



Livingston  
**EDUCATIONAL  
SERVICE** Agency

## Overview of the 2022-2023 Budget



# Livingston ESA Board of Education

- [Mrs. LuAnn Loy](#), President (Brighton). Current term expires June 30, 2023.
- [Mr. Donald K. Cortez](#), Vice-President (Howell). Current term expires June 30, 2023.
- [Mr. Harold Fryer](#), Secretary (Fowlerville). Current term expires June 30, 2025.
- [Mr. Gary Kaiser](#), Treasurer (Pinckney). Current term expires June 30, 2025.
- [Mrs. Eileen Jankowski](#), Trustee (Hartland). Current term expires June 30, 2027.



# Our Goal

## Typical Annual Process

- Explain the mandated budget review process
- Review your role in this process
- Give you the information you need to carry out your role
- Support you in your efforts



# Process for Livingston ESA Budget Adoption

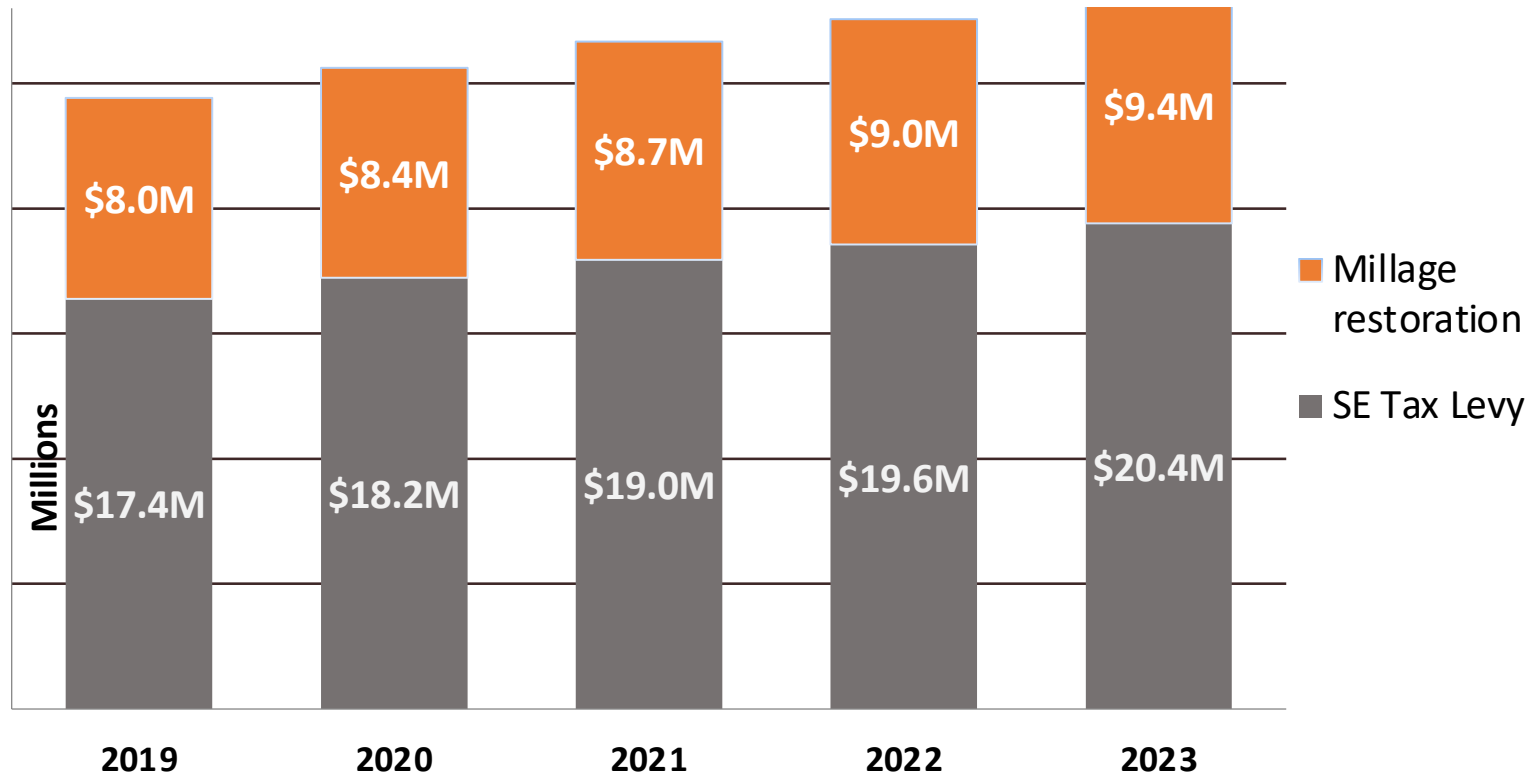
Section 624 of the Revised School Code created a process for the Livingston ESA general fund budget to be approved by local boards. The Agency has elected to present for consideration the Special Education Budget as well as the General Education Budget. The following calendar outlines the steps and deadlines for the process:

By May 1 <sup>st</sup>	The Livingston ESA school board submits the proposed General Education and Special Education Fund budget for the next school fiscal year to the board of each constituent district for review.
By June 1 <sup>st</sup>	Local boards review the Livingston ESA proposed budgets and adopt a resolution expressing support or disapproval; if disapproval, submit any specific objections and proposed changes to Livingston ESA
By June 30 <sup>th</sup>	Livingston ESA Board receives/considers any specific objections or proposed changes and holds the annual budget hearing to approve the budget



# Financial Trends & Information

## Special Education Fund Tax Levy

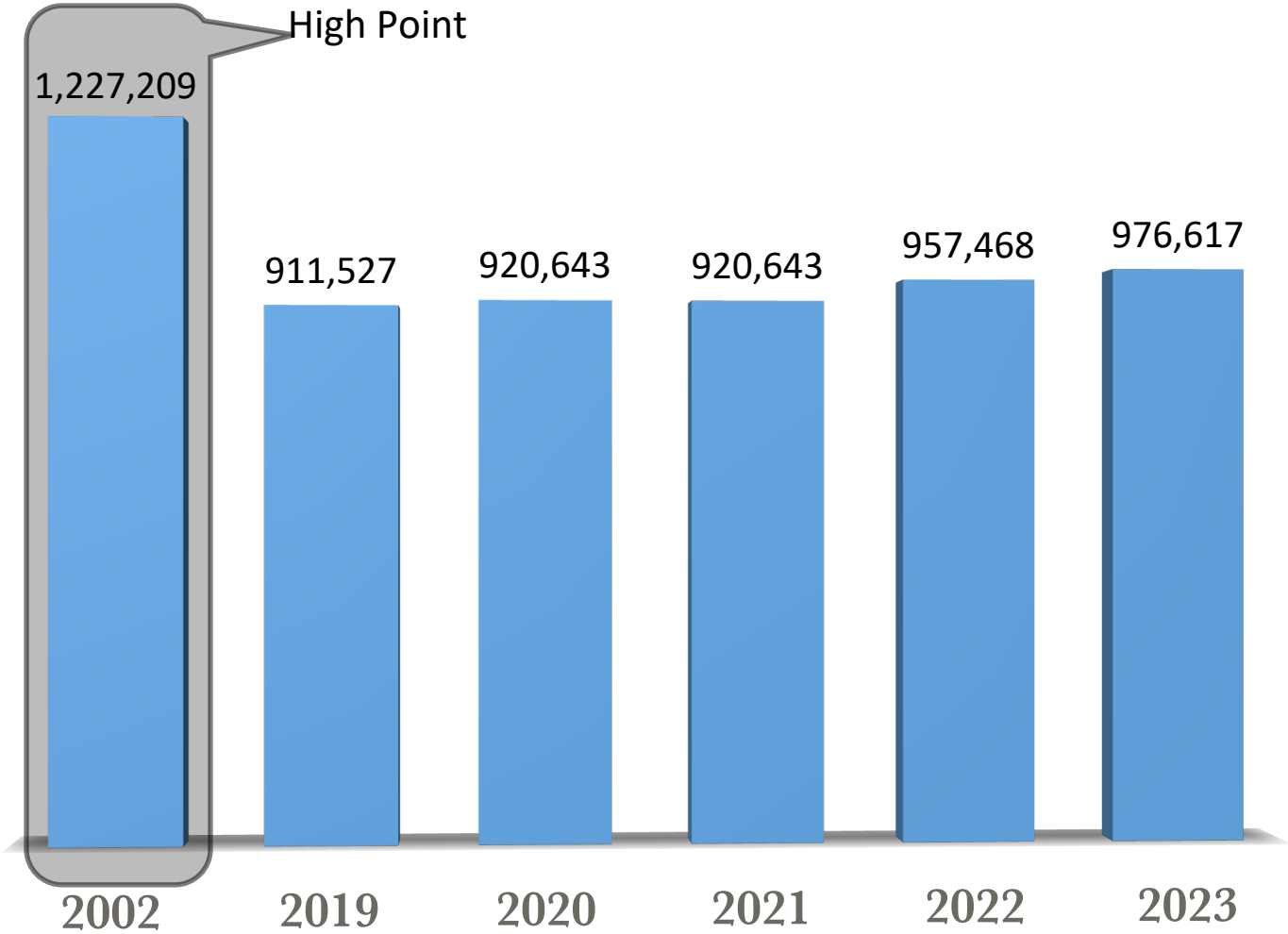


Average revenue growth since 2019 = 4%



# Financial Trends & Information

## General Fund Section 81



# Primary Budget Assumptions

(General & Special Education Funds)

- Section 81 Revenues – **2.0% increase**
- Taxable Values – **5.5 % Increase (confirmed by County Equalization)**
- Wage Rates – **2.0 % \*contingent on local settlements**
- Retirement Rate - **44%**
- Health Benefits - **“Hard Caps”**
- Annual Special Education Millage Distribution - **\$4,900,000**
- Headlee Restoration Millage Distribution- **\$9,400,000**
- Continuation of “One Time” Supplemental Millage Distribution- **\$500,000**



# Livingston ESA Staffing Allocation

	Brighton	Fowlerville	Hartland	Howell	Pinckney	Pathway/ Early On*	Curriculum & Instruction	Career Development**	Ed. Center***	TOTALS
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Administrative offices	6.0	1.7	2.4	7.6	4.2	14.5	3.0	9.0	20.7	69.1
Special Education Provider	28.4	14.6	26.7	34.7	11.6	24.6	-	-	-	140.6
Special Education Provider- County Wide	-	-	-	-	-	-	-	-	14.5	14.5
Special Education Teacher/Aide	1.3	-	1.6	5.4	-	79.0	-	-	2.0	89.3
Transportation (Drivers, Mechanics, Aides)	29.0	-	43.0	47.0	22.0	70.0	-	-	-	211.0
Technology	3.1	3.7	0.4	-	-	1.0	-	-	1.4	9.6
Early Childhood (Head Start, GSRP)	6.0	12.0	9.0	33.0	6.0	-	-	-	12.0	78.0
	73.8	32.0	83.1	127.7	43.8	189.1	3.0	9.0	50.6	612.1

**\*Pathway/ Early On:**

Includes Pathway school, Adult Transition programs, Early-On (0-3 years)

**\*\*Career Development:**

Includes Career and Technical Education consortium (CTE, Adult Ed, Alternative Ed, Early Middle College)

**\*\*\*Ed Center:**

Administrative offices include: A/P, Payroll, Student Count Auditor, Medicaid, Special Education Compliance Monitoring/Support, Communications, HR, Administrative Assistants, Receptionist, Custodial/Maintenance, Superintendent, Assistant Superintendents





# Primary Expenditure Categories

Livingston ESA General & Special Education Funds	
Salaries & Benefits	67%
Outgoing Transfers ( <i>88% to local districts</i> )	25%
Supplies & Materials, Purchased Services, Other	8%
<b>Total</b>	<b>100%</b>

Average Livingston County District	
Salaries & Benefits	75%
Outgoing Transfers	5%
Supplies & Materials, Purchased Services, Other	20%
<b>Total</b>	<b>100%</b>

\*Local District %'s based on 2020-21 FID data for General Fund only



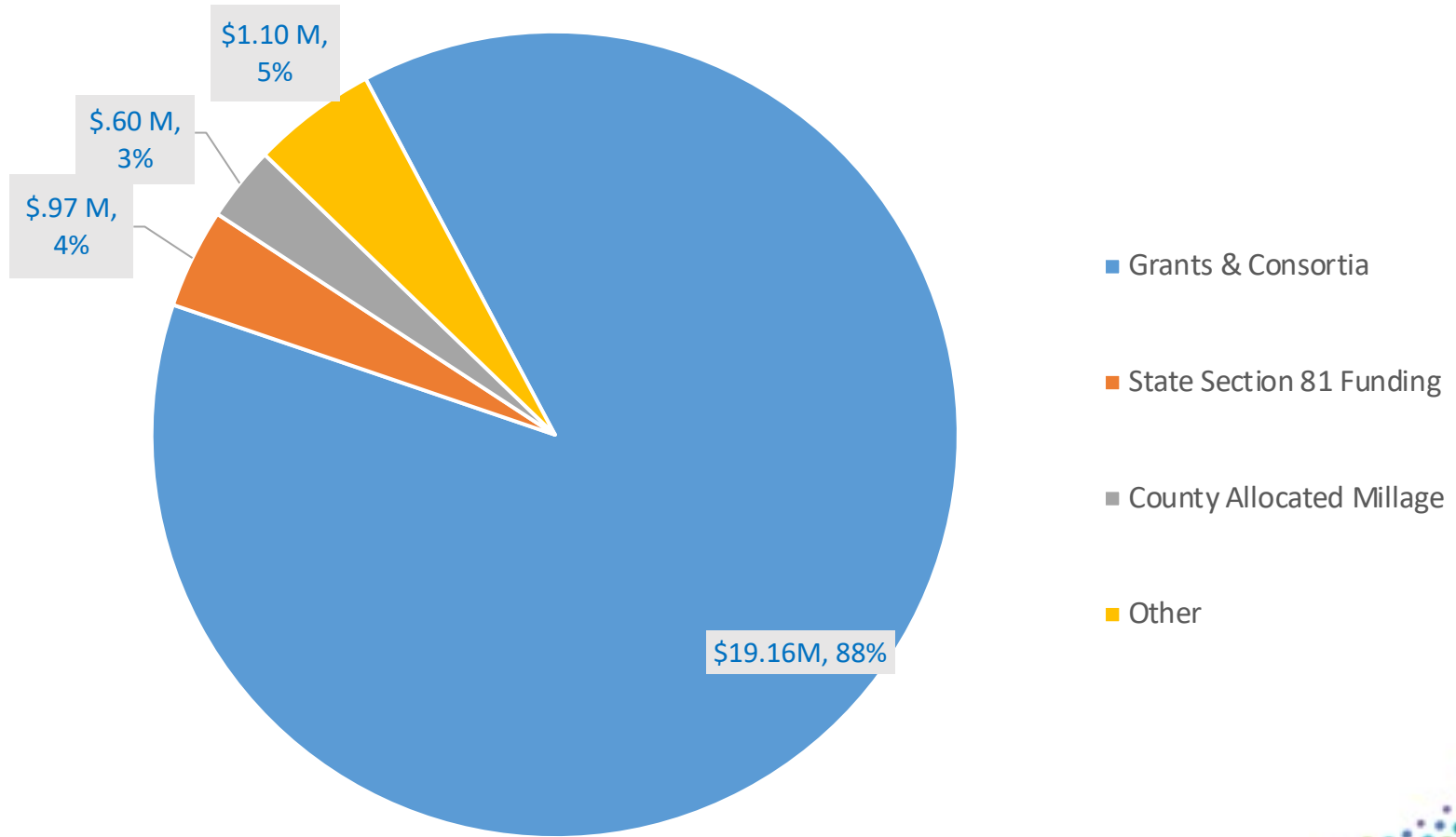
# FY 2022-2023 Summary by Fund

	General Fund	Special Education Fund
<b>Revenues</b>	\$21,834,000	\$55,836,000
<b>Expenditures</b>	\$21,765,000	\$55,775,000
<b>Surplus/(Deficit)</b>	\$69,000	\$61,000
<b>Beginning Fund Balance</b>	\$2,075,000	\$5,744,000
<b>Ending Fund Balance</b>	\$2,144,000	\$5,805,000



# General Education Fund Revenue Sources

2022-23 Revenue



# General Education Fund Grants & Collaborative Service Budgets

Regional Transportation	\$8,952,000
Early Childhood Grants	5,158,000
Career Development	2,311,000
General Education Social Work/Mental Health	947,000
Technology Staff	745,000
Administrative Software	380,000
WAY Alternative School	314,000
Other (Regional Asst Grant, Homeless, Early Lit etc)	353,000
<b>Total</b>	<b>\$19,160,000</b>

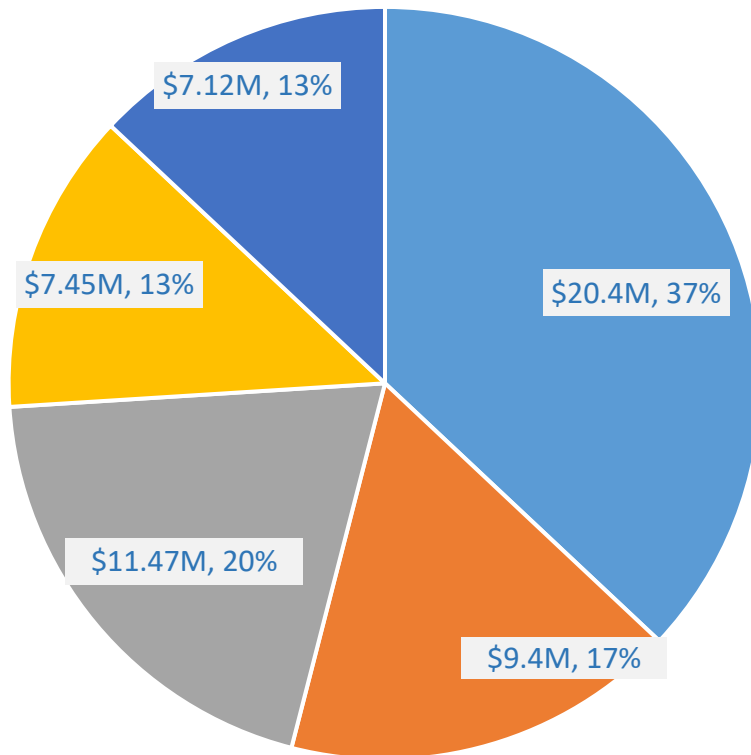
# State & Local General Education Fund Expenditure Budgets

Administrative Services	\$1,527,000
Instructional Staff Development	954,000
County Truancy Officer/Pupil Accounting	124,000
<b>TOTAL</b>	<b>\$2,605,000</b>



# Special Education Fund Revenue Sources

2022-23 Revenue



- Special Education Millage (2.145 mills)
- Special Education Millage Restoration (0.987 mills)
- State Special Education Reimbursement
- Federal & State Grants
- Other State & local revenue



# Special Education Fund Expenditure Budgets

Special Education Directors & Instructional Support Staff in Local Districts	\$25,419,000
Special Education Millage Distribution to Local Districts (Includes Headlee Restoration)	14,828,000
Center Based (Pathway) Special Education Programs	6,526,000
Specialized Transportation	4,675,000
Other Support Services (Special Education ISD Director, Compliance Monitoring, Finance, HR, Technology, Operations, Capital Outlay etc.)	4,327,000
<b>Total</b>	<b>\$55,775,000</b>



# Additional Information

- Additional Information is available by contacting:
  - Dr. Michael Hubert, Livingston ESA Superintendent, [mike@livingstonesa.org](mailto:mike@livingstonesa.org)
  - Stephanie L. Weese, Livingston ESA Assistant Superintendent for Administrative Services, [stephanieweese@livingstonesa.org](mailto:stephanieweese@livingstonesa.org)
  - Laura Walters, Livingston ESA Finance & Budget Director, [laurawalters@livingstonesa.org](mailto:laurawalters@livingstonesa.org)
  - Or, visiting the Agency website at [www.livingstonesa.org](http://www.livingstonesa.org)

