



Livonia Public Schools

2023-24 Final Amended General Fund & District Budgets

June 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 2023-24 General Fund be amended as follows:

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Revenue				
Local	42,109,448	42,273,645	44,286,539	46,675,096
State	130,007,956	131,743,679	131,889,891	135,104,197
Federal	29,587	29,587	29,587	58,785
Other Financing Sources	2,664,114	2,607,912	2,696,083	2,550,000
Total Revenue	\$ 174,811,105	\$ 176,654,823	\$ 178,902,100	\$ 184,388,078
Fiscal Year Beginning Fund Balance	\$ 33,691,834	\$ 31,444,633	\$ 31,542,113	\$ 31,542,113
Revenue Plus Beginning Fund Balance (Total Available to Appropriate)	\$ 208,502,939	\$ 208,099,456	\$ 210,444,213	\$ 215,930,191

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	2023-24 Final Amended
Expenditures				
Instruction				
Basic Programs	89,319,712	86,489,142	88,947,264	90,163,302
Added Needs	16,732,569	16,851,620	16,463,252	17,545,233
Total Instruction	\$ 106,052,281	\$ 103,340,762	\$ 105,410,516	\$ 107,708,535
Support Services				
Pupil Support	7,807,593	7,439,601	7,417,224	9,068,470
Instructional Staff Support	7,908,968	8,071,914	8,485,491	8,922,647
General Administration	904,946	994,846	1,053,013	937,895
School Administration	12,217,788	11,974,639	11,992,610	12,215,132
Business Services	2,259,362	2,386,580	2,349,500	2,376,084
Operations and Maintenance	20,385,739	19,340,354	19,511,493	21,213,689
Transportation	8,481,079	8,870,311	8,577,321	9,380,340
Other Central Support	5,244,139	5,469,698	5,595,650	5,816,589
Athletics	2,632,912	3,554,611	3,909,176	2,978,312
Total Support Services	\$ 67,842,527	\$ 68,102,554	\$ 68,891,478	\$ 72,909,158
Community Services	\$ 2,166,019	\$ 2,939,220	\$ 3,057,637	\$ 3,102,263
Other Financing Uses	\$ 900,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Total Expenditures	\$ 176,960,827	\$ 175,882,536	\$ 178,859,631	\$ 185,219,956
Ending Fund Balance = Total Available to Appropriate less Total Expenditures	\$ 31,542,112	\$ 32,216,920	\$ 31,584,582	\$ 30,710,235
Fund Balance as a Percentage of Total Expenditures	17.8%	18.3%	17.7%	16.6%

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	2023-24 Final Amended
Beginning Fund Balance	\$ (877,400)	\$ -	\$ -	\$ -
Revenues				
Local	163,452	37,800	384,312	385,409
State	9,690,342	8,639,346	13,983,328	16,538,691
Federal	20,647,168	14,829,599	12,650,171	13,190,790
Total Revenue	\$ 30,500,962	\$ 23,506,745	\$ 27,017,811	\$ 30,114,890
Expenditures				
Instructional	14,973,149	12,915,497	16,815,175	18,724,018
Support	12,683,622	9,985,451	9,668,644	10,811,175
Community Services	1,456,581	177,019	152,544	161,004
Other Financing Uses	510,212	428,778	381,448	418,693
Total Expenditures	\$ 29,623,564	\$ 23,506,745	\$ 27,017,811	\$ 30,114,890
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue Detail				
Local Sources				
Dunning Foundation	-	-	-	40,000
LPS Foundation	62,995	-	50,005	50,005
Miscellaneous Local Sources	6,470	37,800	303,307	24,759
Wayne RESA	93,987	-	31,000	270,645
Total Local Sources	\$ 163,452	\$ 37,800	\$ 384,312	\$ 385,409
State Sources				
MI Future Educator Stipend	28,800	-	9,600	38,400
Section 23g MI Kids Back on Track	-	-	1,200,000	1,428,908
Section 27k Student Loan Repayment	-	-	-	268,800
Section 31a At Risk	4,155,136	4,675,772	6,012,888	6,011,819
Section 31aa Per-Pupil Mental Health Grant	1,557,447	-	3,020,380	3,041,124
Section 31n(6) Mental Health	180,000	-	-	-
Section 32d Great School Readiness	592,397	568,032	807,002	807,002
Section 35a Early Literacy	291,204	262,146	431,773	458,399
Section 35j Literacy Improvement	-	-	-	1,880,491
Section 41 Bilingual Education	149,109	170,464	228,558	235,348
Section 54d Early On	362,134	483,750	483,750	556,068
Section 61 Vocational Education	676,214	639,185	756,535	761,536
Section 97 Per-Pupil Student Safety	1,159,552	1,500,000	403,941	403,941
Section 97C Risk Assessments	54,000	2,000	-	-
Section 97d Critical Incident Mapping	36,358	40,160	40,160	40,160
Section 99h FIRST Robotics	25,951	-	39,200	29,792
Section 104l Benchmark Assessments	109,250	-	81,788	109,150
Section 107 Adult Education	312,791	297,837	467,753	467,753
Total State Sources	\$ 9,690,342	\$ 8,639,346	\$ 13,983,328	\$ 16,538,691
Federal Sources				
ARP Homeless II	29,679	-	-	13,016
Child Care Grant	1,414,738	-	-	-
Emergency Connectivity	1,322,146	-	-	-
ESSER Grants	7,317,566	4,308,980	2,652,275	2,652,275
IDEA Grants	4,445,964	4,484,552	4,535,584	4,537,984
Michigan Clean Diesel	73,529	-	-	-
Section 23 Grants	754,436	267,714	174,798	167,378
Section 11t ESSER Per Pupil Equalization	2,338,090	3,208,728	3,200,430	3,200,430
Section 98c Learning Loss	669,253	47,482	25,869	25,869
Title I Part A	1,341,153	1,468,367	1,213,292	1,543,382
Title II Part A	346,570	392,569	235,195	321,544
Title III Part A English Learners	87,936	87,936	51,388	71,372
Title III Part A Immigrant Learners	16,372	20,610	20,610	22,587
Title IV, Part A SSAE	90,941	102,293	93,800	121,485
Universal Service Fund (E-RATE)	-	13,496	-	-
Vocational Perkins	253,085	240,996	261,054	327,592
WIOA- Adult Basic Education- Instruction	145,709	185,876	185,876	185,876
Total Federal Sources	\$ 20,647,168	\$ 14,829,599	\$ 12,650,171	\$ 13,190,790

SPECIAL EDUCATION FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Beginning Fund Balance	\$ 1,108,043	\$ 1,034,797	\$ 159,381	\$ 159,381
Revenues				
Local	9,460,654	14,325,609	13,994,818	13,708,426
State	9,636,338	8,159,006	10,274,924	10,157,731
Total Revenue	\$ 19,096,992	\$ 22,484,615	\$ 24,269,742	\$ 23,866,157
Expenditures				
Instructional	11,215,184	12,218,741	12,532,616	12,607,748
Support	6,210,469	8,096,523	8,420,132	8,237,994
Facility Improvements	-	-	691,795	691,795
Transfers to Other Funds	2,620,000	2,500,000	2,250,000	2,000,000
Total Expenditures	\$ 20,045,653	\$ 22,815,264	\$ 23,894,543	\$ 23,537,537
Ending Fund Balance	\$ 159,382	\$ 704,148	\$ 534,580	\$ 488,001
Expenditure Detail				
Moderate Cognitive Impairment Program	3,430,895	4,322,909	4,644,644	4,658,514
Visually Impaired Program	1,870,728	1,833,104	2,003,612	1,878,918
Skill Center Program	3,970,931	4,068,966	4,313,450	4,369,535
Autistic Program	7,934,689	10,090,285	9,991,042	9,938,775
Additional Expenditures (3%)	218,410	-	691,795	691,795
Transfer to Other Funds	2,620,000	2,500,000	2,250,000	2,000,000
Total Expenditures	\$ 20,045,653	\$ 22,815,264	\$ 23,894,543	\$ 23,537,537

DEBT RETIREMENT FUNDS

(RESTRICTED)

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

Expenditure Detail

Bond Redemption

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

Bond Interest

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

2021 BOND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Beginning Fund Balance	\$ 65,206,723	\$ 556,723	\$ 10,894,354	\$ 10,894,354
Revenues				
Interest Income	\$ 1,672,310	\$ 200,000	\$ 450,000	\$ 385,078
Expenditures				
Facility Improvements	54,747,060	700,000	9,734,393	9,467,111
Other	1,237,619	56,723	1,609,961	1,812,321
	\$ 55,984,679	\$ 756,723	\$ 11,344,354	\$ 11,279,432
Ending Fund Balance	\$ 10,894,354	\$ -	\$ -	\$ -

2023 BOND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Beginning Fund Balance	\$ -	\$ 69,489,698	\$ 70,339,195	\$ 70,339,195
Revenues				
Other Financing Sources	70,189,698	-	-	-
Interest Income	569,579	1,000,000	1,500,000	3,300,000
Total Revenue	\$ 70,759,277	\$ 1,000,000	\$ 1,500,000	\$ 3,300,000
Expenditures				
Facility Improvements	-	30,000,000	50,000,000	50,000,000
Other	420,082	5,000,000	510,464	3,000,000
	\$ 420,082	\$ 35,000,000	\$ 50,510,464	\$ 53,000,000
Ending Fund Balance	\$ 70,339,195	\$ 35,489,698	\$ 21,328,731	\$ 20,639,195

SINKING FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
BEGINNING FUND BALANCE	\$ 3,925,250	\$ 2,572,609	\$ 5,048,784	\$ 5,048,784
REVENUES				
Local	8,300,183	8,623,318	8,623,318	9,000,000
Other Financing Sources	95,446	-	-	-
Total Revenue	\$ 8,395,629	\$ 8,623,318	\$ 8,623,318	\$ 9,000,000
EXPENDITURES				
Facility Improvements	7,271,963	10,000,000	10,000,000	10,000,000
Other	132	600,000	600,000	600,000
	\$ 7,272,095	\$ 10,600,000	\$ 10,600,000	\$ 10,600,000
ENDING FUND BALANCE	\$ 5,048,784	\$ 595,927	\$ 3,072,102	\$ 3,448,784

CAPITAL PROJECTS FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
BEGINNING FUND BALANCE	\$ 3,121,370	\$ 2,860,771	\$ 4,050,920	\$ 4,050,920
REVENUES				
Proceeds from Sale of Property	224,750	50,000	950,000	650,000
Transfer from Other Funds	1,520,000	1,500,000	1,500,000	1,500,000
Total Revenue	\$ 1,744,750	\$ 1,550,000	\$ 2,450,000	\$ 2,150,000
EXPENDITURES				
Facility Improvements	799,858	2,000,000	3,500,000	3,000,000
Other	15,342	-	-	-
Total Expenditures	\$ 815,200	\$ 2,000,000	\$ 3,500,000	\$ 3,000,000
ENDING FUND BALANCE	\$ 4,050,920	\$ 2,410,771	\$ 3,000,920	\$ 3,200,920

FOOD SERVICE FUND

(RESTRICTED)

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Beginning Fund Balance	\$ 1,872,790	\$ 920,816	\$ 996,782	\$ 996,782
Revenues				
Local Sales	1,401,103	319,000	357,667	357,667
State Reimbursement	296,405	2,678,000	2,724,446	2,724,446
Federal Reimbursement	2,706,880	2,285,802	3,307,203	3,307,203
Total Revenue	\$ 4,404,388	\$ 5,282,802	\$ 6,389,316	\$ 6,389,316
Expenditures				
Support Services	5,130,396	4,975,943	5,954,223	6,417,465
Transfers to Other Funds	150,000	300,000	300,000	300,000
Total Expenditures	\$ 5,280,396	\$ 5,275,943	\$ 6,254,223	\$ 6,717,465
Ending Fund Balance	\$ 996,782	\$ 927,675	\$ 1,131,875	\$ 668,633

HEALTH & WELFARE FUND

	2022-23 Actual	2023-24 Proposed	2023-24 First Amended	2023-24 Final Amended
Beginning Fund Balance	\$ 593,800	\$ 801,651	\$ 93,844	\$ 93,844
Revenues				
Employee Contributions	3,198,840	3,165,937	3,518,724	3,146,638
Transfer From Other Funds	19,200,670	21,183,712	21,612,699	21,698,304
Total Revenue	\$ 22,399,510	\$ 24,349,649	\$ 25,131,423	\$ 24,844,942
Expenditures				
Premiums/Claims/Fees	\$ 22,899,466	\$ 24,310,095	\$ 24,731,423	\$ 24,556,197
Ending Fund Balance	\$ 93,844	\$ 841,205	\$ 493,844	\$ 382,589

SCHOLARSHIP FUND

(RESTRICTED)

	2022-23		2023-24		2023-24		2023-24	
	Actual		Proposed		First Amended		Final Amended	
Beginning Fund Balance	\$	44,359	\$	35,328	\$	46,417	\$	46,417
Revenues								
Local- Donations	\$	16,558	\$	10,000	\$	15,000	\$	8,000
Expenditures								
Scholarships	\$	14,500	\$	10,000	\$	14,500	\$	20,000
Ending Fund Balance	\$	46,417	\$	35,328	\$	46,917	\$	34,417

SCHOOL ACTIVITIES FUND

(RESTRICTED)

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