



Dr. Bobbie Hayes Goodrum
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**REGULAR / ORGANIZATIONAL MEETING
OF THE BOARD OF EDUCATION
North Farmington High School Auditorium
32900 W. Thirteen Mile Road
Farmington Hills, MI 48334
Tuesday, June 15, 2021
6:00 PM**

AGENDA

- I. **CALL TO ORDER**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. **ITEMS FROM THE PRESIDENT**
 - A. Approval of the Agenda
 - B. Announcements
- III. **ITEMS FROM THE SECRETARY**
 - A. Correspondence
- IV. **LEGISLATIVE UPDATE**
- V. **DISTRICT UPDATES**
 - A. Superintendent's District Update
 - B. 2020 Bond Update
 - C. Strategic Plan Update
 - D. DEI Update
- VI. **REPORTS FROM BOARD COMMITTEES**
 - A. Academic Excellence/Strategic Planning/Communications Committee
 - B. Finance/Facilities Committee
- VII. **DISCUSSION ITEMS**
 - A. Underground Storage Tanks - Transportation
 - B. End of Year Student Progress Goal Report
- VIII. **PUBLIC COMMENTS**
- IX. **ACTION ITEMS**
 - A. Budget
 - 1. Proposed 2021/2022 Budget
 - 2. 2021/2022 Tax Levy
 - 3. Current Year (2020/2021) Budget Amendment
 - B. Underground Storage Tanks - Transportation

- C. Recommendation for Approval of Notice of Layoff List (FEA)
- D. Recommendation for Approval of Farmington Transportation Association (FTA) Bargaining Contract
- E. Recommendation for Approval of Non-Unit Contract
- F. Recommendation for Approval of 2021/2022 Early Childhood Compensation Package
- G. Appointment of Legal Representation 2021/2022
- H. June 1, 2021 Closed Session Minutes
- X. **ANNUAL ORGANIZATIONAL MEETING**
 - A. **ITEMS FROM THE PRESIDENT**
 - 1. Election of Officers of the Board of Education
 - B. **ITEMS FROM THE TREASURER**
 - 1. Expenditures
 - 2. Bank and Investment Institutions and Account Signatories
 - C. **CONSENT AGENDA**
 - 1. Approval of Minutes
 - a. June 1, 2021 Special Meeting
 - b. June 1, 2021 Regular Meeting
 - 2. Head Start Director's Monthly Report
 - 3. Personnel Items
 - 4. Non-Resident Tuition Rates
 - 5. 2021/2022 Memberships
 - a. Michigan High School Athletic Association
 - b. Metropolitan Detroit Bureau of School Studies, Inc.
 - c. Michigan Association of School Boards
 - d. Michigan Association of School Boards Legal Trust Fund
 - e. Michigan Institute for Educational Management
 - f. Michigan Association of School Personnel Administrators
 - g. Michigan Negotiators Association
 - h. Michigan Parent Teacher Association
 - i. Minority Student Achievement Network
 - j. Greater Farmington Area Chamber of Commerce
- XI. **REPORTS FROM BOARD REPRESENTATIVES**
- XII. **RECOMMENDATIONS FOR FUTURE AGENDA ITEMS**
- XIII. **GOOD AND WELFARE**
- XIV. **ADJOURNMENT**

**PUBLIC COMMENTS is intended to provide individuals an opportunity to address the Board of Education. In the interest of fairness, the Board requests each speaker to limit his or her comments to three (3) minutes.*

ANY PERSON with a disability who needs accommodation for participation in this meeting should contact the Superintendent's office at 248-489-3338 at least three (3) business days in advance of the meeting to request assistance.

ALL MEETINGS, with the exception of closed sessions, are open to the public. Regular Board of Education meetings and most pre-meetings of the Board of Education are cablecast live on TV10.

The official minutes of the Board of Education are stored and available for inspection in the Lewis Schulman Administration Building of the Farmington Public School District.

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III. ITEMS FROM THE SECRETARY.

The Board has received communications regarding contract negotiations, instructional time, elementary recess, FHS softball coaches, and Wood Creek PYP News. Communications are acknowledged and, when appropriate, a response is provided. A list of correspondents can be found in the Board packet, which is available on the FPS website.

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III. ITEMS FROM THE SECRETARY.

A. Correspondence.

1. Nofzinger, Wise, Koperski, Hirsch, Brewart, Schoof: Contract Negotiations
2. J. Alexanian, A. Alexanian, Wiercinski, Dew: Recess
3. Nofzinger: Instructional Time
4. Rice: FHS Softball Coaches
5. Wiercinski: Wood Creek PYP News

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V. DISTRICT UPDATES

A. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Bobbie Goodrum, interim superintendent and assistant superintendent-diversity, equity and inclusion

B. 2020 BOND UPDATE.

Presenter: Jennifer Kaminski, assistant superintendent-business services

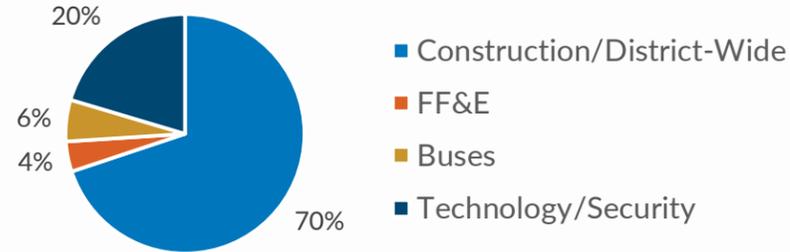
C. STRATEGIC PLAN UPDATE.

Presenter: Kelly Coffin, assistant superintendent-innovation and strategic initiatives

D. DEI UPDATE.

Presenter: Bobbie Goodrum, interim superintendent and assistant superintendent-diversity, equity and inclusion

\$98M Bond Budget Breakdown



Upcoming Projects Currently in Design & Planning

- Bid Package #3 – Farmington High School
 - » Project is currently through Schematic Design and initial estimates are underway.
 - » Project is slated for bid in Fall 2021 with construction to commence Spring/Summer 2022.
- Bid Package #4 – Hillside Elementary School
 - » Project is currently through Schematic Design and initial estimates are underway.
 - » Project is slated for bid in Fall 2021 with construction to commence Summer 2022.
- Bid Package #4 – Longacre Elementary School
 - » Project is currently through Schematic Design and initial estimates are underway.
 - » Project is slated for bid in Fall 2021 with construction to commence Summer 2022.
- Bid Package #4 – Wood Creek Elementary School
 - » Project is currently through Schematic Design and initial estimates are underway.
 - » Project is slated for bid in Fall 2021 with construction to commence Summer 2022.
- Bid Package #5– Power Middle School
 - » Project is currently through Schematic Design and initial estimates are underway.
 - » Project is slated for bid in Fall 2021 with construction to commence Summer 2022.
- Districtwide Signage Package -
 - » Currently in conceptual phase. Implementation TBD.

Cost to Complete Through 05.31.2021

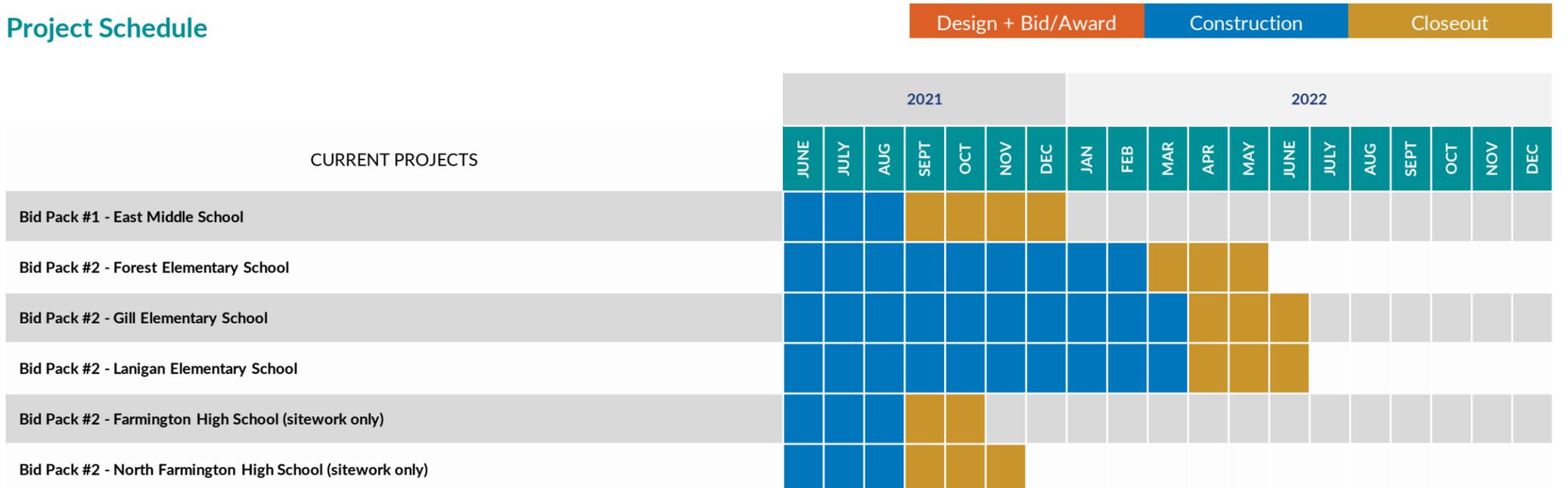
FUNDING ALLOCATION:	Budget	Commitments / Projected Commitments	Actuals Approved	Actual Cost To Complete	Forecasted Commitments	Reserve / Owner Contingency	Estimate At Completion	Forecasted Over/(Under)
Construction/District-Wide	\$68,500,000	\$15,850,736	\$664,303	\$15,186,433	\$50,907,168	\$1,742,096	\$68,500,000	\$0
FF&E	\$4,000,000	\$0	\$0	\$0	\$4,000,000	\$0	\$4,000,000	\$0
Buses	\$5,500,000	\$0	\$0	\$0	\$5,500,000	\$0	\$5,500,000	\$0
Technology/Security	\$20,000,000	\$0	\$0	\$0	\$20,000,000	\$0	\$20,000,000	\$0
OVERALL TOTALS:	\$98,000,000	\$15,850,736	\$664,303	\$15,186,433	\$80,407,168	\$1,742,096	\$98,000,000	\$0

All Owner costs are included and reconciled through April 30, 2021.

Committed Cost by Category Through 05.31.2021



Project Schedule



June 15, 2021

Regular/Organizational Meeting of the Board of Education

VII. DISCUSSION ITEMS

A. UNDERGROUND STORAGE TANKS - TRANSPORTATION.

Presenters: Jennifer Kaminski, assistant superintendent-business services; Jon Barth, director-facilities management

B. END OF YEAR STUDENT PROGRESS GOAL REPORTS.

Presenters: Kelly Coffin, assistant superintendent-innovation and strategic initiatives; Margaret Hendrickson, director-curriculum, instruction, and assessment



Facilities Management Memorandum

TO: Farmington Board of Education
FROM: Jon Barth, Director of Facilities Management
SUBJECT: Underground Storage Tank Recommendation
DATE: June 10, 2021

HISTORICAL

Leaking, or the potential for leaking diesel and gasoline tanks, pose a significant threat to the environment through soil and water table contamination. The age of a plastic or steel tank, combined with ground movement from every 24,000 pound school bus that passes over them, can be a recipe for disaster. The Farmington Schools transportation yard currently houses two, 10,000 gallon diesel fuel tanks that date to 1991. Although their condition is carefully monitored by our environmental consultant (to the degree that underground tanks can be monitored), it is likely that the tanks are now in need of replacement. Keep in mind that the average lifespan of a fiber-glass reinforced tank, unaffected by the weight of vehicles overhead, is approximately 20 years and that our tanks are now 30.



ACTION PLAN

With environmental consciousness in mind, a bid was developed with assistance from Arch Environmental (the District's environmental consultant responsible for monitoring the tanks and fuel delivery system, in addition to State regulatory reporting). A plan has also been created by Mr. Hill for bus maneuvering and safety protocols once the project begins. Bids were posted as required by Board policy, and a mandatory pre-bid meeting was held at transportation on Friday, May 28 with five companies in attendance. A virtual bid opening was then held on June 7, with myself, Sandra Rivett (Facilities) and Karla Swanson (Purchasing) in attendance. A single bid of \$439,280 was received from TSP Environmental, out of Redford, Michigan. It is likely that no comparative bids were received due to the prevailing limitations in the supply chain as a result of the pandemic. Although there were no comparative bids, a post bid meeting was held on Tuesday, June 8, 2021 with TSP Environmental and their sub-contractor, Phoenix Environmental, along with Arch Environmental. TSP is a women-owned business that has been in operation since 2001. They have done numerous (similar) projects in the past, including the removal of diesel tanks for the Holly School District, for the Macomb Intermediate School District and for the State of Michigan. They have also worked on projects with Arch Environmental in the past, who confirmed that TSP is quite capable of removing and replacing the tanks in a safe and expeditious manner.

CONSIDERATIONS

For Board consideration is the risk of leaving 30 year old tanks in place with the possibility of a catastrophic leak. Such an event could cost the District millions in remediation, as well as jeopardize the relationship that the District enjoys with the City of Farmington and the community. There is also a very real concern with the availability and cost of materials in the future. The projected delivery of the coated steel tanks, based on discussions with TSP and Phoenix, is approximately 14 to 22 weeks. It is likely that delaying this project could push tank replacement back by as much as two years.

The project is budgeted at \$497,244, which includes both the contract award of \$439,280, Arch Environmental's project management cost of \$36,000, and a 5% contingency for unforeseen conditions. Unforeseens for an underground storage tank project include such things as soil remediation and disposal of contaminated soils beyond the area identified in the project scope. Also, please keep in mind that this cost also includes replacement of the entire fuel delivery system, soil remediation and disposal, concrete work, sensors and monitoring equipment, etc. For the full project scope, [click here](#) and refer to page 8 of the request for proposal.

Upon Board approval, a letter of intent will be issued to TSP Environmental and a purchase order to Arch Environmental to begin the tank removal and replacement project. It is expected that the project will take 4-6 weeks once the tanks have arrived.

Funding for the project to remove and replace the diesel storage tanks at transportation, in the amount of \$497,244, will come from the 2018 Capital Projects, Building and Site Fund.

June 15, 2021

Regular/Organizational Meeting of the Board of Education

IX. ACTION ITEMS

A. BUDGET

1. APPROVAL OF PROPOSED 2021/2022 BUDGET.

Presenter: Jennifer Kaminski, assistant superintendent-business services

MOTION: I move that the Board of Education approve the 2021/2022 General Appropriations Resolution, as presented, and waive the reading of the Resolution.

2. APPROVAL OF 2021/2022 TAX LEVY.

Presenter: Kim Pincheck, director-finance

MOTION: I move that the Board of Education approve the Form L-4029 Tax Rate Request for all properties, which results in 10.0796 mills on Homesteads and Industrial Personal Property, 21.2000 mills on Non-homesteads, and 16.0796 mills on Commercial Personal Property.

3. APPROVAL OF CURRENT YEAR (2020/2021) BUDGET AMENDMENT.

Presenter: Jennifer Kaminski, assistant superintendent-business services

MOTION: I move that the Board of Education approve the 2020/2021 Revised General Appropriations Resolution, as presented, and waive the reading of the Resolution.

B. UNDERGROUND STORAGE TANKS - TRANSPORTATION.

Presenter: Jon Barth, director-facilities management

MOTION: I move that the Board of Education approve the removal and replacement of the diesel storage tanks at transportation, as outlined in the June 10, 2021 memo from Jon Barth, Director of Facilities, in the amount of \$497,244.00, funds to come from the 2018 Capital Projects, Building and Site Fund.

C. RECOMMENDATION FOR APPROVAL OF NOTICE OF LAYOFF LIST (FEA).

Presenter: Kathy Smith, assistant superintendent-talent development

MOTION: Regretfully, I move that the Board of Education authorize the FEA layoff notice, as presented in the June 15, 2021 memo from Kathy Smith, Assistant Superintendent for Talent Development.

D. RECOMMENDATION FOR APPROVAL OF FARMINGTON TRANSPORTATION ASSOCIATION (FTA) BARGAINING CONTRACT.

MOTION: I move that the Board of Education approve the bargaining contract between the Farmington Board of Education and the Farmington Transportation Association (FTA), as presented.

E. RECOMMENDATION FOR APPROVAL OF NON-UNIT CONTRACT.

MOTION: I move that the Board of Education approve the contract between the Farmington Board of Education and Non-Unit employees, as presented.

F. RECOMMENDATION FOR APPROVAL OF 2021/2022 EARLY CHILDHOOD COMPENSATION PACKAGE.

MOTION: I move that the Board of Education approve the 2021/2022 Early Childhood compensation package, as presented.

G. APPOINTMENT OF LEGAL REPRESENTATION 2021/2022.

Presenter: Kathy Smith, assistant superintendent-human resources

MOTION: I move that the Board of Education authorize administration to contract for legal representation with the following firms for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

Butler Law Group, P.C.

Clark Hill PLC

Miller, Canfield, Paddock & Stone, P.L.C.

Miller, Johnson, Snell & Cumiskey, P.L.C.

Secret Wardle

H. APPROVAL OF JUNE 1, 2021 CLOSED SESSION MINUTES.

Presenter: Donald Walker, Board Secretary

MOTION: I move that the Board of Education approve the June 1, 2021 closed session minutes, as presented.

FARMINGTON PUBLIC SCHOOLS
MEMORANDUM

TO: Board of Education

FROM: Jennifer F. Kaminski, Assistant Superintendent, Business Services

SUBJECT: 2021/22 Budget

DATE: June 1, 2021

Please find attached the proposed 2021/22 budgets for all district funds. The proposed General Fund budget includes a per pupil foundation allowance of \$10,487. As the State budget has not yet been approved, any further adjustments for 2021/22 will be incorporated into the amendments for next year.

This budget cycle includes estimated costs as a placeholder for negotiations of contracts for 2021/22 for all of our bargaining units as well as an estimate for projected enrollment and staffing needs. This year's budget reflects a fund balance of 19.6% exceeding the Board's targeted range of 8 – 12%. Similar to most years, the budget has not been set by Lansing in time for us to determine our absolute level of funding for the upcoming year. This year is no exception. The funding increase proposed by the Governor provided for a foundation allowance of \$82 - \$164 per pupil increase based upon the 2x formula (Districts above the base foundation, such as Farmington, would receive \$82 pp) and an increase to several categorical revenue items such as Special Education, Bilingual and At-Risk. The Senate released a budget similar to previous years, using the 2x funding model where lower funded districts would receive \$250 per pupil and higher funded districts, such as Farmington, would receive \$125. The House released a budget which included a \$50 - \$100 per pupil increase based upon the 2x formula. All three proposals released would provide Farmington with a per pupil funding increase. The 2021/22 budget has been built using an increase of approximately \$745,000 or \$82 per pupil.

Overall, the General Fund is estimated to have \$140,047,545 in revenue offset by \$140,810,838 in expenditures. Expenditures are greater than revenues by \$763,293 with a fund balance estimated at \$27,563,286 or 19.6%. A budget is a tool to help us make decisions as we enter the new fiscal year. There are still many variables that will impact this information especially as we continue to evaluate the impacts of the COVID-19 pandemic. These include the impact of the State budget package, the number of students we will educate next year and the economic impacts of the COVID-19 pandemic.

Farmington Public Schools is required by law to have a budget in place before the end of our current fiscal year. Many assumptions are built into the budget, many of which are not within our control, including, but not limited to: student enrollment, number of retirees, interest rates, utility costs, fuel costs, staffing costs, benefit rates, retirement rates, unemployment, and workers' compensation.

The General Fund total revenue is budgeted at \$140,047,545, a decrease of \$7.2 million or 4.9 percent from 2020/21. This net decrease is due to many factors including:

- An increase in property tax revenue due to higher taxable values of approximately \$576,000
- An increase in tuition revenue of \$695,000 to restore the amount to its normal estimated amount
- An increase in rental revenue of \$194,000 anticipating a reopening of the District in the upcoming fiscal year
- A decrease in local grant funding of \$32,000
- An increase in field trip and other miscellaneous revenue of \$492,000

- An increase in pay-to-participate fees and gate receipts of \$289,000 anticipating all sports will take place next year
- A net decrease in state funding of approximately \$3.2 million due to a projected blended loss of 300 students (less students means less state revenue) and an increase of \$82 per pupil
- A decrease in state categorical funding of \$1.1 million due to lower special education costs estimated in 2020/21 and reduction of the MPSERS Normal Cost Offset funding
- A decrease in interdistrict revenue of \$403,000 due to less PA-18 funding from Oakland Schools as costs in the current for special education are lower which affects the amount distributed to us as well as the reduction in funding for the literacy grant provided by Oakland Schools
- A decrease in federal revenue of \$4.7 million due to several federal COVID grants being fully spent in 2020/21. Revenues equal expenses for all federal programs so they have no effect on the bottom line

Expenditures are budgeted at \$140,810,838, an increase of approximately \$469,000 or 0.33 percent from 2020/21. This net increase is due to several factors including:

- A decrease in federal expenditures of \$4.7 million due to several federal COVID grants being fully spent in 2020/21
- An increase of 2.0 Elementary Assistant Principal positions to support large elementary buildings totaling approximately \$288,000
- An increase of 1.5 staff to support the needs of the homeless and economically disadvantaged student population totaling approximately \$150,000
- An increase of 1.0 teaching and 2.0 paraprofessional support staff to support an additional ASD classroom at the middle school level totaling approximately \$147,000
- An increase in the retirement rate of totaling approximately \$845,000
- A reduction in cost for replacement savings due to retirements of approximately \$1,246,000
- An increase for estimated costs related to bargaining contracts settled and contracts not yet settled for all District employees totaling approximately \$2.7 million
- A decrease in one-time costs, such as the superintendent search and related settlement costs, totaling approximately \$207,000
- An increase of approximately \$48,000 for utilities
- An increase of approximately \$2,113,000 to restore athletic, substitute, custodial, special education contracted transportation and transportation costs such as fuel, supplies and wages and benefits to pre-pandemic amounts.
- An increase in supplies, purchased services, tax write-offs and noon-supervisor costs totaling \$231,000
- An increase in other supplies and purchased services for instructional needs totaling \$100,000

The Debt Service Fund reflects the same millage rate as the prior year due to higher taxable values, the upcoming principal and interest payments due and less tax write-offs. We are proposing that Farmington levy 3.20 mills to cover its principal and interest payments due in the coming year.

The Special Revenue (Nutrition Services) Fund budget includes the transfer to the General Fund of \$161,639 to cover the allowable indirect costs of running the program.

The 2021/22 budget includes transfers of \$300,000 to the Capital Projects (Technology/Other Projects) Fund and \$600,000 to the Capital Projects (Bus Purchases/Maintenance) Fund. No expenditures have been budgeted in either fund as capital needs continue to be funded with the bond. The Capital Projects (Building & Site – 2018) Fund and Capital Projects (Building & Site – 2020) Fund include the estimated bond costs to be spent during 2021/22.

We continue to face many of the same funding challenges of the past as the funding increases have not kept up with the rate of inflation. The competition for school aid fund dollars, roads, charter schools, unfunded mandates, MPERS retirement reform and enrollment decline continue. Taken together, Farmington Public Schools will continue to find solutions internally to maintain fiscal health while providing a quality instructional program.

A critical area for us to monitor are the State's discussions related to public education funding. The Governor presented her budget back in February, which focuses on the weighted-funding model and provides funding increases for schools. The Senate and House both released their budgets in early May which continue to fund schools similar to what has been done over the last 9 years. A revenue estimating conference took place on Friday, May 21, 2021 and revealed that the State has \$2 billion more than previously anticipated. Budget discussions continue, however it is unlikely that a budget will be approved prior to July 1. We also await more information as it relates to the ESSER III federal revenue approved for schools through the ARP Act as well as the remainder of the ESSER II federal revenue yet to be allocated by the Legislature.

The budget forecasts included in this document are positive with two out of the three years within or just below the Board's targeted fund balance range of 8-12%. Although the fund balance target has not been met in the third forecasted year, the forecast assumes very small increases in funding with costs continuing to rise for health insurance and retirement. Fund balance should be used for one-time costs as it will eventually be used up and cuts will have to be made. There are still many unknowns this far out and these years will surely change from what is currently projected. We will continue to focus on providing a budget each year for approval which maintains strong fiscal health.

Please contact me if you have questions.

2021-22 BUDGET



Farmington Public Schools

FUNDS

- ▶ General
- ▶ Debt Service
- ▶ Special Revenue
 - ▶ Nutrition Services
 - ▶ Student Activities



FUNDS



- ▶ Capital Projects
 - ▶ Technology/Other Projects
 - ▶ Maintenance/Bus Purchases
 - ▶ Building & Site - 2018
 - ▶ Building & Site - 2020

- ▶ Internal Service Fund
 - ▶ Benefit Stabilization

BUDGET DEVELOPMENT PROCESS

- ▶ BUDGET FORECASTS
- ▶ BUDGET INFORMATION FROM THE STATE
- ▶ STAFFING/ENROLLMENT PROJECTIONS
- ▶ INSTRUCTIONAL SUPPORTS NEEDED
- ▶ GRANT FUNDING AVAILABLE

BUDGET DEVELOPMENT PROCESS

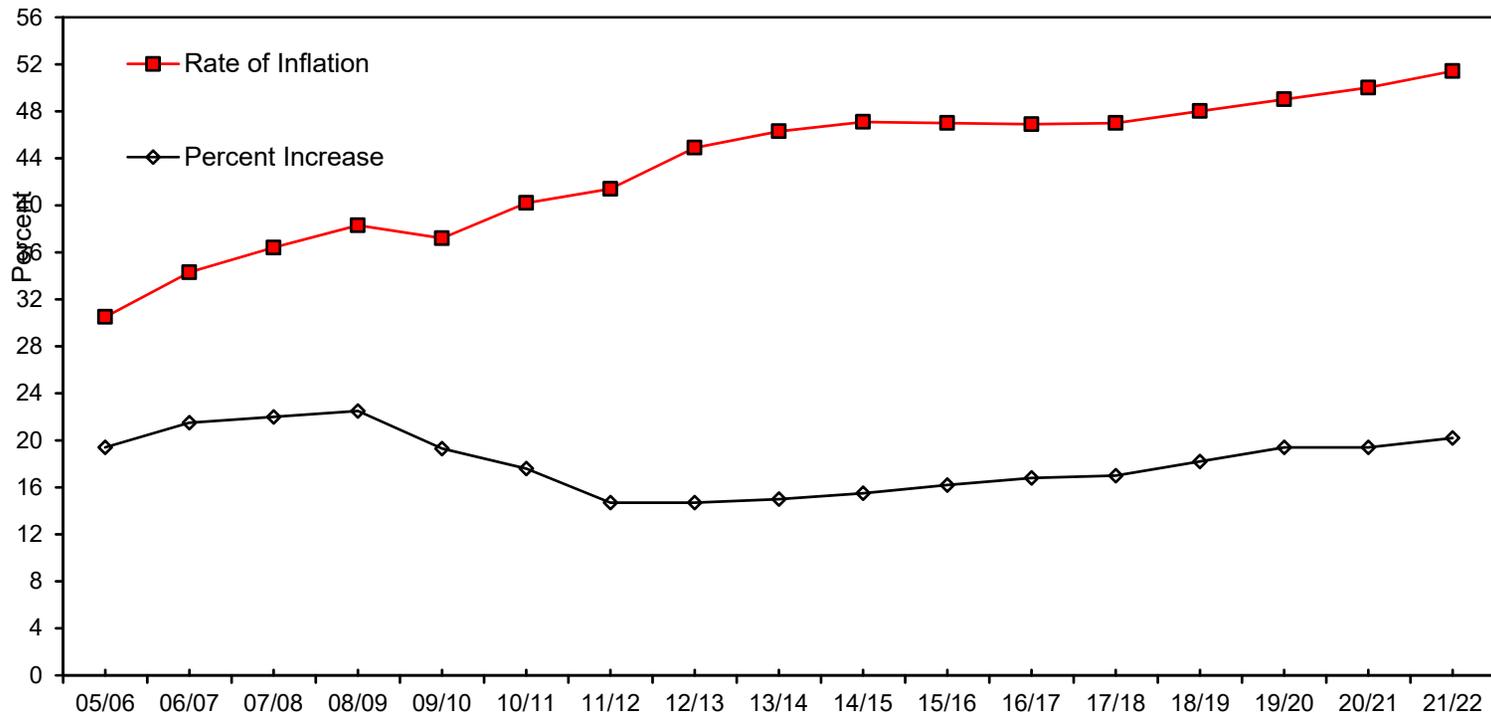
www.farmington.k12.mi.us



BASE FOUNDATION CHANGES

<u>Fiscal Year</u>	<u>\$ Increase</u>	<u>% Increase</u>	<u>\$ Mid Year Adj</u>
2009-10	(191)	(1.8%)	(165)
2010-11	(170)	(1.6%)	0
2011-12	(300)	(2.9%)	0
2012-13	0	0	0
2013-14	30	.3%	0
2014-15	50	.5%	0
2015-16	70	.7%	0
2016-17	60	.6%	0
2017-18	60	.6%	0
2018-19	120	1.2%	0
2019-20	120	1.2%	(175)
2020-21	0	0.0%	0
2021-22	82	0.8%	0
*Estimated Net	(69)	(0.7%)	0

Farmington Public School District Cumulative Rate of Inflation vs Percent Increase Per Pupil Foundation Funding 2005/06 to 2021/22



GENERAL FUND

Revenue	\$140,048,000
Expenditures	<u>\$140,811,000</u>
Exp>Rev	\$(763,000)
Fund Balance	19.6%



Budget Unknowns

Foundation allowance

Student Enrollment

State funds – additional?

Federal funds - additional

Actual staffing in place

Diesel fuel and utility costs

Other economic impacts

State & Local School District Millage Homestead 2021-22

Operating	6.8796
Debt	3.2000
State	<u>6.0000</u>
TOTAL	16.0796

State & Local School District Millage Non-homestead 2021-22

Operating	18.0000
Debt	3.2000
State	<u>6.0000</u>
TOTAL	27.2000

State & Local School District Millage Commercial Personal 2021-22

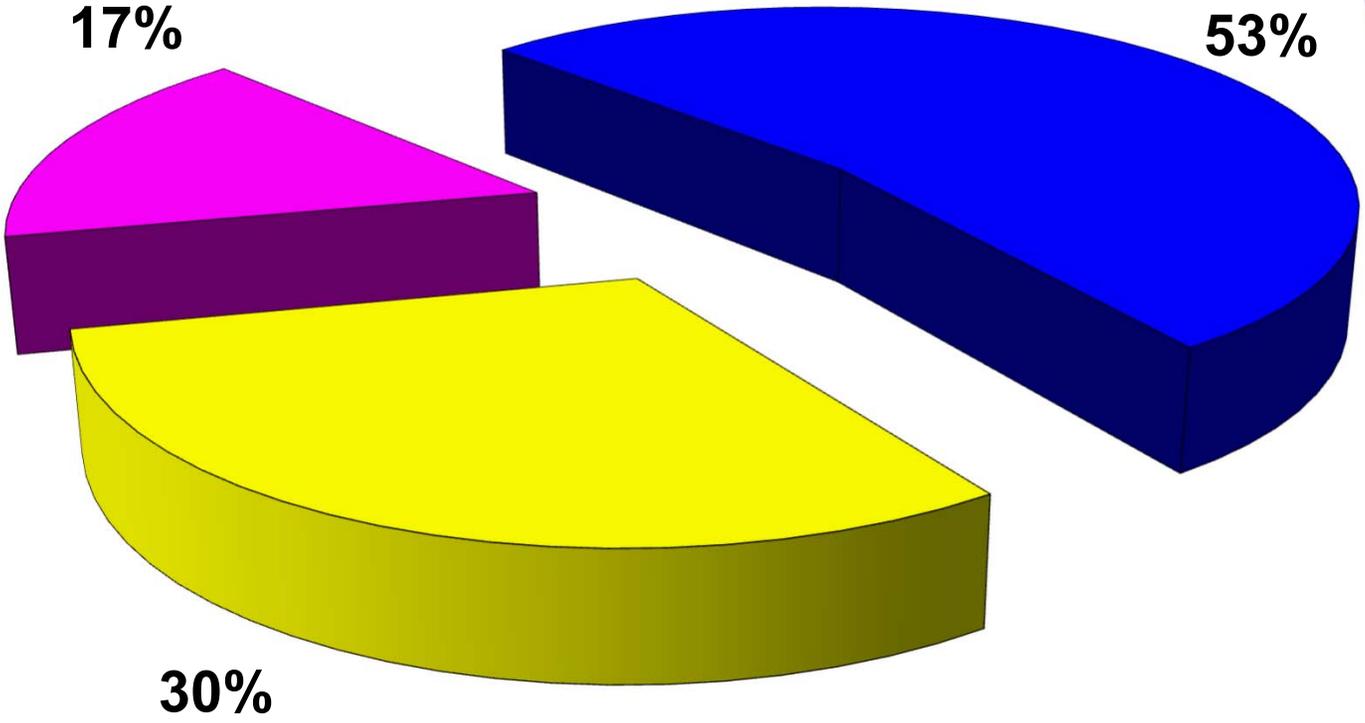
Operating	12.8796
Debt	3.2000
State	<u>6.0000</u>
TOTAL	22.0796

State & Local School District Millage Industrial Personal 2021-22

Operating	6.8796
Debt	3.2000
State	<u>0.0000</u>
TOTAL	10.0796

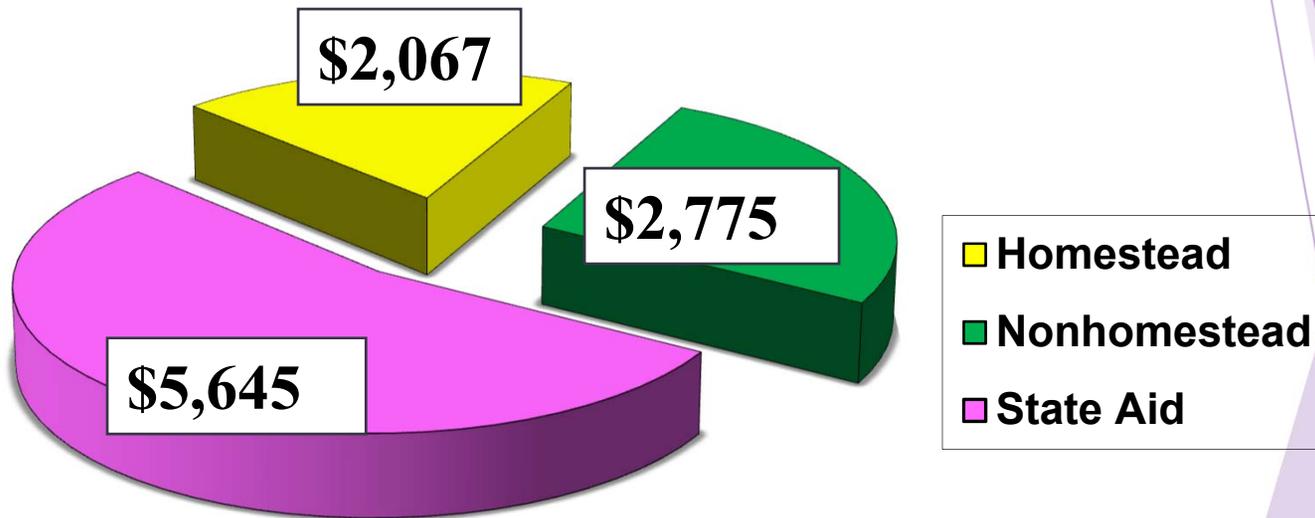
REVENUE

2021-22 General Fund Budget



■ State Aid ■ Property Taxes ■ Other

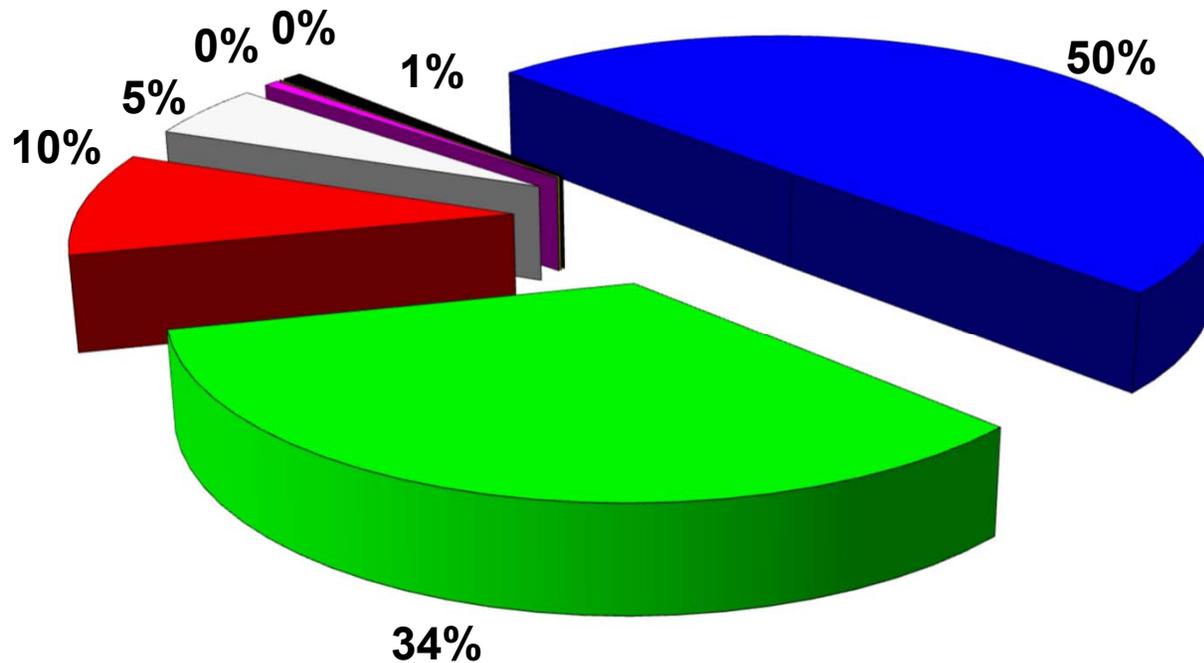
Per Pupil Foundation Funding



\$10,487

EXPENDITURES BY OBJECT

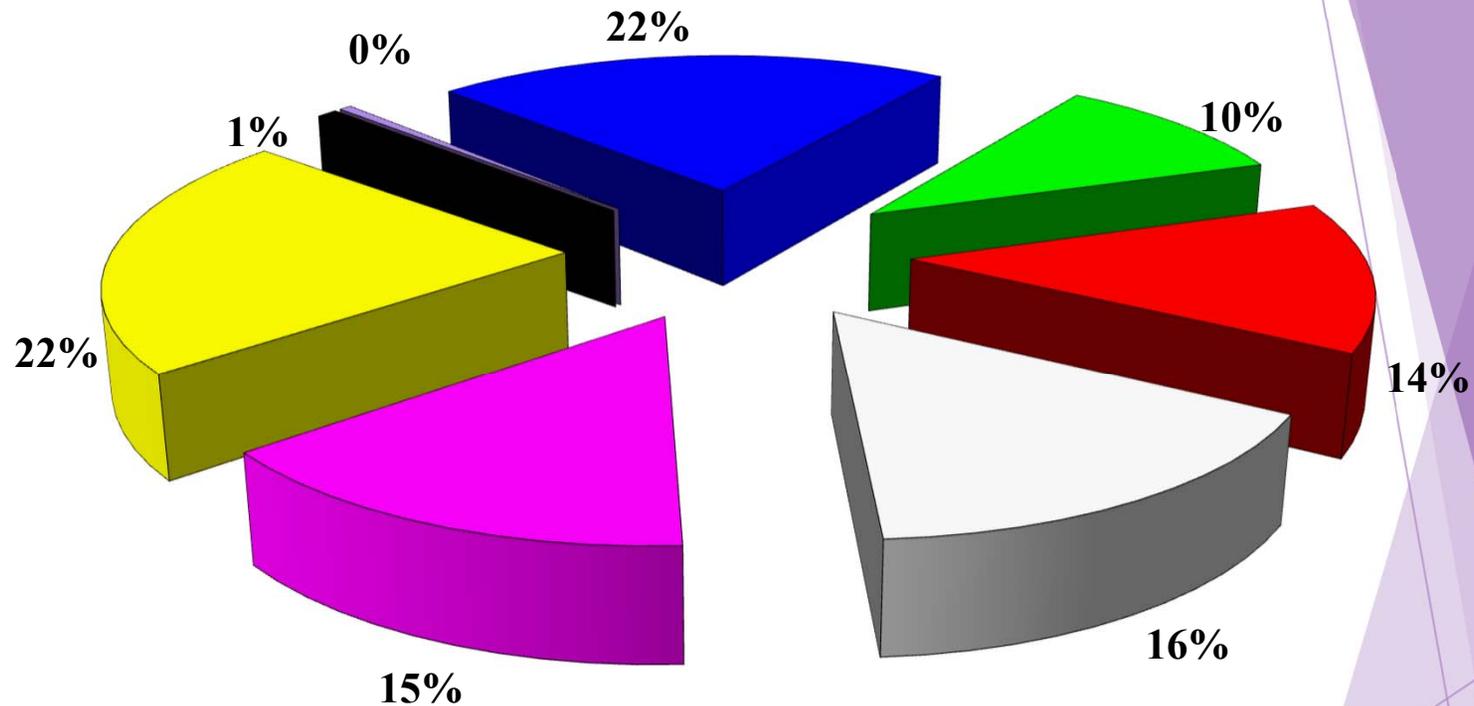
2021-22 General Fund Budget



- | | |
|--|--|
| ■ Salaries | ■ Employee Benefits |
| ■ Purchase Services | ■ Supplies & Other |
| ■ Transfers | ■ Capital Outlay |
| ■ Payments to Other Districts | |

EXPENDITURES BY FUNCTION

2021-22 General Fund Budget



- | | |
|-------------------------------|---------------------|
| ■ EL Instruction | ■ MS Instruction |
| ■ HS Instruction | □ Other Instruction |
| ■ Pupil & Staff Services | ■ Support Services |
| ■ Intergovernmental Transfers | ■ Transfers |

TAXABLE VALUES AND MILLAGE INFORMATION

- ▶ Taxable Values
- ▶ Tax Levy Information
- ▶ Bond Amortization



INFO SECTION

- ▶ 3 Year Forecast - All Funds
- ▶ Actual/Projected Enrollment
- ▶ Staffing by Function
- ▶ FPS Success



LOOKING AHEAD

- ▶ 3 Year Projection - 2024/25
- ▶ Fund Balance - Positive
- ▶ Start the process early
- ▶ Strategic Planning

OTHER FUNDS

- ▶ Debt Service
- ▶ Special Revenue
 - ▶ Nutrition Services
 - ▶ Student Activities
- ▶ Capital Projects
 - ▶ Tech/Other Proj



OTHER FUNDS



- ▶ Capital Projects
 - ▶ Bus Purch/Maint
 - ▶ Building & Site - 2018
 - ▶ Building & Site - 2020
- ▶ Internal Service Fund
 - ▶ Benefit Stabilization

2020/21 AMENDMENTS - GENERAL FUND

- ▶ Federal Grants
- ▶ Revised state revenue due to reduced special education costs
- ▶ Purchased services and supplies reduced
- ▶ Reduced tax write-off costs

SPECIAL THANKS

Kimberly Pincheck

Karla Swanson

Kendra Montante

**GOOD
JOB!**

A red ribbon with a yellow starburst containing the text 'GOOD JOB!' is positioned at the bottom right of the scroll. The starburst is yellow with a black outline and a green shadow. The ribbon is red with a black outline and a white shadow.

Budget Summary & Related Information 2021-2022



Farmington
PUBLIC SCHOOLS

Farmington Public Schools
32500 Shiawassee
Farmington, MI 48336

2021-22 BUDGET SUMMARY AND RELATED INFORMATION

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Introductory Section

Board of Education and Administration

Farmington Public Schools

32500 Shiawassee Street

Farmington, MI 48336

Board of Education

Terri Weems	President
Zach Rich	Vice President
Donald Walker Jr.	Secretary
Claudia Heinrich	Treasurer
Dr. Cheryl Blau	Trustee
Mable Fox	Trustee
Angie Smith	Trustee

Administration

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Dr. Kelly Coffin	Assistant Superintendent, Innovation and Strategic Initiatives
Dr. Bobbie Goodrum	Assistant Superintendent, Diversity, Equity, and Inclusion
Jennifer F. Kaminski	Assistant Superintendent, Business Services
Kathy Smith	Assistant Superintendent, Talent Development
Dr. Jacqueline McDougal	Executive Director, Special Education
Margaret Hendrickson	Director, Curriculum, Instruction, and Assessment
Dr. Tyrone Weeks	Director, State & Federal Programs, School Improvement, Safety, & Title IX
Diane Bauman	Director, School/Community Relations
Jon Barth	Director, Facilities Management

Mission Statement

Farmington Public Schools, together with our community, will engage every student in a quality learning experience, empowering each student to become a thoughtful, contributing citizen in a changing world.

BUDGET DEVELOPMENT TIMELINE AND PARAMETERS 2021/22

2021/22 Budget Development Timeline

3/9/21	Board of Education Review of timeline/assumptions/parameters
3/9/21	Board approval of resolution to conduct public hearing on budget
3/23/21	Board of Education approval of timeline/assumptions/parameters for 2021/22
5/27/21	Board Document to Board of Education for 6/1/21 Board meeting
6/1/21	Board study session on proposed budget
6/1/21	Conduct budget and truth in budgeting hearing
6/15/21	Adopt the 2021/22 budget
6/15/21	Set tax levy

2021/22 Budget Parameters

Budget parameters are developed by the Central Office Cabinet. These parameters are then presented to and discussed with the Finance and Facilities Committee Meeting and then presented to the Board of Education at a regular public meeting. Input received at the Committee meeting or Board meeting is incorporated.

These parameters become the basis for the ensuing year's budget development. A concerted effort will be made to maintain the integrity of the District's instructional programs, staff development opportunities, and co-curricular activities. Attention will also be given to the continuing school improvement efforts needed to meet the requirements for District Accreditation and student achievement needs.

While the current Governor continues to focus on providing additional and stable funding for public education in Michigan, school districts around the state continue to experience a decline in pupil count, which directly impacts a district's operating budget. We will continue to closely monitor our revenues as well as operating costs to maintain financial stability. The proactive budget process is intended to allow the District to prioritize its expenditures and align these with the anticipated revenue sources. The process is ongoing with a multi-year approach to meeting the budget challenges. The goal of each year's budget process is to maintain a fund balance that at least falls within the board policy of 8-12 percent, if not higher.

The parameters for 2021/22 are as follows:

1. Student enrollment will be forecast using Plante Moran CRESA and StanFred updated projections. The "most likely" decline estimated by StanFred is 96 (general ed) students. Plante Moran CRESA estimates a decline of 70 students (79 including special ed). Also looking at the difference between the current year 12th grade class (760) and an estimate for incoming Kindergartners (650) results in a loss of 110 students. Over the last three years, the

average loss in grades 2 – 11 has been 120 students. The pandemic has also had an effect on enrollment. With school taking place virtually and now in a hybrid mode, many parents have left and chosen private or parochial schools. A loss of 200 students has been factored into the 2021/22 budget based upon enrollment projections, loss of students due to the pandemic and the loss of students in grades 2 – 11. **The District’s enrollment projections for 2021/22 show a larger decline than originally anticipated. The effects of COVID-19 still continue to be a factor for enrollment and based upon current projections, a loss of 300 students has been factored into the 2021/22 budget.**

2. The economy in Michigan continues to be stable despite the pandemic. Gretchen Whitmer, Michigan’s Governor, presented her Omnibus budget on February 11, 2021 and proposed funding increases for K-12 Education. Her proposal provides the largest funding increase for classroom operations in 20 years and continues moving Michigan towards a weighted funding formula. The range given for foundation allowance increases was \$82 to \$164 per pupil. Districts over the base foundation would receive \$82, of which Farmington is one of these. There were also funding increases proposed for At-Risk, English language learners, Special Education and School Readiness Preschool programs. The budget also includes a proposal for \$200 million one-time funding for declining enrollment to stabilize budgets for districts experiencing losses in fiscal year 2022. We are currently estimating an increase of \$82 until the Senate and House present their budget proposals. For 2021/22, \$10,487 per pupil is used which includes a \$82 increase. After the governor’s budget presentation, as well as the Senate and House versions, we will update the per pupil foundation allowance in the 2021/22 forecast to reflect any increase or decrease that may be proposed.
3. We are hopeful that categorical funding, such as, but not limited to at-risk, special education, adult and early childhood education will continue at their current levels. As mentioned above, the Governor has proposed increases for several of these categoricals, however we will need to wait to see the House and Senate proposals before including any increase in funding.
4. Revenues from the nutrition services program will continue to cover direct program expenditures and the maximum amount of dollars will be budgeted to be transferred back to the general fund to support a portion of the indirect costs. Indirect costs are those costs not directly attributable to one cost objective. An example would be human resources, business services and custodial costs. These functions support the nutrition services program but the costs are not specifically identifiable to charge them to the fund. Currently the Nutrition Services Fund transfers approximately \$146,600 or 10.7% of total expenditures, excluding food costs, capital outlay and contract costs greater than \$25,000.
5. Federal grants are expected to remain at the same level or increase slightly and are budgeted so that proceeds equal the budgeted expenditures. We will need to continue to closely monitor federal grants as several positions are paid through these funds. Should a portion of these funds be eliminated or not continued by the Federal Government, we will need to determine an alternate source of revenue to maintain these positions.
6. Revenues for PA-18, which is the funding received from Oakland Schools from the county-wide millage to help support special education costs, is projected to decrease 1.0% to reflect lower special education costs overall as well as remove one-time funds of \$200,000.
7. Wage costs will be budgeted at negotiated levels. At the current time, the District is currently in negotiations with its school administrators and is scheduled to begin full contract negotiations with its teachers, paraprofessional and secretarial staff, bus drivers, maintenance staff and cafeteria staff. Estimates will be incorporated into the forecast once known. Social security and Medicare costs will be budgeted as 7.65% of negotiated wages. **The District is currently in negotiations with its teachers and bus drivers with contracts settled or tentative agreements reached for school administrators, paraprofessional and secretarial staff, maintenance staff and cafeteria staff. Estimates for these costs have been incorporated into the 2021/22 budget.**
8. Reductions in wages and benefits for replacement savings for 10 teacher retirements has been included. **Based upon current information, a reduction in wages and benefits for replacement savings for 22 teacher retirements has been included.**

9. The projected MPSERS retirement rate will be at **28.5%** of wages (a .50 percentage point higher than 2020/21 as the rate has not yet been determined by MPSERS) with an additional 14.50% for the Unfunded Actuarial Accrued Liability (UAAL) liability for a total rate of **43.0%**. The rate of UAAL for FPS is estimated at approximately 14.50% as the proportionate share of the District payroll to the State's payroll.
10. Based upon current claims cost data, we are estimating claims to remain in line with our current illustrative rates. Employees continue to contribute between 20 – 30% of the illustrative rate for the plan cost. The Insurance Advisory Committee continues to monitor health insurance costs. Due to positive results in the Benefit Stabilization fund in previous years, no increase in benefit costs has been included in the General Fund for 2021/22. Any claims overages that may occur in the future would be absorbed by the Benefit Stabilization Fund.
11. Revenues from preschool education will move toward covering direct program costs, as well a portion of indirect program costs. In a typical year, preschool education covers approximately 4.0% of its indirect costs.
12. Special education programs, in collaboration with other school districts, will continue to align staffing similar to the center program design model of the ISD. Other school districts will be billed for their proportionate share of students educated within the programs. Approximately \$473,000 will be budgeted for 2021/22 based upon the 2020/21 estimated revenue.
13. The Capital Projects Technology Fund had a fund balance of \$251,644 at June 30, 2020. This fund has been used in the past to keep equipment in the District's network operations center up-to-date and for the purchase of staff and student computers, printers and other ancillary technology equipment needs. In the 2020-21 budget, \$300,000 is being transferred into this fund from the General Fund to begin restoring allocations for future technology needs. An additional \$300,000 will be budgeted to be transferred into this fund from the General Fund in 2021-22.
14. Expenditures for bus purchases and maintenance (large capital projects) were made from the Bus Purchases/Maintenance Fund prior to the 2015 Building & Site Fund (bond fund). The Bus Purchases/Maintenance Fund had a fund balance of \$940,132 at June 30, 2020. In the 2020-21 budget, \$600,000 is being transferred into this fund from the General Fund to begin restoring allocations for bus replacements and future capital needs. An additional \$600,000 will be budgeted to be transferred into this fund from the General Fund in 2021-22.
15. The District will continue to explore and implement cost savings and cost containment measures. The District has several initiatives in place to do this such as the Green Team and the Energy Savings Program. The District will continue to explore sharing services and expanded consolidation of services with the cities and other school districts.
16. Other costs and revenues are anticipated to remain flat with the exception of utilities which are estimated to increase approximately 3% over 2020/21 estimates.
17. Many revenues and expenditures were adjusted downward in 2020-21 due to the pandemic based upon operating in a virtual and/or hybrid setting. These revenues and expenditures will be restored to amounts consistent with offering a full-time face-to-face instructional school day in the 2021-22 school year.
18. To provide transparency, financial and budget reports are made available to the public on the District's website. Financial reports will continue to be prepared in accordance with the International Association of School Business Officials Certificate of Excellence in Financial Reporting, the highest standard of excellence.

Financial Section

**Farmington Public School District
Summary of Budgets
All Fund Types
2021-2022**

GOVERNMENTAL					PROPRIETARY
MEMORANDUM					
TOTAL ALL GOVERNMENTAL FUNDS	GENERAL FUND	DEBT SERVICE FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	INTERNAL SERVICE FUND

Revenue:

Property Taxes	\$ 55,391,067	\$ 42,641,893	\$ 12,749,174	\$ -	\$ -	\$ -
Tuition	1,090,363	1,090,363	-	-	-	-
Earnings on Investments	233,500	30,000	80,000	2,000	121,500	20,000
Other Local	5,936,154	2,488,991	-	3,447,163	-	16,534,662
<i>Total Local Revenue</i>	62,651,084	46,251,247	12,829,174	3,449,163	121,500	16,554,662
Interdistrict Revenue	11,825,149	11,825,149	-	-	-	-
State Membership Revenue	49,082,325	49,082,325	-	-	-	-
State Categorical Revenue	25,210,739	24,896,983	171,088	142,668	-	-
<i>Total State Revenue</i>	74,293,064	73,979,308	171,088	142,668	-	-
Federal Revenue	9,924,438	7,805,202	-	2,119,236	-	-
Transfers & Other Transactions	1,161,477	186,639	-	74,838	900,000	-
Total Revenue	159,855,212	140,047,545	13,000,262	5,785,905	1,021,500	16,554,662

Expenditures:

Salaries	70,719,997	69,921,893	-	798,104	-	-
Employee Benefits	48,435,734	47,875,662	-	560,072	-	16,554,662
Purchased Services	14,072,003	13,654,472	-	417,531	-	-
Supplies & Other	10,356,325	7,277,027	-	3,079,298	-	-
Capital Outlay	35,059,667	28,477	-	129,000	34,902,190	-
Payments to Other Districts	1,153,307	1,153,307	-	-	-	-
Transfers & Other Transactions	1,073,639	900,000	-	173,639	-	-
Debt Service	13,219,944	-	13,219,944	-	-	-
Total Expenditures	194,090,616	140,810,838	13,219,944	5,157,644	34,902,190	16,554,662
Excess Revenue over (under) Expenditures	(34,235,404)	(763,293)	(219,682)	628,261	(33,880,690)	-
Beginning Fund Balance	95,314,382	28,326,579	1,521,285	1,030,428	64,436,090	2,306,853
Ending Fund Balance	\$ 61,078,978	\$ 27,563,286	\$ 1,301,603	\$ 1,658,689	\$ 30,555,400	\$ 2,306,853

BASIS OF PRESENTATION

The accounting system of the District is organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into three broad fund categories: governmental, fiduciary and proprietary. In addition, the District maintains two account groups.

Governmental Funds

Governmental funds are those through which most District functions typically are financed. The acquisition, use and balances of the District's expendable financial resources and the related current liabilities are accounted for through governmental funds.

General Fund - The general fund is used to record the general operations of the District pertaining to education and those operations not provided for in other funds. Included are all transactions related to the approved current operating budget.

Instruction - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom; in another location, such as online, in a home or hospital; and other learning situations, such as those involving co-curricular activities. Included here are the activities of aides, assistants of any type and supplies and machines that assist directly in the instructional process.

Support Services - Support services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction and, to a lesser degree, community services. Support services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves. Support services also include the activities of the athletic program at the middle and high school levels.

Community Services - Community services are those services provided by the District outside of K-12 instruction including the operation of the community education preschool program and enrichment classes.

Building and Site Improvements - All fixed asset purchases for land, buildings and sites, are classified as building and site improvements.

Intergovernmental Payments – Payments made to other governments for programs our students attend.

Transfers & Other Transactions – Transfers to the Capital Projects (Technology/Other Projects) and Capital Projects (Maintenance/Bus Purchases) Funds.

Debt Service Fund - Debt service funds are used to record tax and interest revenue and the payment of interest, principal and other expenditures on long-term debt.

Special Revenue Fund - The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. The school service funds are used to segregate, for administrative purposes, the transactions of a particular activity from regular revenue and expenditure accounts. The District maintains full control of these funds. The special revenue funds used within the District are the Nutrition Services Fund and the Student Activities Fund. Any operating surplus in the Nutrition Services remains in this fund.

The Nutrition Services Fund records all transactions associated with the mandated federal school lunch program including federal and State revenues and revenues from student paid lunches as well as costs associated with the program.

The Student Activities fund was created in 2019/20 as a result of anticipated changes in accounting standards (GASB 84), which require schools to report these funds as a special revenue fund. The Student Activities Fund records all receipts and disbursement of money from student related activities such as fees, extracurricular activities and fund raising events. Implementation of the new standards required in GASB 84 have been delayed to 2020/21 due to the COVID-19 pandemic.

Capital Projects Fund – Historically, this fund has been used to account for financial resources to be used for the acquisition, construction or major renovation of facilities.

The District separated this fund into four distinct funds: Technology/Other Projects, Maintenance/Bus Purchases, Building and Site 2015, Building & Site 2018 and Building & Site 2020.

The Capital Projects (Technology/Other Projects) Fund will be used for the replacement and addition of computers and other related technology.

The Capital Projects (Maintenance/Bus Purchases) Fund will be used to purchase buses, fund maintenance projects throughout the District and purchase property in the short-term. The revenue source for this fund will be transfers from the General Fund.

The Capital Projects (Building & Site 2015) Fund contains proceeds of the 2015 bond issue to be used for the remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurbishing and remodeling buildings, including classroom, auditorium and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment.

The Capital Projects (Building & Site 2018) Fund contains proceeds of the 2018 bond issue to be used for continued remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurbishing and remodeling buildings, including classroom, auditorium and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment.

The Capital Projects (Building & Site 2020) Fund contains proceeds of the 2020 bond issue to be used for continued remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurbishing and remodeling buildings, including classroom, auditorium and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment.

Proprietary Fund

The proprietary fund reporting focuses on economic resources measurement and an accounting method called full accrual accounting. The proprietary fund statements present a long-term view of operations and the services they provide to other funds.

Internal service funds account for benefit stabilization services provided to other departments and funds of the School District on a cost-reimbursement basis.

The Benefit Stabilization Fund is used to account for health, dental, vision, life insurance and long-term disability expenditures which will then be charged to other funds in the District.

Account Groups

Account groups are not funds - they do not reflect available financial resources and related liabilities or the measurement of results of operations - but are the District's accounting records of the general fixed assets and general long-term debt. The general Fixed Assets Account Group is used to maintain records of the cost of property owned by the District. The General Long-term Debt Account Group is used to record the District's outstanding bonded debt, long-term notes payable and other noncurrent obligations of the District. This group is not budgeted, and therefore not presented in this report.

PROPOSED GENERAL FUND BUDGET

The General Fund budget is the primary operational fund of the District. It is the fund containing the day-to-day operating expenses of the District including teachers, support staff and administrators and their fringe benefit costs as well as supplies, purchased services and capital outlay. The following charts provide a breakdown of revenues by object and expenditures by function for each budget line as it is adopted by the Board. Expenditures by function provide the purpose for the expenditure. A breakdown of expenditures by object is also included.

Total General Fund revenue is budgeted at \$140,771,929, a decrease of \$6,506,017 or 4.4% from 2020/21. This net decrease is due to many factors including: a projected blended loss of 300 students (less students means less state revenue), an increase in the foundation allowance, a decrease in other categorical state revenue, an increase in other local revenue to restore tuition and rental revenue to normal levels as well as account for a decrease in one-time federal grants related to the COVID-19 pandemic.

Expenditures are budgeted at \$140,810,838, an increase of \$468,567 or 0.33% from 2020/21. This net increase is due to several factors: an increase in retirement costs due to the increased rate for MPSERS, estimates for contract settlements as well as estimates for future contract settlements and restoration of custodial, transportation, athletics, and substitute teacher costs to pre-pandemic amounts. Reductions were also made for the Coronavirus Relief Grants, which were one time grant funds received and fully expended in 2020/21. Also included is an estimated amount for replacement savings for the retirement or resignation of twenty-two teaching positions which will be replaced by lower step teachers.

Expenditures are budgeted to exceed revenues by \$38,909 for 2021/22 resulting in a fund balance of \$28,287,670 or 20.09% of expenditures.

The Debt Service Fund reflects a stable millage rate despite the passing of our 2020 Building and Site Bonds, due to higher taxable values and less tax write-offs. The millage rate for 2021/22 will be 3.20 mills to cover the principal and interest payments budgeted and due in 2021/22.

The Special Revenue (Nutrition Services) Fund is projected to add \$128,261 to fund balance in 2021/22. Capital expenditures are budgeted at \$129,000 for new equipment at several elementary buildings. Revenues are budgeted at \$3,885,905, an increase from the previous year as it is assumed that the Nutrition Program will run normal operations in the upcoming year. Total expenditures are budgeted at \$3,757,644 which includes a transfer to the General Fund of \$161,639 to cover the allowable indirect costs of running the program.

The Special Revenue (Student Activities) Fund was created in 2019/20 as a result of changes in accounting standards (GASB 84) which require schools to report certain student activities funds in a special revenue fund. The District elected to delay implementation of the standard until 2020/21 due to the COVID-19 pandemic. Revenues and Expenditures have been budgeted at \$1,400,000 until the impact of this accounting standard can be determined.

The Capital Projects (Technology/Other Projects) Fund and the Capital Projects (Bus Purchases/Maintenance) Fund are budgeted to receive \$300,000 and \$600,000, respectively, in transfers from the General Fund in 2021/22. Funds are earmarked in these two funds for future technology needs, including device refresh, as well as the purchase of new busses and larger repairs and maintenance of our facilities.

The Capital Projects (Building & Site – 2015) Fund was completely expended in the 2018/19 fiscal year and therefore no future expenditures are budgeted.

The Capital Projects (Building & Site – 2018) Fund, which includes the proceeds from the issuance of Series II of the 2015 bond, includes the estimated bond costs to be spent. These funds will allow the District to continue the final phase of construction and projects are expected to be completed during 2021/22. Expenditures are budgeted at \$4,020,000 for 2021/22.

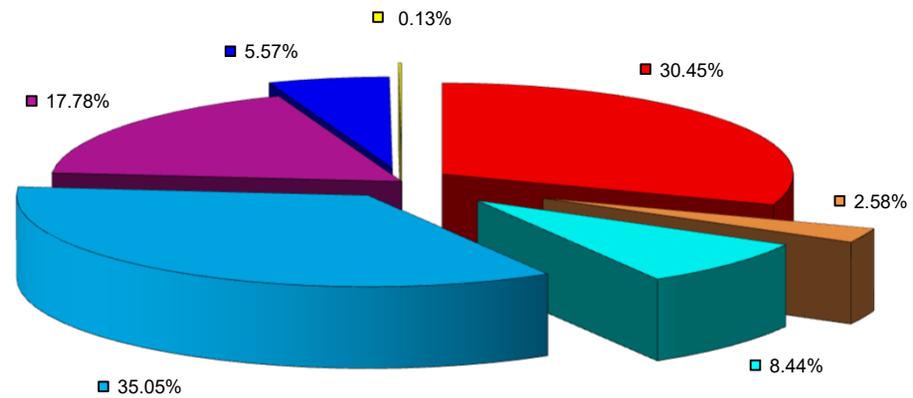
The Capital Projects (Building & Site – 2020) Fund, which includes the proceeds from the issuance of Series I of the bond, includes the estimated bond costs to be spent on Phase I of projects. These funds will allow the District to continue the next phase of construction as well as continue to replace busses and update technology. Expenditures are budgeted at \$30,882,190 for 2021/22.

Funding of Schools

The State levies a statewide property tax of 6 mills on all property (except for industrial personal property), which is deposited into the State School Aid fund along with sales and income taxes earmarked for education. Legislatively, the State determines the amount districts will receive annually by determining the per pupil foundation provided for all students. The per pupil foundation times the number of regular education students is provided by a combination of State Aid and a local levy of 18 mills on non-homestead property and 6 mills on commercial personal property. The 18 mills on non-homesteads is subject to the Headlee limitation and must be rolled back if the 2021 taxable value increases faster than the rate of inflation after considering taxable value adds and losses. For the 2021/22 school year, the millage rate is 18.0000 mills. Although a Headlee rollback did occur for both homestead and non-homestead taxable values, the District has additional authorized mills to absorb the negative impact and continue to levy the maximum amounts allowed by law. Some districts, such as Farmington, are able to levy additional millage on homestead, commercial personal and industrial personal property, also known as a hold harmless millage. This millage generates \$2,067 per pupil in addition to the per pupil foundation guaranteed by the State.

For 2021/22, Farmington will collect \$10,487 of the estimated per pupil foundation. Of the \$10,487 per pupil foundation allowance, \$2,775 will be generated with 18.0000 mills levied on non-homestead properties and \$5,644 per pupil will come from State Aid. The balance of \$2,067 is generated by a hold harmless levy of 6.8796 mills on homesteads. As homestead taxable values increase and the number of pupils decrease, the amount of hold harmless millage levied is decreased. Since the District's actual blended pupil count is unknown at this time, a rate of 6.8796 mills is proposed for levy in July 2021. If necessary, an adjustment to the millage rate will occur on the December 2021 tax levy.

Revenue 2021-2022 General Fund Budget



Farmington Public School District

- Property Taxes
- Other Local Revenue
- Interdistrict Revenue
- Membership Revenue
- Categorical Revenue
- Federal Revenue
- Transfers & Other Transactions

Revenue Budget By Object

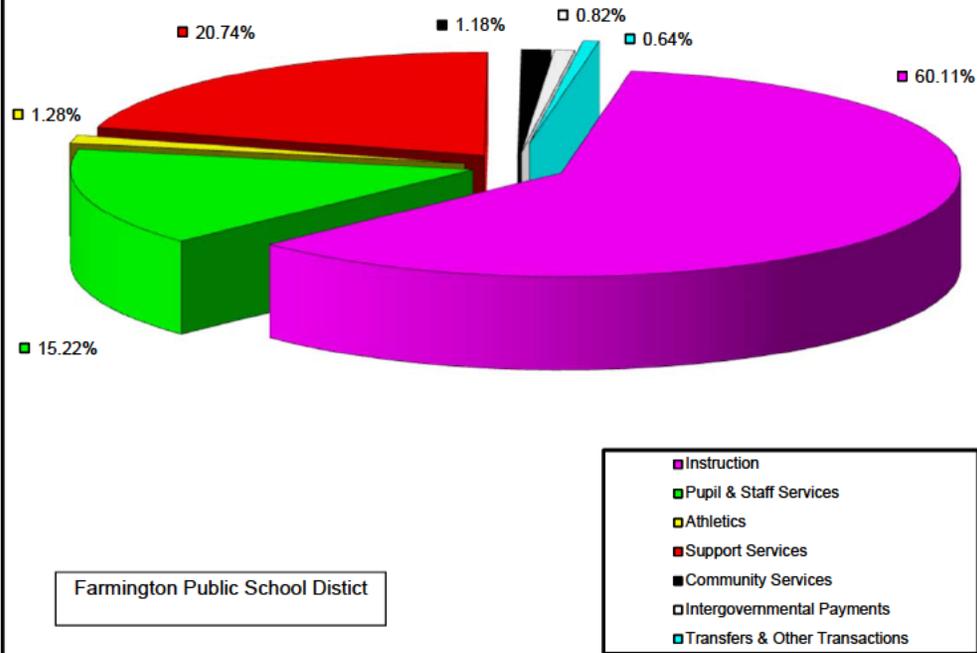
	2019-20 Actual	2020-21 Revised	2021-22 Budget	% Increase (Decrease)	% Budget
Property Taxes	\$41,079,004	\$42,066,075	\$42,641,893	1.37%	30.45%
Other Local Revenue	3,519,194	1,972,068	3,609,354	83.02%	2.58%
Interdistrict Revenue	11,291,990	12,227,823	11,825,149	(3.29%)	8.44%
State Membership Revenue	51,650,211	52,285,686	49,082,325	(6.13%)	35.05%
State Categorical Revenue	25,939,612	26,003,250	24,896,983	(4.25%)	17.78%
Federal Revenue	4,163,198	12,551,483	7,805,202	(37.81%)	5.57%
Transfers & Other Transactions	858,854	171,561	186,639	8.79%	0.13%
Total Revenue	\$138,502,063	\$147,277,946	\$140,047,545	(4.91%)	100.00%

**Farmington Public School District
2021-2022 Budget**

General Fund by Function

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 REVISED	2021-22 BUDGET
Revenue:					
Property Taxes	\$ 39,329,504	\$ 40,172,656	\$ 41,079,004	\$ 42,066,075	\$ 42,641,893
Tuition	1,140,776	1,143,468	780,013	395,363	1,090,363
Earnings on Investments	261,216	422,539	319,081	30,000	30,000
Other Local	2,022,671	2,509,297	2,420,100	1,546,705	2,488,991
Total Local Revenue	42,754,167	44,247,960	44,598,198	44,038,143	46,251,247
Interdistrict Revenue	10,908,141	11,615,912	11,291,990	12,227,823	11,825,149
State Membership Revenue	54,845,307	54,364,369	51,650,211	52,285,686	49,082,325
State Categorical Revenue	25,650,745	24,763,702	25,939,612	26,003,250	24,896,983
Total State Revenue	80,496,052	79,128,071	77,589,823	78,288,936	73,979,308
Federal Revenue	3,055,083	5,079,317	4,163,198	12,551,483	7,805,202
Transfers & Other Transactions	220,550	1,230,054	858,854	171,561	186,639
Total Revenue	137,433,993	141,301,314	138,502,063	147,277,946	140,047,545
Expenditures:					
Elementary Instruction	29,754,880	29,814,437	29,804,726	29,611,679	30,006,211
Middle School Instruction	14,269,537	14,017,684	13,867,370	13,214,059	13,461,721
High School Instruction	20,476,688	20,432,837	18,306,578	17,714,792	17,722,210
Other Basic Programs	571,286	598,778	606,787	1,080,500	1,157,638
Added Needs	19,988,014	20,191,130	20,610,091	21,451,605	22,126,092
Adult Education	151,658	125,555	163,317	192,959	186,877
Total Instruction	85,212,063	85,180,421	83,358,869	83,265,594	84,660,749
Pupil Services	13,713,487	14,096,669	14,042,480	13,713,991	14,049,913
Instructional Staff Services	5,635,782	5,910,213	6,123,090	7,667,434	7,376,543
General Administration	1,375,851	1,538,132	1,411,833	1,794,057	1,610,137
School Administration	6,691,587	6,744,134	6,663,270	6,954,340	7,285,702
Business	1,391,984	1,339,606	1,229,487	1,352,409	1,422,678
Maintenance & Operations	9,052,150	9,244,078	8,285,016	10,995,088	8,984,384
Transportation	6,257,115	6,627,390	6,339,194	5,170,434	6,527,370
Athletics	1,903,395	1,844,753	1,429,971	1,349,926	1,809,049
Other Central Services	3,560,868	3,460,267	3,345,187	3,246,207	3,368,725
Other Support Services	-	-	-	1,142,162	-
Total Support Services	49,582,219	50,805,242	48,869,528	53,386,048	52,434,501
Community Services	1,395,012	1,297,459	1,199,880	1,637,322	1,662,281
Intergovernmental Payments	777,328	922,418	1,157,458	1,153,307	1,153,307
Building Improvements	-	-	-	-	-
Transfers & Other Transactions	-	381,300	690,000	900,000	900,000
Total Expenditures	136,966,622	138,586,840	135,275,735	140,342,271	140,810,838
Beginning Fund Balance	14,982,731	15,450,102	18,164,576	21,390,904	28,326,579
Ending Fund Balance	\$ 15,450,102	\$ 18,164,576	\$ 21,390,904	\$ 28,326,579	\$ 27,563,286

Expenditures by Function 2021-2022 General Fund Budget



Expenditure Budget By Function

	2019-20 Actual	2020-21 Revised	2021-22 Budget	% Increase (Decrease)	% Budget
Instruction	\$ 83,358,869	\$ 83,265,594	\$ 84,660,749	1.68%	60.11%
Pupil & Staff Services	20,165,570	21,381,425	21,426,456	0.21%	15.22%
Athletics	1,429,971	1,349,926	1,809,049	34.01%	1.28%
Support Services	27,273,987	29,512,535	29,198,996	(1.06%)	20.74%
Community Services	1,199,880	1,637,322	1,662,281	1.52%	1.18%
Intergovernmental Payments	1,157,458	1,153,307	1,153,307	-	0.82%
Building Improvements	-	-	-	-	0.00%
Transfer & Other Transactions	690,000	900,000	900,000	-	0.64%
Total Expenditures	\$ 135,275,735	\$ 139,200,109	\$ 140,810,838	1.16%	100.00%

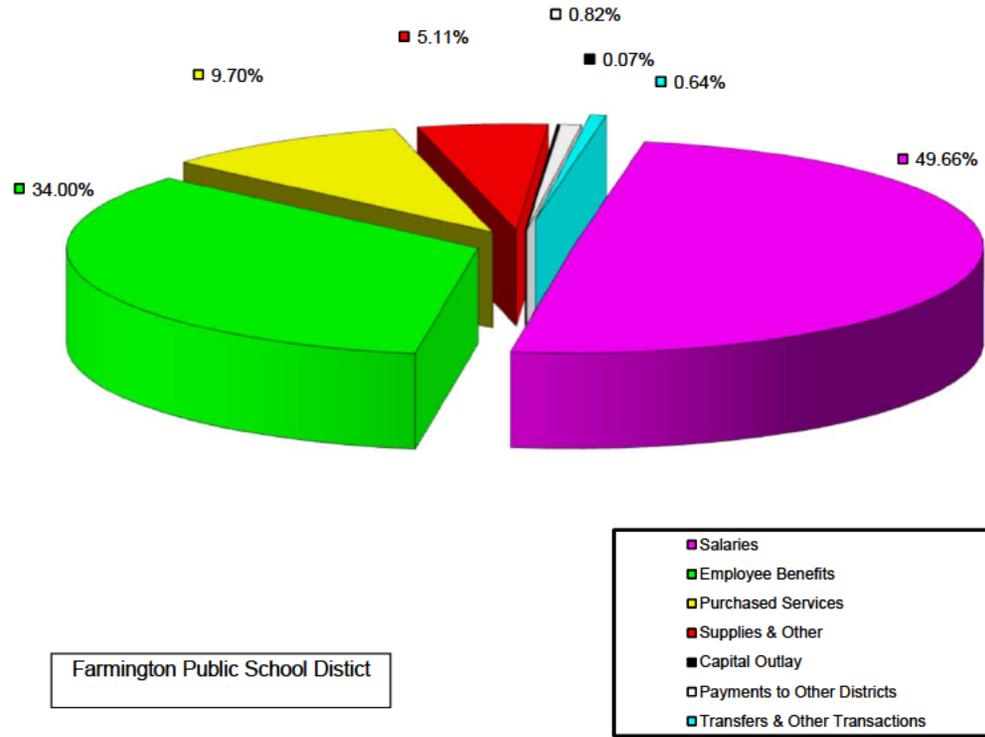
Farmington Public School District

2021-2022 Budget

General Fund by Object

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Revised	Budget
Revenue:					
Property Taxes	\$ 39,329,504	\$ 40,172,656	\$ 41,079,004	\$ 42,066,075	\$ 42,641,893
Tuition	1,140,776	1,143,468	780,013	395,363	1,090,363
Earnings on Investments	261,216	422,539	319,081	30,000	30,000
Other Local Revenue	2,022,671	2,509,297	2,420,100	1,546,705	2,488,991
Interdistrict Revenue	10,908,141	11,615,912	11,291,990	12,227,823	11,825,149
State Foundation Allowance	54,845,307	54,364,369	51,650,211	52,285,686	49,082,325
State Categorical Revenue	25,650,745	24,763,702	25,939,612	26,003,250	24,896,983
Federal Revenue	3,055,083	5,079,317	4,163,198	12,551,483	7,805,202
Transfers & Other Transactions	220,550	1,230,054	858,854	171,561	186,639
Total Revenue	137,433,993	141,301,314	138,502,063	147,277,946	140,047,545
Expenditures:					
Salaries	70,096,571	71,748,362	71,067,506	69,648,868	69,921,893
Employee Benefits	47,319,830	45,994,235	45,539,105	46,900,931	47,875,662
Purchased Services	11,986,297	12,567,808	10,917,925	12,436,255	13,654,472
Supplies & Other	6,673,478	6,655,032	5,713,117	9,242,312	7,200,677
Capital Outlay	113,118	317,685	122,521	60,598	104,827
Payments to Other Districts	777,328	922,418	1,225,561	1,153,307	1,153,307
Transfers & Other Transactions	-	381,300	690,000	900,000	900,000
Total Expenditures	136,966,622	138,586,840	135,275,735	140,342,271	140,810,838
Excess Revenue over (under) Expenditures	467,371	2,714,474	3,226,328	6,935,675	(763,293)
Beginning Fund Balance	14,982,731	15,450,102	18,164,576	21,390,904	28,326,579
Ending Fund Balance	\$ 15,450,102	\$ 18,164,576	\$ 21,390,904	\$ 28,326,579	\$ 27,563,286

Expenditures by Object 2021-2022 General Fund Budget



Expenditure Budget By Object

	2019-20 Actual	2020-21 Revised	2021-22 Budget	% Increase (Decrease)	% Budget
Salaries	\$ 71,067,506	\$ 69,648,868	\$ 69,921,893	0.39%	49.66%
Employee Benefits	45,539,105	46,900,931	47,875,662	2.08%	34.00%
Purchased Services	10,917,925	12,436,255	13,654,472	9.80%	9.70%
Supplies & Other	5,713,117	9,242,312	7,200,677	(22.09%)	5.11%
Capital Outlay	122,521	60,598	104,827	72.99%	0.07%
Payments to Other Districts	1,225,561	1,153,307	1,153,307	-	0.82%
Transfers & Other Transactions	690,000	900,000	900,000	-	0.64%
Total Expenditures	\$ 135,275,735	\$ 140,342,271	\$ 140,810,838	0.33%	100.00%

Farmington Public School District 2021-2022 Budget

Debt Service Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
Revenue:					
Property Taxes	\$ 11,193,926	\$ 11,690,602	\$ 12,222,209	\$ 12,314,589	\$ 12,749,174
Earnings on Investments	62,840	103,674	75,953	92,000	80,000
State Revenue	127,671	165,313	162,687	157,757	171,088
<i>Total Revenue</i>	11,384,437	11,959,589	12,460,849	12,564,346	13,000,262
Expenditures:					
Principal on 2013 Refunding Bond	2,300,000	2,500,000	-	-	-
Interest on 2013 Refunding Bond	192,000	100,000	-	-	-
Principal on 2015 Refunding Bond	4,130,000	2,850,000	-	-	-
Interest on 2015 Refunding Bond	206,500	3,278,500	-	-	-
Principal on 2015 Bond	1,025,000	1,550,000	3,635,000	2,765,000	2,915,000
Interest on 2015 Bond	3,329,750	1,645,027	3,136,000	2,954,250	2,816,000
Principal on 2018 Bond	-	-	3,400,000	2,050,000	2,100,000
Interest on 2018 Bond	-	-	1,770,094	1,668,094	1,606,594
Principal on 2020 Bond	-	-	-	1,250,000	1,340,000
Interest on 2020 Bond	-	-	-	2,134,089	2,350,850
Other expenditures	12,570	61,895	27,027	91,500	91,500
<i>Total Expenditures</i>	11,195,820	11,985,422	11,968,121	12,912,933	13,219,944
Excess Revenue over (under) Expenditures	188,617	(25,833)	492,728	(348,587)	(219,682)
Beginning Fund Balance	865,773	1,054,390	1,028,557	1,521,285	1,172,698
Ending Fund Balance	\$ 1,054,390	\$ 1,028,557	\$ 1,521,285	\$ 1,172,698	\$ 953,016

Farmington Public School District 2021-2022 Budget

Nutrition Services Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
Revenue:					
Earnings on Investments	\$ 15,726	\$ 26,395	\$ 21,347	\$ 2,000	\$ 2,000
Other Local	1,954,594	2,044,543	1,427,169	31,100	1,547,163
State Categorical Revenue	129,591	146,223	147,696	142,668	142,668
Federal Revenue	1,530,047	1,473,096	1,852,331	2,196,432	2,119,236
Transfers & Other Transactions	65,132	68,875	70,852	73,900	74,838
<i>Total Revenue</i>	3,695,090	3,759,132	3,519,395	2,446,100	3,885,905
Expenditures:					
Salaries	812,948	818,490	777,335	709,405	798,104
Employee Benefits	560,275	564,729	531,719	509,225	560,072
Purchased Services	382,099	334,484	363,558	144,100	417,531
Supplies & Other	1,792,064	1,602,342	1,404,772	1,057,367	1,679,298
Capital Outlay	98,592	31,470	258,139	197,651	129,000
Transfers & Other Transactions	177,675	166,242	155,848	146,604	173,639
<i>Total Expenditures</i>	3,823,653	3,517,757	3,491,371	2,764,352	3,757,644
Excess Revenue over (under) Expenditures	(128,563)	241,375	28,024	(318,252)	128,261
Beginning Fund Balance	1,207,844	1,079,281	1,320,656	1,348,680	1,030,428
Ending Fund Balance	\$ 1,079,281	\$ 1,320,656	\$ 1,348,680	\$ 1,030,428	\$ 1,158,689

Farmington Public School District

2021-2022 Budget

Student Activities Fund

2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
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Revenue:

Earnings on Investments	\$	-	\$	-	\$	-	\$	-
Other Local		-		-		200,000		1,400,000
Transfers & Other Transactions		-		-		-		-
<i>Total Revenue</i>		-		-		200,000		1,400,000

Expenditures:

Supplies & Other	-	-	-	200,000	1,400,000			
Transfers & Other Transactions	-	-	-	-	-			
<i>Total Expenditures</i>	-	-	-	200,000	1,400,000			
Excess Revenue over (under) Expenditures	-	-	-	-	-			
Beginning Fund Balance	-	-	-	-	-			
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-

Farmington Public School District 2021-2022 Budget

Capital Projects (Technology/Other Projects) Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
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Revenue:

Earnings on Investments	\$ 680	\$ 1,145	\$ 814	\$ 1,500	\$ 1,500
Transfers & Other Transactions	-	-	200,000	300,000	300,000
<i>Total Revenue</i>	680	1,145	200,814	301,500	301,500

Expenditures:

Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	-
Excess Revenue over (under) Expenditures	680	1,145	200,814	301,500	301,500
Beginning Fund Balance	49,005	49,685	50,830	251,644	553,144
Ending Fund Balance	\$ 49,685	\$ 50,830	\$ 251,644	\$ 553,144	\$ 854,644

Farmington Public School District 2021-2022 Budget

Capital Projects (Maintenance/Bus Purchases) Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
Revenue:					
Transfers & Other Transactions	\$ -	\$ 381,300	\$ 490,000	\$ 600,000	\$ 600,000
<i>Total Revenue</i>	-	381,300	490,000	600,000	600,000
Expenditures:					
Capital Outlay	-	-	-	-	-
Transfers & Other Transactions	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	-
Excess Revenue over (under) Expenditures	-	381,300	490,000	600,000	600,000
Beginning Fund Balance	68,832	68,832	450,132	940,132	1,540,132
Ending Fund Balance	\$ 68,832	\$ 450,132	\$ 940,132	\$ 1,540,132	\$ 2,140,132

Farmington Public School District 2021-2022 Budget

Capital Projects (Building & Site - 2015) Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Budget	2021-22 Budget
Revenue:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	775,927	31,318	-	-	-
State Revenue	-	-	-	-	-
<i>Total Revenue</i>	775,927	31,318	-	-	-
Expenditures:					
Capital Outlay	29,192,443	4,129,337	-	-	-
<i>Total Expenditures</i>	29,192,443	4,129,337	-	-	-
Excess Revenue over (under) Expenditures	(28,416,516)	(4,098,019)	-	-	-
Beginning Fund Balance	32,514,535	4,098,019	-	-	-
Ending Fund Balance	\$ 4,098,019	\$ -	\$ -	\$ -	\$ -

Farmington Public School District 2021-2022 Budget

Capital Projects (Building & Site - 2018) Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
Revenue:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	62,466	1,058,369	635,532	60,000	20,000
Proceeds from Sale of Bond	54,680,917	-	-	-	-
Transfers & Other Transactions	-	-	-	86,646	-
<i>Total Revenue</i>	54,743,383	1,058,369	635,532	146,646	20,000
Expenditures:					
Capital Outlay	2,578,836	17,895,657	17,573,473	14,535,964	4,020,000
<i>Total Expenditures</i>	2,578,836	17,895,657	17,573,473	14,535,964	4,020,000
Excess Revenue over (under) Expenditures	52,164,547	(16,837,288)	(16,937,941)	(14,389,318)	(4,000,000)
Beginning Fund Balance	-	52,164,547	35,327,259	18,389,318	4,000,000
Ending Fund Balance	\$ 52,164,547	\$ 35,327,259	\$ 18,389,318	\$ 4,000,000	\$ -

Farmington Public School District

2021-2022 Budget

Capital Projects (Building & Site - 2020) Fund

	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Revised	Budget

Revenue:

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-	-	14,672	149,670	100,000
Proceeds from Sale of Bond	-	-	68,120,498	-	-
Transfers & Other Transactions	-	-	-	-	-
<i>Total Revenue</i>	-	-	68,135,170	149,670	100,000

Expenditures:

Capital Outlay	-	-	-	9,615,400	30,882,190
Bond Issuance Costs	-	-	326,626	-	-
Transfers & Other Transactions	-	-	-	-	-
<i>Total Expenditures</i>	-	-	326,626	9,615,400	30,882,190
Excess Revenue over (under) Expenditures	-	-	67,808,544	(9,465,730)	(30,782,190)
Beginning Fund Balance	-	-	-	67,808,544	58,342,814
Ending Fund Balance	\$ -	\$ -	\$ 67,808,544	\$ 58,342,814	\$ 27,560,624

Farmington Public School District

2021-2022 Budget

Benefit Stabilization Fund

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget
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Revenue:

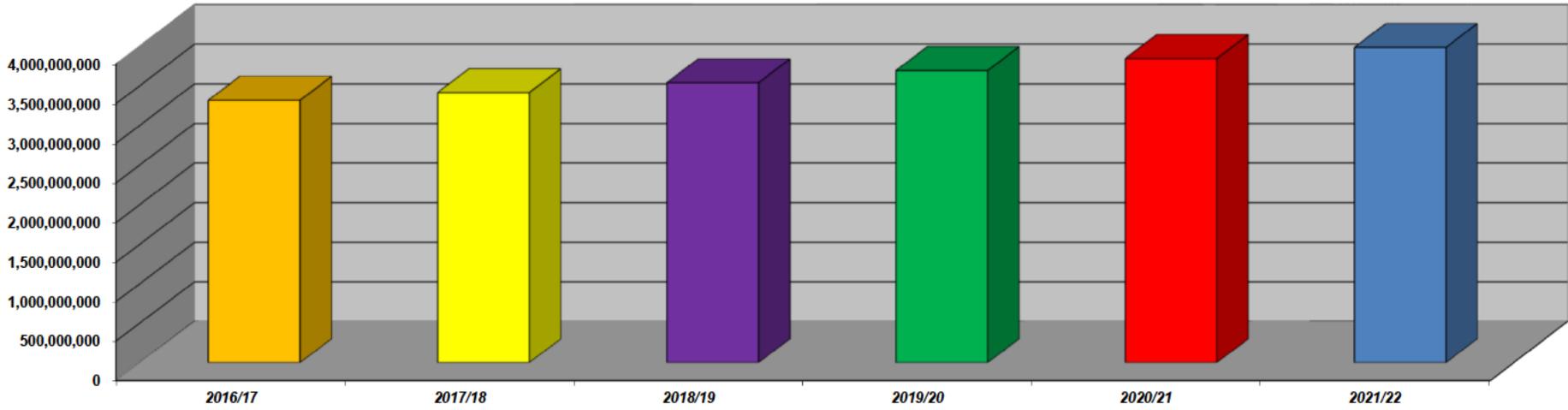
Earnings on Investments	\$ 36,747	\$ 75,125	\$ 50,361	\$ 20,000	\$ 20,000
Other Local	15,246,653	16,622,682	15,905,943	15,634,196	16,534,662
Transfers & Other Transactions	-	-	-	-	-
<i>Total Revenue</i>	15,283,400	16,697,807	15,956,304	15,654,196	16,554,662

Expenditures:

Salaries	-	-	-	-	-
Employee Benefits	15,070,914	16,594,521	15,056,641	15,766,345	16,554,662
Purchased Services	-	-	-	-	-
Supplies & Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	15,070,914	16,594,521	15,056,641	15,766,345	16,554,662
Excess Revenue over (under) Expenditures	212,486	103,286	899,663	(112,149)	-
Beginning Fund Balance	1,203,567	1,416,053	1,519,339	2,419,002	2,306,853
Ending Fund Balance	\$ 1,416,053	\$ 1,519,339	\$ 2,419,002	\$ 2,306,853	\$ 2,306,853

Taxable Values and Millage Information

Farmington Public School District Total Taxable Value - 2017-2022

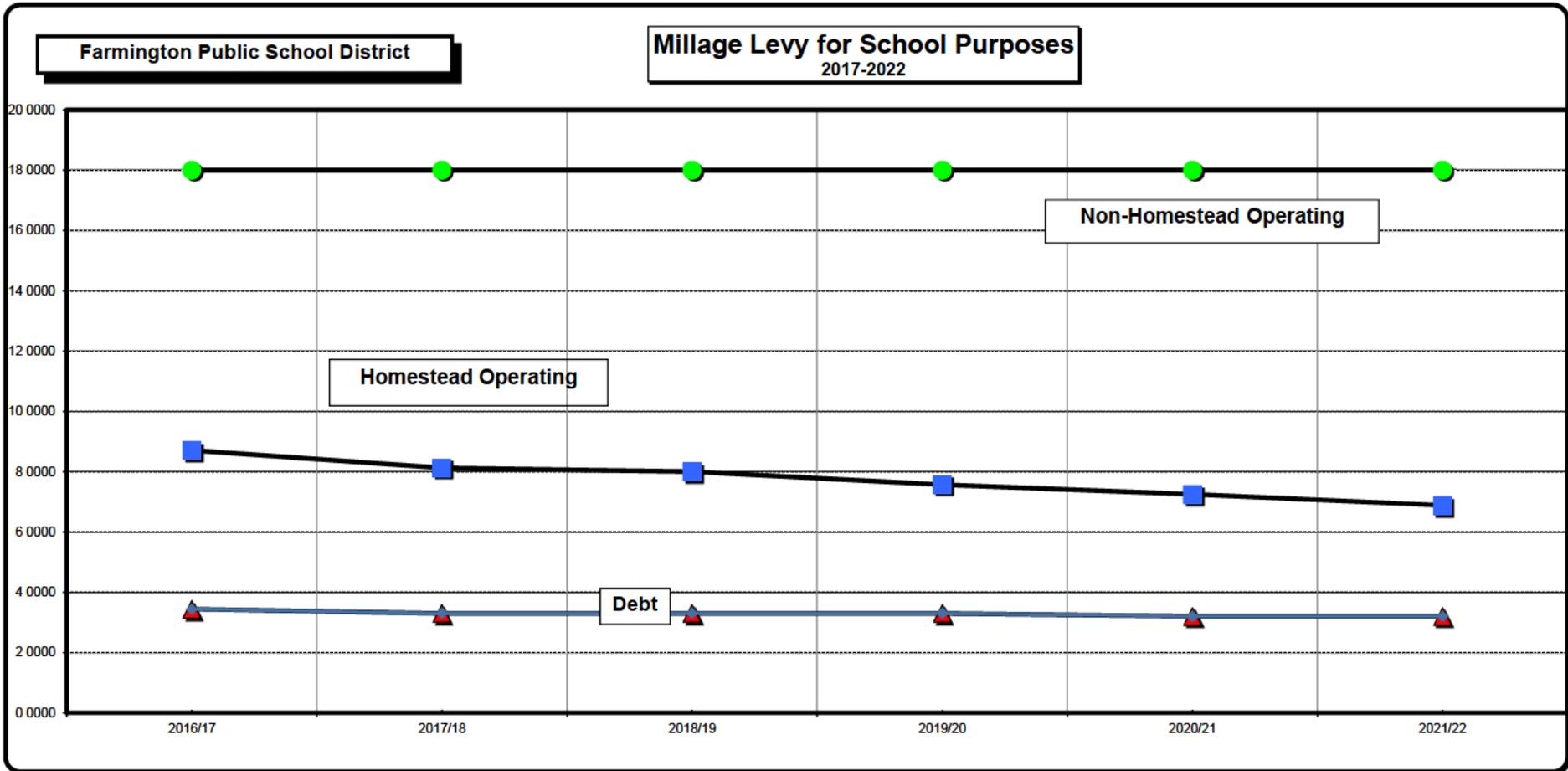


	2016/17				2017/18				2018/19			
	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL
City of Farmington	196,170,636	109,306,624	5,966,340	2,181,930	205,998,518	113,003,102	6,755,870	2,321,070	216,028,134	118,929,081	9,174,020	497,485
Twp of West Bloomfield	67,740,440	41,944,030	3,229,210	-	69,141,450	43,707,590	4,807,330	-	72,938,300	44,030,130	5,618,140	-
City of Farmington Hills	1,821,054,821	925,505,389	112,145,040	32,121,680	1,884,347,876	942,840,159	112,303,460	28,106,990	1,974,098,026	962,864,994	107,486,450	26,413,400
Total	2,084,965,897	1,076,756,043	121,340,590	34,303,610	2,159,487,844	1,099,550,851	123,866,660	30,428,060	2,263,064,460	1,125,824,205	122,278,610	26,910,885

	2019/20				2020/21				2021/22			
	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL
City of Farmington	225,701,990	124,833,900	10,459,230	229,440	236,235,300	130,545,210	10,551,030	231,690	245,490,615	132,724,065	8,888,800	203,640
Twp of West Bloomfield	77,321,620	46,702,640	4,975,160	-	81,722,290	50,511,370	4,965,660	-	84,671,530	51,089,700	4,768,840	-
City of Farmington Hills	2,064,239,740	1,004,388,780	113,558,080	19,952,640	2,131,164,996	1,066,857,434	112,336,620	18,547,240	2,206,815,385	1,112,951,125	116,843,910	19,554,090
Total	2,367,263,350	1,175,925,320	128,992,470	20,182,080	2,449,122,586	1,247,914,014	127,853,310	18,778,930	2,536,977,530	1,296,764,890	130,501,550	19,757,730

Source: Form 4025 from Farmington, Farmington Hills, and West Bloomfield for respective year.

Note: Local assessors are required to use a two-year sales study to determine the increase/decrease by property type. The assessed value is 50% of the "true cash value" of the property. After county and state equalization, the assessed value becomes the state equalized value. There is no limitation on the amount of change in assessed value on a property. Taxable value increases are limited to the rate of inflation or five percent, whichever is less. Upon sale of a property, the assessed value becomes the taxable value.



	2016/17*		2017/18*		2018/19*		2019/20*		2020/21*		2021/22*	
	HOMESTD	NON-HOMESTD										

Millage Levy												
Operating	8.7082	18.0000	8.1268	18.0000	8.0026	18.0000	7.5634	18.0000	7.2451	18.0000	6.8796	18.0000
Debt	3.4400	3.4400	3.3000	3.3000	3.3000	3.3000	3.3000	3.3000	3.2000	3.2000	3.2000	3.2000
Capital Projects												
Total Levy	12.1482	21.4400	11.4268	21.3000	11.3026	21.3000	10.8634	21.3000	10.4451	21.2000	10.0796	21.2000

* Industrial personal property levy is 12.1482, 11.4268, 11.3026, 10.8634, 10.4451 and 10.0796 homestead mills and commercial personal property levy is 12.1482, 11.4268, 11.3026, 10.8634, 10.4451 and 10.0796 homestead mills plus 6.0000 non-homestead operating mills for 2016/17, 2017/18, 2018/19, 2019/20, 2020/21 and 2021/22, respectively.

NOTE: One mill equals \$1.00 per \$1,000 of SEV or taxable value.

**FARMINGTON PUBLIC SCHOOL DISTRICT
BOND AMORTIZATION SCHEDULE**

FISCAL YEAR END	2015 BOND ISSUE		2018 BOND ISSUE		2020 BOND ISSUE		ALL ISSUES		TOTAL
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	
2022	\$ 2,915,000	\$ 2,816,000	\$ 2,100,000	\$ 1,606,594	\$ 1,340,000	\$ 2,350,850	\$ 6,355,000	\$ 6,773,444	\$ 13,128,444
2023	3,070,000	2,670,250	2,150,000	1,543,594	1,475,000	2,297,250	6,695,000	6,511,094	13,206,094
2024	3,215,000	2,516,750	2,225,000	1,479,094	875,000	2,238,250	6,315,000	6,234,094	12,549,094
2025	3,380,000	2,356,000	2,300,000	1,412,344	1,000,000	2,203,250	6,680,000	5,971,594	12,651,594
2026	3,550,000	2,187,000	2,350,000	1,343,344	1,050,000	2,153,250	6,950,000	5,683,594	12,633,594
2027	3,725,000	2,009,500	2,425,000	1,272,844	1,100,000	2,100,750	7,250,000	5,383,094	12,633,094
2028	3,905,000	1,823,250	2,500,000	1,200,094	1,150,000	2,045,750	7,555,000	5,069,094	12,624,094
2029	4,090,000	1,628,000	2,600,000	1,125,094	1,200,000	1,988,250	7,890,000	4,741,344	12,631,344
2030	4,285,000	1,423,500	2,675,000	1,047,094	1,275,000	1,928,250	8,235,000	4,398,844	12,633,844
2031	4,480,000	1,209,250	2,775,000	963,500	1,350,000	1,864,500	8,605,000	4,037,250	12,642,250
2032	4,675,000	985,250	2,900,000	876,782	1,400,000	1,797,000	8,975,000	3,659,032	12,634,032
2033	4,845,000	751,500	3,050,000	782,532	1,500,000	1,727,000	9,395,000	3,261,032	12,656,032
2034	5,040,000	509,250	3,200,000	683,406	1,550,000	1,652,000	9,790,000	2,844,656	12,634,656
2035	5,145,000	257,250	3,375,000	575,406	1,650,000	1,590,000	10,170,000	2,422,656	12,592,656
2036	-	-	3,575,000	461,500	6,600,000	1,524,000	10,175,000	1,985,500	12,160,500
2037	-	-	3,675,000	336,376	6,775,000	1,260,000	10,450,000	1,596,376	12,046,376
2038	-	-	3,800,000	171,000	6,975,000	989,000	10,775,000	1,160,000	11,935,000
2039	-	-	-	-	8,875,000	710,000	8,875,000	710,000	9,585,000
2040	-	-	-	-	8,875,000	355,000	8,875,000	355,000	9,230,000
TOTAL	\$ 56,320,000	\$ 23,142,750	\$ 47,675,000	\$ 16,880,598	\$ 56,015,000	\$ 32,774,350	\$ 160,010,000	\$ 72,797,698	\$ 232,807,698

Source: Public Financial Management Financial Advisors

Informational Section

**FARMINGTON PUBLIC SCHOOL DISTRICT
THREE YEAR BUDGET FORECAST ASSUMPTIONS
ALL FUNDS THROUGH 2024/25**

General Fund

Revenue

Schools receive a per pupil membership amount, determined annually by the State, which is funded through the property tax levy and State Aid membership. Therefore, the long-range projections for these two revenue lines - property tax levy and membership are determined by multiplying an estimated blended student count and the estimated per pupil membership amount. (The blended student count is the weighted average of the September (90%) and February (10%) counts, required by the State.) The total amount is then prorated between the two revenue lines based upon the tax levy for the appropriate school year. Due to the impacts of COVID-19 and school operating in a virtual or hybrid setting for the most of the 2020/21 school year, the District experienced a larger than anticipated decline in enrollment. The impacts of this loss did not impact funding in 2020/21 as the Legislature enacted a bill to allow for use of a “super blend” formula (75% of 2019/20 and 25% of 2020/21) for student count which weighted the previous year’s enrollment at a heavier amount. The District is planning for full-time in person instruction for the 2021/22 school year, however enrollment projections continue to show a reduced enrollment. A higher enrollment decline was factored into the 2021/22 budget to account for these factors.

It is estimated that the per pupil foundation will increase by \$50 in the forecasted years beyond 2021/22. It is further estimated that the blended per pupil count will decline in 2022/23 by 50 students and decline in the remaining years by 20 students. The blended student count and per pupil membership counts, which includes FTE for students who attend Graduation Alliance, used for the budget year and three-year projection are as follows:

	<u>Blended Count</u> (without Special Ed Students)	<u>Per Pupil Membership</u>
2021/22	8,694 est	\$10,487 est
2022/23	8,644 est	\$10,537 est
2023/24	8,624 est	\$10,587 est
2024/25	8,604 est	\$10,637 est

In addition, revenue in the amount of \$2,067 per resident special education student will be generated as revenue in the general fund. The \$8,611 guaranteed by the State for resident special education and adult education students is now included in State categorical aid, and therefore approximately 399 special education students are not reflected in the pupil count shown above, but are anticipated to remain flat for each of the respective years shown above.

Interest revenue is estimated as a proportion of the prior year's fund balance and projected market interest rates. Interest revenue is estimated to increase approximately two percent in each of the three forecast years as it is anticipated that interest rates will improve once the economy rebounds from the effects of COVID-19.

Other local revenue remained flat in the District's tuition-based programs such as preschool, which is for the most part self-supporting.

Categorical revenue from the State is projected to increase approximately three percent in 2022/23 to account for additional special education costs in 2021/22 and approximately one-third percent per year in the remaining years. The per pupil foundation for special education resident students is included in this category.

Federal revenue is anticipated to remain flat each year for the three forecasted years. The District will receive additional federal dollars from Coronavirus relief programs passed in December 2020 and March 2021.

Interdistrict revenue includes the P.A. 18 funds for special education. Interdistrict revenue is expected to increase about one percent due to expected increasing allocations from Oakland Schools as a result of an increasing tax base. The economic effects of COVID-19 on property tax values are not known at this time and therefore an increase in the tax base is still assumed as the economy begins to reopen.

Transfers & Other Transactions include the nutrition service fund reimbursement for indirect costs for operation of the nutrition services program. Transfers & Other Transactions are expected to increase in 2022/23 and then decrease slightly in the other two forecasted years.

Expenditures

Salaries are estimated to increase across the three forecasted years. Salaries are forecasted to increase based upon current contract settlements as well as estimates for future contract settlements. Salary costs for five additional staff have been added into 2024/25 as federal grant funding due to COVID-19 is anticipated to be fully spent in 2023/24. Teacher retirements are estimated at 10 staff for each of the years included in the forecast through 2024/25. These retirements result in an annual savings of approximately \$836,000, including benefits. This savings is due to lower salary teachers hired to replace higher salary teachers.

Employee benefits for health, dental, optical, life and long-term disability insurance and deductibles are estimated to increase three percent per year for the subsequent years. FICA is expected to remain the same and payments to the Michigan Public School Employee Retirement System are expected to be 44%, 45% and 46% over the three-year period beginning 2022/23.

Purchased services and supplies are forecasted to increase slightly over the first two forecasted years due to a projected increase of three percent for utilities. Purchased services and supplies are also forecasted to increase slightly in 2024/25 with an additional \$500,000 added to reflect instructional materials that will no longer be covered by federal grant funding due to COVID-19.

Transfers are budgeted at \$300,000 for the Capital Projects (Technology/Other Projects) Fund and \$600,000 for the Capital Projects (Maintenance/Bus Purchases) Fund in the three forecasted years.

Payments to Other Districts include payments to other school districts for sub-grantee expenditures, tuition paid to the intermediate school district for alternative educational programming and tuition for FPS students attending County Special Education Programs and are expected to increase one percent in the three forecasted years.

This forecast shows the District's fund balance to be within the budget planning policy for years 2022/23 and 2023/24, which requires that the general fund budget adopted by the Board reflect a fund balance with a targeted range of 8-12 percent. Fiscal year 2024/25 does show fund balance below the targeted range. Development of such a forecast is important to aid districts in identifying potential budget problems early in the budget process. After each subsequent amendment is completed, a reforecast of the budget is also prepared for presentation to the Board as part of ongoing budget monitoring. It is the District's intent in the future to maintain a budget that falls within the Board's targeted fund balance range.

Debt Service Fund

Debt Service Fund requirements are determined by prescribed principal and interest payments on the 2015, 2018 and 2020 outstanding bonds per established schedules. During the 2004/05 fiscal year, the District issued bonds for outdoor athletic facilities and issued refunding bonds to pay off the callable portion of the 1997 bonds, these bonds were subsequently refunded again in 2015. During the 2012/13 fiscal year, the District issued refunding bonds to pay off the callable portion of the 2004 bonds. In addition, the District issued bonds in 2018 and 2020 for technology, buses and building and site improvements. The District is anticipating the millage rate to remain stable through 2024/25 as the second series of the 2020 bond will be issued in June 2023. Rates should start to decline after 2024/25 due to payoff of previous issues, anticipated increases in taxable value offset by the State's continued implementation of a small taxpayer exemption on certain types of property.

Special Revenue Fund

The Special Revenue Fund includes nutrition services and student activities. Nutrition services revenue is expected to remain flat for all three forecasted years, however \$500,000 has been added to local revenue and subtracted from federal revenue beginning in 2022/23 to account for returning to normal operations after the COVID-19 pandemic. Nutrition services salary and fringe benefit costs are projected to increase slightly in 2022/23 to reflect current contracts in place. Employee benefits are expected to increase slightly in remaining years to account for increased insurance and retirement costs. Purchased services are projected to increase approximately 1% in all forecasted years and supplies are projected to decrease slightly after increasing in 2022/23. A new Special Revenue Fund, student activities, has been forecasted for revenues to equal expenditures until full implementation of GASB 84, which will occur in fiscal year 2020/21.

Capital Projects Funds

The Capital Projects (Technology/Other Projects) Fund reflects expenditures for replacement technology including computers, televisions and TV10 equipment. The District utilizes a seven-year replacement schedule for computers. Other technology replacement needs such as network electronics are addressed on an "as needed" basis. The District is continuing to evaluate its instructional technology needs to provide for more innovation in its instructional programs in the classroom through a strategic plan. An infusion of capital dollars from the Capital Projects (Building & Site – 2020) Fund will allow this plan to occur. The District will continue to transfer \$300,000 to this fund from the General Fund to support technology needs after bond dollars are exhausted.

The Capital Projects (Maintenance/Bus Purchases) Fund previously contained transfers from the general fund to fund the purchase of buses and capital maintenance projects. These projects are proposed on an annual basis based on a review of the capital needs of the District which is closely monitored by the facilities department and the constant updating of the preventative maintenance/replacement schedule. The Capital Projects (Building & Site – 2018) Fund and The Capital Projects (Buildings & Site – 2020) Fund will be used to finance the much needed ongoing capital requirements of our facilities in addition to purchasing new buses. The District will continue to transfer \$600,000 to this fund from the General Fund to support bus replacement and capital needs after bond dollars are exhausted.

The Capital Projects (Building & Site – 2018) Fund contains the proceeds of the 2018 bond issue which is the remaining balance of bonds authorized by our taxpayers in May, 2015. These funds include the balance in excess of the amounts estimated to be completed within three years of the start of the program. These bonds were sold during the 2017/18 fiscal year and the forecasted amounts are based upon a projection of cash flow until the funds are depleted.

The Capital Projects (Building & Site – 2020) Fund is contains the proceeds of the 2020 bond issue to be used for the remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurnishing and remodeling buildings, including classroom, auditorium and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment. These bonds were sold in June 2020 and the forecasted amounts are based upon a projection of expenditures until the funds are depleted.

Benefit Stabilization Fund

The Benefit Stabilization Fund contains the benefit costs for all employees and includes health, dental, vision, life insurance and long-term disability claims and premiums. The forecasted estimate is that these claims and premiums will increase at the rate of five percent per year.

Farmington Public School District Three Year General Fund Forecast

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Revenue:								
Property Taxes	\$ 39,329,504	\$ 40,172,656	\$ 41,079,004	\$ 42,066,075	\$ 42,641,893	\$ 43,494,731	\$ 44,364,626	\$ 45,251,919
Tuition	1,140,776	1,143,468	780,013	395,363	1,090,363	1,090,363	1,090,363	1,090,363
Earnings on Investments	261,216	422,539	319,081	30,000	30,000	30,600	31,212	31,836
Other Local Revenue	2,022,671	2,509,297	2,420,100	1,546,705	2,488,991	2,488,991	2,488,991	2,488,991
Interdistrict Revenue	10,908,141	11,615,912	11,291,990	12,227,823	11,825,149	11,838,507	11,956,892	12,076,461
State Membership Revenue	54,845,307	54,364,369	51,650,211	52,285,686	49,082,325	48,154,787	47,524,303	46,874,420
State Categorical Revenue	25,650,745	24,763,702	25,939,612	26,003,250	24,896,983	25,608,259	25,673,092	25,783,249
Federal Revenue	3,055,083	5,079,317	4,163,198	12,551,483	7,805,202	7,805,202	7,805,202	7,805,202
Transfers & Other Transactions	220,550	1,230,054	858,854	171,561	186,639	194,223	188,516	182,645
Total Revenue	137,433,993	141,301,314	138,502,063	147,277,946	140,047,545	140,705,663	141,123,197	141,585,086
Expenditures:								
Salaries	70,096,571	71,748,362	71,067,506	69,648,868	69,921,893	71,150,534	72,334,175	72,584,175
Employee Benefits	47,319,830	45,994,235	45,539,105	46,900,931	47,875,662	50,150,631	52,544,997	53,247,489
Purchased Services	11,986,297	12,567,808	10,917,925	12,436,255	13,654,472	13,665,664	13,677,191	14,177,191
Supplies & Other	6,673,478	6,655,032	5,713,117	9,242,312	7,200,677	7,245,011	7,290,675	7,337,709
Capital Outlay	113,118	317,685	122,521	60,598	104,827	104,827	104,827	104,827
Payments to Other Districts	777,328	922,418	1,225,561	1,153,307	1,153,307	1,164,840	1,176,488	1,188,253
Transfers & Other Transactions	-	381,300	690,000	900,000	900,000	900,000	900,000	900,000
Total Expenditures	136,966,622	138,586,840	135,275,735	140,342,271	140,810,838	144,381,507	148,028,353	149,539,644
Excess Revenue over (under) Expenditures	467,371	2,714,474	3,226,328	6,935,675	(763,293)	(3,675,844)	(6,905,156)	(7,954,558)
Beginning Fund Balance	14,982,731	15,450,102	18,164,576	21,390,904	28,326,579	27,563,286	23,887,442	16,982,286
Ending Fund Balance	\$ 15,450,102	\$ 18,164,576	\$ 21,390,904	\$ 28,326,579	\$ 27,563,286	\$ 23,887,442	\$ 16,982,286	\$ 9,027,728

The general fund is the main operating fund and is used to record the general operations of the District pertaining to education and those operations not provided for in other funds.

Farmington Public School District

Three Year Debt Service Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast
Revenue:								
Property Taxes	\$ 11,193,926	\$ 11,690,602	\$ 12,222,209	\$ 12,314,589	\$ 12,749,174	\$ 13,131,649	\$ 12,273,033	\$ 12,480,506
Earnings on Investments	62,840	103,674	75,953	92,000	80,000	80,000	80,000	80,000
State Revenue	127,671	165,313	162,687	157,757	171,088	171,088	171,088	171,088
<i>Total Revenue</i>	11,384,437	11,959,589	12,460,849	12,564,346	13,000,262	13,382,737	12,524,121	12,731,594
Expenditures:								
Principal on 2013 Refunding Bond	2,300,000	2,500,000	-	-	-	-	-	-
Interest on 2013 Refunding Bond	192,000	100,000	-	-	-	-	-	-
Principal on 2015 Refunding Bond	4,130,000	2,850,000	-	-	-	-	-	-
Interest on 2015 Refunding Bond	206,500	3,278,500	-	-	-	-	-	-
Principal on 2015 Bond	1,025,000	1,550,000	3,635,000	2,765,000	2,915,000	3,070,000	3,215,000	3,380,000
Interest on 2015 Bond	3,329,750	1,645,027	3,136,000	2,954,250	2,816,000	2,670,250	2,516,750	2,356,000
Principal on 2018 Bond	-	-	3,400,000	2,050,000	2,100,000	2,150,000	2,225,000	2,300,000
Interest on 2018 Bond	-	-	1,770,094	1,668,094	1,606,594	1,543,594	1,479,094	1,412,344
Principal on 2020 Bond	-	-	-	1,250,000	1,340,000	1,475,000	875,000	1,000,000
Interest on 2020 Bond	-	-	-	2,134,089	2,350,850	2,297,250	2,238,250	2,203,250
Other expenditures	12,570	61,895	27,027	91,500	91,500	91,500	91,500	91,500
<i>Total Expenditures</i>	11,195,820	11,985,422	11,968,121	12,912,933	13,219,944	13,297,594	12,640,594	12,743,094
Excess Revenue over (under) Expenditures	188,617	(25,833)	492,728	(348,587)	(219,682)	85,143	(116,473)	(11,500)
Beginning Fund Balance	865,773	1,054,390	1,028,557	1,521,285	1,172,698	953,016	1,038,159	921,686
Ending Fund Balance	\$ 1,054,390	\$ 1,028,557	\$ 1,521,285	\$ 1,172,698	\$ 953,016	\$ 1,038,159	\$ 921,686	\$ 910,186
Millage rate - actual and projected	3.30	3.30	3.30	3.20	3.20	3.20	3.20*	3.20*

The Debt Service Fund receives monies collected specifically for the repayment of scheduled principal and interest on outstanding bond issues for school construction and renovation. Interest payments are made in November and both principal and interest payments are made in May. The Board of Education will set the millage rate annually.

* - The projected millage rate for 2023-24 assumes the sale of the second series of the bond in 2023. Principal and interest payments, which are not reflected in this budget schedule, will be due on this issue beginning in 2023-24

Farmington Public School District Three Year Nutrition Services Fund Budget Forecast

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Revenue:								
Earnings on Investments	\$ 15,726	\$ 26,395	\$ 21,347	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Other Local	1,954,594	2,044,543	1,427,169	31,100	1,547,163	2,047,163	2,047,163	2,047,163
State Categorical Revenue	129,591	146,223	147,696	142,668	142,668	142,668	142,668	142,668
Federal Revenue	1,530,047	1,473,096	1,852,331	2,196,432	2,119,236	1,619,236	1,619,236	1,619,236
Transfers & Other Transactions	65,132	68,875	70,852	73,900	74,838	74,838	74,838	74,838
<i>Total Revenue</i>	3,695,090	3,759,132	3,519,395	2,446,100	3,885,905	3,885,905	3,885,905	3,885,905
Expenditures:								
Salaries	812,948	818,490	777,335	709,405	798,104	814,066	814,066	814,066
Employee Benefits	560,275	564,729	531,719	509,225	560,072	583,984	600,001	616,411
Purchased Services	382,099	334,484	363,558	144,100	417,531	421,706	425,923	430,183
Supplies & Other	1,792,064	1,602,342	1,404,772	1,057,367	1,679,298	1,758,374	1,738,140	1,717,470
Capital Outlay	98,592	31,470	258,139	197,651	129,000	50,000	50,000	50,000
Transfers & Other Transactions	177,675	166,242	155,848	146,604	173,639	181,223	175,516	169,645
<i>Total Expenditures</i>	3,823,653	3,517,757	3,491,371	2,764,352	3,757,644	3,809,353	3,803,646	3,797,775
Excess Revenue over (under) Expenditures	(128,563)	241,375	28,024	(318,252)	128,261	76,552	82,259	88,130
Beginning Fund Balance	1,207,844	1,079,281	1,320,656	1,348,680	1,030,428	1,158,689	1,235,241	1,317,499
Ending Fund Balance	\$ 1,079,281	\$ 1,320,656	\$ 1,348,680	\$ 1,030,428	\$ 1,158,689	\$ 1,235,241	\$ 1,317,499	\$ 1,405,629

The Nutrition Services Fund provides for the school breakfast and lunch program as required by State law. It records all revenue associated with the federal breakfast and lunch programs as well as revenue from student paid lunches and the costs associated with these programs. Student and adult meal prices are reviewed annually.

Farmington Public School District Three Year Student Activities Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast

Revenue:

Earnings on Investments	\$	-	\$	-	\$	-	\$	-	\$	-
Other Local		-		-	200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Transfers & Other Transactions		-		-	-	-	-	-	-	-
<i>Total Revenue</i>		-		-	200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000

Expenditures:

Supplies & Other	-	-	-	-	200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Transfers & Other Transactions		-		-	-	-	-	-	-	-
<i>Total Expenditures</i>		-		-	200,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000
Excess Revenue over (under) Expenditures		-		-	-	-	-	-	-	-
Beginning Fund Balance		-		-	-	-	-	-	-	-
Ending Fund Balance	\$	-	\$	-	\$	-	\$	-	\$	-

The Student Activities Fund was created in 2019/20 as a result of changes in accounting standards (GASB 84), which require schools to report these funds as a special revenue fund. The District has elected to delay implementation of the standard to 2020/21 due to the COVID-19 pandemic. The Student Activities Fund records all receipts and disbursement of money from student related activities such as fees, extra curricular activities and fundraising events.

Farmington Public School District

Three Year Capital Projects (Technology/Other Projects) Fund Budget Forecast

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Revenue:								
Earnings on Investments	\$ 680	\$ 1,145	\$ 814	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Other Local Revenue	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	200,000	300,000	300,000	300,000	300,000	300,000
<i>Total Revenue</i>	680	1,145	200,814	301,500	301,500	301,500	301,500	301,500
Expenditures:								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	680	1,145	200,814	301,500	301,500	301,500	301,500	301,500
Beginning Fund Balance	49,005	49,685	50,830	251,644	553,144	854,644	1,156,144	1,457,644
Ending Fund Balance	\$ 49,685	\$ 50,830	\$ 251,644	\$ 553,144	\$ 854,644	\$ 1,156,144	\$ 1,457,644	\$ 1,759,144

The Capital Projects (Technology/Other Projects) Fund provides monies (transferred from the general fund) to replace and purchase computers, network electronics and other technology needed on a district wide basis. Approximately 4,500 computers exist in classrooms, technology labs and in support areas throughout the District.

Farmington Public School District

Three Year Capital Projects (Maintenance/Bus Purchases) Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast
Revenue:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-	-	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	381,300	490,000	600,000	600,000	600,000	600,000	600,000
<i>Total Revenue</i>	-	381,300	490,000	600,000	600,000	600,000	600,000	600,000
Expenditures:								
Capital Outlay	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	-	381,300	490,000	600,000	600,000	600,000	600,000	600,000
Beginning Fund Balance	68,832	68,832	450,132	940,132	1,540,132	2,140,132	2,740,132	3,340,132
Ending Fund Balance	\$ 68,832	\$ 450,132	\$ 940,132	\$ 1,540,132	\$ 2,140,132	\$ 2,740,132	\$ 3,340,132	\$ 3,940,132

The Capital projects (Maintenance/Bus Purchases) Fund receives transfers from the general fund to fund the purchase of buses and capital maintenance projects. The fund has not been used over the last few years as capital needs are being paid for with the bonds issued in June 2015.

Farmington Public School District

Three Year Capital Projects (Building & Site - 2015) Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast

Revenue:

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	775,927	31,318	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-	-	-
Proceeds from Sale of Bond	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	775,927	31,318	-	-	-	-	-	-

Expenditures:

Capital Outlay	29,192,443	4,129,337	-	-	-	-	-	-
<i>Total Expenditures</i>	29,192,443	4,129,337	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	(28,416,516)	(4,098,019)	-	-	-	-	-	-
Beginning Fund Balance	32,514,535	4,098,019	-	-	-	-	-	-
Ending Fund Balance	\$ 4,098,019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The Capital Projects (Building & Site 2015) Fund contains proceeds of the 2015 bond issue to be used for the remodeling of buildings for safety and security improvements; constructing additions to, equipping, furnishing, reequipping, refurbishing and remodeling buildings, including classroom, auditorium and media center improvements; improving and developing sites, including outdoor athletic facilities, playgrounds and structures; acquiring school buses and acquiring and installing technology infrastructure and equipment.

Farmington Public School District

Three Year Capital Projects (Building & Site - 2018) Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast
Revenue:								
Earnings on Investments	\$ 62,466	\$ 1,058,369	\$ 635,532	\$ 60,000	\$ 20,000	\$ -	\$ -	\$ -
Proceeds from Sale of Bond	54,680,917	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	-	86,646	-	-	-	-
<i>Total Revenue</i>	54,743,383	1,058,369	635,532	146,646	20,000	-	-	-
Expenditures:								
Capital Outlay	2,578,836	17,895,657	17,573,473	14,535,964	4,020,000	-	-	-
<i>Total Expenditures</i>	2,578,836	17,895,657	17,573,473	14,535,964	4,020,000	-	-	-
Excess Revenue over (under) Expenditures	52,164,547	(16,837,288)	(16,937,941)	(14,389,318)	(4,000,000)	-	-	-
Beginning Fund Balance	-	52,164,547	35,327,259	18,389,318	4,000,000	-	-	-
Ending Fund Balance	\$ 52,164,547	\$ 35,327,259	\$ 18,389,318	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -

The primary revenue source for this fund was the issuance of bonds in June 2018 which were approved by voters in May, 2015 for technology, buses, and building and site projects throughout the District.

Farmington Public School District

Three Year Capital Projects (Building & Site - 2020) Fund Budget Forecast

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast

Revenue:

Earnings on Investments	\$	-	\$	-	\$	14,672	\$	149,670	\$	100,000	\$	50,000	\$	-	\$	-
Proceeds from Sale of Bond		-		68,120,498		-		-		-		-		-		-
Transfers & Other Transactions		-		-		-		-		-		-		-		-
<i>Total Revenue</i>		-		68,135,170		149,670		100,000		50,000		-		-		-

Expenditures:

Capital Outlay	-	-	-	9,615,400	30,882,190	27,610,624	-	-								
Bond Issuance Costs	-	-	326,626	-	-	-	-	-								
<i>Total Expenditures</i>	-	-	326,626	9,615,400	30,882,190	27,610,624	-	-								
Excess Revenue over (under) Expenditures	-	-	67,808,544	(9,465,730)	(30,782,190)	(27,560,624)	-	-								
Beginning Fund Balance	-	-	-	67,808,544	58,342,814	27,560,624	-	-								
Ending Fund Balance	\$	-	\$	-	\$	67,808,544	\$	58,342,814	\$	27,560,624	\$	-	\$	-	\$	-

The primary revenue source for this fund was the issuance of bonds in June 2020 which were approved by voters in March, 2020 for technology, buses, and building and site projects throughout the District.

Farmington Public School District Three Year Benefit Stabilization Fund Budget Forecast

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
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Revenue:

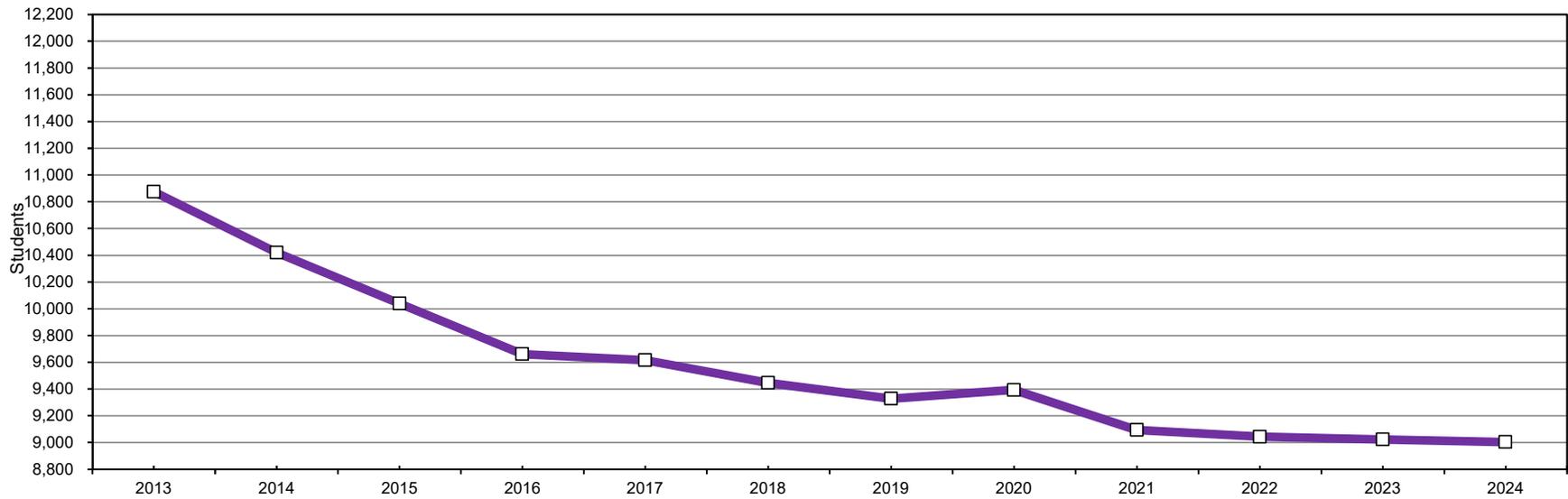
Earnings on Investments	\$ 36,747	\$ 75,125	\$ 50,361	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Other Local	15,246,653	16,622,682	15,905,943	15,634,196	16,534,662	17,362,395	18,231,515	19,144,091
Transfers & Other Transactions	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	15,283,400	16,697,807	15,956,304	15,654,196	16,554,662	17,382,395	18,251,515	19,164,091

Expenditures:

Salaries	-	-	-	-	-	-	-	-
Employee Benefits	15,070,914	16,594,521	15,056,641	15,766,345	16,554,662	17,382,395	18,251,515	19,164,091
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	15,070,914	16,594,521	15,056,641	15,766,345	16,554,662	17,382,395	18,251,515	19,164,091
Excess Revenue over (under) Expenditures	212,486	103,286	899,663	(112,149)	-	-	-	-
Beginning Fund Balance	1,203,567	1,416,053	1,519,339	2,419,002	2,306,853	2,306,853	2,306,853	2,306,853
Ending Fund Balance	\$ 1,416,053	\$ 1,519,339	\$ 2,419,002	\$ 2,306,853	\$ 2,306,853	\$ 2,306,853	\$ 2,306,853	\$ 2,306,853

The Benefit Stabilization Fund is used to pay for health, dental, vision, life insurance and long-term disability claims and premiums which are then charged to other funds in the District.

Actual and Projected Enrollment Farmington Public Schools



ACTUAL*							
2013	2014	2015	2016	2017	2018	2019	2020

PLANTE MORAN CRESA / FPS			
2021	2022	2023	2024

Total K-12 Plus Special Education Students	10,875	10,420	10,039	9,661	9,615	9,446	9,327	9,393	8,694	8,644	8,624	8,604
Plus Special Education									399	399	399	399
Total Estimated Pupils									9,093	9,043	9,023	9,003

These projections assist the District in estimating future enrollment. However, the projection for the budget year may be adjusted due to current enrollment trends. The Plante Moran CRESA projections are made using multiple-year cohort survival analysis. This means that students enrolled are projected to remain in District schools, but are moved up in grade as they become older. Each year, historical information is kept relative to the number of students who leave the District and the number of students who enter the schools in each age group. From this data, giving greatest weight to the most recent experience and making adjustments for observed changes in some areas, implied estimates of immigration and outmigration are made. Birth data is also projected forward and adjusted by the implied estimate of in and outmigration as described above. Proposed and under construction housing development information is also gathered from the cities and considered as part of the projection. Special Education students are based on three year averaging trend, however the enrollment number was kept flat based upon the current year number. The forecast for fall of 2021 was revised to show more of a decline. With the COVID-19 pandemic, the District has experienced a greater than anticipated loss in enrollment. The 2020 enrollment number above does not reflect this loss as the State calculated enrollment based upon a "super blend" formula which allowed District's a 75% weight for 2019 enrollment numbers and 25% for 2020 enrollment numbers. The remaining years are forecast with review of Plante Moran CRESA data and district review of projected enrollment for Kindergarten and existing seniors.

*Reflects full-time equivalent students including all special education students for school year in September.

**FARMINGTON PUBLIC SCHOOL DISTRICT
STAFFING BY FUNCTION**

FUNCTION NUMBER	FUNCTION CATEGORY	ACTUAL 2017/18	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2020/21	BUDGET 2021/22
GENERAL FUND						
111	Elementary Teachers	217.35	217.29	220.28	217.18	217.18
	Elem Paraprofessionals	24.16	27.43	27.43	27.43	27.43
112	Middle School Teachers	97.84	100.67	101.00	96.30	96.30
113	High School Teachers	139.71	140.16	125.15	122.32	122.32
	Secondary Paraprofessionals	4.50	4.00	4.00	4.00	4.00
	TOTAL BASIC PROGRAMS	483.56	489.55	477.86	467.23	467.23
122	Special Education	206.80	216.80	219.50	218.00	218.00
125	Compensatory Education	1.01	3.00	4.45	4.45	4.45
127	Vocational Education	15.00	15.27	14.27	14.27	14.27
130	Adult Education	1.00	1.00	-	-	-
	TOTAL ADDED NEEDS	223.81	236.07	238.22	236.72	236.72
211	Truancy	3.00	3.00	2.00	2.00	2.00
212	Guidance	37.15	39.05	37.50	36.40	36.40
213	Health	15.00	14.86	15.00	15.00	15.00
214	Psychological	11.25	11.20	11.30	10.40	10.40
215	Speech	15.90	16.97	17.40	17.00	17.00
216	Social Work	12.85	13.75	14.75	14.75	14.75
218	Teacher Consultant	11.50	12.00	13.00	12.00	12.00
219	Other Pupil Services	5.00	5.95	5.80	5.80	5.80
	TOTAL PUPIL SERVICES	111.65	116.78	116.75	113.35	113.35
221	Improvement of Instruction	16.31	17.13	20.68	19.68	19.68
222	Media Center	13.00	13.00	12.60	12.60	12.60
225	Instruction Related Technology	-	-	-	1.00	2.00
226	Instructional Staff Supervision	12.65	12.50	13.01	13.01	13.01
	TOTAL INSTR STAFF SERVICES	41.96	42.63	46.29	46.29	47.29
232	Executive Administration	5.00	5.00	5.00	6.00	6.00
241	School Administration	55.27	56.44	55.88	54.88	56.88
250	Business	9.00	8.00	8.00	8.00	8.00
261	Maintenance and Operations	19.00	19.00	19.00	19.00	19.00
271	Transportation	86.00	85.00	87.00	87.00	87.00
282	Central Information Services	3.40	3.40	3.40	3.40	3.40
283	Personnel Services	7.00	7.00	7.00	6.00	6.00
284	Data Processing Services**	10.00	10.00	10.00	1.00	1.00
285	Pupil Accounting	2.00	2.00	2.00	2.00	2.00
293	Athletic	2.00	2.00	2.00	2.00	2.00
	TOTAL OTHER SUPPORT SERVICES	198.67	197.84	199.28	189.28	191.28
311	Community Services Direction	-	-	-	-	0.50
331	Community Activities	0.50	0.50	0.50	0.50	0.50
351	Pre-school	2.05	1.80	1.58	1.58	1.58
361	Welfare Activities	-	-	-	-	1.00
371	Non-Public School	1.00	0.77	0.77	0.77	0.77
391	Homeless	0.50	0.50	0.50	0.50	0.50
	TOTAL GENERAL FUND	1,063.70	1,086.44	1,081.75	1,056.22	1,060.72
SPECIAL REVENUE FUND						
	Nutrition Services	63.00	63.00	63.00	63.00	63.00
	TOTAL SPECIAL REVENUE FUND	63.00	63.00	63.00	63.00	63.00
	TOTAL ALL FUNDS	1,126.70	1,149.44	1,144.75	1,116.17	1,123.72

** The District has entered into an Intergovernmental Agreement with its ISD for information technology services in 2020/21.

#FPSSuccess



Farmington Public Schools, together with our community, will engage every student in a quality learning experience, empowering each student to become a thoughtful, contributing citizen in a changing world.



Serving Farmington, Farmington Hills, and a portion of West Bloomfield

Here you'll find a community that takes great pride in its schools, parents that actively support programs to ensure a rich tapestry of experiences for their children, and staff focused on giving students the knowledge to rise to their fullest potential.

That's why here, you'll find students who consistently score well above average on state and national assessment tests, who achieve on incredibly broad levels in academics, fine arts, and athletics, and who embrace the diversity of experiences that set the stage to becoming a thoughtful, contributing citizen in this ever-changing world.



Farmington Public Schools' students and staff have adapted to a variety of learning platforms.

- **Unique learning opportunities** are available for all students to reach their fullest potential including an **accredited early childhood program**, a **high school International Baccalaureate Programme** and **Newcomer Centers** for non-English speaking students to get their start in the District.
- The District and all schools are **fully accredited by AdvancdEd**. Farmington Early Childhood Center is accredited by the National Association for the Education of Young Children.
- **Farmington Public Schools' students consistently score above state and national averages** on the Scholastic Assessment Test (SAT) and the Michigan Student Test of Educational Progress (MSTEP).
- Approximately **914 students** took advantage of **Advanced Placement or Dual Enrollment**, advancing their education and potentially saving on college tuition.
- Students have the opportunity to participate in a wide variety of athletics. Many of our teams have earned **divisional, regional, and state championship titles**.
- Since 1996, the City of Farmington Hills, in partnership with the District, has operated **After School Youth Centers** which have supported more than 14,000 middle school students.
- **One-hundred and seventy-six students** earned a diploma in the **International Baccalaureate Diploma Programme**.
- In the fall of 2020, the District combined two early childhood centers into one comprehensive center which was completely **designed with the young child in mind**.
- Farmington Public Schools boasts **one of the largest Career and Technical Education (CTE) programs** in Oakland County where students compete and earn state and national recognition.



The Class of 2020 celebrated their graduation in new and unique ways!



Farmington Early Childhood Center is a nurturing environment for all types of learners.

Children learn through play!

GENERAL APPROPRIATIONS RESOLUTION
FISCAL YEAR 2022
June 15, 2021

Farmington, Michigan

A regularly scheduled meeting of the Board of Education of the Farmington Public School District was held at the Lewis Schulman Administration Center in the Farmington Public School District on the 15th day of June, 2021, at 6:00 p.m.

The meeting was called to order by Terri A. Weems, President.

Present:

Absent:

The following resolution was offered by Member _____
and supported by Member _____.

BE IT RESOLVED, that this resolution shall be the general appropriations of the Farmington Public School District for the fiscal year 2021-22: A resolution to make appropriations, to set forth the total number of mills of ad valorem taxes to be levied, and to provide for the disposition of all income received by the Farmington Public School District.

BE IT FURTHER RESOLVED, that for fiscal 2021-22, the total millage rate of 6.8796 mills shall be levied on the taxable value of all homestead and industrial personal property, 12.8796 mills shall be levied on the taxable value of commercial personal property and 18.0000 mills shall be levied on the taxable value of all non-homestead property within the school district, to be used for General Fund operations, as set for below:

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the General Fund of the Farmington Public School District for fiscal year 2021-22 is as follows:

REVENUE:

Local	\$	46,251,247
Interdistrict.....		11,825,149
State.....		73,979,308
Federal.....		7,805,202
Transfers & Other Transactions.....		186,639
Total Revenue	\$	140,047,545
Fund Balance, July 1, 2021	\$	21,326,579
Funds Available to Appropriate.....	\$	161,374,124

BE IT FURTHER RESOLVED, that \$140,810,838 of the total available to appropriate in the

General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Instruction	\$ 62,347,780
Added Needs	22,126,092
Adult & Continuing Education	186,877
Pupil Services	14,049,913
Instructional Staff Services	7,376,543
General Administration	1,610,137
School Administration	7,285,702
Business	1,422,678
Maintenance & Operations	8,984,384
Transportation	6,527,370
Athletics	1,809,049
Central Services	3,368,725
Community Services	1,662,281
Intergovernmental Payments	1,153,307
Transfers & Other Transactions	900,000
Total Expenditures	\$ 140,810,838

BE IT FURTHER RESOLVED, that for fiscal 2021-22, the total millage rate of 3.20 mills for Debt Retirement shall be levied on the taxable value of all classifications of property located within the school district and used for the expenditures set forth below:

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the Debt Fund of the Farmington Public School District for fiscal year 2021-22 is as follows:

REVENUE:

Local	\$ 12,829,174
State	171,088
Transfers & Other Transactions	0
Total Revenue	\$ 13,000,262
Fund Balance, July 1, 2021	\$ 1,172,698
Funds Available to Appropriate	\$ 14,172,960

BE IT FURTHER RESOLVED, that \$13,219,944 of the total available to appropriate in the Debt Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Redemption of Principal	\$ 6,355,000
Interest	6,773,444
Other	91,500
Total Expenditures	\$ 13,219,944

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance

estimated to be available for appropriations for the Special Revenue Fund-Nutrition Services Program of the Farmington Public School District for fiscal year 2021-22 is as follows:

REVENUE:

Local	\$	1,549,163
State.....		142,668
Federal.....		12,119,236
Transfers & Other Transactions.....		74,838
Total Revenue	\$	3,885,905
Fund Balance, July 1, 2021.....	\$	1,030,428
Funds Available to Appropriate.....	\$	4,916,333

BE IT FURTHER RESOLVED, that \$3,757,644 of the total available to appropriate in the Special Revenue Fund-Nutrition Services Program is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Nutrition Services	\$	3,757,644
Total Expenditures	\$	3,757,644

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the Special Revenue Fund-Student Activities of the Farmington Public School District for fiscal year 2021-22 is as follows:

REVENUE:

Local	\$	1,400,000
Total Revenue	\$	1,400,000
Fund Balance, July 1, 2021.....	\$	0
Funds Available to Appropriate.....	\$	1,400,000

BE IT FURTHER RESOLVED, that \$1,400,000 of the total available to appropriate in the Special Revenue Fund-Student Activities is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Student Activities.....	\$	1,400,000
Total Expenditures	\$	1,400,000

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects (Technology/Other Projects) Fund of the Farmington Public School District for the fiscal year 2021-22:

REVENUE:

Local	\$	1,500
Transfers & Other Transactions		300,000
Total Revenue	\$	301,500
Fund Balance, July 1, 2021	\$	553,144
Funds Available to Appropriate	\$	854,644

BE IT FURTHER RESOLVED, that \$0 of the total available to appropriate in the Capital Projects (Technology/Other Projects) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Capital Projects	\$	0
Total Expenditures	\$	0

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects (Maintenance/Bus Purchases) Fund of the Farmington Public School District for the fiscal year 2021-22:

REVENUE:

Local	\$	0
Transfers & Other Transactions		600,000
Total Revenue	\$	0
Fund Balance, July 1, 2021	\$	1,540,132
Funds Available to Appropriate	\$	2,140,132

BE IT FURTHER RESOLVED, that \$0 of the total available to appropriate in the Capital Projects (Maintenance/Bus Purchases) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Capital Projects	\$	0
Total Expenditures	\$	0

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance

estimated to be available for appropriations in the Capital Projects (Building & Site - 2018) Fund of the Farmington Public School District for the fiscal year 2021-22:

REVENUE:

Local	\$	20,000
Transfers & Other Transactions.....		0
Total Revenue	\$	20,000
Fund Balance, July 1, 2021	\$	4,000,000
Funds Available to Appropriate.....	\$	4,020,000

BE IT FURTHER RESOLVED, that \$4,020,000 of the total available to appropriate in the Capital Projects (Building & Site - 2018) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Capital Projects	\$	4,020,000
Total Expenditures	\$	4,020,000

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects (Building & Site - 2020) Fund of the Farmington Public School District for the fiscal year 2021-22:

REVENUE:

Local	\$	100,000
Transfers & Other Transactions.....		0
Total Revenue	\$	100,000
Fund Balance, July 1, 2021	\$	58,342,814
Funds Available to Appropriate.....	\$	58,442,814

BE IT FURTHER RESOLVED, that \$30,882,190 of the total available to appropriate in the Capital Projects (Building & Site - 2020) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Capital Projects	\$	30,882,190
Total Expenditures	\$	30,882,190

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Internal Service (Benefit Stabilization) Fund of the Farmington Public School District for the fiscal year 2021-22:

REVENUE:

Local	\$	16,554,662
Transfers & Other Transactions		0
Total Revenue	\$	16,554,662
Fund Balance, July 1, 2021	\$	2,306,853
Funds Available to Appropriate	\$	18,861,515

BE IT FURTHER RESOLVED, that \$16,554,662 of the total available to appropriate in the Internal Service (Benefit Stabilization) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Benefit Stabilization	\$	16,554,662
Total Expenditures	\$	16,554,662

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the Farmington Public School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the Department Heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Ayes:

Nays:

Resolution declared adopted.

Donald Walker, Jr., Secretary, Board of Education

GENERAL FUND EXPLANATION OF BUDGET CATEGORIES

REVENUE

Local Revenue includes the receipts from the twice-a-year tax collections, interest and other miscellaneous local sources of income.

Interdistrict Revenue includes the monies from other governmental type entities.

State Revenue includes the receipts from the state based upon the enrollment of eligible students in the district in addition to funds for special education, vocational education, transportation, bilingual, adult education and gifted programs

Federal Revenue includes the funds received as a pass-through from the intermediate district and the state directly attributable to supplemental instructional programs.

Transfers & Other Transactions includes monies coming into the general fund from other funds of the school district, the sale of properties as well as funds coming from Oakland County Intermediate School District.

EXPENDITURES

Instruction Expenditures include the direct classroom costs of the elementary, middle and high school programs, and the driver education and summer school programs. These expenditures include teacher and paraprofessional salaries, benefits, classroom supplies, textbooks and equipment.

Added Needs Expenditures includes the direct classroom costs of primarily the special education, compensatory education (i.e. Headstart, Bilingual Services), and vocational education.

Adult & Continuing Education includes costs associated with the operation of the adult high school completion program.

Pupil Services Expenditures includes the costs associated with providing direct services to students in support of the basic classroom offerings. These services include high school and middle school counselors, occupational and physical therapists, nurses, psychologists, speech and audio therapists, social workers, teacher consultants and playground supervisors.

Instructional Staff Expenditures include costs associated with staff development and curriculum coordinators, media (library) specialists, audiovisual services and supervision of staff.

General Administration includes costs incurred by the Board of Education in the area of the mandated annual audit, legal fees, election costs, stipends paid to the Board, and salaries, benefits and supplies for executive administration.

School Administration includes the salaries, benefits and supply costs for the building principals, assistant principals and school clerical staff.

Business includes the direct costs associated with the operation of the business office (purchasing, accounting, accounts payable, payroll, budgeting, investments and financial reporting), the initial budget for capital expenditures from the general fund budget, district-wide mail costs, and warehouse operations.

Maintenance & Operations includes the costs associated with all custodians, maintenance personnel, supervisors, contracted services, supplies and materials, property and liability insurance, and all utilities.

Transportation includes the drivers, mechanics, paraprofessionals, and supervisory costs related to transporting students to and from school, field trips and other school-related events.

Central Services includes the costs of information technology, school/community relations, personnel services, and worker's compensation.

Community Services includes those costs associated with the operation of the Community Service Program (including preschool) and services to the Farmington Youth Assistance Program.

Athletics includes those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school

Intergovernmental Payments includes payments to other school districts for which our students attend their educational programs such as the International Academy.

Transfers & Other Transactions includes monies transferred to other funds (Capital Projects and Nutrition Services) and payments to other districts for tuition.

**FARMINGTON PUBLIC SCHOOLS
MEMORANDUM**

TO: Board of Education
FROM: Jennifer F. Kaminski, Assistant Superintendent, Business Services
SUBJECT: Tax Levy for 2021/22
DATE: June 1, 2020

Please find attached Form L-4029 2021 Tax Rate Request for All Properties, Non-homesteads, Commercial Personal and Industrial Personal Property for Farmington, Farmington Hills and West Bloomfield Township. This form requires filing with the respective municipalities and County agencies to assure our summer and winter millage tax collection.

The recommended levy (in mills) is as follows:

	Homesteads and Industrial Personal	Non- homesteads	Commercial Personal
Operation	6.8796	18.0000	12.8796
Debt	<u>3.2000</u>	<u>3.2000</u>	<u>3.2000</u>
Total	10.0796	21.2000	16.0796

For homesteads, industrial personal and commercial personal properties this represents a net decrease of 0.3745 mills from the 2020 levy. The county has provided calculations that indicate a Headlee rollback has occurred on the homestead, industrial personal and commercial personal millage rate of .1265 mills. The voters in the community authorized up to 13.5735 mills (permanently reduced to 13.0389 in 2020) for operations with the ballot proposal in August, 2015. This millage is now permanently reduced by .1265 mills to 12.9124 mills. Based upon the calculation of millage to be levied (6.8796 mills) within the foundation allowance formula, the District has not lost funding based upon this rollback for this fiscal year as there is still authorized millage above what is being proposed.

For non-homesteads this represents the same mills as the 2020 levy. The county has provided calculations that indicate a Headlee rollback has occurred on the non-homestead millage rate of 0.2534 mills. The voters in the community authorized up to 18.0000 mills for operations with the ballot proposal in August, 2015. With the Headlee rollback that occurred in 2018, the voters in the community, in an election in November 2017, voted to override the Headlee reduction and also provided the District with an additional 1.0000 mill to absorb future rollbacks. Although both the original 18.0000 mills and the 1.0000 mill cushion have been permanently reduced, the District will still be able to levy the full 18.0000 mills as authorized by law.

If you have any questions, please feel free to contact me.

The recommended motion is as follows: Move that the Board of Education approve the Form L-4029 Tax Rate Request for all properties which results in 10.0796 mills on Homesteads and Industrial Personal Property, 21.2000 mills on Non-homesteads and 16.0796 mills on Commercial Personal Property.

2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)

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	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

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 2021 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 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

Prepared by	Telephone Number	Title of Preparer	Date
-------------	------------------	-------------------	------

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).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input type="checkbox"/> President			

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	
For Commercial Personal	
For all Other	

* 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).

Instructions For Completing Form 614 (L-4029) 2021 Tax Rate Request, Millage Request Report To County Board Of Commissioners

These instructions are provided under MCL Sections 211.24e (truth in taxation), 211.34 (truth in county equalization and truth in assessing), 211.34d (Headlee), and 211.36 and 211.37 (apportionment).

Column 1: Source. Enter the source of each millage. For example, allocated millage, separate millage limitations voted, charter, approved extra-voted millage, public act number, etc. Do not include taxes levied on the Industrial Facilities Tax Roll.

Column 2: Purpose of millage. Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 2 of 2021 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

Column 3: Date of Election. Enter the month and year of the election for each millage authorized by direct voter approval.

Column 4: Millage Authorized. List the allocated rate, charter aggregate rate, extra-voted authorized before 1979, each separate rate authorized by voters after 1978, debt service rate, etc. (This rate is the rate before any reductions.)

Column 5: 2020 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The **2020** permanently reduced rate can be found in column 7 of the **2020** Form L-4029. For operating millage approved by the voters after April 30, 2020, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 6: Current Year Millage Reduction Fraction. List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), *2021 Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2021 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2021. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

Column 7: 2021 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback. The number in column 7 is found by multiplying column 5 by column 6 on this 2021 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization). List the millage rollback fraction for 2021 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 2 of 2021. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

Column 9: Maximum Allowable Millage Levy. Multiply column 7 (2021 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

Column 10/Column 11: Millage Requested to be Levied. Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 2 of 2021. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collection date of certain county taxes.

Column 12: Expiration Date of Millage. Enter the month and year on which the millage will expire.

**FARMINGTON PUBLIC SCHOOLS
MEMORANDUM**

TO: Board of Education

FROM: Jennifer F. Kaminski, Assistant Superintendent, Business Services

SUBJECT: 2020/21 2nd Budget Amendment

DATE: June 1, 2021

Please find attached the 2020/21 second budget amendment. The General, Special Revenue - Nutrition Services Program, Special Revenue – Student Activities and Capital Projects - Building and Site – 2020 have been revised to reflect known and revised budget factors.

Overall General Fund revenues are estimated to increase a net of approximately \$550,000. The majority of our funding is derived from the per pupil foundation allocation from the State, however we also need to look at the list of other revenue changes that contribute to the net increase in revenue.

The highlights of this increase include:

- ✓ A net increase in local revenue of \$15,000 due to a reduction in Medicaid fee-for-service revenue of \$52,000 based upon prior year settlements being released and reductions due to the effects of COVID-19, an increase for a local grant received of \$32,000, and an increase of \$35,000 for more than anticipated sports pay-to-participate fees.
- ✓ A decrease in state funding of approximately \$798,000 mainly due to a reduction in special education categorical funding due to lower costs in the current year as well as increases in other categorical revenue based upon updated numbers and state grant award adjustments.
- ✓ An increase in federal grant funds of \$1.3 million based upon current grant awards, including ESSER II and summer school funding.

Total expenditures are budgeted to increase by approximately \$600,000 due to a number of factors. The main reasons for the increase are increased grant awards of \$1.3 million, actual staffing in place and a decrease in purchased services and supplies of \$465,000 mainly due to the effects of COVID-19.

Expenditure revised estimates includes:

- ✓ The revised salary and benefit numbers based on actual staffing in place and current contractual obligations.
- ✓ Grant expenditures (federal) are anticipated with this amendment to be approximately \$1.3 million higher than the first amended budgeted. (See item above regarding grant revenue.) Grants are budgeted as the awards are received. The majority of these dollars are budgeted in the Added Needs, Other Support Services and Community Services functional categories.
- ✓ Purchased services and supplies have been reduced by \$465,000 due to reduced transportation costs, reduced noon-supervisor costs for recess, reduced hall monitor costs and reduced tax write-off costs.
- ✓ All other lines have been reviewed and adjusted based upon revised expenditure levels for current known factors.

The attached spreadsheet shows from a functional level (which is the presentation required by the State of Michigan) the specific differences between the revenue and expenditures from the original budget to the amended budget.

Every expenditure line on the attached statement for the General Fund shows activity. Several functions are highlighted to explain a few of the larger percentage changes.

- Instruction, Added Needs, Pupil Services and Instructional Staff Services reflects the current staffing in place as well as adjustments to align to current grant funding.
- School Administration has increased to reflect additional staff needed to cover leaves as well as current contractual obligations.
- Business has decreased to reflect lower tax write-off costs.
- Maintenance and Operations has decreased due to vacancies during the year as well as adjustments to align to current grant funding related to ESSER.
- Transportation has decreased to reflect lower gas costs, lower wage and benefit costs for actual staff in place and lower contracted transportation costs.
- Other Support Services has increased to align to current grant funding related to ESSER.
- Community Services has increased to align to current grant funding related to ESSER.

The net result in the General Fund is an addition to fund balance of approximately \$6,936,000. We are projecting that fund balance will be approximately 20.18% based upon the revenue and expenditure budgets.

The revised budget for the Special Revenue Fund - Nutrition Services Program reflects adjustments to local revenue to remove sales for breakfast and lunch, since all meals are being provided through a federally funded grant program. The increase in federal revenue is due to operating the Unanticipated School Closure Food Program which is funded through the Federal government and is open to all children under the age of 18 and children under the age of 26 with disabilities versus only free and reduced eligible children. The reduction in expenditures reflects updated wage and benefit amounts and reduced food costs.

The revised budget for the Special Revenue Fund – Student Activities reflects the revised amounts for implementation of GASB 84. The revenues and expenditures are much lower than previously anticipated because of many student activities not occurring in the current year due to the COVID-19 pandemic.

The revised budget for the Capital Projects Fund – Building & Site – 2020 reflects estimated expenditures for ongoing bond projects.

Thanks go to Kim Pincheck and Karla Swanson for their work on this amendment. If you have any questions, please feel free to contact me.

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2020-21 GENERAL FUND BUDGET
REVISION DATED JUNE 15, 2021**

Line	MARCH ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 44,023,030	\$ 44,038,143	\$ 15,113	0.03%
4 Interdistrict	12,227,823	12,227,823	-	0.00%
5 State	79,086,246	78,288,936	(797,310)	-1.01%
6 Federal	11,217,640	12,551,483	1,333,843	11.89%
7 Transfers & Other Transactions	171,604	171,561	(43)	-0.03%
8				
9 TOTAL REVENUE	<u>146,726,343</u>	<u>147,277,946</u>	<u>551,603</u>	<u>0.38%</u>
10 EXPENDITURES				
11				
12 Instruction	61,484,496	61,621,030	136,534	0.22%
13 Added Needs	21,252,758	21,451,605	198,847	0.94%
14 Adult Education	186,877	192,959	6,082	3.25%
15 Pupil Services	14,001,972	13,713,991	(287,981)	-2.06%
16 Instructional Staff Services	7,879,547	7,667,434	(212,113)	-2.69%
17 General Administration	1,794,057	1,794,057	0	0.00%
18 School Administration	6,729,052	6,954,340	225,288	3.35%
19 Business	1,402,409	1,352,409	(50,000)	-3.57%
20 Maintenance & Operations	11,343,574	10,995,088	(348,486)	-3.07%
21 Transportation	5,369,425	5,170,434	(198,991)	-3.71%
22 Central Services	3,236,398	3,246,207	9,809	0.30%
23 Athletics *	1,331,001	1,349,926	18,925	1.42%
24 Other Support Services	211,622	1,142,162	930,540	439.72%
25 Community Services	1,458,270	1,637,322	179,052	12.28%
26 Intergovernmental Payments	1,153,307	1,153,307	-	0.00%
28 Transfers & Other Transactions	900,000	900,000	-	0.00%
29 TOTAL EXPENDITURES	<u>139,734,765</u>	<u>140,342,271</u>	<u>607,506</u>	<u>0.43%</u>
30 EXCESS REVENUE OVER EXPENDITURES	<u>\$ 6,991,578</u>	<u>\$ 6,935,675</u>	<u>\$ (55,903)</u>	

* Athletics expenditures total \$1,437,933 as a portion of the budget is contained in other functions.

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2020-21 SPECIAL REVENUE FUND - NUTRITION SERVICES PROGRAM
REVISION DATED JUNE 15, 2021**

Line	MARCH ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 33,100	\$ 33,100	\$ -	0.00%
4 State	142,668	142,668	-	0.00%
5 Federal	2,196,432	2,115,086	(81,346)	-3.70%
6 Transfers & Other Transactions	73,900	73,900	-	0.00%
7				
8 TOTAL REVENUE	<u>2,446,100</u>	<u>2,364,754</u>	<u>(81,346)</u>	<u>-3.33%</u>
9				
10 EXPENDITURES				
11				
12 Nutrition Services	<u>2,764,352</u>	<u>2,599,963</u>	<u>(164,389)</u>	<u>-5.95%</u>
13				
14 TOTAL EXPENDITURES	<u>2,764,352</u>	<u>2,599,963</u>	<u>(164,389)</u>	<u>-5.95%</u>
15				
16 EXCESS EXPENDITURES OVER REVENUE	<u>\$ (318,252)</u>	<u>\$ (235,209)</u>	<u>\$ 83,043</u>	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2020-21 SPECIAL REVENUE FUND - STUDENT ACTIVITIES
REVISION DATED JUNE 15, 2021**

Line	MARCH ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 700,000	\$ 200,000	\$ (500,000)	-71.43%
4 Transfers & Other Transactions	-	-	-	-
5				
6 TOTAL REVENUE	700,000	200,000	(500,000)	-71.43%
7				
8 EXPENDITURES				
9				
10 Student Activities	700,000	200,000	(500,000)	-71.43%
11				
12 TOTAL EXPENDITURES	700,000	200,000	(500,000)	-71.43%
13				
14 EXCESS REVENUE OVER EXPENDITURES	\$ -	\$ -	\$ -	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2020-21 CAPITAL PROJECTS (BUILDING & SITE - 2020) FUND
REVISION DATED JUNE 15, 2021**

Line	MARCH ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 149,670	\$ 149,670	\$ -	0.00%
4 Transfers & Other Transactions	-	-	-	-
5				
6 TOTAL REVENUE	149,670	149,670	-	0.00%
7				
8 EXPENDITURES				
9				
10 Capital Projects Expenditures	19,615,400	9,615,400	(10,000,000)	-50.98%
11 Transfers & Other Transactions	-	-	-	-
12				
13 TOTAL EXPENDITURES	19,615,400	9,615,400	(10,000,000)	-50.98%
14				
15 EXCESS REVENUE OVER EXPENDITURES	\$ (19,465,730)	\$ (9,465,730)	\$ 10,000,000	

**REVISED GENERAL APPROPRIATIONS RESOLUTION
FISCAL YEAR 2021
June 15, 2021**

Farmington, Michigan

A regularly scheduled meeting of the Board of Education of the Farmington Public School District was held at the Lewis Schulman Administration Center in the Farmington Public School District on the 15th day of June, 2021, at 6:00 p.m.

The meeting was called to order by Terri A. Weems, President.

Present:

Absent:

The following resolution was offered by Member _____ and supported by Member _____.

BE IT RESOLVED, that this resolution shall be the revised general appropriations of the Farmington Public School District for the fiscal year 2020-21. A resolution to provide for the disposition of all income received by the Farmington Public School District.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the General Fund of the Farmington Public School District for fiscal year 2020-21 is as follows:

REVENUE:

Local	\$	44,038,143
Interdistrict		12,227,823
State		78,288,936
Federal		12,551,483
Transfers & Other Transactions		171,561
Total Revenue	\$	147,277,946
Fund Balance, July 1, 2020	\$	21,390,904
Funds Available to Appropriate	\$	168,668,850

BE IT FURTHER RESOLVED, that \$140,342,271 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Instruction	\$ 61,621,030
Added Needs	21,451,605
Adult & Continuing Education	192,959
Pupil Services.....	13,713,991
Instructional Staff Services	7,667,434
General Administration.....	1,794,057
School Administration	6,954,340
Business	1,352,409
Maintenance & Operations	10,995,088
Transportation	5,170,434
Central Services	3,246,207
Athletics	1,349,926
Other Support Services	1,142,162
Community Services.....	1,637,322
Intergovernmental Payments	1,153,307
Transfers & Other Transactions.....	900,000
 Total Expenditures	 \$ 140,342,271

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the Special Revenue Fund-Nutrition Services Program of the Farmington Public School District for fiscal year 2020-21 is as follows:

REVENUE:

Local	\$ 33,100
State.....	\$ 142,668
Federal.....	2,115,086
Transfers & Other Transactions.....	73,900
Total Revenue	\$ 2,364,754
Fund Balance, July 1, 2020.....	\$ 1,348,680
 Funds Available to Appropriate.....	 \$ 3,713,434

BE IT FURTHER RESOLVED, that \$2,599,963 of the total available to appropriate in the Special Revenue Fund-Nutrition Services Program is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Nutrition Services	\$ 2,599,963
 Total Expenditures	 \$ 2,599,963

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations for the Special Revenue Fund-Student Activities of the Farmington Public School District for fiscal year 2020-21 is as follows:

REVENUE:

Local	\$	200,000
Total Revenue	\$	0
Fund Balance, July 1, 2020.....	\$	0
Funds Available to Appropriate.....	\$	200,000

BE IT FURTHER RESOLVED, that \$200,000 of the total available to appropriate in the Special Revenue Fund-Student Activities is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Student Activities.....	\$	200,000
Total Expenditures	\$	700,000

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects (Building & Site - 2020) Fund of the Farmington Public School District for the fiscal year 2020-21:

REVENUE:

Local	\$	149,670
Transfers & Other Transactions.....		0
Total Revenue	\$	149,670
Fund Balance, July 1, 2020.....	\$	67,808,544
Funds Available to Appropriate.....	\$	67,958,214

BE IT FURTHER RESOLVED, that \$9,615,400 of the total available to appropriate in the Capital Projects (Building & Site - 2020) Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES:

Capital Projects	\$	9,615,400
Total Expenditures	\$	9,615,400

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the Farmington Public School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the Department Heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

Ayes:

Nays:

Resolution declared adopted.

Donald Walker, Jr., Secretary, Board of Education

GENERAL FUND EXPLANATION OF BUDGET CATEGORIES

REVENUE

Local Revenue includes the receipts from the twice-a-year tax collections, interest and other miscellaneous local sources of income.

Interdistrict Revenue includes the monies received from Oakland Intermediate School District for Medicaid fee for service dollars and PA18 funds.

State Revenue includes the receipts from the state based upon the enrollment of eligible students in the district in addition to funds for special education, vocational education, transportation, bilingual, adult education and gifted programs

Federal Revenue includes the funds received as a pass-through from the intermediate district and the state directly attributable to supplemental instructional programs.

Transfers & Other Transactions includes monies coming into the general fund from other funds of the school district and sales of district equipment or property.

EXPENDITURES

Instruction Expenditures include the direct classroom costs of the elementary, middle and high school programs, and the driver education and summer school programs. These expenditures include teacher and paraprofessional salaries, benefits, classroom supplies, textbooks and equipment.

Added Needs Expenditures includes the direct classroom costs of primarily the special education, compensatory education (i.e. Headstart, Bilingual Services), and vocational education.

Adult & Continuing Education includes costs associated with the operation of the adult high school completion program.

Pupil Services Expenditures includes the costs associated with providing direct services to students in support of the basic classroom offerings. These services include high school and middle school counselors, occupational and physical therapists, nurses, psychologists, speech and audio therapists, social workers, teacher consultants and playground supervisors.

Instructional Staff Expenditures include costs associated with staff development and curriculum coordinators, media (library) audiovisual services and supervision of staff.

General Administration includes costs incurred by the Board of Education in the area of the mandated annual audit, legal fees, election costs, stipends paid to the Board, and salaries, benefits and supplies for executive administration.

School Administration includes the salaries, benefits and supply costs for the building principals, assistant principals and school clerical staff.

Business includes the direct costs associated with the operation of the business office (purchasing, accounting, accounts payable, payroll, budgeting, investments and financial reporting), district-wide mail costs, and warehouse operations. This function also includes the repayment of taxes for tax tribunal decisions.

Maintenance & Operations includes the costs associated with all custodians, maintenance personnel, supervisors, contracted services, supplies and materials, property and liability insurance, and all utilities.

Transportation includes the drivers, mechanics, paraprofessionals, and supervisory costs related to transporting students to and from school, field trips and other school-related events.

Central Services includes the costs of information technology, pupil accounting, school/community relations, and personnel services.

Community Services includes those costs associated with the operation of the Community Service Program (including preschool) and services to the Farmington Youth Assistance Program.

Athletics includes those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school

Intergovernmental Payments includes payments to other school districts for which our students attend their educational programs.

Transfers & Other Transactions includes monies transferred to other funds (Capital Projects and Nutrition Services).



Facilities Management Memorandum

TO: Farmington Board of Education
FROM: Jon Barth, Director of Facilities Management
SUBJECT: Underground Storage Tank Recommendation
DATE: June 10, 2021

HISTORICAL

Leaking, or the potential for leaking diesel and gasoline tanks, pose a significant threat to the environment through soil and water table contamination. The age of a plastic or steel tank, combined with ground movement from every 24,000 pound school bus that passes over them, can be a recipe for disaster. The Farmington Schools transportation yard currently houses two, 10,000 gallon diesel fuel tanks that date to 1991. Although their condition is carefully monitored by our environmental consultant (to the degree that underground tanks can be monitored), it is likely that the tanks are now in need of replacement. Keep in mind that the average lifespan of a fiber-glass reinforced tank, unaffected by the weight of vehicles overhead, is approximately 20 years and that our tanks are now 30.



ACTION PLAN

With environmental consciousness in mind, a bid was developed with assistance from Arch Environmental (the District's environmental consultant responsible for monitoring the tanks and fuel delivery system, in addition to State regulatory reporting). A plan has also been created by Mr. Hill for bus maneuvering and safety protocols once the project begins. Bids were posted as required by Board policy, and a mandatory pre-bid meeting was held at transportation on Friday, May 28 with five companies in attendance. A virtual bid opening was then held on June 7, with myself, Sandra Rivett (Facilities) and Karla Swanson (Purchasing) in attendance. A single bid of \$439,280 was received from TSP Environmental, out of Redford, Michigan. It is likely that no comparative bids were received due to the prevailing limitations in the supply chain as a result of the pandemic. Although there were no comparative bids, a post bid meeting was held on Tuesday, June 8, 2021 with TSP Environmental and their sub-contractor, Phoenix Environmental, along with Arch Environmental. TSP is a women-owned business that has been in operation since 2001. They have done numerous (similar) projects in the past, including the removal of diesel tanks for the Holly School District, for the Macomb Intermediate School District and for the State of Michigan. They have also worked on projects with Arch Environmental in the past, who confirmed that TSP is quite capable of removing and replacing the tanks in a safe and expeditious manner.

CONSIDERATIONS

For Board consideration is the risk of leaving 30 year old tanks in place with the possibility of a catastrophic leak. Such an event could cost the District millions in remediation, as well as jeopardize the relationship that the District enjoys with the City of Farmington and the community. There is also a very real concern with the availability and cost of materials in the future. The projected delivery of the coated steel tanks, based on discussions with TSP and Phoenix, is approximately 14 to 22 weeks. It is likely that delaying this project could push tank replacement back by as much as two years.

The project is budgeted at \$497,244, which includes both the contract award of \$439,280, Arch Environmental's project management cost of \$36,000, and a 5% contingency for unforeseen conditions. Unforeseens for an underground storage tank project include such things as soil remediation and disposal of contaminated soils beyond the area identified in the project scope. Also, please keep in mind that this cost also includes replacement of the entire fuel delivery system, soil remediation and disposal, concrete work, sensors and monitoring equipment, etc. For the full project scope, [click here](#) and refer to page 8 of the request for proposal.

Upon Board approval, a letter of intent will be issued to TSP Environmental and a purchase order to Arch Environmental to begin the tank removal and replacement project. It is expected that the project will take 4-6 weeks once the tanks have arrived.

Funding for the project to remove and replace the diesel storage tanks at transportation, in the amount of \$497,244, will come from the 2018 Capital Projects, Building and Site Fund.



To: Dr. Bobbie Goodrum, Interim Superintendent

From: Jeff Danziger, Director of Human Resources

Re: Recommendation for Appointment of Legal Representation

Date: June 15, 2021

It is recommended that the Board authorize administration to contract with Butler Law Group, P.C., 2398 Hulett, Okemos, MI 48864; Clark Hill PLC, 151 S. Old Woodward Avenue, Suite 200, Birmingham, MI 48009; Miller, Canfield, Paddock & Stone, P.L.C., 150 W. Jefferson, Suite 2500, Detroit, Michigan 48226; Miller, Johnson, Snell & Cummiskey, P.L.C., P.O. Box 306, Grand Rapids, MI 49501; and Secrest Wardle, 2600 Troy Center Drive, Troy, MI 48007 for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

The hourly rate and primary usage for the above named legal service providers is noted below:

<u>Firm</u>	<u>Hourly Rate</u>	<u>Primary usage</u>
Butler Law Group, P.C.	\$280 - \$295	Special Education and related matters
Clark Hill PLC	\$195 - \$270 ¹	General school and labor, property/real estate
Miller, Canfield, Paddock & Stone, P.L.C.	\$260 - \$330	Bond, property/real estate
Miller, Johnson, Snell & Cummiskey, P.L.C.	\$150 - \$275 ²	Board Policies and Administrative Regulations, Bargaining, General school and labor
Secrest Wardle	\$175	Pro rata portion of Adair multidistrict lawsuit only

¹ Clark Hill, PLC has indicated that their range of hourly rates will remain unchanged from last year, at \$195-\$270, although for attorneys who are not members of the Educational Practice Group and who focus their practices in other areas of the law, such as intellectual property, cybersecurity, and environmental issues, hourly rates for these attorneys would be discounted by no less than 15% of their normal individual market rate.

² For traditional school law matters. For detailed work outside traditional school law matters, rates could differ and would be discussed as needed.

Per FPS Board of Education Bylaw 1001:

Professional Services The Board may select and appoint qualified individuals or firms to provide professional services to the District for legal, architectural, auditing/accounting services, and other professional services. In making such selections, the Board will consider certifications, licenses, training and experience. Other criteria may be considered at Board discretion.

Per FPS Administrative Regulation 5003-AR:

Procurement of Professional Services Professional services, such as architectural, legal, engineering, consulting, and auditing services, frequently requires familiarity with School District personnel, practices and facilities. The School District recognizes there are advantages in maintaining continuity in the provision of these services and does not require bidding or annual re-bidding, except in cases where the Superintendent or Board of Education considers it in the School District's best interest. Periodically, the School District may competitively bid such services to ensure that service and pricing are aligned with the School District's best interests and industry norms.

The providers listed have been recommended to the Board for a number of years, going back to 2016, though some have undergone mergers or changes in affiliation that impacted the entity name. Notably, during that time, there have been providers who have been removed from the list based upon a determination that the service from that particular provider could be better procured elsewhere. That determination is based upon the factors set forth in the Bylaw and Administrative Regulation above, along with usage (or lack thereof), and consultation among the Superintendent and Central Office staff utilizing the provider.

June 15, 2021

Regular/Organizational Meeting of the Board of Education

X. B. ITEMS FROM THE TREASURER

1. **Expenditures.**

MOTION: I move that the Board of Education approve the expenditures as outlined in the expenditure printout dated June 15, 2021, as follows:

General Fund	\$9,521,786
General Fund - Athletics	\$379,668
Debt Fund	-0-
Capital Projects – 2018 Bond Fund	\$318,565
Capital Projects – 2020 Bond Fund	\$23,338
Nutrition Services Fund	\$218,040
Benefit Stabilization Fund	\$1,227,085
TOTAL	\$11,688,482

2. **Bank and Investment Institutions and Account Signatories.**

BANK AND INVESTMENT INSTITUTIONS AND ACCOUNT SIGNATORIES

MOTION: I move that the Board authorize for the 2021-22 school year, the deposit of school district funds in the following financial institutions:

- JP Morgan Chase Bank, N.A.
- Comerica Bank
- Livingston Oakland County Credit Union
- TCF Bank
- Bank of America
- Citizens Bank
- Fifth Third Bank
- Fifth Third Bank for Michigan Liquid Asset Fund
- Huntington National Bank
- PNC Bank
- Flagstar Bank
- Independent Bank
- Level One Bank

and authorize the investment of surplus funds through the following financial institutions:

- Michigan Liquid Asset Fund (Fifth Third Bank)
- Bank of America
- JP Morgan Chase Bank, N.A.
- Comerica Bank
- Fifth Third Bank

and authorize the following Farmington Public Schools Signatories for the listed funds for 2021-22:

FARMINGTON PUBLIC SCHOOLS AUTHORIZED BANK SIGNATORIES FOR 2021-22

<u>FUND</u>	<u>POSITION OF SIGNATORY</u>
General Fund	Board President and Board Treasurer
Debt Fund	Board President and Board Treasurer
Capital Projects Fund	Board President and Board Treasurer
Nutrition Services Fund	Board President and Board Treasurer
Student Activities Fund	Board President and Board Treasurer
Benefit Stabilization Fund	Board President and Board Treasurer

June 15, 2021

Regular/Organizational Meeting of the Board of Education

X. C. CONSENT AGENDA. I move that the Board of Education approve the June 15, 2021 Consent Agenda, as follows:

1. Approval of Minutes
 - a. June 1, 2021 Special Meeting
 - b. June 1, 2021 Regular Meeting
2. Head Start Director's Monthly Report.
3. Personnel Items

NEW HIRES

Fecher, Hannah

Paraprofessional
Farmington Early Childhood
Effective: 5/24/2021

Ouelette, JoAnne

Paraprofessional
Lanigan Elementary
Effective: 5/19/2021

Peterson, Alexandra

Teacher
Farmington STEAM Academy
Effective: 5/19/2021

Pickens, Natresse

Human Resources Specialist
Central Office
Effective: 6/21/2021

RESIGNATIONS

Davis, Theresa

Career Development Para
East and Power Middle
Effective: 6/18/2021

Lieder, Elizabeth

Teacher
Our Lady of Sorrows
Effective: 6/14/2021

Orlich, Joy

Paraprofessional
Lanigan Elementary
Effective: 6/14/2021

Pumarada, Nicole

Paraprofessional
Forest Elementary
Effective: 6/14/2021

RETIREMENTS

Istanbouly, Gabriella

Paraprofessional
East Middle School
Effective: 7/1/2021

Laird, Dorothy

Secretary
Forest Elementary
Effective: 7/1/2021

Lindsey, Kathryn

Early Childhood Teacher
Farmington Early Childhood
Effective: 7/1/2021

Meyer, Lynne

Communications Specialist
Central Office
Effective: 7/1/2021

Riley, Stephanie

Kitchen Helper
Farmington High
Effective: 7/1/2021

Weis, Nina

Teacher
Farmington High
Effective: 7/1/2021

Bellante, Vincent

Teacher

North Farmington High

Effective: 7/1/2021

4. Non-Resident Tuition Rates
5. 2021/2022 Memberships
 - a. Michigan High School Athletic Association
 - b. Metropolitan Detroit Bureau of School Studies, Inc.
 - c. Michigan Association of School Boards
 - d. Michigan Association of School Boards Legal Trust Fund
 - e. Michigan Institute for Educational Management
 - f. Michigan Negotiators Association
 - g. Michigan Association of School Personnel Administrators
 - h. Michigan Parent Teacher Association
 - i. Minority Student Achievement Network
 - j. Greater Farmington Area Chamber of Commerce

Donald Walker, Jr.
Farmington Board of Education
Board Secretary

5. **CORRESPONDENCE.** Secretary Walker reported on correspondence that was received during this period. Communications are acknowledged and, when appropriate, a response is provided. A list of correspondents and topics can be found in the Board packet, which is available on the FPS website.

6. **LEGISLATIVE UPDATE.** None.

7. **RECOGNITION: JUDY WHITE-ORA HEART AND SOUL AWARD.**

Presenter: Diane Bauman, director-school/community relations

Ms. Bauman recognized Dr. Kyle Curtis (Wood Creek Elementary) for her selection as the recipient of the Judy White-Ora Heart and Soul Award. She outlined the award criteria, provided a brief employment history/background of Dr. Curtis, and acknowledged the students and staff that were instrumental in the nomination submission. Wood Creek principal, Chris O'Brien, also expressed words of praise for Dr. Curtis' commitment to her students. Dr. Curtis thanked all for their love and support.

Board members expressed gratitude and congratulations.

8. **RECOGNITION: FARMINGTON PTA COUNCIL OFFICERS.**

Presenter: Diane Bauman, director-school/community relations

PTA Council Officers

President - *Beth Hulett*

Vice President Community Outreach - *Kelli Carpenter-Crawford*

Vice President Enrichments - *Nancy Jennings*

Vice President of Advocacy - *Jenn Garland*

Treasurer - *Meredith Swaine*

Secretary - *Beth Pahnke*

Recipients were introduced and recognized by Ms. Bauman, and Board members expressed gratitude and congratulations.

9. **SUPERINTENDENT'S DISTRICT UPDATE.**

Presenter: Bobbie Goodrum, interim superintendent and assistant superintendent-diversity, equity, and inclusion

Dr. Goodrum spoke on the following topics: interim superintendent role, FPS staff, students and community working as one for the betterment of students, PTA Council officers and members of all PTAs and PTSAs, Allen Archer's passing, Dr. Kyle Curtis (Judy White-Ora Heart and Soul Award), graduate parades, and new superintendent, Dr. Delgado.

10. **FAAPN UPDATE.**

Presenter: Thomas Hull, president

Mr. Hull has officially taken on the role of president from Mr. Lester Thomas. FAAPN is working to accommodate requests for summer help and looking forward to bringing back essential programs and implementing new ideas for the fall.

Board members volunteered assistance.

11. PTA COUNCIL UPDATE.

Presenter: Beth Hulett, president

Mrs. Hulett acknowledged District support for the Founder's Day Celebration. She then expressed public comment on parent/community involvement on District committees and elementary recess.

Board comments.

12. REPORTS FROM BOARD COMMITTEES.

Finance/Facilities: Chair Heinrich reported that the committee and central office staff met May 25 to receive updates and discuss: building security and necessary updates that will be installed by ADT, Board room audience and adjacent meeting space furniture (tables and chairs), the 2020/2021 Budget-Second Amendment, and the proposed 2021/2022 Budget and Tax Levies. Future agenda items included: audit discussion with Plante Moran.

13. BOARD ROOM FURNITURE.

Presenters: Jon Barth, director-facilities management

Mr. Barth provided the Board with an update on the Boardroom audience and adjacent meeting space furniture selection. At this time, the District is recommending the purchase of 200 nesting chairs, 10 larger chairs, and 50 nesting tables. The District will utilize Omnia consortium pricing. The furniture maker is HON and has a lifetime warranty. Samples were available for Board member view prior to the June 1 Board meeting. Cost is approximately \$82,000. If the Board approves the purchase, delivery should occur mid-July.

14. ADT SECURITY UPDATE.

Presenters: Jon Barth, director-facilities management

Mr. Barth provided the Board with an update on building security. The District utilizes ADT as the security system provider. Two buildings are currently unsecure (Central Office and Facilities Management), and six buildings require security upgrades (Central Office, Facilities Management, Visions Unlimited, Farmington Community School, Transportation and Maxfield Education Center). Hardware and software upgrades and the addition of secure buzzer entrances at Central Office and Facilities Management are allowable as part of the bond scope of work. These updates will ensure that buildings are in parity across the District. Cost is estimated at \$70,000 and the work could be completed by the end of summer.

15. PUBLIC HEARING: BUDGET.

Presenters: Jennifer Kaminski, assistant superintendent-business services; Kim Pincheck, director-finance

The proposed 2021/2022 Budget was presented for review, along with the 2021/2022 Tax Levy and the second amendment of the 2020/2021 budget.

Proposed 2021/2022 Budget

Mrs. Kaminski opened the public hearing by providing an overview of the proposed 2021/2022 budget. The budget document is available on the District website and at local libraries and must receive Board approval by June 30, 2021.

Many assumptions are built into the budget, many of which are not within District control, including, but not limited to: student enrollment, number of retirees, interest rates, utility costs, fuel costs, staffing costs, benefit rates, retirement rates, unemployment, and worker's compensation. Mrs. Kaminski detailed the factors affecting a net decrease in revenues of \$7.2 million and a net increase in expenditures of \$469,000. The business office used assumptions of a \$82/pupil increase in State aid and a projected blended loss of 300 students. The budget shows that the fund balance in June 2022 is expected to be 19.6%.

Mrs. Kaminski also outlined highlights of the following funds: Debt Service Fund, Special Revenue (Nutrition Services) Fund Capital Projects (Technology/Other Projects) Fund, Capital Projects (Bus Purchases/Maintenance) Fund, Capital Projects (Building & Site – 2018) Fund, and Capital Projects (Building & Site – 2020) Fund.

The budget will be presented for Board approval at the regular/organizational meeting, June 15, 2021.

2021/2022 Tax Levy

Mrs. Pincheck reviewed the proposed tax levy for all properties.

The recommended levy (in mills) as follows will be presented for approval on June 15:

	Homesteads	Non-Homesteads	Commercial Personal	Industrial Personal
Operation	6.8796	18.0000	12.8796	6.8796
Debt	3.2000	3.2000	3.2000	3.2000
Total	10.0796	21.2000	16.0796	10.0796

Mrs. Pincheck also provided a detailed breakdown of funding sources, expenditures by object and expenditures by function.

Current Year (2020/2021) Budget Amendment

Mrs. Kaminski reported that the General, Special Revenue - Nutrition Services Program, Special Revenue – Student Activities, and Capital Projects (Building & Site – 2020) Funds have been revised to reflect known and revised budget factors. Overall, General Fund revenues are estimated to increase a net of approximately \$550,000. Total expenditures are budgeted to increase by approximately \$600,000. Factors related to these changes were outlined.

Mrs. Kaminski thanked her department for their contributions.

Board questions were answered. Board members expressed appreciation for the work of the business office.

16. PUBLIC COMMENTS. None.

17. BOARD ROOM FURNITURE.
Presenters: Jon Barth, director-facilities management

This item was presented in detail earlier in the meeting.

MOTION: It was moved by Heinrich and supported by Smith that the Board of Education approve the purchase of tables and chairs for the Boardroom and adjacent meeting spaces from Workspace Interiors in the amount of \$81,920.80, as presented in the May 26, 2021 memo from Jon Barth, funds to come from the 2018 Capital Projects, Building and Site Fund.

ROLL CALL VOTE: **Ayes:** Rich, Weems, Heinrich, Blau, Smith, Walker, Fox
 Nays: None

MOTION PASSED 7-0.

18. ADT SECURITY UPDATE.
Presenters: Jon Barth, director-facilities management

This item was presented in detail earlier in the meeting.

MOTION: It was moved by Heinrich and supported by Walker that the Board of Education approve the purchase of ADT access and alarm/intrusion upgrades, in the amount of \$71,248.00, as presented in the May 26, 2021 memo from Jon Barth, funds to come from the 2018 Capital Projects, Building and Site Fund.

ROLL CALL VOTE: **Ayes:** Rich, Weems, Heinrich, Blau, Smith, Walker, Fox
 Nays: None

MOTION PASSED 7-0.

19. ACCEPTANCE OF 2020/2021 GRADUATE LISTS.
Presenter: Bobbie Goodrum, interim superintendent and assistant superintendent-diversity, equity, and inclusion

MOTION: It was moved by Weems and supported by Smith that the Board of Education accept the lists of 2021 graduates from Farmington Central High School, Farmington High School, and North Farmington High School and extend the Board's congratulations and best wishes to all of our graduates and their families.

Board comments.

ROLL CALL VOTE: **Ayes:** Rich, Weems, Heinrich, Blau, Smith, Walker, Fox
 Nays: None

MOTION PASSED 7-0.

20. BOARD 2021/2022 MEETING SCHEDULE.
Presenter: Terri Weems, Board President

This item was presented at the May 18, 2021 regular meeting.

MOTION: It was moved by Heinrich and supported by Fox that the Board of Education approve the schedule for the 2021/2022 Board of Education meetings, as presented.

ROLL CALL VOTE: **Ayes:** Rich, Weems, Heinrich, Blau, Smith, Walker, Fox
 Nays: None

MOTION PASSED 7-0.

21. **RECOMMENDATION FOR APPROVAL OF EDUCATION SUPPORT PROFESSIONALS (ESP) BARGAINING CONTRACT.** Pursuant to Section 8(c) of the Open Meeting Act, the Board reviewed the tentative bargaining agreement in Closed Session earlier this evening. Robert Schindler, Miller Johnson, was available to respond to questions from the Board.

MOTION: It was moved by Heinrich and supported by Smith that the Board of Education approve the bargaining contract between the Farmington Board of Education and the Education Support Professionals (ESP), as presented.

ROLL CALL VOTE: **Ayes:** Rich, Weems, Heinrich, Blau, Smith, Walker, Fox
 Nays: None

MOTION PASSED 7-0.

22. **APPROVAL OF MAY 18, 2021 CLOSED SESSION MINUTES.**
 Presenter: Donald Walker, Board Secretary

MOTION: It was moved by Heinrich and supported by Smith that the Board of Education approve the May 18, 2021 closed session minutes, as presented.

MOTION UNANIMOUSLY PASSED.

23. **CONSENT AGENDA.** It was moved by Heinrich and supported by Smith that the Board of Education approve the Consent Agenda dated June 1, 2021.

- A. Approval of Minutes
 - 1. May 18, 2021 Special Meeting
 - 2. May 18, 2021 Regular Meeting
- B. Resolution to Amend the Farmington Public School 403(b) Retirement Plan

MOTION UNANIMOUSLY PASSED.

24. **REPORTS FROM BOARD REPRESENTATIVES.** None.
25. **RECOMMENDATIONS FOR FUTURE ADGENDA ITEMS.** Seclusion Rooms, Censure process.
26. **GOOD AND WELFARE.** Board members spoke on topics of personal interest.
27. **ADJOURNMENT.** The Board of Education June 1, 2021 regular meeting was adjourned at 7:49 pm.

Donald Walker, Jr.
Farmington Board of Education
Board Secretary



To: Board of Education Members
Cc: Dr. Bobbie Goodrum, Interim Superintendent
From: Kirsten Cicchella
Date: May 2021
Re: **Head Start Director's Monthly Report**

Program updates:

- Forty-three of forty-five available slots for students were filled for the month of May. We are now actively recruiting and enrolling families for the 2021-2022 school year.
- In planning for next school year, we anticipate moving towards full enrollment of 83 students and returning back to a full day at seven hours.
- As part of Head Start Program Governance requirements, our Parent Policy Committee Code of Operations is included for your review. This group typically meets monthly to review Head Start policies. It is composed of current Head Start Parents and community representatives who review, provide feedback, and approve specific items required as part of the Head Start Program Governance Procedures.
- Oakland School Early Childhood Specialist, Beth Pierson, held a parent training on summer learning activities to do at home as well as sharing resources in the community
- Staff met and reviewed year end student data. Our program uses the Child Observation Record (COR), which is an observation-based assessment instrument for children from birth through kindergarten. It is designed to measure children's progress in all early childhood programs (including, but not limited to, those using the HighScope educational approach). It is divided into eight major categories that are critical for school success: Approaches to Learning; Social and Emotional Development; Physical Development and Health; Language, Literacy, and Communication; Mathematics; Creative Arts; Science and Technology; and Social Studies. There is also a category for English Language Learning, if appropriate, for the child. Each category contains between three and seven items, and each item has eight developmental levels, ranging from 0 (the simplest) to 7 (the most complex). Teaching staff collect anecdotes for completing the COR during the normal daily routine, so the assessment process is seamlessly integrated with early childhood teaching and planning. This year's program goal was students will show growth in the Domain of Language, Literacy, and Communication with a concentration on phonological awareness (to include but not limited to, beginning with identifying letter sounds, distinguishing between initial and ending letter sound, and developing sound awareness through conversation, word games, songs, chants, and stories). Domain growth will grow from 3.44 in scoring period one to 4.5 by year end scoring period three. The data evidence from COR period three demonstrates that students met expectations of student growth with a 4.53 in the area of Language, Literacy, and Communication in period three. The 4.53 exceeded the set target of a 4.5 at year end.
- The program served 628 breakfasts and 575 lunches through National School Lunch and 516 snacks through CACFP.



Fiscal update:

EXPENDITURES	APPROVED	ACTUAL	REMAINING
FEDERAL	BUDGET PERIOD EXP	MAY 2021 EXP	BALANCE
PERSONNEL	351,594.00	35,546.18	200,646.16
FRINGE BENEFITS	214,761.00	21,701.59	118,582.36
TRAVEL OUT OF AREA	0.00	0.00	0.00
EQUIPMENT	0.00	0.00	0.00
SUPPLIES	13,950.00	693.15	4,876.69
CONTRACTUAL	38,340.00	4,896.94	17,762.51
CONSTRUCTION,RENOVATION, REPAIR	0.00	0.00	0.00
OTHER	20,264.00	267.70	18,687.60
	638,909.00	63,105.56	360,555.32

*CREDIT CARD EXPENDITURES CATEGORY	
May 2021	
Conference Dues and Fees	273.00
Supplies	268.06
Miscellaneous Expense	50.00

**Per Head Start fiscal guidelines, credit card expenditures must be reported separately as well as in total expenditures*



**FARMINGTON HEAD START AND GREAT START READINESS
POLICY COMMITTEE CODE OF OPERATIONS**

Article I: Name of Organization

The name of this group shall be the Farmington Head Start and Great Start Policy Committee.

Article II: Purpose

To assist in providing a comprehensive child development program for families enrolled in the Farmington Head Start program and to ensure that as an integral part of this program, the child's family and community will be involved in accordance with the Head Start philosophy. The group will partner with the Great Start Readiness program to provide feedback and give approval on various program policies and procedures.

Article III: Goals

To assist in program planning, coordination and implementation of the Head Start Performance Standards; to serve as a link between Head Start/GSRP parents and community organizations, including the Farmington Board of Education; to assist in the establishment of goals for the Head Start/Great Start Readiness program and the development of plans to meet those goals.

Article IV: Rules

The rules contained in *Robert's Rules of Order* shall govern the committee in all cases to which they are applicable.

Article V: Membership

Section 1: Selection of Membership

At least 51% of the committee membership must be parents/guardians of Head Start children currently enrolled in the Farmington Head Start program. Parent members of the Policy Committee are nominated from the Parent Committee and elected annually.

The remainder of the membership shall be composed of community representatives, which must not exceed 49% of the membership. Great Start Readiness family members are encouraged to participate as community representatives. A representative from the Farmington Board of Education will be appointed to serve as a liaison to the Policy Committee.

No staff member shall serve on the committee in a voting capacity. Staff members may attend the meetings to serve as advisors or resource persons.

Section 2: Length of Membership

All members of the Policy Committee may serve on the committee from November of the current program year to November of the next program year.

Although outgoing parents from the Policy Committee may not have children in the Head Start program at the beginning of the next year, it is important that parents complete their term and continue in a policy-making role until new parents are elected and seated. With approval of the committee, parents of former Head Start children may continue to serve on the Policy Committee as Community Representatives.



No person may serve on the Policy Committee for more than three years, consecutively or non-consecutively (including Community Representatives).

Section 3: Voting Rights of Members

All members (both Head Start parents and Community Representatives) are entitled to one vote per motion. Alternates have one vote per motion in the absence of their elected representatives. The chairperson may vote only in the case of a tie. Votes may take place either in person, email or phone if needed.

Section 4: Size

The Policy Committee shall be composed of not less than 3 and not more than 7 members.

Section 5: Quorum

Attendance of 3 persons shall constitute a quorum at Policy Committee meetings.

Article VI: Meetings

Section 1: Date

The Policy Committee meetings will be held once a month at Farmington Community School. The first meeting shall be held in November of the current school year.

Section 2: Special Meetings and Special Voting

Notice of special meetings can be via email or by telephone.

Article VII: Officers

Section 1: Officer Positions

- a. Chairperson
- b. Vice Chairperson
- c. Secretary
- d. Policy Council Representatives/Alternates

Section 2: Election of Officers/Term/Vacancies

The committee membership shall elect their officers annually before November 30th.

All interested members of the Policy Committee may run for office. Parents may nominate themselves or be nominated by other members. All officers' positions are to be held until new officers are elected the next program year. Should any officer's position on the Policy Committee become vacant during the program year, an announcement of the vacancy will be made to the total membership of the Policy Committee and an election will take place as soon as possible. A member must be present at the election meeting in order to be elected to an office. Elected officers missing three consecutive meetings will forfeit their position.

Section 3: Duties of Officers

Chairperson:

Conducts all meetings. With the help of parents and staff, plans meeting topics and agendas. Leads orderly discussions and may appoint committees to carry out specific assignments. May vote only in the case of a tie and call special meetings when necessary.



Vice-Chairperson:

Attends all meetings. Assists the chairperson with duties. Acts as chairperson in the event of the chairperson's absence or at the request of the chairperson.

Secretary:

Attends all meetings. Takes minutes at meetings and ensures sign-in-sheets are completed by everyone attending the meeting. Assists in receiving and handling all mail addressed to the committee. Ensures that all committee members receive a copy of all agendas, minutes, pertinent calendars, etc.

Policy Council Representatives/Alternates:

Attends all meetings, as well as monthly Policy Council meetings. Serves as a link between the two groups. Reports all Policy Council happenings to the Policy Committee.

Article XI: Amendments

Changes to the Policy Committee Code of Operations must be voted on and approved by a quorum. Any amendments must conform to the Performance Standards.



MEMORANDUM FROM THE OFFICE OF DIVERSITY, EQUITY, AND INCLUSION

INTERIM SUPERINTENDENT, BOBBIE HAYES GOODRUM

PH: 248.489.3309 FAX: 248.489-3314

TO: The Board of Education

FROM: Bobbie Hayes Goodrum, Interim Superintendent

SUBJECT: Non-Resident Tuition

DATE: June 10, 2021

Background

According to Board Policy 2001, the District accepts non-resident students for enrollment pursuant to PA 227 and Section 105 of the School Aid Act. The District receives the home district foundation allowance for each of these students. No additional fees are charged for enrollment.

Additionally, the District accepts non-resident students who must pay tuition in the following cases:

- Seniors who wish to complete their senior year but have moved out of the District.
- A family who is moving into the District, but will not be residing in the District when school begins.

Payment of tuition and release of foundation allowance from the home district are required before enrollment can be completed in each of these cases.

Current Rates (2001AR)

- *Seniors* – release plus a flat rate of \$2,000
- *Family with a purchase agreement residing outside of FPS but who will move in before count day* – release plus a flat rate of \$500. When residency is confirmed to have occurred before count day, a full refund is provided.
- *Family with a purchase agreement residing outside of FPS but who will move in after count day* – release plus a flat rate of \$1000. Refund may be provided, depending on the date of move-in and is calculated according to 2001AR. Move-in must occur within the first semester.

Recommendation for School Year 2021-22 Non-Resident Tuition Rates

Revised implementation of 2001AR as written and approved by the Board on 6/25/13:

- **Seniors wishing to complete their senior year** **Flat Rate** **\$ 500.00**
- *Family Rate (moving in before count day) Flat Rate \$ 500.00
- *Family Rate (moving in after count day) Flat Rate \$1,000.00

*Family Rate is the tuition charged per family, whether it applies to one child or multiple children.