

EASTPOINTE COMMUNITY SCHOOLS

2025 Original Budget

General Fund
School Service Fund
Debt Service Fund
Capital Projects Fund
Capital Projects Fund - 2023 Bond
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
2025**

	2023 Actual	2024 Amended	2025 Original	Row Description
REVENUES:				
Local	5,364,125	5,107,982	5,597,488	Eastpointe and Warren Property taxes, summer school tuition, rent, fees
State	23,649,565	27,193,206	26,193,940	State per pupil funding, At-Risk, GSRP, state grants
Federal	15,841,242	15,815,177	8,322,881	Federal grants - Title I, I, IV; IDEA, Perkins, ESSER
Macomb County Enhancement Millage	1,097,872	1,255,019	1,331,380	Macomb County Enhancement Millage
MISD	367,945	0	0	Special Ed Millage and other payments from the MISD
Incoming transfer - Other Funds	119,403	120,000	120,000	Reimbursement from Food Svc Fund for facilities and admin. support
Proceeds from sale of assets/capital leases	39,297	0	0	
	46,479,449	49,491,384	41,565,689	
EXPENDITURES:				
INSTRUCTION:				
Basic Instruction	13,628,735	14,205,110	15,689,914	Elementary, MS, HS, Summer School, pre-K programs
Added Needs	5,107,984	6,543,833	5,406,836	Special Ed, Compensatory Ed, Career & Technical Ed.
Adult Education	18,736,719	20,748,943	21,096,750	
SUPPORT SERVICES:				
Pupil Services	3,770,135	4,681,303	4,221,772	Counselors, psychologists, speech, social workers, teacher consultants
Instructional Services	4,819,268	5,496,104	3,607,354	Svc to help improve instr - prof devel, supervision, assessments, instr tech
General Administration	664,617	885,860	733,645	Bd of Ed, Executive admin
School Administration	2,582,727	2,856,318	3,126,946	Office of principal, department chair persons
Business Services	731,492	577,105	551,979	Business office, audit fees, property tax appeal refunds
Operations and Maintenance	4,682,361	5,055,035	4,404,964	Building maintenance, custodial, utilities, insurance, security
Pupil Transportation	1,211,805	1,386,480	1,305,131	General and special ed bus service
Central Services	1,553,759	2,286,853	1,470,888	HR, technology, pupil accounting, marketing/public relations
Athletic Services	309,996	408,623	335,265	Middle and High School Athletic Activities
Other	20,326,160	23,633,681	19,757,954	
COMMUNITY SERVICES				
	111,477	164,660	164,660	Parent involvement activities
FACILITIES - Capital Outlay				
	5,817,223	3,169,268	0	Building improvements
OUTGOING TRANSFERS AND OTHER:				
Indirect cost transfer - federal to general			0	
Debt service	95,302	79,119	80,886	Performance contract loan payments.
Outgoing transfer to other funds				
Outgoing transfer - Leases				
TOTAL EXPENDITURES	45,086,881	47,795,671	41,100,250	
REVENUES OVER (UNDER) EXPENDITURES				
	1,392,568	1,695,713	465,439	
BEGINNING FUND BALANCE				
	11,241,854	12,634,422	14,330,135	
ENDING FUND BALANCE				
	12,634,422	14,330,135	14,795,574	
Fund Balance as a % of Total Expenditure	28.02%	29.98%	36.00%	

EASTPOINTE COMMUNITY SCHOOLS
SCHOOL SERVICE FUND
Food Service Program
Student Activities
2025

	2023 Actual	2024 Amended	2025 Original
<u>REVENUES & OTHER SOURCES</u>			
Local - Food Service	35,715	37,637	37,637
State	79,074	50,561	50,561
Federal	1,576,536	1,730,428	1,730,428
Food Service Subsidy from General Fund			
Student Activity Accounts	168,850	150,000	150,000
	<u>1,860,175</u>	<u>1,968,626</u>	<u>1,968,626</u>
<u>EXPENDITURES:</u>			
Food Service Operations	1,531,389	1,736,236	1,736,236
Operating Transfer to the General Fund	119,403	82,390	82,390
Student Activity Accounts	149,415	150,000	150,000
	<u>1,800,207</u>	<u>1,968,626</u>	<u>1,968,626</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES			
	59,968	(0)	(0)
BEGINNING FUND BALANCE			
	159,513	219,481	219,481
ENDING FUND BALANCE			
	<u>219,481</u>	<u>219,481</u>	<u>219,481</u>

EASTPOINTE COMMUNITY SCHOOLS
DEBT SERVICE FUND
2025

	2023 Actual	2024 Amended	2025 Original
<u>REVENUES & OTHER SOURCES</u>			
Local tax collections and interest	2,190,456	2,177,616	2,610,585
State payments in lieu of tax	27,269	20,864	20,000
Proceeds from Refunding or Issuance of Debt	0		
	<u>2,217,725</u>	<u>2,198,480</u>	<u>2,630,585</u>
<u>EXPENDITURES:</u>			
Principal	1,590,000	1,575,000	2,455,000
Interest and other expenditures	236,534	350,820	1,307,536
	<u>1,826,534</u>	<u>1,925,820</u>	<u>3,762,536</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES			
	391,191	272,660	(1,131,951)
BEGINNING FUND BALANCE			
	1,186,842	1,578,033	1,850,693
ENDING FUND BALANCE			
	<u>1,578,033</u>	<u>1,850,693</u>	<u>718,742</u>

**EASTPOINTE COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND
2025**

	2023 Actual	2024 Amended	2025 Original
<u>REVENUES & OTHER SOURCES</u>			
Restitution	100	100.00	100.00
Energy Equipment Rebates from Utility Companies			
Transfer In	100	100	100
<u>EXPENDITURES:</u>			
Principal and Interest on Performance Contract			
Construction Activities	0	0	0
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	100	100	100
BEGINNING FUND BALANCE	36,873	36,973	37,073
ENDING FUND BALANCE	36,973	37,073	37,173

**EASTPOINTE COMMUNITY SCHOOLS
CAPITAL PROJECT FUND - 2023 BOND
2025**

	2023 Actual	2024 Amended	2025 Original
<u>REVENUES & OTHER SOURCES</u>			
Proceeds From Bond Sale	0	19,997,983	0
	0	19,997,983	0
<u>EXPENDITURES:</u>			
Construction Activities		3,853,597	14,585,000
	0	3,853,597	14,585,000
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	0	16,144,386	(14,585,000)
BEGINNING FUND BALANCE		0	16,144,386
ENDING FUND BALANCE	0	16,144,386	1,559,386

**EASTPOINTE COMMUNITY SCHOOLS
SINKING FUND
2025**

	2023 Actual	2024 Amended	2025 Original
<u>REVENUES & OTHER SOURCES</u>			
Local Revenue - tax levy	1,796,146	1,750,771	2,032,399
	<u>1,796,146</u>	<u>1,750,771</u>	<u>2,032,399</u>
<u>EXPENDITURES:</u>			
Debt Service - US Bank Performance Contract Loan	144,023	117,794	121,328
Construction Activities	1,719,692	2,277,535	1,300,000
	<u>1,863,715</u>	<u>2,395,329</u>	<u>1,421,328</u>
BUDGETED REVENUES OVER (UNDER) EXPENDITURES	(67,569)	(644,558)	611,071
BEGINNING FUND BALANCE	1,584,369	1,516,800	872,242
ENDING FUND BALANCE	<u>1,516,800</u>	<u>872,242</u>	<u>1,483,313</u>

2024 Tax Rate Request (This form must be completed and submitted on or before September 30, 2024)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

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

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Macomb	2024 Taxable Value of ALL Properties in the Unit as of 5-28-2024 739,758,926
Local Government Unit Requesting Millage Levy Eastpointe Community Schools	For LOCAL School Districts: 2024 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 338,328,768

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 2024 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2023 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2024 Current Year "Headlee" Millage Reduction Fraction	(7) 2024 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	16.8979	0.9707	16.4027	1.0000	16.4027	16.4027		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	2.8099	0.9686	2.7216	1.0000	2.7216	2.7216		11/5/29

Prepared by Robert Carlesso	Telephone Number (586) 533-3016	Title of Preparer Exec. Director - Business and Op.
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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, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Date
<input checked="" type="checkbox"/> Secretary	Edward Williams	
<input type="checkbox"/> Chairperson	Signature	Date
<input checked="" type="checkbox"/> President	Jon Gruenberg	

* 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 2024 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	4.4027
For all Other	16.4027