

# 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 \$644,457:

<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	
State	8,503,738	11,128,418	
Federal	2,630,756	2,655,839	
Payments from Other Public Schools	12,056,793	12,165,609	
Fund Modifications (Other Operating Transfers In)	5,000	5,000	
Total Revenue	\$24,017,366	\$26,945,375	
<b>Fund Balance:</b>			
Total Fund Balance, July 1, 2023	\$2,150,740	\$2,642,707	
<b>Total Available to Appropriate</b>	<b>\$26,168106</b>	<b>\$29,588,082</b>	

**BE IT FURTHER RESOLVED**, that \$26,468,596 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	
Added Needs	487,339	1,617,425	
Adult and Continuing	122,005	130,065	
Support Services:			
Pupil	1,814,969	1,808,279	
Instruction Staff	2,325,139	2,675,738	
General Administration	525,246	543,202	
School Administration	1,183,110	1,528,974	
Business	250,163	237,592	
Operations/Maintenance	366,442	382,617	
Transportation	9,647,713	9,739,093	
Support Services-Central	1,821,119	1,863,451	
Other (mostly food service)	225,000	225,000	
Community Services	208,699	353,870	
Payments to Other Public Schools	1,104,943	1,465,505	
Payments to Other Gov't Agencies	114,804	171,574	
Other Financing Uses	68,923	63,036	
<b>Total Appropriated</b>	<b>\$23,971,282</b>	<b>\$26,468,596</b>	
<b>Ending Fund Balance:</b>			
Total Fund Balance, June 30, 2024	\$2,196,824	\$3,119,486	

**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 \$32,080,196 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	
State	18,227,152	19,597,181	
Federal	6,810,968	7,169,004	
Incoming Transfers & Other	474,285	489,021	
Fund Modifications (Other Operating Transfers In)	60,000	40,000	
<b>Total Revenue</b>	<b>\$60,038,259</b>	<b>\$61,752,821</b>	
<b>Fund Balance:</b>			
Total Fund Balance, July 1, 2023	\$6,872,536	\$7,339,070	
<b>Total Available to Appropriate</b>	<b>\$66,910,795</b>	<b>\$69,091,891</b>	

**BE IT FURTHER RESOLVED**, that \$59,947,778 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	
Support Services:			
Pupil	23,342,592	23,643,296	
Instruction Staff	3,626,999	3,872,690	
General Administration	186,974	281,851	
School Administration	0	0	
Business	757,190	722,272	
Operations/Maintenance	993,980	832,929	
Transportation	5,270,535	5,299,813	
Support Services-Central	1,283,922	1,234,914	
Other	0	0	
Community Services	54,952	119,551	
Payments to Other Public Schools	16,675,040	16,776,761	
Other Financing Uses		200,001	
Operating Transfers	751,774	735,371	
<b>Total Appropriated</b>	<b>\$60,001,382</b>	<b>\$59,947,778</b>	
<b>Ending Fund Balance:</b>			
Total Fund Balance, June 30, 2024	\$6,909,413	\$9,144,113	