfer from Other Funds	2,395,436	500,000	1,520,000	1,520,000
<b>Total Revenue</b>	<b>\$ 2,444,496</b>	<b>\$ 550,000</b>	<b>\$ 1,570,000</b>	<b>\$ 1,739,401</b>
<b>EXPENDITURES</b>				
Facility Improvements	2,881,201	-	1,000,000	2,000,000
Other	96,615	3,000,000	-	-
<b>Total Expenditures</b>	<b>\$ 2,977,816</b>	<b>\$ 3,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 3,121,370</b>	<b>\$ 952,097</b>	<b>\$ 3,691,370</b>	<b>\$ 2,860,771</b>



# FOOD SERVICE FUND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	\$ 39,831	\$ 2,262,821	\$ 1,872,790	\$ 1,872,790
<b>Revenues</b>				
Local Sales	250,604	202,000	250,000	1,368,872
State Reimbursement	133,716	186,451	100,874	344,793
Federal Reimbursement	5,998,639	1,980,000	1,980,000	2,833,105
<b>Total Revenue</b>	<b>\$ 6,382,959</b>	<b>\$ 2,368,451</b>	<b>\$ 2,330,874</b>	<b>\$ 4,546,770</b>
<b>Expenditures</b>				
Support Services	4,310,000	3,250,000	3,500,000	5,198,744
Transfers to Other Funds	240,000	200,000	240,000	300,000
<b>Total Expenditures</b>	<b>\$ 4,550,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,740,000</b>	<b>\$ 5,498,744</b>
<b>Ending Fund Balance</b>	<b>\$ 1,872,790</b>	<b>\$ 1,181,272</b>	<b>\$ 463,664</b>	<b>\$ 920,816</b>

# HEALTH & WELFARE FUND

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	\$ 1,251,258	\$ 1,157,241	\$ 593,800	\$ 593,800
<b>Revenues</b>				
Employee Contributions	2,785,504	2,552,703	2,950,000	3,015,175
Transfer From Other Funds	18,096,252	19,495,198	20,006,555	20,368,953
<b>Total Revenue</b>	<b>\$ 20,881,756</b>	<b>\$ 22,047,902</b>	<b>\$ 22,956,555</b>	<b>\$ 23,384,128</b>
<b>Expenditures</b>				
Premiums/Claims/Fees	\$ 21,539,214	\$ 22,112,309	\$ 23,050,355	\$ 23,176,277
<b>Ending Fund Balance</b>	<b>\$ 593,800</b>	<b>\$ 1,092,834</b>	<b>\$ 500,000</b>	<b>\$ 801,651</b>

# SCHOLARSHIP FUND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	\$ 37,233	\$ 39,314	\$ 44,359	\$ 44,359
<b>Revenues</b>				
Local- Donations	\$ 18,081	\$ 6,000	\$ 6,000	\$ 15,969
<b>Expenditures</b>				
Scholarships	\$ 10,955	\$ 12,000	\$ 12,000	\$ 25,000
<b>Ending Fund Balance</b>	\$ 44,359	\$ 33,314	\$ 38,359	\$ 35,328

# SCHOOL ACTIVITIES FUND

(RESTRICTED)

	2021-22 Actual	2022-23 Proposed	2022-23 First Amended	2022-23 Final Amended
<b>Beginning Fund Balance</b>	\$ 1,479,721	\$ 1,479,721	\$ 1,609,323	\$ 1,609,323
<b>Revenue-</b> School Deposits	\$ 2,080,471	\$ 2,000,000	\$ 2,000,000	\$ 2,500,000
<b>Expenditures-</b> School Activities	\$ 1,950,869	\$ 2,000,000	\$ 2,000,000	\$ 2,500,000
<b>Ending Fund Balance</b>	\$ 1,609,323	\$ 1,479,721	\$ 1,609,323	\$ 1,609,323