



Livonia Public Schools

Finance Office

Date: June 3, 2026

To: Andrea Oquist, Superintendent

From: Alison Smith, Chief Financial Officer

Re: Budget Update

I would like to continue discussions regarding the final budget amendment for the 2025-2026 school year and the proposed budget for the 2026-2027 school year with the Board of Education at the Finance Committee meeting on June 8, 2026. I will provide an update on our continued budget development efforts and share the most current information available since our previous budget discussions.

I will present a recommended final budget amendment for the 2025-2026 school year that includes adjustments to both revenues and expenditures. I will also present a recommendation for the proposed 2026-2027 budget. Both the final budget amendment and the proposed budget reflect an ending fund balance of approximately 15%, consistent with the District's fund balance target.

In addition, I will review the proposed 2026 tax levy millage rates. The proposed Operating Millage remains unchanged at 18.0000 mills, and the proposed Debt Millage remains unchanged at 4.1000 mills. The proposed Sinking Fund Millage reflects a slight decrease from 1.5664 mills to 1.5568 mills. The slight reduction in the Sinking Fund Millage rate is the result of the Headlee Millage Reduction Fraction, a state-required calculation that limits the growth in property tax revenue by reducing millage rates when increases in taxable property values exceed inflation.

I look forward to discussing these recommendations with the Board of Education and receiving their feedback.

c: Board of Education