

**LIVONIA PUBLIC SCHOOLS  
2016/2017  
TAXABLE VALUES  
AND PROPOSED MILLAGE RATES**

**2016 Taxable Values**

	Livonia	Westland	Total
Homestead	2,599,143,354	288,687,925	2,887,831,279
Non Homestead	<u>1,066,306,546</u>	<u>159,360,363</u>	<u>1,225,666,909</u>
Total	3,665,449,900	448,048,288	4,113,498,188

**2016/2017 Proposed Millage Rates**

	Millage Rate	Estimated Revenue
<b>General Fund</b>		
Non-homestead	18.00	22,062,004
Commercial Personal Property	6.00	<u>1,085,730</u>
Total		23,147,734
<b>Debt Retirement Fund</b>		
2013 Series 1	1.12	4,860,000
2013 Series 2	1.42	5,862,000
*2014 Refunding	<u>2.00</u>	<u>8,585,000</u>
Total	4.54	19,307,000
<b>Sinking Fund</b>	1.12	4,612,000

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

**RESOLUTION FOR BUDGET ADOPTION  
BY THE BOARD OF EDUCATION  
LIVONIA PUBLIC SCHOOLS**

RESOLVED, that the general appropriation for Livonia Public Schools for revenue for the fiscal year 2016-17 General Fund is proposed as follows:

<b>REVENUE</b>	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
Local	\$ 27,946,912	\$ 28,321,089
State	112,694,128	112,436,875
Federal	8,500	41,700
Incoming Transfers & Other Transactions	<u>4,644,206</u>	<u>2,996,276</u>
<b>Total Revenue</b>	<b>\$ 145,293,746</b>	<b>\$ 143,795,940</b>
Beginning Fund Balance as of 7/1/2016		
Assigned	\$ -	\$ 58,000
Unassigned	<u>4,290,190</u>	<u>5,486,401</u>
<b>Total Beginning Fund Balance as of 7/1/2016</b>	<b>\$ 4,290,190</b>	<b>\$ 5,544,401</b>
<b>Total Fund Balance and Revenues Available to Appropriate</b>	<b>\$ 149,583,936</b>	<b>\$ 149,282,341</b>

The property tax proposed to be levied to support General Fund Operating purposes is 18.00 mills non-homestead and 6.00 mills on Commercial Personal Property

# 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 2016-17 General Fund is proposed as follows:

<b>EXPENDITURES</b>	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>INSTRUCTION</b>		
Basic Programs	\$ 73,127,318	\$ 73,101,112
Added Needs	<u>11,277,772</u>	<u>11,099,519</u>
<b>Total Instruction</b>	<b>\$ 84,405,090</b>	<b>\$ 84,200,631</b>
<b>SUPPORTING SERVICES</b>		
Pupil	\$ 10,295,320	\$ 10,540,223
Instructional Staff	6,203,200	6,100,596
General Administration	822,086	803,662
School Administration	10,172,751	10,029,900
Business	3,637,232	3,556,836
Operations	13,955,953	14,279,278
Transportation	6,984,420	7,100,541
Central	<u>3,011,895</u>	<u>3,156,627</u>
<b>Total Supporting Services</b>	<b>\$ 55,082,857</b>	<b>\$ 55,567,663</b>
<b>COMMUNITY SERVICES</b>		
Community Recreation	\$ 580,414	\$ 637,709
Custody & Child Care	<u>2,355,196</u>	<u>2,288,590</u>
<b>Total Community Services</b>	<b>\$ 2,935,610</b>	<b>\$ 2,926,299</b>
<b>OPERATION TRANSFERS AND OTHER</b>		
Transfers to Other Districts	\$ 50,000	\$ 50,000
Transfers to Other Funds	<u>1,565,978</u>	<u>1,540,978</u>
<b>Total Operating Transfers and Other</b>	<b>\$ 1,615,978</b>	<b>\$ 1,590,978</b>
<b>Total Appropriated-General Fund</b>	<b>\$ 144,039,535</b>	<b>\$ 144,285,571</b>
<b>ANTICIPATED FUND BALANCE AS OF 7/1/2017</b>		
Assigned	\$ 58,000	\$ 58,000
Unassigned	<u>5,486,401</u>	<u>4,996,770</u>
<b>Total Anticipated Fund Balance as of 7/1/2017</b>	<b>\$ 5,544,401</b>	<b>\$ 5,054,770</b>

All unassigned fund balance is available for appropriation in the subsequent budget year.

# SPECIAL EDUCATION FUND BUDGET

	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 1,399,914	\$ 1,535,186
<b>REVENUES</b>		
General Fund Transfer	\$ 722,810	\$ 726,932
County	11,663,386	11,708,394
State Foundation	4,058,957	4,072,615
State Categorical	671,935	671,935
	17,117,088	17,179,876
<b>Total Revenue</b>	<b>\$ 17,117,088</b>	<b>\$ 17,179,876</b>
<b>EXPENDITURES</b>		
Instructional	\$ 11,698,240	\$ 11,748,228
Support	4,083,576	4,093,324
Outgoing Transfers and Other	1,200,000	1,200,000
	16,981,816	17,041,552
<b>Total Expenditures</b>	<b>\$ 16,981,816</b>	<b>\$ 17,041,552</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 135,272</b>	<b>\$ 138,324</b>
<b>FUND BALANCE</b>	<b>\$ 1,535,186</b>	<b>\$ 1,673,510</b>

Special Education is estimated for the proposed budget until exact budget details are determined based on actual student enrollment and placements.

# SPECIAL EDUCATION FUND EXPENDITURES BY PROGRAM

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>PROGRAM COSTS</b>		
Autistic	\$ 4,747,390	\$ 4,765,082
Skill Center	3,863,517	3,877,815
Least Restrictive Environment	2,526,290	2,540,694
Trainable Mentally Impaired	4,153,636	4,168,117
Visually Impaired	1,705,229	1,712,198
	<b>\$ 16,996,062</b>	<b>\$ 17,063,906</b>
<b>INDIRECT COSTS</b>		
Total Building Expenditures	\$ 331,573	\$ 332,043
12.00% Reimbursable Indirect Costs	(1,545,819)	(1,554,397)
	<b>\$ (1,214,246)</b>	<b>\$ (1,222,354)</b>
<b>OTHER</b>		
Outgoing Transfer To General Fund	\$ 1,200,000	\$ 1,200,000
	<b>\$ 16,981,816</b>	<b>\$ 17,041,552</b>

# DEBT RETIREMENT FUND 2013 BOND SERIES I BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 810,232	\$ 744,832
<b>REVENUES</b>		
Property Tax Revenue	\$ 10,151,700	\$ 4,860,000
Interest Income	4,600	1,800
<b>Total Revenue</b>	<b>\$ 10,156,300</b>	<b>\$ 4,861,800</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 5,675,000	\$ 850,000
Bond Interest	4,446,500	4,276,250
Other	100,200	125,500
<b>Total Expenditures</b>	<b>\$ 10,221,700</b>	<b>\$ 5,251,750</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (65,400)</b>	<b>\$ (389,950)</b>
<b>FUND BALANCE</b>	<b>\$ 744,832</b>	<b>\$ 354,882</b>

**NOTE:** The property tax proposed for debt retirement is 1.12 mills.

# DEBT RETIREMENT FUND 2013 BOND SERIES II FUND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Property Tax Revenue	\$ -	\$ 5,862,000
Interest Income	\$ -	\$ 500
	-	500
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 5,862,500</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ -	\$ 1,000,000
Bond Interest	\$ -	\$ 4,481,365
Other	\$ -	\$ 500
	-	500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 5,481,865</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 380,635</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ 380,635</b>

NOTE: The property tax proposed for debt retirement is 1.42 mills.

# DEBT RETIREMENT FUND 2014 REFUNDING BOND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 737,196	\$ 652,046
<b>REVENUES</b>		
Property Tax Revenue	\$ 8,677,600	\$ 8,585,000
Interest Income	\$ 3,900	\$ 1,800
<b>Total Revenue</b>	<b>\$ 8,681,500</b>	<b>\$ 8,586,800</b>
<b>EXPENDITURES</b>		
Bond Redemption	\$ 5,880,000	\$ 6,120,000
Bond Interest	\$ 2,796,450	\$ 2,561,250
Other	\$ 90,200	\$ 125,500
<b>Total Expenditures</b>	<b>\$ 8,766,650</b>	<b>\$ 8,806,750</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (85,150)</b>	<b>\$ (219,950)</b>
<b>FUND BALANCE</b>	<b>\$ 652,046</b>	<b>\$ 432,096</b>

**NOTE:** The property tax proposed for debt retirement is 2.06 mills.



# 2013 BOND SERIES I FUND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 63,596,114	\$ 13,846,114
<b>REVENUES</b>		
Interest Income	\$ 250,000	\$ 50,000
<b>Total Revenue</b>	<b>\$ 250,000</b>	<b>\$ 50,000</b>
<b>EXPENDITURES</b>		
Capital Outlay	\$ 50,000,000	\$ 13,896,114
<b>Total Expenditures</b>	<b>\$ 50,000,000</b>	<b>\$ 13,896,114</b>
<b>SURPLUS (DEFICIT)</b>	\$ (49,750,000)	\$ (13,846,114)
<b>FUND BALANCE</b>	<b>\$ 13,846,114</b>	<b>\$ -</b>

Capital Outlay expenditures will be amended throughout the year based on annual bond projects.

# 2013 BOND SERIES II FUND BUDGET

	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 61,835,181
<b>REVENUES</b>		
Bond Proceeds	\$ 87,539,116	\$ -
Interest Income	\$ 25,000	\$ 250,000
	\$ 87,564,116	\$ 250,000
<b>Total Revenue</b>	<b>\$ 87,564,116</b>	<b>\$ 250,000</b>
<b>EXPENDITURES</b>		
Fees and Other Costs	\$ 728,935	\$ -
Capital Outlay	\$ 25,000,000	\$ 30,000,000
	\$ 25,728,935	\$ 30,000,000
<b>Total Expenditures</b>	<b>\$ 25,728,935</b>	<b>\$ 30,000,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 61,835,181</b>	<b>\$ (29,750,000)</b>
<b>FUND BALANCE</b>	<b>\$ 61,835,181</b>	<b>\$ 32,085,181</b>

# BUILDING & SITE TECHNOLOGY FUND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 905,115	\$ 705,815
<b>REVENUES</b>		
Interest Income	\$ 700	\$ 1,000
<b>Total Revenue</b>	<b>\$ 700</b>	<b>\$ 1,000</b>
<b>EXPENDITURES</b>		
Technology Equipment	\$ 200,000	\$ 500,000
Transfer to General Fund		
<b>Total Expenditures</b>	<b>\$ 200,000</b>	<b>\$ 500,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (199,300)</b>	<b>\$ (499,000)</b>
<b>FUND BALANCE</b>	<b>\$ 705,815</b>	<b>\$ 206,815</b>

Funds to be used for technology purchases district wide.

# SINKING FUND CAPITAL PROJECTS BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 10,787,420	\$ 11,915,420
<b>REVENUES</b>		
Property Taxes	\$ 4,671,500	\$ 4,671,500
Interest Income	6,500	4,700
<b>Total Revenue</b>	<b>\$ 4,678,000</b>	<b>\$ 4,676,200</b>
<b>EXPENDITURES</b>		
Repairs	\$ 3,500,000	\$ 7,000,000
Taxes written off	\$ 50,000	\$ 50,000
<b>Total Expenditures</b>	<b>\$ 3,550,000</b>	<b>\$ 7,050,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 1,128,000</b>	<b>\$ (2,373,800)</b>
<b>FUND BALANCE</b>	<b>\$ 11,915,420</b>	<b>\$ 9,541,620</b>

Current Year Projects may include: paving, cement, water mains, parking lot lights, storm sewers, play structures, gym floors, boiler repair, tunnel work, sheet metal siding, roofs, energy efficient projects, demolition, grading/drainage, and other work as needed throughout the year.

**NOTE:** The proposed property tax levy for the sinking fund is 1.120 mills.

# CAPITAL PROJECTS FUND

	15/16 FINAL AMENDED	15/16 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Proceeds from Sale of Property	1,900,000	800,000
<b>Total Revenue</b>	<u>\$ 1,900,000</u>	<u>\$ 800,000</u>
<b>EXPENDITURES</b>		
Transfer to General Fund	1,900,000	\$ 800,000
<b>Total Expenditures</b>	<u>\$ 1,900,000</u>	<u>\$ 800,000</u>
<b>SURPLUS (DEFICIT)</b>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>

# FOOD SERVICE FUND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ 532,214	\$ 553,630
<b>REVENUES</b>		
Local Sales	\$ 1,775,182	\$ 1,752,975
State Reimbursement	158,752	158,752
Federal Reimbursement	1,859,244	1,926,257
General Fund Support	-	-
	-	-
<b>Total Revenue</b>	<b>\$ 3,793,178</b>	<b>\$ 3,837,984</b>
<b>EXPENDITURES</b>		
Wages & Benefits	\$ 1,530,281	\$ 1,540,151
Contracted Services	364,129	364,129
Food Costs	1,615,481	1,615,430
Non-Food Cost	161,871	213,971
Transfer to General Fund	100,000	100,000
	100,000	100,000
<b>Total Expenditures</b>	<b>\$ 3,771,762</b>	<b>\$ 3,833,681</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 21,416</b>	<b>\$ 4,303</b>
<b>FUND BALANCE</b>	<b>\$ 553,630</b>	<b>\$ 557,933</b>

# HEALTH & WELFARE FUND BUDGET

	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 3,234,139	\$ 2,511,402
<b>REVENUES</b>		
Employee Transfers	\$ 4,342,476	\$ 7,017,476
Employee Paid Premiums	52,674	52,674
Employee Voluntary Insurance	308,373	308,373
Other Fund Transfers	3,080,980	3,157,285
General Fund Transfers	12,719,277	13,034,277
	<hr/>	<hr/>
<b>Total Revenue</b>	<b>\$ 20,503,780</b>	<b>\$ 23,570,085</b>
<b>EXPENDITURES</b>		
Claims	\$ 327,800	\$ 327,800
Premiums	\$ 20,440,344	\$ 23,867,463
Administrative Fees	\$ 150,000	\$ 125,000
Voluntary Insurance	\$ 308,373	\$ 308,373
	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 21,226,517</b>	<b>\$ 24,628,636</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (722,737)</b>	<b>\$ (1,058,551)</b>
<b>FUND BALANCE</b>	<b>\$ 2,511,402</b>	<b>\$ 1,452,851</b>

Funds used to record the costs of claims, fees and premiums for employee benefit costs.

# ATHLETIC FUND BUDGET

	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Student Fees	\$ 601,000	\$ 701,000
Gate Receipts	229,100	229,100
General Fund Transfers	733,978	708,978
	1,564,078	1,639,078
<b>Total Revenue</b>	<b>\$ 1,564,078</b>	<b>\$ 1,639,078</b>
<b>EXPENDITURES</b>		
Coaches/Director/Stipends	\$ 570,348	\$ 569,072
Contracted Services	768,510	771,006
Supplies/Equipment/Misc.	225,220	299,000
	1,564,078	1,639,078
<b>Total Expenditures</b>	<b>\$ 1,564,078</b>	<b>\$ 1,639,078</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>



# SCHOLARSHIP FUND BUDGET

	<b>15/16 FINAL AMENDED</b>	<b>16/17 AS PROPOSED</b>
<b>BEGINNING FUND BALANCE</b>	\$ 39,610	\$ 36,110
<b>REVENUES</b>		
Donations	\$ 500	\$ 500
Interest Income	-	-
<b>Total Revenue</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>EXPENDITURES</b>		
Scholarships	\$ 4,000	\$ 4,000
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ (3,500)</b>	<b>\$ (3,500)</b>
<b>FUND BALANCE</b>	<b>\$ 36,110</b>	<b>\$ 32,610</b>

# FUNDED PROJECTS FUND BUDGET

	15/16 FINAL AMENDED	16/17 AS PROPOSED
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -
<b>REVENUES</b>		
Local	174,444	50,203
State	1,544,812	1,246,709
Federal	7,009,205	6,270,874
	8,728,461	7,567,786
<b>Total Revenue</b>	<b>\$ 8,728,461</b>	<b>\$ 7,567,786</b>
<b>EXPENDITURES</b>		
Instructional	\$ 6,528,005	\$ 5,929,590
Support	1,984,816	1,428,642
Community Service	64,994	64,994
Outgoing Transfers and Other	150,646	144,560
	8,728,461	7,567,786
<b>Total Expenditures</b>	<b>\$ 8,728,461</b>	<b>\$ 7,567,786</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>

**2016-2017  
LOCAL, STATE, AND FEDERALLY FUNDED PROJECTS**

	REVENUE	EXPENSE	TRANSFER
<b>LOCAL SOURCES</b>			
Business Partnerships	\$ 29,842	\$ 29,842	\$ -
Community Foundation of SE Michigan	\$ 808		
Wayne RESA	\$ 19,553	\$ 19,553	\$ -
<b>Total Local Sources</b>	<b>\$ 50,203</b>	<b>\$ 49,395</b>	<b>\$ -</b>
<b>STATE SOURCES</b>			
Section 22i Technology Infrastructure	\$ 114,503	\$ 114,503	\$ -
Section 32d Great School Readiness	\$ 454,720	\$ 454,720	\$ -
Section 61a Vocational Education	\$ 407,182	\$ 407,182	\$ -
Section 104d Computer Adaptive Tests	\$ 70,304	\$ 70,304	\$ -
Section 107 Adult Education	\$ 200,000	\$ 200,000	\$ -
MDE Mini-Grant	\$ -	\$ -	\$ -
<b>Total State Sources</b>	<b>\$ 1,246,709</b>	<b>\$ 1,246,709</b>	<b>\$ -</b>
<b>FEDERAL SOURCES</b>			
Title I	\$ 1,347,046	\$ 1,347,046	\$ -
Title II Part A	\$ 421,443	\$ 421,443	\$ -
Title III Limited English	\$ 64,327	\$ 64,327	\$ -
Title III Immigrant	\$ 19,972	\$ 19,972	\$ -
Vocational Perkins	\$ 251,280	\$ 251,280	\$ -
IDEA Flow-Through	\$ 3,258,522	\$ 3,258,522	\$ -
IDEA Preschool Incentive	\$ 175,564	\$ 175,564	\$ -
IDEA Low-Incidence Center Program Expansion	\$ 582,720	\$ 582,720	\$ -
ABE Family Literacy	\$ 140,000	\$ 140,000	\$ -
ABE English/Civics Literacy	\$ 10,000	\$ 10,000	\$ -
<b>Total Federal Sources</b>	<b>\$ 6,270,874</b>	<b>\$ 6,270,874</b>	<b>\$ -</b>
<b>Total Grants</b>	<b>\$ 7,567,786</b>	<b>\$ 7,566,978</b>	<b>\$ 808</b>
Funded Indirect Costs		\$ (150,646)	\$ 150,646
<b>Projects</b>	<b>\$ 7,567,786</b>	<b>\$ 7,416,332</b>	<b>\$ 151,454</b>

Note: We start the budget year assuming that the same grants will be funded based on the most recent information. We will amend the budget after grants are approved and actual amounts are known.