

EASTPOINTE COMMUNITY SCHOOLS

2023 Original Budget

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

Board of Education

Jon S. Gruenberg, President	Mary Hall-Rayford, Trustee
Dr. Chineva Early, Vice President	Keith Ward, Trustee
Julie DeVita, Secretary	Edward Williams, Trustee
Robert Roscoe, Treasurer	

Administration

Dr. Ryan McLeod - Superintendent

EASTPOINTE COMMUNITY SCHOOLS
GENERAL FUND BUDGET
2023

	2021 Actual	2022 Amended	2023 Original	Row Description
REVENUES:				
Local	5,282,674	5,368,711	5,264,070	Eastpointe and Warren Property taxes, summer school tuition, rent, fees
State	20,394,767	20,493,482	19,805,240	State per pupil funding, At-Risk, GSRP, state grants
Federal	6,722,893	11,689,345	11,689,345	Federal grants - Title I, I, IV; IDEA, WIA, Perkins, ESSER
Macomb County Enhancement Millage	1,129,921	1,140,720	1,140,720	Macomb County Enhancement Millage new in 2021
MISD	84,365	481,209	481,209	Special Ed Millage and other payments from the MISD
Incoming transfer - Other Funds		85,000	85,000	Reimbursement from Food Svc Fund for facilities and admin. support
Proceeds from sale of assets/capital leases				
	33,614,620	39,258,467	38,465,584	
EXPENDITURES:				
INSTRUCTION:				
Basic Instruction	10,196,106	11,854,675	12,398,551	Elementary, MS, HS, Summer School, pre-K programs
Added Needs	4,548,245	4,638,920	4,713,399	Special Ed, Compensatory Ed, Career & Technical Ed.
Adult Education	14,744,351	16,493,595	17,111,950	
SUPPORT SERVICES:				
Pupil Services	2,181,313	3,124,177	3,264,254	Counselors, psychologists, speech, social workers, teacher consultants
Instructional Services	2,845,478	3,344,563	3,255,508	Svc to help improve instr - prof devel, supervision, assessments, instr tech
General Administration	454,341	528,633	524,813	Bd of Ed, Executive admin
School Administration	2,075,402	2,128,993	2,520,273	Office of principal, department chair persons
Business Services	582,855	598,656	552,456	Business office
Operations and Maintenance	2,834,884	4,500,376	4,703,138	Operating building services, security
Pupil Transportation	1,231,319	1,410,685	1,410,685	General and special ed bus service
Central Services	1,281,207	1,378,076	1,369,017	Technology, pupil accounting, marketing/public relations
Athletic Services	273,152	265,622	275,184	Middle and High School Athletic Activities
Other				
	13,759,951	17,279,781	17,875,328	
COMMUNITY SERVICES				
	63,695	139,557	135,948	Parent involvement activities
FACILITIES - Capital Outlay				
	212,192	3,154,999	3,154,999	Building improvements
OUTGOING TRANSFERS AND OTHER:				
Indirect cost transfer - federal to general		0	0	
Debt service		187,359	187,359	Performance contract loan payments.
Outgoing transfer to other funds				
Outgoing transfer - Leases				
TOTAL EXPENDITURES	241,631	37,255,291	38,465,584	
REVENUES OVER (UNDER) EXPENDITURES				
	4,592,800	2,003,176	0	
BEGINNING FUND BALANCE				
	3,971,903	8,564,703	10,567,879	
ENDING FUND BALANCE				
	8,564,703	10,567,879	10,567,879	
	29.51%	28.37%	27.47%	Fund Balance as a % of Total Expenditure

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

	2021 Actual	2022 Amended	2023 Original
<u>REVENUES & OTHER SOURCES</u>			
Local - Food Service	4,899	43,019	43,019
State	95,304	60,920	60,920
Federal	1,269,232	1,439,843	1,439,843
Food Service Subsidy from General Fund			
Student Activity Accounts	39,085	100,000	100,000
	<u>1,408,520</u>	<u>1,643,782</u>	<u>1,643,782</u>
<u>EXPENDITURES:</u>			
Food Service Operations	1,285,070	1,458,782	1,458,782.00
Operating Transfer to the General Fund	84,365	85,000	85,000
Student Activity Accounts	44,599	100,000	100,000
	<u>1,414,034</u>	<u>1,643,782</u>	<u>1,643,782</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	(5,514)	0	0
BEGINNING FUND BALANCE	246,413	240,899	240,899
ENDING FUND BALANCE	<u>240,899</u>	<u>240,899</u>	<u>240,899</u>

**EASTPOINTE COMMUNITY SCHOOLS
DEBT SERVICE FUND
2023**

	2021 Actual	2022 Amended	2023 Original
<u>REVENUES & OTHER SOURCES</u>			
Local tax collections and interest	1,999,036	1,951,582	1,951,582
Delinquent tax collections			
State payments in lieu of tax	70,501	34,812	34,812
Proceeds from Refunding or Issuance of Debt			
	<u>2,069,537</u>	<u>1,986,394</u>	<u>1,986,394</u>
<u>EXPENDITURES:</u>			
Principal	1,610,000	1,600,000	1,600,000
Interest and other expenditures	415,760	386,394	386,394
	<u>2,025,760</u>	<u>1,986,394</u>	<u>1,986,394</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES			
	43,777	0	0
BEGINNING FUND BALANCE			
	1,115,395	1,159,172	1,159,172
ENDING FUND BALANCE			
	<u>1,159,172</u>	<u>1,159,172</u>	<u>1,159,172</u>

EASTPOINTE COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND
2023

	2021 Actual	2022 Amended	2023 Original
<u>REVENUES & OTHER SOURCES</u>			
Interest Revenue			
Energy Equipment Rebates from Utility Companies	29,623		
Transfer In	241,631		
	271,254	0	0
<u>EXPENDITURES:</u>			
Principal and Interest on Performance Contract	241,631		
Construction Activities	241,631	0	0
	29,623	0	0
BUDGETED REVENUES OVER (UNDER) EXPENDITURES			
BEGINNING FUND BALANCE	192,298	221,921	221,921
ENDING FUND BALANCE	221,921	221,921	221,921

EASTPOINTE COMMUNITY SCHOOLS
SINKING FUND
2023

	2021 Actual	2022 Amended	2023 Original
<u>REVENUES & OTHER SOURCES</u>			
Local Revenue - tax levy	1,704,154	1,526,776	1,526,776
	<u>1,704,154</u>	<u>1,526,776</u>	<u>1,526,776</u>
<u>EXPENDITURES:</u>			
Debt Service - US Bank Performance Contract Loan		400,000.00	200,000
Construction Activities	151,586	1,400,000	1,400,000
	<u>151,586</u>	<u>1,800,000</u>	<u>1,600,000</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	1,552,568	(273,224)	(73,224)
BEGINNING FUND BALANCE	0	1,552,568	1,279,344
ENDING FUND BALANCE	<u>1,552,568</u>	<u>1,279,344</u>	<u>1,206,120</u>

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes
Macomb

2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022
624,358,536

Local Government Unit Requesting Millage Levy
Eastpointe Community Schools

For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
303,610,592

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	8/17/18	17.7648	17.1309	0.9864	16.8979	1.0000	16.8979	16.8979		6/30/28
Voted	Debt	Various	3.5000	NA	NA	NA	1.0000	3.5000	3.5000		NA
Voted	Sinking Fund	11/5/19	3.0000	2.8953	0.9757	2.8249	1.0000	2.8249	2.8249		11/5/29

Prepared by
Robert Carlesso

Telephone Number
(586) 533-3016

Title of Preparer
Exec. Director - Business and Op.

Date
06/27/2022

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.121(3).

Clerk
 Secretary
 Chairperson
 President

Signature _____ Print Name _____ Date **06/27/2022**

Signature _____ Print Name _____ Date _____

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

Local School District Use Only. Complete, if requesting millage to be levied. See STC Bulletin 2 of 2022 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	4.8979
For all Other	16.8979