

EASTPOINTE COMMUNITY SCHOOLS

2023 Amended Budget

General Fund
School Service Fund
Debt Service Fund
Capital Projects Fund
Sinking Fund

Board of Education

Jon S. Gruenberg, President	Cassie Gruenberg, Trustee
Dr. Chineva Early, Vice President	Mary Hall-Rayford, Trustee
Edward Williams, Secretary	Addie Richardson, Trustee
Robert Roscoe, Treasurer	

Administration

Christina Gibson - Superintendent

**EASTPOINTE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
2023**

	2022	2023	2023	Row Description
	Actual	Original	Amended	
REVENUES:				
Local	5,294,180	5,284,070	5,261,462	Eastpointe and Warren Property taxes, summer school tuition, rent, fees State per pupil funding, At-Risk, GSRP, state grants Federal grants - Title I, I, IV, IDEA, WIA, Perkins, ESSER Macomb County Enhancement Millage new in 2021 Special Ed Millage and other payments from the MISD Reimbursement from Food Svc Fund for facilities and admin. support Sold obsolete equipment at auction
State	20,530,660	19,805,240	24,241,886	
Federal	10,667,298	11,689,345	14,740,536	
Macomb County Enhancement Millage	1,166,144	1,140,720	1,142,888	
MISD	481,209	481,209	367,945	
Incoming transfer - Other Funds	24,478	85,000	85,000	
Proceeds from sale of assets/capital leases	-	-	39,297	
	38,163,969	38,465,584	45,879,013	

	2022	2023	2023	Row Description
	Actual	Original	Amended	
EXPENDITURES:				
INSTRUCTION:				
Basic Instruction	12,701,713	12,398,551	13,530,366	Elementary, MS, HS, Summer School, pre-K programs Special Ed, Compensatory Ed, Career & Technical Ed.
Added Needs	4,183,676	4,713,399	4,904,072	
Adult Education	16,885,389	17,111,950	18,434,438	

	2022	2023	2023	Row Description
	Actual	Original	Amended	
SUPPORT SERVICES:				
Pupil Services	2,914,898	3,264,254	4,568,636	Counselors, psychologists, speech, social workers, teacher consultants Svc to help improve instr - prof devel, supervision, assessments, instr tech Bd of Ed, Executive admin Office of principal, department chair persons Business office, property tax appeal refunds Operating building services, security General and special ed bus service HR, technology, pupil accounting, marketing/public relations Middle and High School Athletic Activities
Instructional Services	2,580,214	3,255,508	4,966,661	
General Administration	564,568	524,813	544,510	
School Administration	2,257,682	2,520,273	2,555,795	
Business Services	600,447	552,456	711,941	
Operations and Maintenance	4,106,520	4,703,138	5,236,970	
Pupil Transportation	1,260,014	1,410,685	1,199,558	
Central Services	1,461,645	1,369,017	1,509,329	
Athletic Services	288,890	275,184	266,906	
Other	-	-	-	

	2022	2023	2023	Row Description
COMMUNITY SERVICES	16,034,878	17,875,328	21,559,276	Parent involvement activities
FACILITIES - Capital Outlay	71,021	135,948	218,948	Building Improvements
OUTGOING TRANSFERS AND OTHER:	2,495,530	3,154,999	5,063,605	Performance contract loan payments.

	2022	2023	2023	Row Description
OUTGOING TRANSFERS AND OTHER:				
Indirect cost transfer - Federal to general			0	
Debt service			0	
Outgoing transfer to other funds		187,359	95,670	
Outgoing transfer - Leases			0	
TOTAL EXPENDITURES	35,486,818	38,465,584	45,371,937	

REVENUES OVER (UNDER) EXPENDITURES	2,677,151	-	507,076
BEGINNING FUND BALANCE	8,564,703	10,567,879	11,241,854
ENDING FUND BALANCE	11,241,854	10,567,879	11,748,930
Fund Balance as a % of Total Expenditure	31.88%	27.47%	25.89%

EASTPOINTE COMMUNITY SCHOOLS
SCHOOL SERVICE FUND
Food Service Program
Student Activities
2023

	2022 Actual	2023 Original	2023 Amended
Local - Food Service	48,567	43,019	34,308
State	32,189	60,920	46,558
Federal	1,522,552	1,439,843	1,574,479
Food Service Subsidy from General Fund			
Student Activity Accounts	99,291	100,000	120,000
	<u>1,702,599</u>	<u>1,643,782</u>	<u>1,775,345</u>

EXPENDITURES:

Food Service Operations	1,578,830	1,458,782.00	1,411,249.00
Operating Transfer to the General Fund	24,478	85,000	85,000
Student Activity Accounts	180,677	100,000	120,000
	<u>1,783,985</u>	<u>1,643,782</u>	<u>1,616,249</u>

BUDGETED REVENUES OVER (UNDER) EXPENDITURES	(81,386)	0	159,096
BEGINNING FUND BALANCE	240,899	240,899	159,513
ENDING FUND BALANCE	<u>159,513</u>	<u>240,899</u>	<u>318,609</u>

**EASTPOINTE COMMUNITY SCHOOLS
DEBT SERVICE FUND
2023**

	2022 Actual	2023 Original	2023 Amended
<u>REVENUES & OTHER SOURCES</u>			
Local tax collections and interest	2,076,905	1,951,582	1,999,758
State payments in lieu of tax	34,813	34,812	27,269
Proceeds from Refunding or Issuance of Debt	2,111,718	1,986,394	2,027,027
<u>EXPENDITURES:</u>			
Principal	1,600,000	1,600,000	1,590,000
Interest and other expenditures	484,048	386,394	422,544
	2,084,048	1,986,394	2,012,544
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	27,670	0	14,483
BEGINNING FUND BALANCE	1,159,172	1,159,172	1,186,842
ENDING FUND BALANCE	1,186,842	1,159,172	1,201,325

EASTPOINTE COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND
2023

	2022 Actual	2023 Original	2023 Amended
<u>REVENUES & OTHER SOURCES</u>			
Interest Revenue	0	0	0
Energy Equipment Rebates from Utility Companies			
Transfer In	0	0	0
<u>EXPENDITURES:</u>			
Principal and Interest on Performance Contract	185,048		
Construction Activities	185,048	0	0
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	(185,048)	0	0
BEGINNING FUND BALANCE	221,921	36,873	36,873
ENDING FUND BALANCE	<u>36,873</u>	<u>36,873</u>	<u>36,873</u>

EASTPOINTE COMMUNITY SCHOOLS
SINKING FUND
2023

	2022 Actual	2023 Original	2023 Amended
<u>REVENUES & OTHER SOURCES</u>			
Local Revenue - tax levy	1,645,638	1,526,776	1,642,522
	1,645,638	1,526,776	1,642,522
<u>EXPENDITURES:</u>			
Debt Service - US Bank Performance Contract Loan	1,613,837	200,000	114,575
Construction Activities	1,613,837	1,400,000	1,894,074
	1,613,837	1,600,000	2,008,649
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	31,801	(73,224)	(366,127)
BEGINNING FUND BALANCE	1,552,568	1,279,344	1,584,369
ENDING FUND BALANCE	1,584,369	1,206,120	1,218,242