



Livonia Public Schools

2022-23 First Amended General Fund & District Budgets

December 2022

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
Revenue			
Local	42,269,985	38,682,095	40,579,544
State	114,081,654	120,261,959	119,604,261
Federal	52,309	43,169	51,729
Other Financing Sources	2,592,400	2,592,400	2,727,064
Total Revenue	\$ 158,996,348	\$ 161,579,623	\$ 162,962,598
Fiscal Year Beginning Fund Balance	\$ 33,099,290	\$ 32,594,107	\$ 33,691,834
Revenue Plus Beginning Fund Balance (Total Available to Appropriate)	\$ 192,095,638	\$ 194,173,730	\$ 196,654,432

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
Expenditures			
Instruction			
Basic Programs	79,079,405	81,018,034	83,115,932
Added Needs	14,552,624	15,333,034	15,799,236
Total Instruction	\$ 93,632,029	\$ 96,351,068	\$ 98,915,168
Support Services			
Pupil Support	9,125,223	8,416,620	8,518,792
Instructional Staff Support	7,645,941	8,486,114	7,747,679
General Administration	833,949	935,277	962,433
School Administration	10,602,534	11,170,929	11,345,033
Business Services	1,942,334	2,111,495	2,186,285
Operations and Maintenance	17,771,457	19,020,875	19,178,860
Transportation	7,381,870	8,191,485	8,063,753
Other Central Support	4,753,356	4,948,930	5,237,446
Athletics	2,412,255	2,440,789	2,440,789
Total Support Services	\$ 62,468,920	\$ 65,722,514	\$ 65,681,070
Community Services	\$ 1,390,396	\$ 2,620,489	\$ 1,784,009
Other Financing Uses	\$ 912,459	\$ -	\$ 900,000
Total Expenditures	\$ 158,403,804	\$ 164,694,071	\$ 167,280,247
Ending Fund Balance = Total Available to Appropriate less Total Expenditures	\$ 33,691,834	\$ 29,479,659	\$ 29,374,185
Fund Balance as a Percentage of Total Expenditures	21.3%	17.9%	17.6%

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
Beginning Fund Balance	\$ -		\$ (877,400)
Revenues			
Local	55,368	101,735	195,763
State	6,446,287	6,571,954	10,293,308
Federal	15,965,187	26,389,559	27,544,069
Total Revenue	\$ 22,466,841	\$ 33,063,248	\$ 38,033,140
Expenditures			
Instructional	14,058,187	17,472,621	17,562,993
Support	7,436,373	13,669,151	17,313,683
Community Services	1,514,004	1,572,072	1,667,112
Other Financing Uses	335,677	349,404	611,953
Total Expenditures	\$ 23,344,241	\$ 33,063,248	\$ 37,155,741
Ending Fund Balance	\$ (877,400)	\$ -	\$ -
Revenue Detail			
Local Sources			
Dunning Foundation	12,000	-	-
LPS Foundation	30,842	21,508	63,097
Miscellaneous Local Sources	950	-	28,939
Wayne RESA	11,576	80,227	103,727
Total Local Sources	\$ 55,368	\$ 101,735	\$ 195,763
State Sources			
Section 11r(4) ESSER Per Pupil Equalization	300,420	-	-
Section 23b (2)d Innovative Summer Programs	154,179	154,180	-
Section 31a At Risk	3,705,914	4,240,933	4,675,772
Section 31aa Per-Pupil Mental Health Grant	-	-	1,424,464
Section 31n(6) Mental Health			180,000
Section 32d Great School Readiness	614,334	675,120	770,826
Section 35a Early Literacy	333,531	333,531	318,062
Section 41 Bilingual Education	146,153	146,433	158,587
Section 54d Early On	117,500	117,500	283,750
Section 61 Vocational Education	696,171	526,172	639,184
Section 97 Per-Pupil Student Safety	-	-	1,424,464
Section 97d Critical Incident Mapping	-	-	105,408
Section 99h FIRST Robotics	19,905	19,905	
Section 107 Adult Education	358,180	358,180	312,791
Total State Sources	\$ 6,446,287	\$ 6,571,954	\$ 10,293,308
Federal Sources			
CACFP Emergency Operations	965	-	
Child Care Grant	1,371,343	-	1,496,566
Emergency Connectivity	28,218	3,229,920	3,192,000
ESSER Grants	4,270,278	10,190,277	9,969,841
IDEA Grants	5,190,895	4,021,561	4,437,294
Michigan Clean Diesel	-	73,529	73,529
NSLP Equipment Assistance	31,500	31,500	-
Section 23 Grants	358,104	661,165	940,312
Section 11p Coronavirus Relief	2,283,351	-	-
Section 11t ESSER Per Pupil Equalization	-	5,538,520	5,538,520
Title I Part A	1,353,500	1,394,465	1,057,706
Title II Part A	493,194	577,940	263,776
Title III Part A English Learners	52,321	71,740	50,471
Title III Part A Immigrant Learners	28,007	29,073	19,543
Title IV, Part A SSAE	93,718	103,693	78,915
Vocational Perkins	288,472	288,472	244,089
WIOA- Adult Basic Education- Instruction	121,323	177,704	181,507
Total Federal Sources	\$ 15,965,187	\$ 26,389,559	\$ 27,544,069

SPECIAL EDUCATION FUND

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

DEBT RETIREMENT FUNDS

(RESTRICTED)

	2021-22 Actual		2022-23 Proposed		2022-23 First Amended
Beginning Fund Balance	\$ 3,794,623	\$	1,729,584	\$	2,267,497
Revenues					
Tax Revenue	21,082,847		20,850,826		20,850,826
Interest Income	27,672		1,000		30,000
Total Revenue	\$ 21,110,519	\$	20,851,826	\$	20,880,826
Expenditures					
Bond Redemption	14,030,000		13,250,000		13,250,000
Bond Interest	8,605,345		8,397,994		8,397,994
Other	2,300		200,000		200,000
Total Expenditures	\$ 22,637,645	\$	21,847,994	\$	21,847,994
Ending Fund Balance	\$ 2,267,497	\$	733,416	\$	1,300,329

Expenditure Detail

Bond Redemption

2013 Bond Series 1	900,000		1,175,000		1,175,000
2013 Bond Series 2	1,450,000		1,850,000		1,850,000
2014 Refunding Bond	7,810,000		4,185,000		4,185,000
2020 Refunding Bond	-		1,245,000		1,245,000
2021 Bond Series 1	3,870,000		4,795,000		4,795,000

Bond Redemption- Total	\$ 14,030,000	\$	13,250,000	\$	13,250,000
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Bond Interest

2013 Bond Series 1	161,000		125,000		125,000
2013 Bond Series 2	3,513,750		3,441,250		3,441,250
2014 Refunding Bond	764,750		374,250		374,250
2020 Refunding Bond	1,888,195		1,888,194		1,888,194
2021 Bond Series 1	2,277,650		2,569,300		2,569,300

Bond Interest- Total	\$ 8,605,345	\$	8,397,994	\$	8,397,994
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2021 BOND

(RESTRICTED)

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

SINKING FUND

(RESTRICTED)

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

CAPITAL PROJECTS FUND

(RESTRICTED)

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

FOOD SERVICE FUND

(RESTRICTED)

	2021-22		2022-23		2022-23	
	Actual		Proposed		First Amended	
Beginning Fund Balance	\$	39,831	\$	2,262,821	\$	1,872,790
Revenues						
Local Sales		250,604		202,000		250,000
State Reimbursement		133,716		186,451		100,874
Federal Reimbursement		5,998,639		1,980,000		1,980,000
Other Financing Sources		-		-		-
Total Revenue	\$	6,382,959	\$	2,368,451	\$	2,330,874
Expenditures						
Support Services		4,310,000		3,250,000		3,500,000
Transfers to Other Funds		240,000		200,000		240,000
Total Expenditures	\$	4,550,000	\$	3,450,000	\$	3,740,000
Ending Fund Balance	\$	1,872,790	\$	1,181,272	\$	463,664

HEALTH & WELFARE FUND

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

SCHOLARSHIP FUND

(RESTRICTED)

		2021-22 Actual		2022-23 Proposed		2022-23 First Amended
Beginning Fund Balance	\$	37,233	\$	39,314	\$	44,359
Revenues						
Local- Donations	\$	18,081	\$	6,000	\$	6,000
Expenditures						
Scholarships	\$	10,955	\$	12,000	\$	12,000
Ending Fund Balance	\$	44,359	\$	33,314	\$	38,359

SCHOOL ACTIVITIES FUND

(RESTRICTED)

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