

## 2017 Taxable Values

	Livonia	Westland	Total
Homestead	2,429,943,740	295,138,697	2,725,082,437
Non Homestead	<u>1,312,992,437</u>	<u>166,527,583</u>	<u>1,479,520,020</u>
Total	3,742,936,177	461,666,280	4,204,602,457

## 2017/2018 Proposed Millage Rates

	Millage Rate	Estimated Revenue
<b>General Fund</b>		
Non-homestead	18.00	22,338,650
Commercial Personal Property	6.00	<u>1,035,817</u>
Total		23,374,467
 <b>Debt Retirement Fund</b>		
2013 Series 1	1.27	5,339,845
2013 Series 2	1.27	5,339,845
*2014 Refunding	<u>2.00</u>	<u>8,409,205</u>
Total	4.54	19,088,895
 <b>Sinking Fund</b>		
	1.1157	4,864,725

\*Debt Fund calculation reflects state reimbursement for 2014 personal property tax cut -- also called the Small Taxpayer Exemption Loss

# LIVONIA PUBLIC SCHOOLS



## 2017-18 Proposed General Fund and District Budgets

June 2017

**LIVONIA PUBLIC SCHOOLS  
2017-18 PROPOSED BUDGET**

**TABLE OF CONTENTS**

**GENERAL FUND**

Resolutions – General Fund Amendments..... 1-2

**OTHER FUNDS**

Funded Projects Fund.....3  
Athletic Fund and Food Service Fund .....4  
Special Education Fund .....5  
Debt Retirement Funds .....6  
Capital Project Funds .....7  
2013 Bond, Scholarship, and Health & Welfare Funds .....8

# 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 2017-18 General Fund be amended as follows:

	<b>2016-17 FINAL AMENDED</b>	<b>2017-18 PROPOSED</b>
<b>REVENUE</b>		
Local	\$ 34,335,094	\$ 33,551,844
State	112,861,904	111,835,684
Federal	47,082	47,082
Other Financing Sources	<u>1,901,441</u>	<u>2,901,441</u>
<b>Total Revenue</b>	<b>\$ 149,145,521</b>	<b>\$ 148,336,051</b>
<b>FUND BALANCE AVAILABLE TO APPROPRIATE AS OF 7/1/2017</b>	<b>\$ <u>8,318,524</u></b>	<b>\$ <u>13,965,804</u></b>
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<b>\$ 157,464,045</b>	<b>\$ 162,301,855</b>

# 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 2017-18 General Fund be amended as follows:

EXPENDITURES	2016-17 FINAL AMENDED	2017-18 PROPOSED
<b>INSTRUCTION</b>		
Basic Programs	\$ 72,473,842	\$ 74,429,289
Added Needs	11,356,497	11,901,180
<b>Total Instruction</b>	<b>\$ 83,830,339</b>	<b>\$ 86,330,469</b>
<b>SUPPORTING SERVICES</b>		
Pupil	\$ 10,303,651	\$ 11,093,386
Instructional Staff	5,549,016	5,679,016
General Administration	875,561	885,561
School Administration	9,578,508	9,958,712
Business	3,654,789	3,704,789
Operations	13,690,791	14,251,565
Transportation	7,098,995	7,361,480
Central	2,941,403	2,956,403
<b>Total Supporting Services</b>	<b>\$ 53,692,714</b>	<b>\$ 55,890,912</b>
<b>COMMUNITY SERVICES</b>		
Community Recreation	\$ 580,420	\$ 575,920
Custody & Child Care	2,764,390	2,754,268
<b>Total Community Services</b>	<b>\$ 3,344,810</b>	<b>\$ 3,330,188</b>
<b>OTHER FINANCING USES</b>		
Transfers to Other Districts	\$ 50,000	\$ 50,000
Transfers to Other Funds	2,580,378	2,580,000
<b>Total Other Financing Uses</b>	<b>\$ 2,630,378</b>	<b>\$ 2,630,000</b>
 <b>TOTAL EXPENDITURES</b>	 <b>\$ 143,498,241</b>	 <b>\$ 148,181,569</b>
 <b>PROJECTED JUNE 30, 2018 FUND BALANCE</b>	 <b>\$ 13,965,804</b>	 <b>\$ 14,120,286</b>
 <b>FUND BALANCE- PERCENTAGE</b>	 <b>9.36%</b>	 <b>9.52%</b>

# FUNDED PROJECTS FUND

\* The Funded Projects Fund is reported in the General Fund on the Comprehensive Annual Financial Report submitted to

	2016-17 FINAL AMENDED	2017-18 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Local	\$ 177,392	\$ 117,734
State	2,315,669	1,079,504
Federal	7,062,045	5,751,750
<b>Total Revenue</b>	<b>\$ 9,555,106</b>	<b>\$ 6,948,988</b>
<b>EXPENDITURES</b>		
Instructional	\$ 7,082,824	\$ 4,968,700
Support	2,098,194	1,634,488
Community Services	232,183	220,800
Transfers to Other Funds	141,905	125,000
<b>Total Expenditures</b>	<b>\$ 9,555,106</b>	<b>\$ 6,948,988</b>
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE DETAIL</b>		
<b>LOCAL SOURCES</b>		
Business Partnerships		\$ 28,455
Community Foundation of SE Michigan		808
LPS Foundation		3,719
Wayne RESA		84,752
<b>Total Local Sources</b>		<b>\$ 117,734</b>
<b>STATE SOURCES</b>		
Section 22i Technology Infrastructure		\$ 151,504
Section 32d Great School Readiness		550,000
Section 104d Computer Adaptive Tests		53,000
Section 107 Adult Education		225,000
Section 35(A) Early Literacy		100,000
<b>Total State Sources</b>		<b>\$ 1,079,504</b>
<b>FEDERAL SOURCES</b>		
Title I		\$ 1,250,000
Title II Part A		400,000
Title III Limited English		60,000
Title III Immigrant		20,000
Vocational Perkins		250,000
IDEA Flow-Through		3,000,000
IDEA Preschool Incentive		175,000
IDEA Low-Incidence Center Program Expansion		446,750
ABE Family Literacy		140,000
ABE English/Civics Literacy		10,000
<b>Total Federal Sources</b>		<b>\$ 5,751,750</b>

# ATHLETIC FUND

\* The Athletic Fund is reported in the General Fund on the Comprehensive Annual Financial Report submitted to the State.

	<b>2016-17 FINAL AMENDED</b>		<b>2017-18 PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$	-	\$ -
<b>REVENUES</b>			
Student Fees	\$	723,000	\$ 727,000
Gate Receipts		213,700	215,000
General Fund Transfer		988,000	1,150,000
<b>Total Revenue</b>	<b>\$</b>	<b>1,924,700</b>	<b>\$ 2,092,000</b>
<b>EXPENDITURES</b>			
Athletic Directors/Coaches	\$	948,602	\$ 1,001,245
Contracted Services		695,098	714,455
Supplies/Equipment/Misc.		281,000	376,300
<b>Total Expenditures</b>	<b>\$</b>	<b>1,924,700</b>	<b>\$ 2,092,000</b>
<b>ENDING FUND BALANCE</b>	\$	-	\$ -

# FOOD SERVICE FUND

	<b>2016-17 FINAL AMENDED</b>		<b>2017-18 PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$	610,458	\$ 610,458
<b>REVENUES</b>			
Local Sales		1,837,500	\$ 1,825,539
State Reimbursement		158,987	\$ 156,156
Federal Reimbursement		1,878,335	\$ 2,090,843
<b>Total Revenue</b>	<b>\$</b>	<b>3,874,822</b>	<b>\$ 4,072,538</b>
<b>EXPENDITURES</b>			
Support Services	\$	3,703,689	\$ 4,171,140
Transfers to Other Funds		120,000	\$ 160,000
<b>Total Expenditures</b>	<b>\$</b>	<b>3,823,689</b>	<b>\$ 4,331,140</b>
<b>ENDING FUND BALANCE</b>	\$	661,591	\$ 351,856

# SPECIAL EDUCATION FUND

	2016-17 FINAL AMENDED		2017-18 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 1,818,145	\$	1,490,411
<b>REVENUES</b>			
Local	\$ 12,499,644	\$	12,433,812
State	5,027,960		5,027,960
Other Financing Sources	900,000		900,000
<b>Total Revenue</b>	<b>\$ 18,427,604</b>	<b>\$</b>	<b>18,361,772</b>
<b>EXPENDITURES</b>			
Instructional	\$ 13,001,470	\$	12,747,470
Support	4,053,868		3,798,984
Transfers to Other Funds	1,700,000		1,700,000
<b>Total Expenditures</b>	<b>\$ 18,755,338</b>	<b>\$</b>	<b>18,246,454</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,490,411</b>	<b>\$</b>	<b>1,605,729</b>
<b>EXPENDITURE DETAIL</b>			
Moderate Cognitive Impairment Program	\$ 3,495,206	\$	3,143,013
Visually Impaired Program	1,605,341		1,826,048
Skill Center Program	4,458,498		4,075,459
Autistic Program	4,964,597		4,970,238
Least Restrictive Environment	2,531,696		2,531,696
Outgoing Transfer To General Fund	1,700,000		1,700,000
<b>Total Expenditures</b>	<b>\$ 18,755,338</b>	<b>\$</b>	<b>18,246,454</b>



# DEBT RETIREMENT FUNDS

	2016-17 FINAL AMENDED	2017-18 PROPOSED
<b>2013 BOND SERIES I</b>		
<b>BEGINNING FUND BALANCE</b>	\$ 1,005,526	\$ 1,005,526
<b>REVENUES</b>		
Tax Revenue	\$ 4,864,900	\$ 5,359,845
Interest Income	<u>5,200</u>	<u>3,500</u>
<b>Total Revenue</b>	<b>\$ 4,870,100</b>	<b>\$ 5,363,345</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 850,000	\$ 800,000
Bond Interest	4,276,250	4,250,750
Other	<u>60,200</u>	<u>50,200</u>
<b>Total Expenditures</b>	<b>\$ 5,186,450</b>	<b>\$ 5,100,950</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 689,176</b>	<b>\$ 1,267,921</b>
 <b>2013 BOND SERIES II</b>		
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Tax Revenue	\$ 5,865,255	\$ 5,349,845
Interest Income	<u>4,855</u>	<u>3,500</u>
<b>Total Revenue</b>	<b>\$ 5,870,110</b>	<b>\$ 5,353,345</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 1,000,000	\$ 1,080,000
Bond Interest	4,481,365	3,748,200
Other	<u>15,500</u>	<u>50,500</u>
<b>Total Expenditures</b>	<b>\$ 5,496,865</b>	<b>\$ 4,878,700</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 373,245</b>	<b>\$ 474,645</b>
 <b>2014 REFUNDING BOND</b>		
<b>BEGINNING FUND BALANCE</b>	\$ 991,471	\$ 991,471
<b>REVENUES</b>		
Tax Revenue	\$ 8,834,275	\$ 8,924,205
Interest Income	<u>10,200</u>	<u>5,200</u>
<b>Total Revenue</b>	<b>\$ 8,844,475</b>	<b>\$ 8,929,405</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 6,120,000	\$ 6,435,000
Bond Interest	2,561,250	2,316,450
Other	<u>60,200</u>	<u>125,200</u>
<b>Total Expenditures</b>	<b>\$ 8,741,450</b>	<b>\$ 8,876,650</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,094,496</b>	<b>\$ 1,044,226</b>

# CAPITAL PROJECT FUNDS

	2016-17 FINAL AMENDED		2017-18 PROPOSED
<b>SINKING FUND</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 13,889,884	\$	14,458,265
<b>REVENUES</b>			
Tax Revenue	\$ 4,572,133	\$	4,683,500
Interest Income	46,248		35,000
<b>Total Revenue</b>	<b>\$ 4,618,381</b>	<b>\$</b>	<b>4,718,500</b>
<b>EXPENDITURES</b>			
Repairs	4,000,000		4,000,000
Other	50,000		50,000
<b>Total Expenditures</b>	<b>\$ 4,050,000</b>	<b>\$</b>	<b>4,050,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,458,265</b>	<b>\$</b>	<b>15,126,765</b>
 <b>TECHNOLOGY FUND</b>			
<b>BEGINNING FUND BALANCE</b>	\$ 852,683	\$	705,378
<b>REVENUES</b>			
Tax Revenue			
Interest Income	2,695		2,000
<b>Total Revenue</b>	<b>\$ 2,695</b>	<b>\$</b>	<b>2,000</b>
<b>EXPENDITURES</b>			
Technology Equipment	\$ 100,000	\$	100,000
Technology Services	50,000		50,000
Other	-		-
<b>Total Expenditures</b>	<b>\$ 150,000</b>	<b>\$</b>	<b>150,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 705,378</b>	<b>\$</b>	<b>557,378</b>
 <b>CAPITAL PROJECTS FUND</b>			
<b>BEGINNING FUND BALANCE</b>	\$ -	\$	500,000
<b>REVENUES</b>			
Proceeds from Sale of Property	\$ -	\$	-
Transfer from General Fund	500,000		-
<b>Total Revenue</b>	<b>\$ 500,000</b>	<b>\$</b>	<b>-</b>
<b>EXPENDITURES</b>			
Transfer to General Fund	\$ -	\$	-
Other	-		500,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$</b>	<b>500,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 500,000</b>	<b>\$</b>	<b>-</b>

# 2013 BOND FUND

		2016-17 FINAL AMENDED		2017-18 PROPOSED
<b>2013 BOND SERIES II</b>				
<b>BEGINNING FUND BALANCE</b>	\$	86,837,365	\$	52,096,557
<b>REVENUES</b>				
Investment Income	\$	259,192	\$	250,000
<b>EXPENDITURES</b>				
Capital Outlay	\$	35,000,000	\$	30,000,000
<b>ENDING FUND BALANCE</b>	\$	52,096,557	\$	22,346,557

# SCHOLARSHIP FUND

		2016-17 FINAL AMENDED		2017-18 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$	34,551	\$	32,024
<b>REVENUES</b>				
Local- Donations		500		500
<b>EXPENDITURES</b>				
Scholarships		3,027		3,030
<b>ENDING FUND BALANCE</b>	\$	32,024	\$	29,494

# HEALTH & WELFARE FUND

		2016-17 FINAL AMENDED		2017-18 PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$	2,623,653	\$	2,232,426
<b>REVENUES</b>				
Employee Contributions	\$	5,109,383	\$	4,299,708
Transfer From Other Funds		15,699,958		18,380,208
<b>Total Revenue</b>	<b>\$</b>	<b>20,809,341</b>	<b>\$</b>	<b>22,679,916</b>
<b>EXPENDITURES</b>				
Premiums/Claims/Fees	\$	21,200,568	\$	23,129,324
<b>ENDING FUND BALANCE</b>	\$	2,232,426	\$	1,783,018