

# 2023-24 General Appropriation Resolution

**RESOLVED**, that this resolution shall be the general appropriations of the Livingston Educational Service Agency for the fiscal year beginning July 1, 2023 and ending June 30, 2024: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Livingston Educational Service Agency.

**BE IT FURTHER RESOLVED**, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the **General Education Fund** of the Livingston Educational Service Agency for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is as follows. Included in Local Revenue is LESA's share of allocated millage in the amount of \$648,271:

<b>Revenue:</b>	<b>Original Budget</b>	<b>1<sup>st</sup> Budget Revision</b>	<b>2<sup>nd</sup> Budget Revision</b>
Local	\$821,079	\$990,509	\$1,175,301
State	8,503,738	11,128,418	14,045,389
Federal	2,630,756	2,655,839	2,786,734
Payments from Other Public Schools	12,056,793	12,165,609	12,074,611
Fund Modifications (Other Operating Transfers In)	5,000	5,000	10,000
<b>Total Revenue</b>	<b>\$24,017,366</b>	<b>\$26,945,375</b>	<b>\$30,092,035</b>
<b>Fund Balance:</b>			
Total Fund Balance, July 1, 2023	\$2,150,740	\$2,642,707	\$2,642,707
<b>Total Available to Appropriate</b>	<b>\$26,168,106</b>	<b>\$29,588,082</b>	<b>\$32,734,742</b>

**BE IT FURTHER RESOLVED**, that \$29,437,523 of the total available to appropriate in the **General Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget</b>	<b>1<sup>st</sup> Budget Revision</b>	<b>2<sup>nd</sup> Budget Revision</b>
Instruction:			
Basic Programs	\$3,705,668	\$3,663,175	\$3,359,729
Added Needs	487,339	1,617,425	1,665,734
Adult and Continuing	122,005	130,065	133,455
Support Services:			
Pupil	1,814,969	1,808,279	1,932,516
Instruction Staff	2,325,139	2,675,738	2,699,915
General Administration	525,246	543,202	529,444
School Administration	1,183,110	1,528,974	1,544,347
Business	250,163	237,592	245,175
Operations/Maintenance	366,442	382,617	482,841
Transportation	9,647,713	9,739,093	11,485,052
Support Services-Central	1,821,119	1,863,451	1,841,364
Other (mostly food service)	225,000	225,000	240,247
Community Services	208,699	353,870	366,223
Payments to Other Public Schools	1,104,943	1,465,505	2,684,651
Payments to Other Gov't Agencies	114,804	171,574	158,752
Other Financing Uses	68,923	63,036	68,078
<b>Total Appropriated</b>	<b>\$23,971,282</b>	<b>\$26,468,596</b>	<b>\$29,437,523</b>
<b>Ending Fund Balance:</b>			
Total Fund Balance, June 30, 2024	\$2,196,824	\$3,119,486	\$3,297,219

**BE IT FURTHER RESOLVED**, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Special Education Fund** of the Livingston Educational Service Agency for the fiscal year beginning July 1, 2023 and ending June 30, 2024 is as follows. Included in Local Revenues is LESA's voted millage for Special Education at 3.1391 mills using a 1.0000 Millage Reduction Fraction, which will provide an estimated \$32,250,177 in revenue:

<b>Revenue:</b>	<b>Original Budget</b>	<b>1<sup>st</sup> Budget Revision</b>	<b>2<sup>nd</sup> Budget Revision</b>
Local	\$34,465,854	\$34,457,615	\$34,940,528
State	18,227,152	19,597,181	19,852,182
Federal	6,810,968	7,169,004	7,307,064
Incoming Transfers & Other	474,285	489,021	670,402
Fund Modifications (Other Operating Transfers In)	60,000	40,000	40,000
<b>Total Revenue</b>	<u>\$60,038,259</u>	<u>\$61,752,821</u>	<u>\$62,810,176</u>
<b>Fund Balance:</b>			
Total Fund Balance, July 1, 2023	<u>\$6,872,536</u>	<u>\$7,339,070</u>	<u>\$7,339,070</u>
<b>Total Available to Appropriate</b>	<u><b>\$66,910,795</b></u>	<u><b>\$69,091,891</b></u>	<u><b>\$70,149,246</b></u>

**BE IT FURTHER RESOLVED**, that \$60,746,759 of the total available to appropriate in the **Special Education Fund** is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	<b>Original Budget</b>	<b>1<sup>st</sup> Budget Revision</b>	<b>2<sup>nd</sup> Budget Revision</b>
Instruction:			
Added Needs	\$7,057,424	\$6,228,329	\$6,441,576
Support Services:			
Pupil	23,342,592	23,643,296	23,552,901
Instruction Staff	3,626,999	3,872,690	3,754,862
General Administration	186,974	281,851	273,756
School Administration	0	0	0
Business	757,190	722,272	691,497
Operations/Maintenance	993,980	832,929	904,594
Transportation	5,270,535	5,299,813	5,380,346
Support Services-Central	1,283,922	1,234,914	1,125,156
Other	0	0	0
Community Services	54,952	119,551	117,795
Payments to Other Public Schools	16,675,040	16,776,761	16,794,385
Other Financing Uses	751,774	200,001	200,000
Operating Transfers	751,774	735,371	1,509,891
<b>Total Appropriated</b>	<u><b>\$60,001,382</b></u>	<u><b>\$59,947,778</b></u>	<u><b>\$60,746,759</b></u>

<b>Ending Fund Balance:</b>			
Total Fund Balance, June 30, 2024	<u>\$6,909,413</u>	<u>\$9,144,113</u>	\$9,402,487
Less Committed			\$0
Less Assigned			\$0
<b>Unassigned Fund Balance, June 30, 2024</b>			<u><b>\$9,402,487</b></u>