



Dr. Christopher J. Delgado
Superintendent

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Zach T. Rich
Vice President
Angie F. Smith
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Trustee

**REGULAR MEETING
OF THE BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile Rd.
Farmington, MI 48336
Tuesday, June 7, 2022
6:00 PM**

AGENDA

- I. **CALL TO ORDER**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. **RECOGNITIONS (1)**
 - A. Judy White Ora "Teaching with Heart and Soul" Award
 - B. Employee Retirements
- III. **ITEMS FROM THE PRESIDENT**
 - A. Approval of the Agenda
 - B. Announcements
 - C. Board Goals
- IV. **ITEMS FROM THE SECRETARY**
 - A. Correspondence
- V. **RECOGNITIONS (2)**
 - A. Athletics
- VI. **LEGISLATIVE UPDATE**
- VII. **DISTRICT UPDATES**
 - A. Superintendent's District Update
 - B. End of Year Goal Progress Report
- VIII. **REPORTS FROM BOARD COMMITTEES**
 - A. Finance and Facilities Committee
- IX. **DISCUSSION ITEMS**
 - A. Public Hearing: Budget
 - 1. Review of Proposed 2022/2023 Budget/Public Hearing
 - 2. Review of 2022/2023 Tax Levy/Public Hearing
 - 3. Review of Current Year (2021/2022) Budget Amendment
 - 4. Review of Non-Homestead Restoration Millage
- X. **PUBLIC COMMENTS**

- XI. **ACTION ITEMS**
 - A. Resolution Opposing "Let MI Kids Learn" Voucher Initiatives
- XII. **CONSENT AGENDA**
 - A. Approval of Minutes
 - 1. May 17, 2022 Regular Meeting
 - 2. June 4, 2022 Board Retreat
- XIII. **REPORTS FROM BOARD REPRESENTATIVES**
- XIV. **RECOMMENDATIONS FOR FUTURE AGENDA ITEMS**
- XV. **GOOD AND WELFARE**
- XVI. **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.

June 7, 2022

Regular Meeting of the Board of Education

II. RECOGNITIONS (1)

A. RECOGNITION: JUDY WHITE-ORA "TEACHING WITH HEART AND SOUL" AWARD.

Presenter: Diane Bauman, Director-School/Community Relations

Carol McGorisk - Teacher, Longacre Elementary School

B. RECOGNITION: EMPLOYEE RETIREMENTS.

Presenter: Terri Weems, Board President; Chris Delgado, Superintendent; Kathy Smith, Assistant Superintendent for Instruction & Talent Development



DATE: June 2, 2022
CONTACT: Diane Bauman
248.489.3349
FOR RELEASE: IMMEDIATE

Carol McGorisk chosen as the 2022 Judy White-Ora “Teaching with Heart and Soul” Award winner

Farmington, MI -- On Thursday, June 2, 2022, Superintendent Christopher Delgado and Director of School/Community Relations & Pupil Accounting Diane Bauman, along with FEA President Christopher Deyonke, surprised Carol McGorisk at Longacre Elementary School with the Judy White-Ora “Teaching with Heart and Soul” award.

Carol McGorisk - Longacre Elementary School

Carol has been in education for more than 30 years, most of which have been in Kindergarten, and all with Farmington Public Schools. Over the years she has served students at Hillside, Wooddale, Flanders, Kenbrook and Longacre Elementary Schools. When she transitioned into the role of Leveled Literacy Interventionist she served students and Wood Creek, Beechview, and Longacre Elementary School for several years. For the past seven years, Carol has been a Kindergarten teacher at Longacre Elementary School.

Carol serves on District committees such as the English Language Arts Committee and the Kindergarten Committee. She regularly provides feedback to the District regarding the development and implementation of Kindergarten assessments and progress reporting procedures. Carol routinely opens her classroom for educators across the district to observe her teaching practices and learn from her.

One of her nominators stated, “Within the classroom, it’s been a joy as a parent to see the many activities she facilitates with her students including those that serve to have the children work together with their classmates to achieve a common goal.

One of the many things that makes Carol such a tremendous and effective teacher is that she not only respects the uniqueness of each child, but she embraces it and celebrates it, which helps to build the children’s self-confidence. Carol effortlessly exudes tremendous passion and energy.



DATE: June 2, 2022
CONTACT: Diane Bauman
248.489.3349
FOR RELEASE: IMMEDIATE

Carol nurtures her children in such a way that every student follows her guiding light and they work on themselves to become good leaders and most importantly to be a good person. Carol listens with the intent to hear. She recognizes that each child is unique and has their own voice. She has meaningful discussions with each child about their progress on meeting academic and social/emotional goals.

Carol understands that as a teacher she educates the whole child which encompasses more than reading, writing, and math.

The "Teaching with Heart and Soul" Award was created in honor of a former Assistant Superintendent of Curriculum and Instruction, Judy White-Ora, who passed away in 2006. Judy believed in investing in other people and relationships. During her years in education, she developed a pledge for teachers and her ultimate goal was to receive one million signed pledges from educators around the world. Following her death, members of the Farmington Public Schools' community wanted to make sure the torch that Judy lit was passed onto the new generation of teachers, thus creating the "Teaching with Heart and Soul Award" for teachers that lead their lives by the words of the pledge. The pledge reads as follows:

Today I will:

- Respect the uniqueness of each child
- Ignite the joy of learning
- Listen to their voices
- Put human connections first
- Encourage the spirit and let their light shine
- Create a caring learning community

Carol will be honored at the Farmington Public Schools' Board of Education meeting on Tuesday, June 7, 2022. The Board meeting will begin at 6:00 p.m. and be held at the Maxfield Education Center at 32789 W. Ten Mile Rd., Farmington. This meeting will also be streamed LIVE on TV-10.

Congratulations, Carol! Thank you for your service to our students!

To learn more about Farmington Public Schools, please visit www.farmington.k12.mi.us.

Congratulations

Farmington Public Schools' Retirees!

Paul Bargardi.....	Fourth Grade Teacher.....	Lanigan Elementary School.....	32 Years
Teresa Barrick.....	Homeless Liaison Clerk.....	Maxfield Education Center.....	27.45 Years
Susan Bauldry.....	Second Grade Teacher.....	Beechview Elementary School.....	31 Years
Sara Bean.....	Elementary Instructional Coach.....	Beechview Elementary School.....	30 Years
Kim Buckley.....	Executive Assistant.....	Central Office.....	26 Years
Sheila Buell.....	Bus Driver.....	Transportation.....	30 Years
Hershey Card.....	Industrial Tech/STEM Teacher.....	Farmington STEAM Academy.....	30 Years
Barbara Dennis.....	SE Paraprofessional - ASD.....	Forest Elementary School.....	14 Years
Lizabeth Devine.....	Bus Driver.....	Transportation.....	18 Years
Amitha Dissanayake.....	SE Paraprofessional - 1832.....	Lanigan Elementary School.....	9.11 Years
Melissa Doepker.....	Kindergarten Teacher.....	Lanigan Elementary School.....	30 Years
Amy Donato.....	Medical Skills (CTE) Teacher.....	North Farmington High School.....	23 Years
Claudia Doughty.....	Social Studies Teacher.....	Warner Middle School.....	35 Years
Irina Elizarova.....	Paraprofessional - Literacy.....	Farmington STEAM Academy.....	27.72 Years
Cherylinn Golden.....	Math Teacher.....	North Farmington High School.....	27 Years
Beth Greenwood.....	Second Grade Teacher.....	Forest Elementary School.....	32 Years
Tamara Grove.....	Kitchen Helper.....	Power Middle School.....	8.37 Years
Pamela Gutierrez.....	Counselor.....	Farmington High School and Remote Program....	30 Years
Renee Hegstrom.....	Math Teacher.....	Warner Middle School.....	36 Years
Laura Hopkins Hogan.....	Paraprofessional - SXI.....	Visions Unlimited.....	29 Years
Julie Kaminski.....	Principal.....	Kenbrook Elementary School.....	30 Years
Linda Kardel.....	SE Paraprofessional - RR.....	Beechview Elementary School.....	13.70 Years
Patti Kohnert.....	SE Paraprofessional - SXI.....	Farmington High School.....	18.80 Years
Kathy Koperski.....	Science Teacher.....	Warner Middle School.....	30 Years
Jeffery Kowalewski.....	Physical Education Teacher.....	North Farmington High School.....	33 Years
Suzanne Kwasniewicz.....	Fifth Grade Teacher.....	Gill Elementary.....	30 Years
Lisa Lindenmuth.....	SE Paraprofessional - 1832.....	Kenbrook Elementary.....	19.87 Years
Jonathan Manier.....	Athletic Director.....	Farmington Public School District.....	30 Years
Donald McGregor.....	Science (Biology) Teacher.....	Farmington High School.....	29 Years
Deborah Mead.....	Second Grade Teacher.....	Lanigan Elementary School.....	31 Years
Jackie Morrell.....	SE Paraprofessional - MoCI.....	Visions Unlimited.....	16 Years
Kevin Ozar.....	ELA & Social Studies Teacher.....	Farmington STEAM Academy.....	30 Years
Julie Redfield.....	Paraprofessional - EL.....	Beechview Elementary School.....	30 Years
Linda Rempel.....	Vocal Music Teacher.....	Hillsdale Elementary School.....	27 Years
Shelley Reynolds.....	Certifications & Substitute Specialist	Human Resources.....	32.50 Years
Angela Ristau.....	Early Childhood Teacher.....	Farmington Early Childhood Teacher.....	22 Years
Kenneth Sanders.....	Principal.....	East Middle School.....	34 Years
Valada Sargent.....	Restorative Practices Facilitator.....	Farmington High School.....	32 Years
Stacey Schildberg.....	Science Teacher.....	Farmington High School.....	26 Years
Lisa Sievert.....	Social Studies Teacher.....	Farmington High School.....	31 Years
Janet Smith.....	Assistant Supervisor Nutrition Serv..	East Middle School.....	36 Years
Linda Stockton.....	Secretary - Counseling.....	Power Middle School.....	27 Years
Trudy Talan.....	Art Teacher.....	Lanigan Elementary School.....	30 Years
Julie Thiel.....	Secretary - Attendance.....	North Farmington High School.....	18 Years
Michelle Todorov.....	First Grade Teacher.....	Farmington STEAM Academy.....	31 Years
Patricia Torres.....	Spanish Teacher.....	North Farmington High School.....	30 Years
Gary Umlauf.....	Math Teacher.....	North Farmington High School.....	31 Years
Gloria Vanderlugt.....	Family Support Specialist.....	Early Childhood Center.....	34 Years
Steven Vercellino.....	Principal.....	Forest Elementary School.....	33 Years
Constance Washington.....	Counseling Tech.....	North Farmington High School.....	22 Years
Sheila Yarbrough.....	Bus Driver.....	Transportation.....	15 Years
Annette Yono.....	SE Resource Room Teacher.....	Farmington & North Farmington High Schools....	15 Years

June 7, 2022

Regular Meeting of the Board of Education

IV. ITEMS FROM THE SECRETARY.

The Board has received communications regarding board meeting videos, HSES Announcements, and gun violence. 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.

June 7, 2022

Regular Meeting of the Board of Education

IV. ITEMS FROM THE SECRETARY

A. Correspondence.

5-18-22	Bob Cowen	Video of 5/17 Board of Directors Meeting
5-20-22	HSES Announcements	Upcoming Centers & Facilities Enhancements
5-24-22 & 5-27-22	Laila Burke-Graves	Gun Violence
5-27-22	HSES Announcements	The 2021-2022 PIR is now open in HSES

June 7, 2022

Regular Meeting of the Board of Education

V. RECOGNITIONS (2)

A. RECOGNITION: STUDENT ATHLETES.

Presenter: Terri Weems, Board President; Chris Delgado, Superintendent;
Jon Manier, Director of Athletics

June 7, 2022

Regular Meeting of the Board of Education

VII. DISTRICT UPDATES

A. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

B. END OF YEAR GOAL PROGRESS REPORT.

Presenters: Kelly Coffin, Assistant Superintendent, Innovation and Strategic Projects, and Margaret Hendrickson, Director, Curriculum, Instruction & Assessment



End of the Year Goal Progress Report

June 7, 2022

Margaret Hendrickson
Director of Curriculum, Instruction, and Assessment

Ninette Soares
K-12 Data and Assessment Coordinator



2021-22 Extended Learning Plan Performance Goals

(as required by Section 98b)

Goal 1: Students will meet or exceed expected growth

- from *Fall to Winter* and *Fall to Spring*
- as measured by the benchmark assessment in the area of **literacy**.

Goal 2: Students will meet or exceed expected growth

- from *Fall to Winter* and *Fall to Spring*
- as measured by the benchmark assessment in the area of **mathematics**.

(Growth expectations will be determined by expected and normative growth expectations set by the benchmark assessment.)

NWEA MAP Growth provides insight into how our students perform

- Achievement
- Growth

relative to other students (2020 norm) who took

- the same **assessment**
- at the same **time of year**
- at the same **grade level**
- with the same **starting score (growth)**



NWEA MAP Growth Assessment

Student Performance
Fall 2021 - Spring 2022

map GROWTH

Focus of Data Review

- Reading Grades K-9 and Mathematics Grades K-8
 - **Growth - Percent** of students meeting or exceeding NWEA MAP growth projections
 - **Achievement - Percent** of students in the High & High Average Achievement bands
- Aggregate data for District, Grade Levels and Subgroups

NWEA MAP Growth Assessment: Percent Met Projected Growth

Reading and Math

- Percent of our students meeting or exceeding their growth projections is over 50% with
 - *an increase of 3% in Reading and 7% in Math since the fall.*

The Opportunity:

- Focus on instructional practices supportive of **GROWTH** and **acceleration**.

Data Snapshot:

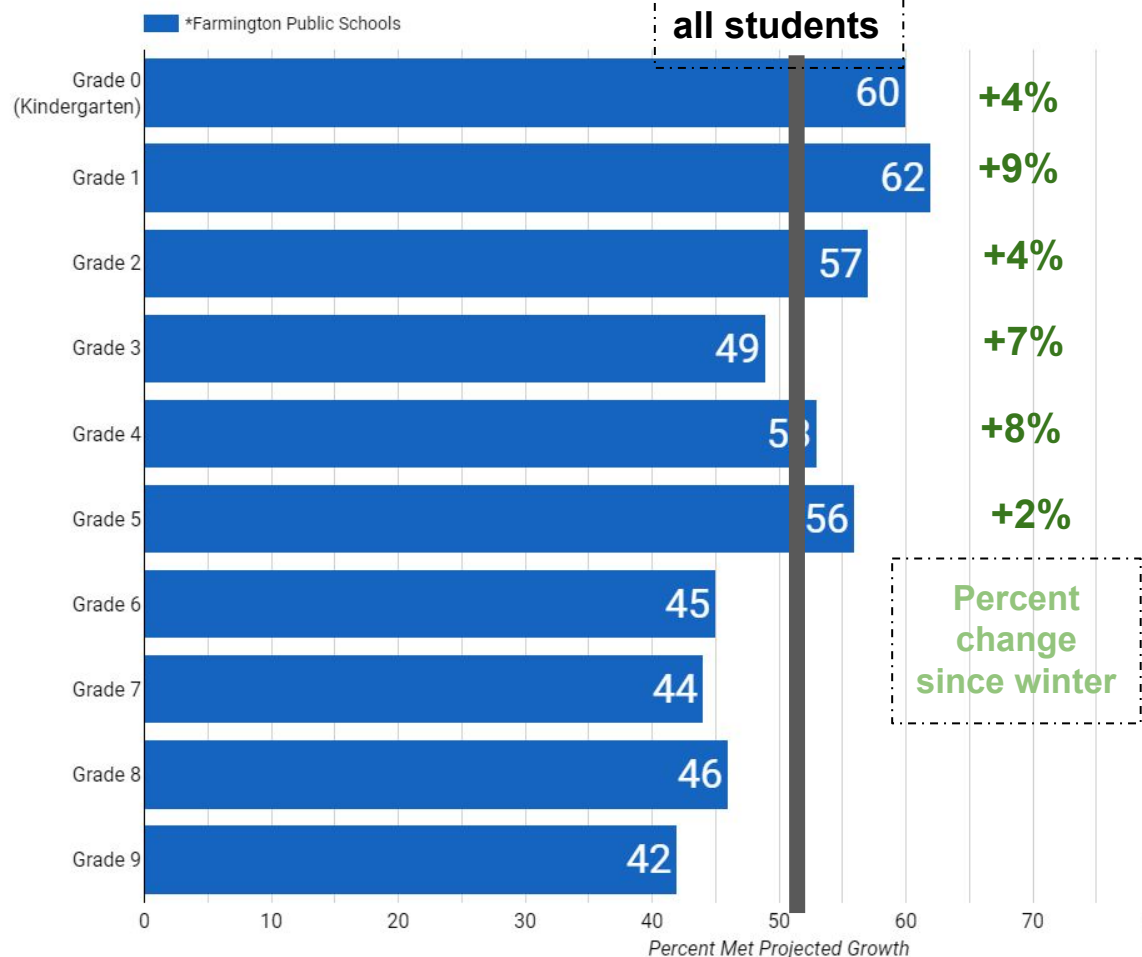
Percent Met or Exceeded Projected Growth Time Period: F21 to S22	
Reading	Math
52%	57%

Percent Met Projected Growth:

- *Percent of students who met their projected growth (based on a given time period, content area, grade level and start RIT test.)*
- ***Normative** data indicates about 50% of students meet their growth targets.*

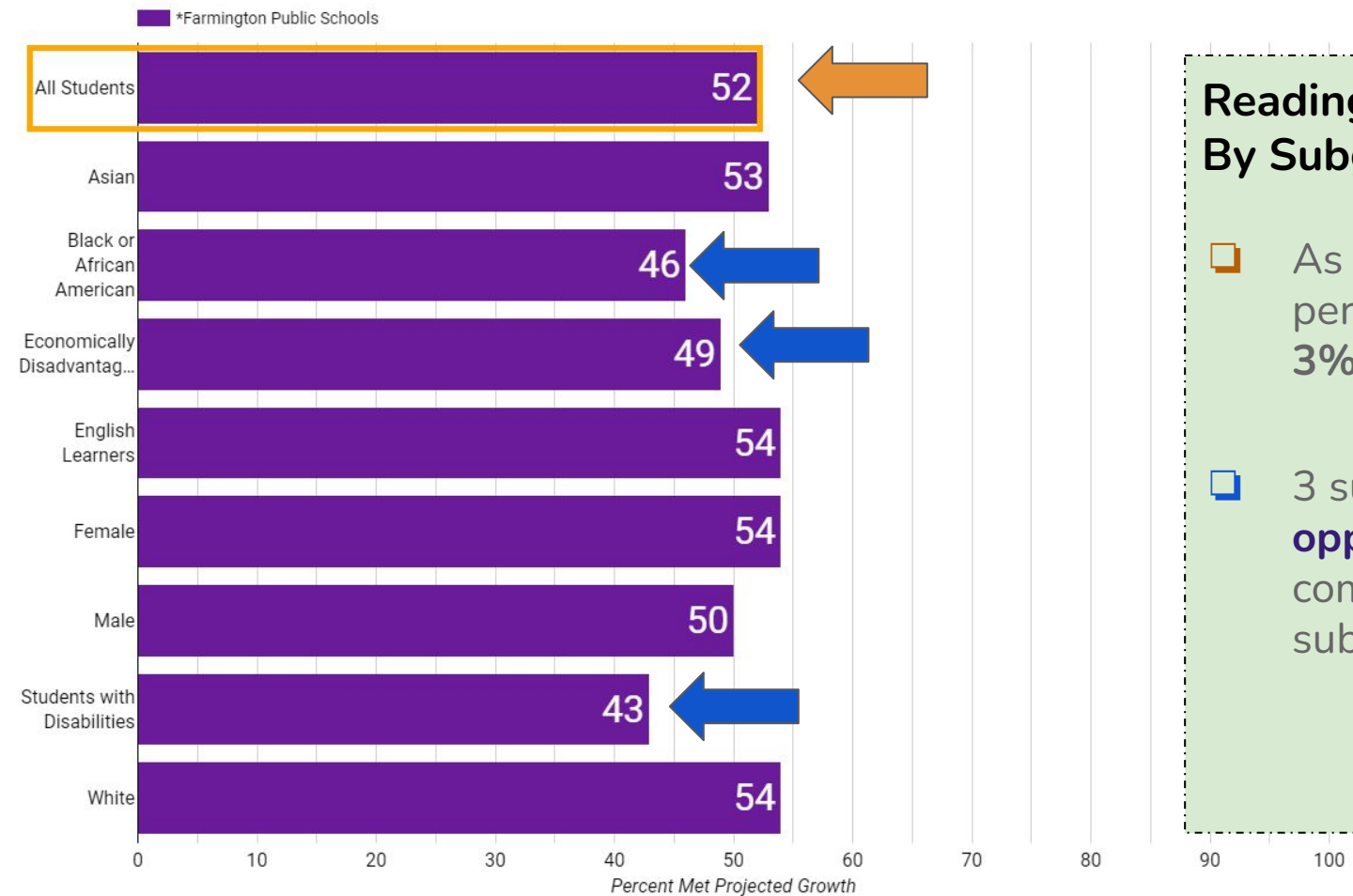
Percent Met Projected Growth by Grade Level: Reading

Missing data is due to Data Suppression Rules



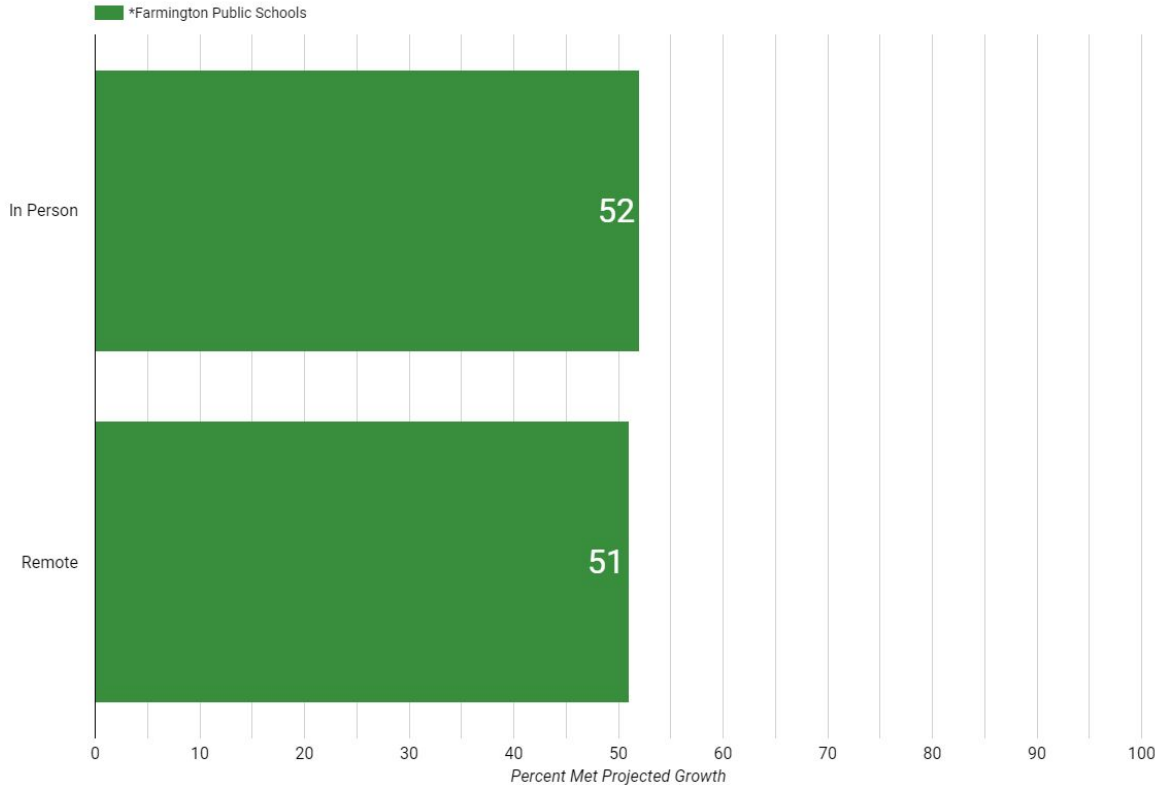
Reading Data Snapshot: By Grade Level

- 52% of all students met or exceeded their growth projection
 - with % change K-5 since winter
- Grades 6-9 performance continues to below the norm and all students. Consistent with winter performance.



Reading Data Snapshot: By Subgroup

- As a whole, subgroups perform similarly (+/- 3%)
- 3 subgroups showed an **opportunity gap** as compared to other subgroups (3-9%).



Reading Data Snapshot: Mode of Instruction

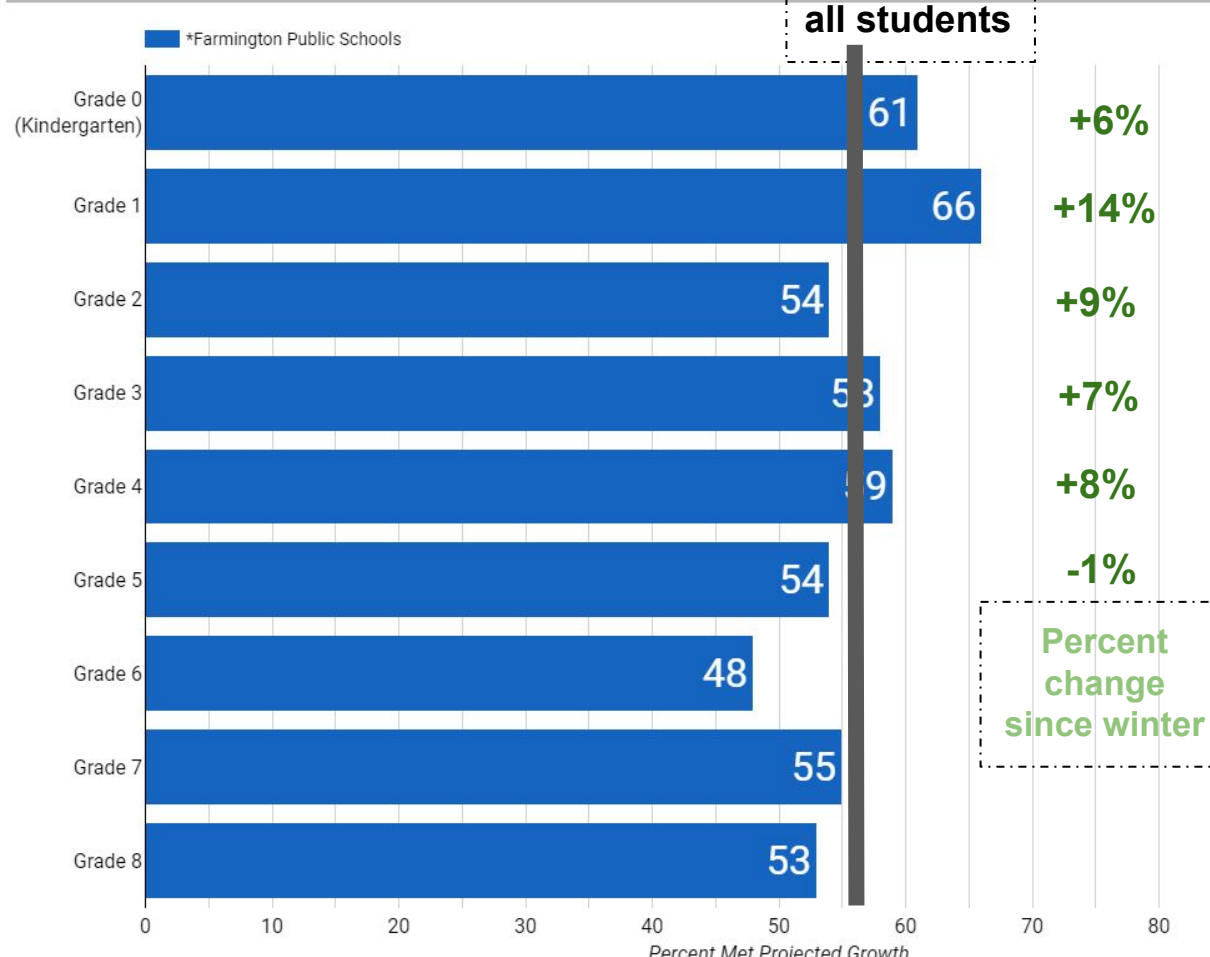
- In-person and remote students performed the similarly.
- consistent with winter data.



Spring 2022 Goal Progress Report: NWEA MAP Growth

Percent Met Projected Growth by Grade Level: Math

Missing data is due to Data Suppression Rules



all students

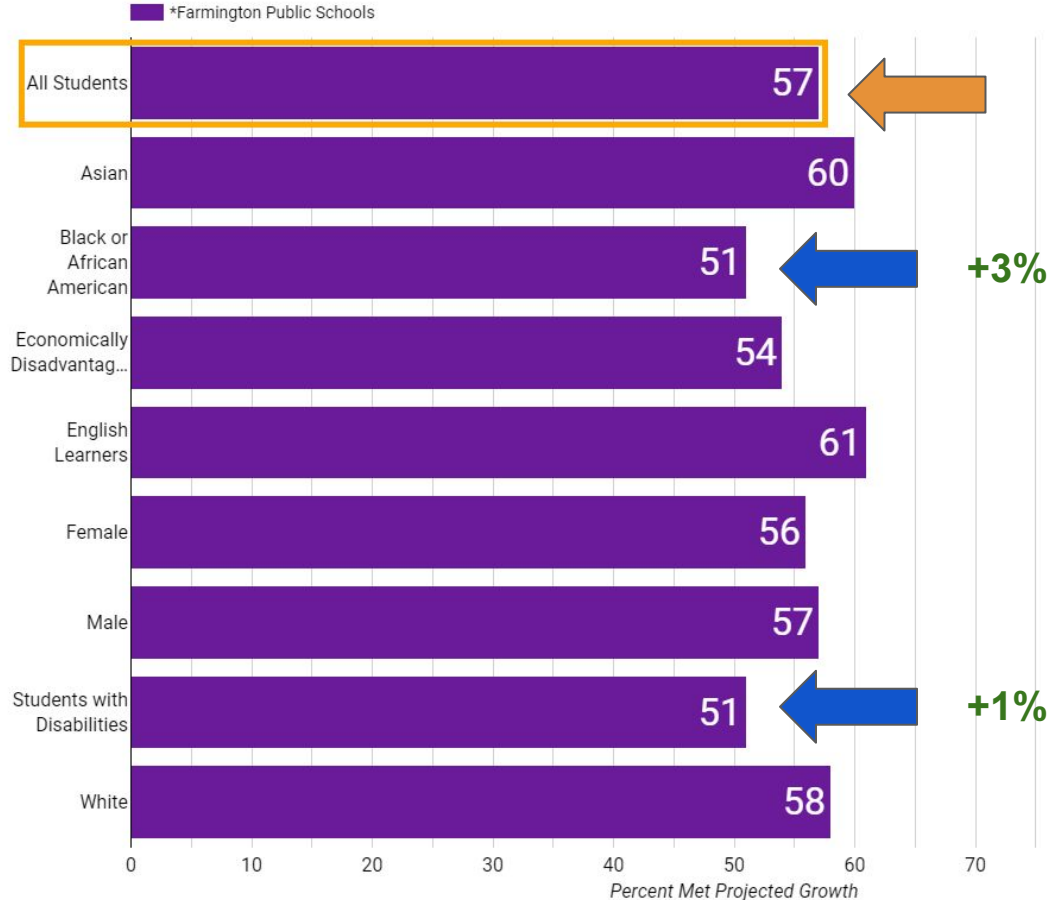
Math Data Snapshot: By Grade Level

- 57% of all students met or exceeded their growth projection.
 - with % change K-5 since winter
 - Grades 6-9 performance continues to meet the normative data expectations but showed a decline since winter (-4-6%).

Percent change since winter

Percent Met Projected Growth by Student Demographics: Math

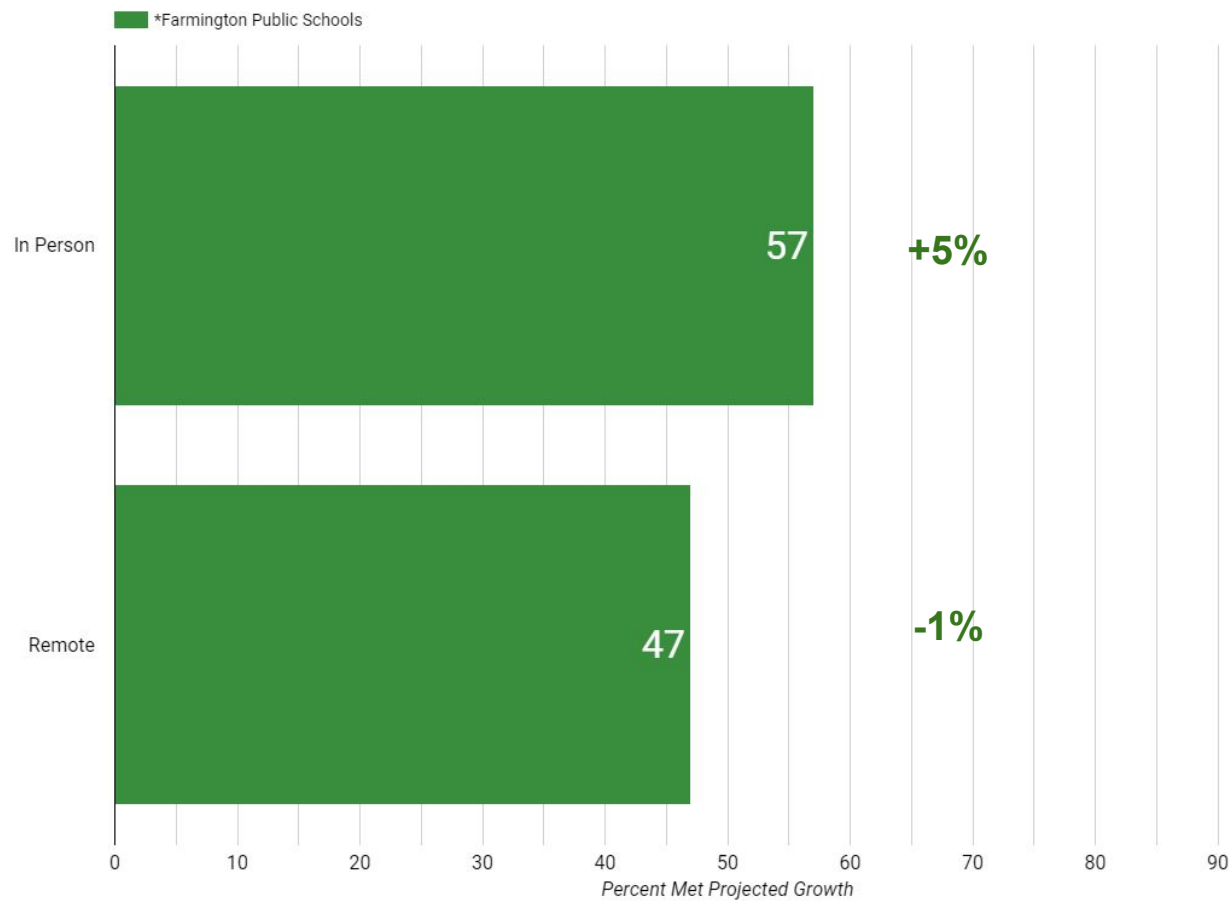
Missing data is due to Data Suppression Rules



Math Data Snapshot: By Subgroup

- Subgroups performed at or above the normative data expectations of 50% of students making growth projections.
 - All subgroups increased since winter (+1-6%)

- 2 subgroups showed an **opportunity gap** as compared to other subgroups with only slight increases since winter.



Math Data Snapshot: Mode of Instruction

- Greater percent of In-person students met or exceeded their growth projections as compared to remote students.

NWEA MAP Growth Assessment:

Achievement Performance Bands

Reading and Math

- *Achievement performance shows that about half of our students are performing above average with Achievement Percentile Ranks greater than 60 consistent with winter data.*

The Opportunity:

- A focus on GROWTH will increase achievement.
- A focus on our learning opportunity gaps will increase student growth and achievement.

Data Snapshot:

Percent of Students in the High/High Average Performance Band Time Period: Spring 22	
Reading	Math
51%	49%

Performance Bands:

- *Performance bands are based on achievement percentile ranks.*

Percentile Range
Performance Bands
High (81-99)
High/Average (61-80)
Average (41-60)
Low/Average (21-40)
Low (1-20)

NWEA MAP Growth Assessment: Achievement Performance Bands

**Percent of Students at the High/High Average Performance Bands
(>60 Percentile Rank)
Time Period: Spring 22**

Subgroup	Reading	Math
All Students	51%	49%
Economically Disadvantaged	33%	29%
Students with Disabilities	19%	19%
English Learners	39%	47%
Female	54%	47%
Male	47%	51%
Black or African American	34%	26%
Asian	65%	69%
White	55%	55%



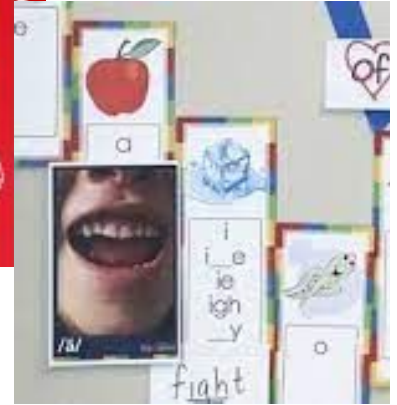
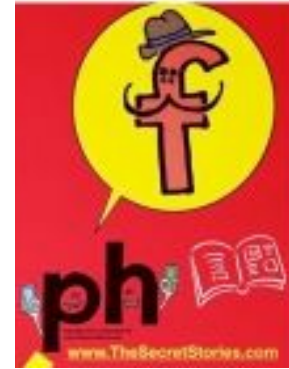
The data we just looked at will become a part of our continuous school improvement process.

The **context** of the pandemic continues to have implications on teaching and learning.

The pandemic impacted not just our system but each and every student in complex ways (all of which **influences the results and the questions** we ask about the data).

Opportunities and Celebrations

- Elementary Reading **Foundational Skills**
professional learning
 - Over 60% of K-2 teacher participated in these opportunities and are actively using the supplemental materials provided.



- Elementary Math **Foundational Skills**
professional learning
 - Targeted choice learning for staff with support materials to use with students.



Opportunities and Celebrations

Early Adolescent Learning Environments

- Matching the learning environment with the needs of the early adolescent
- Integrating Multi Tiered System of Supports (MTSS), as well as Behavioral and Social Emotional Learning (SEL) supports, into the structure of the learning experience
- Increased collaboration time for teachers
- Flexible use of time to support curriculum and instruction

Opportunity:

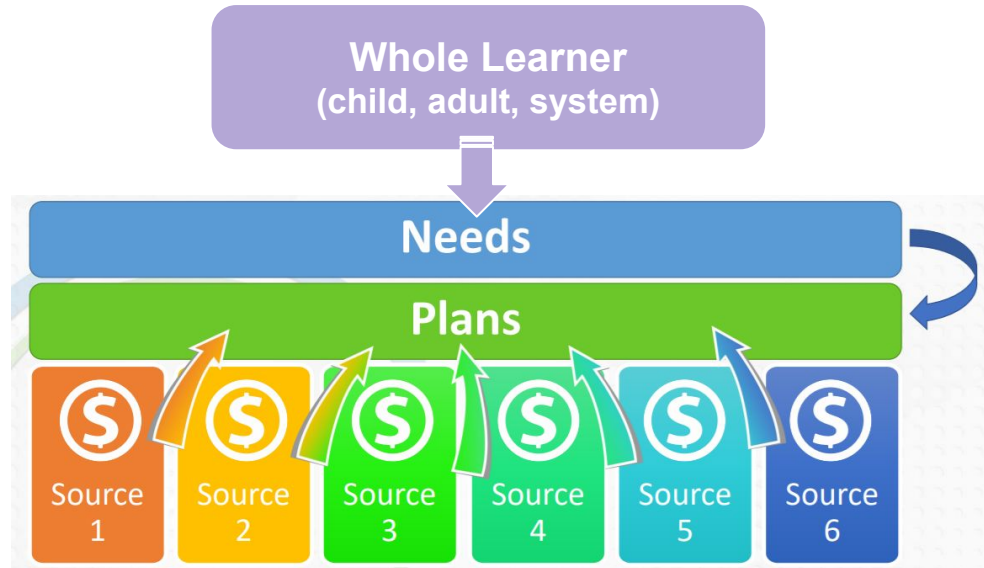
- Reinvesting in our curriculum and instructional focuses in each content area as teams engage in subject specific professional development this spring and summer.
- Time to push coaching support and learning into the team planning structure for as needed support.

Supporting Learners Strategically


Coordinated Spending (Grant)

Considerations:

- Innovative and equitable practice
- Short-term and long-term resources, supports, structures & systems
- Core instruction and intervention (best practice)
- Whole child needs - academic, social-emotional, physical etc
- Extended and expanded learning opportunities
- Supportive technology infrastructure and suite of tools
- Continued COVID-19 mitigation



Additional Academic Layers of Support in 22-23

- 
- ❑ Extended learning opportunities in the summer
 - ❑ Designing extended literacy supports after school in grades K-5
 - ❑ Targeting foundational skills professional learning and tools in math and literacy
 - ❑ Previewing foundations skill (literacy) programs for adoption in K-3 classrooms
 - ❑ Expanding Math Recovery training of K-2 classroom teachers
 - ❑ Restructuring (expanding) IST model at the high schools.
 - ❑ Expanded Literacy and Math support at middle school.
 - ❑ Elementary Support Coordinator for Literacy and Math



As a Reminder

“We are not returning to the old normal. We’ll bounce back, come back better, and benefit from the many lessons learned... Move forward with new optimism.” - Douglas Fisher

June 7, 2022

Regular Meeting of the Board of Education

IX. DISCUSSION ITEMS

A. PUBLIC HEARING: BUDGET.

Presenters: Jennifer Kaminski, Assistant Superintendent, Business Services; Kim Pincheck, Director, Finance

The proposed 2022/2023 Budget will be presented for review, along with the 2022/2023 Tax Levy, the second amendment of the 2021/2022 Budget, and the non-homestead restoration millage.

2022-23 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
 - ▶ INCLUDES SCHEDULING/STAFFING PROCESS
- ▶ GRANT FUNDING AVAILABLE

BUDGET DEVELOPMENT PROCESS

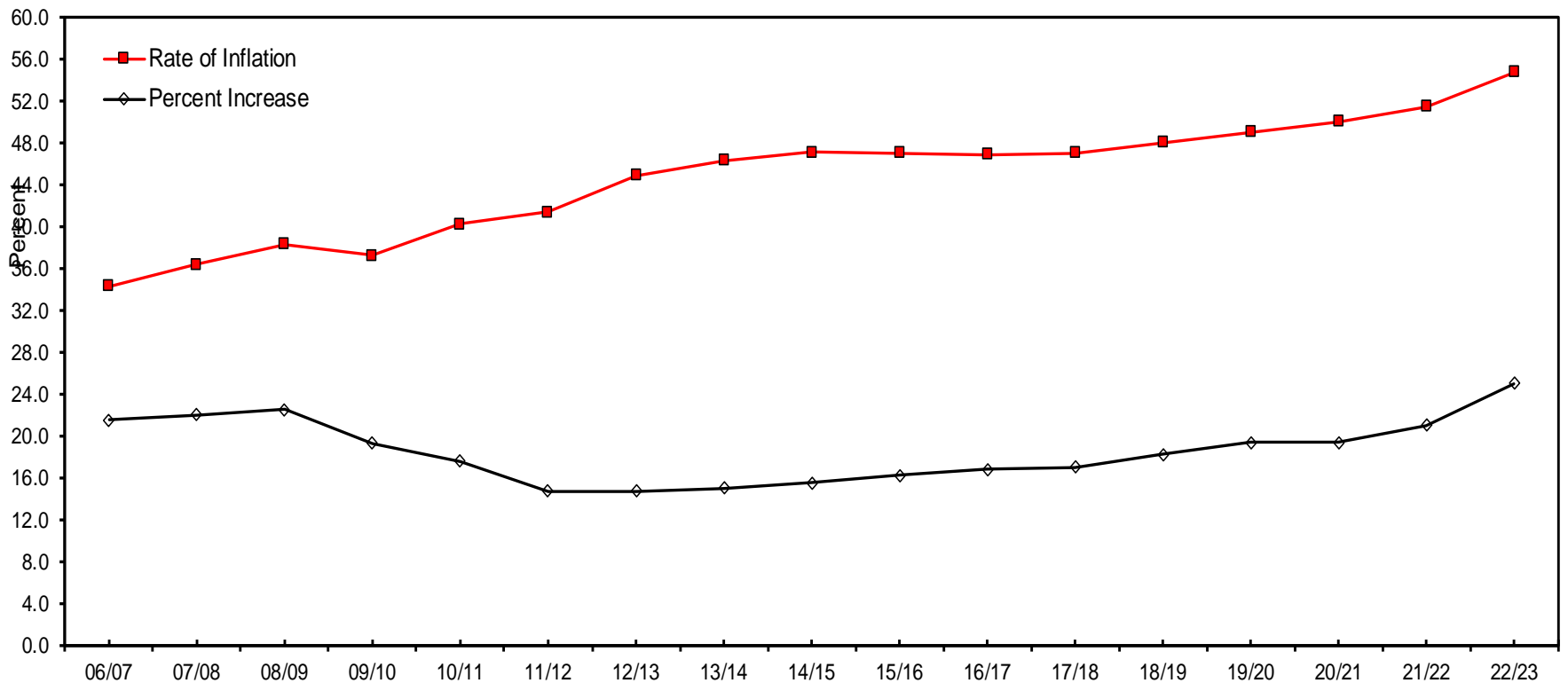
www.farmington.k12.mi.us



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	171	0.8%	0
2022-23	435	4.2%	0
*Estimated Net	455	3.8%	0

Farmington Public School District Cumulative Rate of Inflation vs Percent Increase Per Pupil Foundation Funding 2006/07 to 2022/23



GENERAL FUND

Revenue	\$156,636,000
Expenditures	<u>\$157,429,000</u>
Exp>Rev	\$(793,000)
Fund Balance	19.2%



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 2022-23

Operating	5.7067
Debt	3.2000
State	<u>6.0000</u>
TOTAL	14.9067

State & Local School District Millage Non-homestead 2022-23

Operating	17.3848
Debt	3.2000
State	<u>6.0000</u>
TOTAL	26.5848

State & Local School District Millage Commercial Personal 2022-23

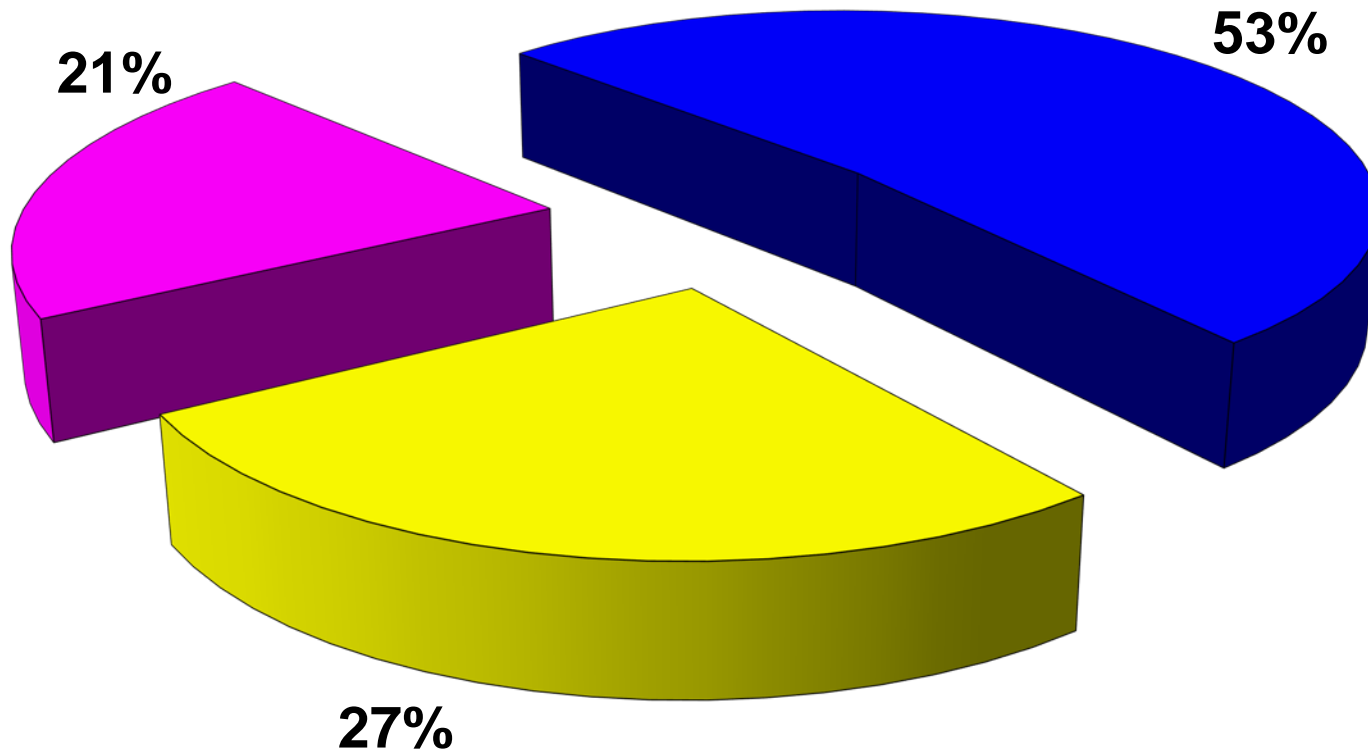
Operating	11.7067
Debt	3.2000
State	<u>6.0000</u>
TOTAL	20.9067

State & Local School District Millage Industrial Personal 2022-23

Operating	5.7067
Debt	3.2000
State	<u>0.0000</u>
TOTAL	8.9067

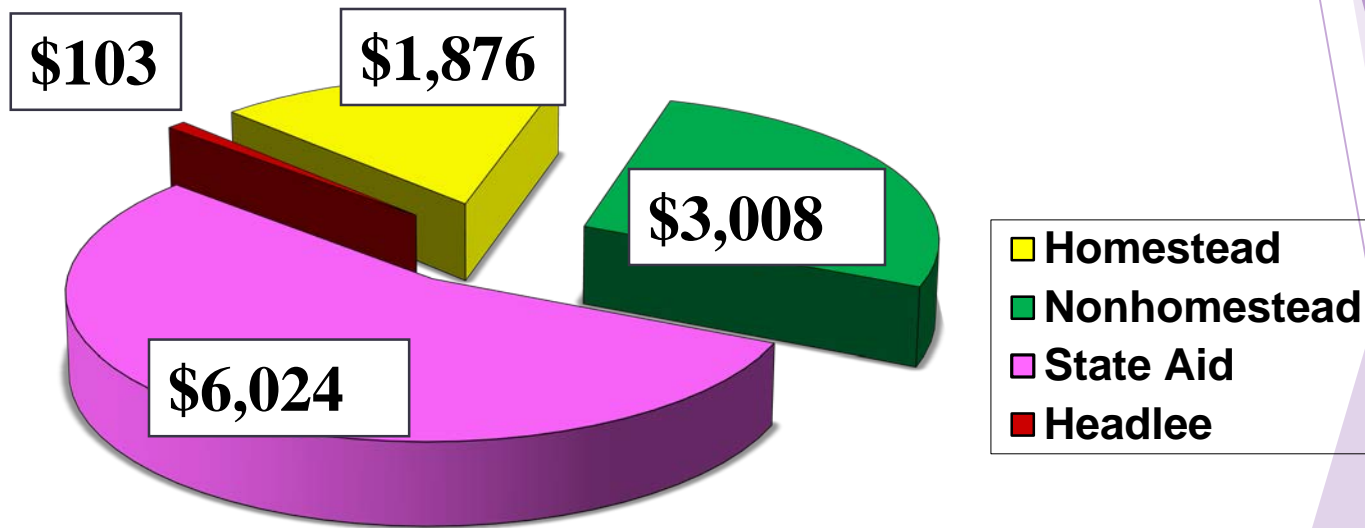
REVENUE

2022-23 General Fund Budget



■ State Aid ■ Property Taxes ■ Other

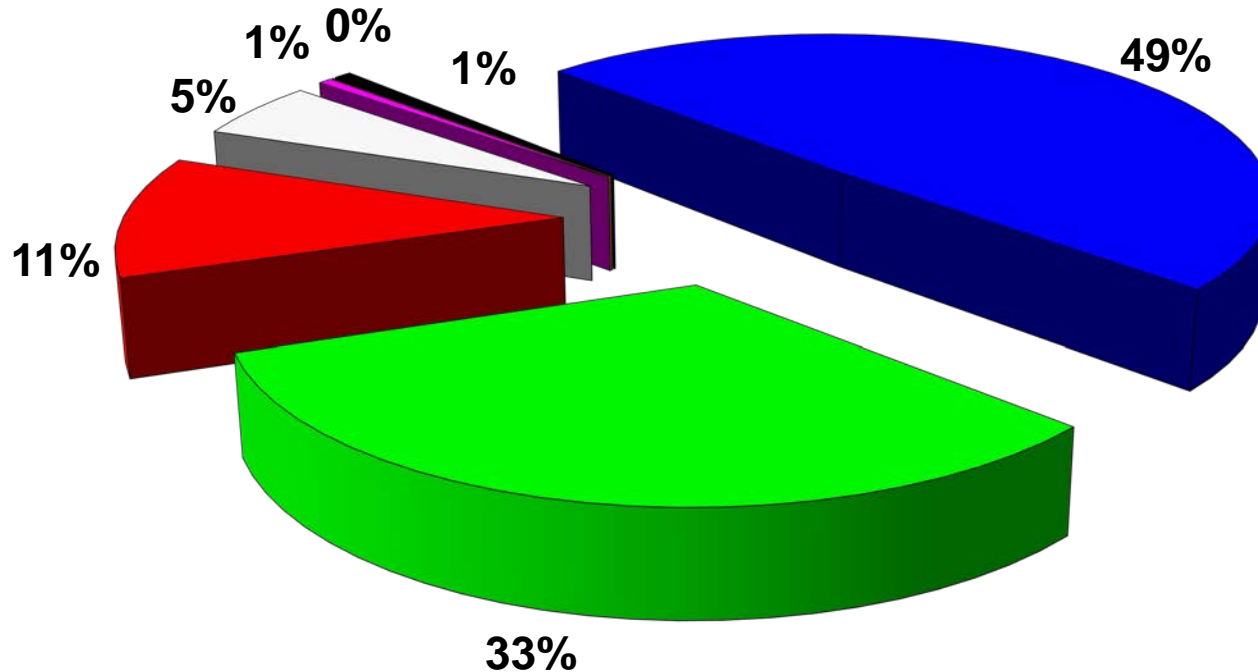
Per Pupil Foundation Funding



$$\mathbf{\$11,011 - \$103 = \$10,908}$$

EXPENDITURES BY OBJECT

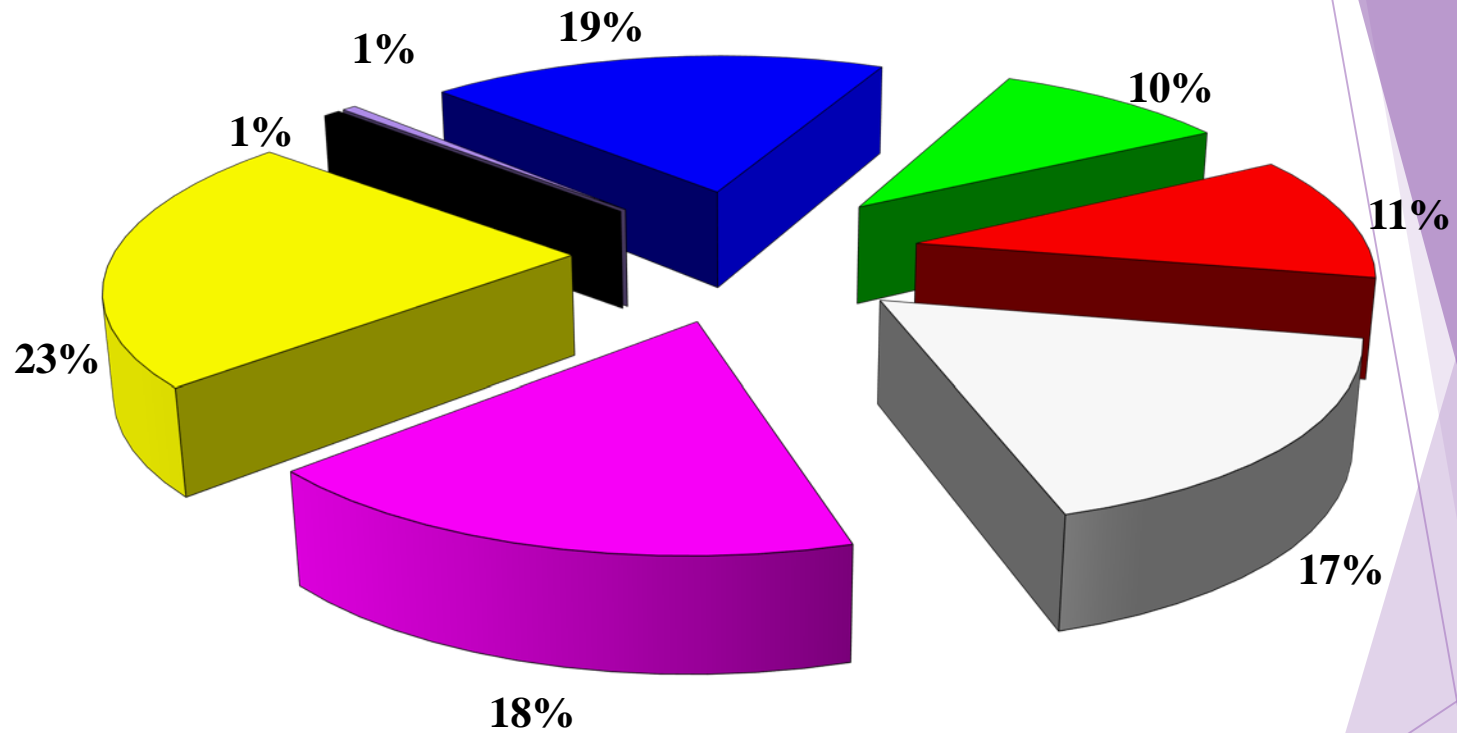
2022-23 General Fund Budget



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

EXPENDITURES BY FUNCTION

2022-23 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 Points of Pride



LOOKING AHEAD

- ▶ 3 Year Projection - 2025/26
- ▶ Fund Balance - Positive
- ▶ Start the process early
- ▶ Strategic Planning
- ▶ Federal funds

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

2021/22 AMENDMENTS - GENERAL FUND

- ▶ Revised local revenue for property taxes and Medicaid fee-for-service
- ▶ Revised state revenue for foundation allowance adjustments and state grant awards
- ▶ Federal Grants
- ▶ Purchased services and supplies reduced
- ▶ Other known adjustments

SPECIAL THANKS

Kimberly Pincheck

Karla Swanson

Julie Langdon

**GOOD
JOB!**

FARMINGTON PUBLIC SCHOOLS
MEMORANDUM

TO: Board of Education

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

SUBJECT: 2022/23 Budget

DATE: June 7, 2022

Please find attached the proposed 2022/23 budgets for all district funds. The proposed General Fund budget includes a per pupil foundation allowance of \$10,908, which was reduced from \$11,011 by \$103 to reflect a reduction in the non-homestead millage from 18.0000 mills to 17.3848 mills. As the State budget has not yet been approved, any further adjustments for 2022/23 will be incorporated into the amendments for next year.

This budget cycle includes estimated costs for all bargaining unit contracts settled as well as an estimate for projected enrollment and staffing needs. This year's budget reflects a fund balance of 19.2% exceeding the Board's targeted range of 10 – 15%. 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 increase of \$435 per pupil and an increase to several categorical revenue items such as Special Education, Bilingual and At-Risk. The Senate released a budget that included a \$450 per pupil increase but did not include most of the increases the Governor proposed. The House released a budget that included a \$300 per pupil increase and also did not include the additional funding that the Governor proposed. All three proposals released would provide Farmington with a per pupil funding increase. The 2022/23 budget has been built using an increase of approximately \$2.4 million or \$388 (\$435 - \$47 for the Headlee rollback) per pupil.

Overall, the General Fund is estimated to have \$156,635,733 in revenue offset by \$157,428,852 in expenditures. Expenditures are greater than revenues by \$793,119 with a fund balance estimated at \$30,231,479 or 19.2%. 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 as well as inflation.

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 \$156,635,733, an increase of \$3.6 million or 2.4 percent from 2021/22. This net increase is due to many factors including:

- An increase in property tax revenue due to higher taxable values and increase in the per pupil foundation allowance of approximately \$1.4 million
- An increase in rental revenue of \$55,000 anticipating a full reopening of the District in the upcoming fiscal year

- A net increase in state funding of approximately \$494,000 due to a projected blended loss of 63 students (less students means less state revenue) and an increase of \$332 (\$435 - \$103 Headlee rollback) per pupil
- An increase in state categorical funding of \$1.3 million due to higher special education costs estimated in 2021/22
- A decrease in interdistrict revenue of \$178,000 due to less PA-18 funding from Oakland Schools for one-time payments received in 2021/22 as well as the reduction in one-time vocational education funding provided by Oakland Schools
- An increase in federal revenue of \$547,000 due to several federal COVID grants being fully spent in 2021/22 and new funds being available for 2022/23. Revenues equal expenses for all federal programs so they have no effect on the bottom line

Expenditures are budgeted at \$157,428,852, an increase of approximately \$4.2 million or 2.77 percent from 2021/22. This net increase is due to several factors including:

- An increase in federal expenditures of \$547,000 due to several federal COVID grants being fully spent in 2021/22 and new funds being available for 2022/23
- An increase for the shifting of funding source of 1.0 nursing staff from a federal grant to the general fund totaling approximately \$120,000
- An increase of 2.0 teaching and 2.0 paraprofessional support staff to support additional ASD and Early Childhood special education classrooms as well as the addition of a 1.0 social worker totaling approximately \$366,000
- A reduction in cost for rightsizing programs and replacement savings due to retirements of teachers and administrators of approximately \$2.3 million
- An increase for estimated costs related to bargaining contracts settled for all District employees totaling approximately \$3.0 million
- A decrease in one-time costs, such as the superintendent search and related settlement costs, totaling approximately \$207,000
- An increase of approximately \$86,000 for utilities
- An increase in fuel costs of \$500,000 due to higher gas prices
- An increase of approximately \$1,665,000 to reflect a full year of the hybrid custodial model implemented by the District mid-year during the 2021/22 fiscal year

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 \$147,841 to cover the allowable indirect costs of running the program.

The 2022/23 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 2022/23.

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 over time. The competition for school aid fund dollars, roads, charter schools, unfunded mandates, MPSERS 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. It is encouraging to see the per pupil funding increases proposed for the upcoming year.

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 20, 2022 and revealed that the State has \$2.5 billion more than previously anticipated in January (\$1.3B in the School Aid Fund and \$1.2B in the General Fund). Budget discussions continue, however it is unlikely that a budget will be approved prior to July 1.

The budget forecasts included in this document are positive with all three years above the Board's targeted fund balance range of 10-15%. Although the fund balance is above target, the forecast assumes small increases in funding with costs continuing to rise for health insurance and retirement. There are two contracts that expire June 30, 2023 with the remaining three contracts expiring June 30, 2024. No wage estimates for future bargaining costs have been included in 2024/25 or 2025/26, nor have any effects for inflationary increases been included in the forecast at this time. 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.

GENERAL APPROPRIATIONS RESOLUTION
FISCAL YEAR 2023
June 21, 2022

Farmington, Michigan

A regularly scheduled meeting of the Board of Education of the Farmington Public School District was held at the Maxfield Education Center in the Farmington Public School District on the 21st day of June, 2022, 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 2022-23: 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 2022-23, the total millage rate of 5.7067 mills shall be levied on the taxable value of all homestead and industrial personal property, 11.7067 mills shall be levied on the taxable value of commercial personal property and 17.3848 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 2022-23 is as follows:

REVENUE:

Local.....	\$	45,159,679
Interdistrict		12,226,621
State.....		82,362,706
Federal.....		16,713,886
Transfers & Other Transactions		172,841
Total Revenue	\$	156,635,733
Fund Balance, July 1, 2022.....	\$	31,024,598
Funds Available to Appropriate.....	\$	187,660,331

BE IT FURTHER RESOLVED, that \$157,428,852 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	\$ 65,781,762
Added Needs	24,977,682
Adult & Continuing Education	187,245
Pupil Services.....	17,433,381
Instructional Staff Services	10,450,905
General Administration.....	1,383,528
School Administration	6,826,445
Business	1,425,176
Maintenance & Operations	11,573,403
Transportation	6,987,410
Athletics	1,879,756
Central Services	3,850,640
Other Pupil Services	287,185
Community Services	2,363,770
Intergovernmental Payments.....	1,120,564
Transfers & Other Transactions	900,000
Total Expenditures	\$ 157,428,852

BE IT FURTHER RESOLVED, that for fiscal 2022-23, 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 2022-23 is as follows:

REVENUE:

Local.....	\$ 13,636,854
State.....	162,292
Transfers & Other Transactions	0
Total Revenue	\$ 13,799,646
Fund Balance, July 1, 2022.....	\$ 910,309
Funds Available to Appropriate.....	\$ 14,709,955

BE IT FURTHER RESOLVED, that \$13,242,594 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	\$ 6,695,000
Interest.....	6,511,094
Other	36,500
Total Expenditures	\$ 13,242,594

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 2022-23 is as follows:

REVENUE:

Local.....	\$ 2,090,346
State.....	138,065
Federal.....	1,541,225
Transfers & Other Transactions	74,838
Total Revenue	\$ 3,844,474
Fund Balance, July 1, 2022.....	2,091,925
Funds Available to Appropriate.....	\$ 5,936,399

BE IT FURTHER RESOLVED, that \$4,527,857 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	\$ 4,527,857
Total Expenditures	\$ 4,527,857

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 2022-23 is as follows:

REVENUE:

Local.....	\$ 1,400,000
Total Revenue	\$ 1,400,000
Fund Balance, July 1, 2022.....	860,212
Funds Available to Appropriate.....	\$ 2,260,212

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 2022-23:

REVENUE:

Local.....	\$	1,500
Transfers & Other Transactions		300,000
Total Revenue	\$	301,500
Fund Balance, July 1, 2022	\$	853,362
Funds Available to Appropriate	\$	1,154,862

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 2022-23:

REVENUE:

Local.....	\$	0
Transfers & Other Transactions		600,000
Total Revenue	\$	0
Fund Balance, July 1, 2022	\$	2,140,132
Funds Available to Appropriate	\$	2,740,132

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 2022-23:

REVENUE:

Local.....	\$	2,500
Transfers & Other Transactions		0
Total Revenue	\$	2,500
Fund Balance, July 1, 2022	\$	4,598,000
Funds Available to Appropriate.....	\$	4,600,500

BE IT FURTHER RESOLVED, that \$4,600,500 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	\$	4,600,500
Total Expenditures	\$	4,600,500

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 2022-23:

REVENUE:

Local.....	\$	50,000
Transfers & Other Transactions		0
Total Revenue	\$	50,000
Fund Balance, July 1, 2022	\$	32,540,624
Funds Available to Appropriate.....	\$	32,590,624

BE IT FURTHER RESOLVED, that \$27,610,624 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	\$	27,610,624
Total Expenditures	\$	27,610,624

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 2022-23:

REVENUE:

Local.....	\$	15,589,231
Transfers & Other Transactions		0
Total Revenue	\$	15,589,231
Fund Balance, July 1, 2022.....	\$	2,717,248
Funds Available to Appropriate.....	\$	18,306,479

BE IT FURTHER RESOLVED, that \$15,589,231 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.....	\$	15,589,231
Total Expenditures	\$	15,589,231

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.

Angie Smith, 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.

Budget Summary & Related Information



2022-2023

Farmington
PUBLIC SCHOOLS

Farmington Public Schools
32500 Shiawassee
Farmington, MI 48336

2022-23 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
Angie Smith	Secretary
Claudia Heinrich	Treasurer
Cheryl Blau	Trustee
Mable Fox	Trustee
Donald Walker Jr	Trustee

Administration

Christopher Delgado	Superintendent
Kelly Coffin	Assistant Superintendent, Innovation and Strategic Initiatives
Bobbie Goodrum	Assistant Superintendent, Diversity, Equity, and Inclusion
Jennifer F. Kaminski	Assistant Superintendent, Business Services
Kathy Smith	Assistant Superintendent, Talent Development
Jacqueline McDougal	Executive Director, Special Education
Diane Bauman	Director, School/Community Relations and Pupil Accounting



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

2022/23

2022/23 Budget Development Timeline

3/22/22	Board of Education Review of timeline/assumptions/parameters
3/22/22	Board approval of resolution to conduct public hearing on budget
4/5/22	Board of Education approval of timeline/assumptions/parameters for 2022/23
6/2/22	Board Document to Board of Education for 6/7/22 Board meeting
6/7/22	Board study session on proposed budget
6/7/22	Conduct budget and truth in budgeting hearing
6/21/22	Adopt the 2022/23 budget
6/21/22	Set tax levy

2022/23 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 10-15 percent, if not higher.

The parameters for 2022/23 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 66 (general ed) students. Plante Moran CRESA estimates a decline of 59 students. Also looking at the difference between the current year 12th grade class (693) and an estimate for incoming Kindergartners (650) results in a loss of 43 students. The pandemic has had an effect on enrollment, as many

parents chose to leave for private or parochial schools or an alternate education option. The majority of the revenue decrease for the enrollment loss was reflected in the 2021/22 budget. A loss of 63 students has been factored into the 2022/23 budget based upon enrollment projections, loss of students due to the pandemic and the difference between exiting 12th graders and estimated incoming Kindergartners.

2. The economy in Michigan continues to be stable despite the pandemic. Gretchen Whitmer, Michigan's Governor, presented her Omnibus budget on February 8, 2022 and proposed significant 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 foundation allowance increase was proposed at \$435 per pupil. 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 teacher recruitment and retention as the State tries to address the continuing teacher shortage. We are currently estimating an increase of \$435 until the Senate and House present their budget proposals. For 2022/23, \$11,011 per pupil is used which includes a \$435 increase. After the Senate and House versions are released, we will consider whether any adjustment to the increased per pupil foundation allowance for 2022/23 is necessary.
3. We are hopeful that many of the categorical funding areas, such as adult education, early childhood and retirement funding, will continue at their current levels. Significant increases were proposed for both At-risk and special education funding. Included in the forecast is a \$200,000 increase for At-Risk funding which aligns with the increase received in the current year. A 1% increase for special education funding of \$250,000 has been included in the forecast. These increases are conservative in comparison to what the Governor proposed for these two areas of funding. 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 significant increases 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 \$141,700 or 9.35% of total expenditures, excluding food costs, capital outlay and contract costs greater than \$25,000.
5. Federal grants which are received on an annual basis 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. One-time grant funds for ESSER II, ESSER III and Special Education ARP Funds have been included and total approximately \$7.5 million. One-time grant funds for Coronavirus Relief Funds spent in the previous year have been reduced by approximately \$3.6 million. **On a net basis, one-time grant funds of \$547,000 have been included in the 2022/23 budget for additional ESSER funding received and for funds already spent in 2021/22.**
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 increase 1.0% to reflect higher special education costs overall as well as increased taxable values at the county level.
7. Wage costs will be budgeted at negotiated levels. At the current time, the District has two-year contracts, expiring 6/30/23, with its school administrators and maintenance and cafeteria staff. Three-year contracts, expiring 6/30/24, are in place with its teachers, paraprofessional and secretarial staff and bus drivers. Estimates will be incorporated into the forecast based upon these contracts. Social security and Medicare costs will be budgeted as 7.65% of negotiated wages.

8. Reductions in wages and benefits for replacement savings for 20 teacher retirements has been included based upon the known the retirements at the present time. **Based upon current information, a reduction in wages and benefits for rightsizing staffing for program needs and replacement savings for 26 teacher retirements/resignations has been included.**
9. The projected MPSERS retirement rate will be at **28.23%** of wages (the same amount as 2021/22 as the rate has not yet been determined by MPSERS) with an additional 15.27% for the Unfunded Actuarial Accrued Liability (UAAL) liability for a total rate of **43.5%**. The rate of UAAL for FPS is estimated at approximately 15.27% 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 2022/23. Any claims overages that may occur in the future would be absorbed by the Benefit Stabilization Fund.
11. The District moved to a hybrid custodial model mid-year in 2021/22 which includes the District hiring custodial staff for daytime positions and contracting with ABM Services, Inc. for evening cleaning. This move was necessary to ensure our buildings are clean and safe for students and staff on a daily basis. The resulting impact on the budget is approximately \$1.487 million which has been included in the forecast for 2022/23. **Based upon revised estimates, a total amount of \$1.665 million has been included in the 2022/23 budget.**
12. 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.
13. 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 \$533,000 will be budgeted for 2022/23 based upon the 2021/22 estimated revenue.
14. The Capital Projects Technology Fund had a fund balance of \$551,862 at June 30, 2021. 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 2021-22 budget, \$300,000 is being transferred into this fund from the General Fund for future technology needs. An additional \$300,000 will be budgeted to be transferred into this fund from the General Fund in 2022-23.
15. 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 \$1,540,132 at June 30, 2021. In the 2021-22 budget, \$600,000 is being transferred into this fund from the General Fund 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 2022-23.
16. 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 consider sharing services and expanded consolidation of services with the cities and other school districts.
17. Other costs and revenues are anticipated to remain flat with the exception of utilities which are estimated to increase approximately 3% over 2021/22 estimates and fuel costs which have been increased on an overall basis by \$250,000. **Based upon current inflationary rates, a 5% increase in utilities has been included in the 2022/23 budget along with an increase of \$500,000 for fuel costs due to significantly higher gas and diesel prices.**

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
2022-2023**

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

Revenue:

Property Taxes	\$ 55,467,787	\$ 41,834,933	\$ 13,632,854	\$ -	\$ -	\$ -
Tuition	1,056,068	1,056,068	-	-	-	-
Earnings on Investments	90,500	30,000	4,500	2,000	54,000	1,000
Other Local	5,727,024	2,238,678	-	3,488,346	-	15,588,231
<i>Total Local Revenue</i>	62,341,379	45,159,679	13,637,354	3,490,346	54,000	15,589,231
Interdistrict Revenue	12,226,621	12,226,621	-	-	-	-
State Membership Revenue	50,657,168	50,657,168	-	-	-	-
State Categorical Revenue	32,005,895	31,705,538	162,292	138,065	-	-
<i>Total State Revenue</i>	82,663,063	82,362,706	162,292	138,065	-	-
Federal Revenue	18,255,111	16,713,886	-	1,541,225	-	-
Transfers & Other Transactions	1,147,679	172,841	-	74,838	900,000	-
Total Revenue	176,633,853	156,635,733	13,799,646	5,244,474	954,000	15,589,231

Expenditures:

Salaries	78,374,656	77,509,970	-	864,686	-	-
Employee Benefits	52,106,592	51,562,356	-	544,236	-	15,589,231
Purchased Services	18,174,599	17,788,008	-	386,591	-	-
Supplies & Other	11,810,567	8,476,064	-	3,334,503	-	-
Capital Outlay	32,894,894	33,770	-	650,000	32,211,124	-
Payments to Other Districts	1,158,684	1,158,684	-	-	-	-
Transfers & Other Transactions	1,047,841	900,000	-	147,841	-	-
Debt Service	13,242,594	-	13,242,594	-	-	-
Total Expenditures	208,810,427	157,428,852	13,242,594	5,927,857	32,211,124	15,589,231
Excess Revenue over (under) Expenditures	(32,176,574)	(793,119)	557,052	(683,383)	(31,257,124)	-
Beginning Fund Balance	75,019,162	31,024,598	910,309	2,952,137	40,132,118	2,717,248
Ending Fund Balance	\$ 42,842,588	\$ 30,231,479	\$ 1,467,361	\$ 2,268,754	\$ 8,874,994	\$ 2,717,248

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 occurred during the 2020/21 fiscal year.

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 five 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 revenue source for this fund will be transfers from the General Fund.

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 \$156,635,733 an increase of \$3,650,223 or 2.4% from 2021/22. This net increase is due to many factors including: a projected blended loss of 63 students (less students means less state revenue), an increase in the foundation allowance, an increase in other categorical state revenue for higher special education costs in 2021/22, an increase in property tax revenues due to higher taxable values, an increase in other local revenue for facility rental revenue, and an increase in one-time federal grants for ESSER funding related to the COVID-19 pandemic.

Expenditures are budgeted at \$157,428,852, an increase of \$4,236,567 or 2.8% from 2021/22. This net increase is due to several factors: an increase in wage and benefit costs for contract settlements, an increase in custodial costs for the hybrid model implemented in 2021/22 mid-year and increased rental costs, an increase in transportation costs due to higher fuel costs, an increase in special education staffing for increased program needs and a decrease in wage and benefit costs to reflect rightsizing staffing for anticipated program needs and an estimated amount for replacement savings for the retirement or resignation of twenty-six teaching positions and four administrator positions which will be replaced by lower step teachers and administrators.

Expenditures are budgeted to exceed revenues by \$793,119 for 2022/23 resulting in a fund balance of \$30,231,479 or 19.20% 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 2022/23 will be 3.20 mills to cover the principal and interest payments budgeted and due in 2022/23. The District will be issuing the second series of the 2020 Bond in May 2023. No budget information for the new debt issue has been included in this budget document.

The Special Revenue (Nutrition Services) Fund is projected to use \$683,383 of fund balance in 2022/23. Capital expenditures are budgeted at \$650,000 for new equipment and serving lines at a high school building. Revenues are budgeted at \$3,844,474, a decrease from the previous year as it is assumed that the Nutrition Program will return to normal operations in the upcoming year which will reduce the amount of federal revenue received. Total expenditures are budgeted at \$4,527,857 which includes a transfer to the General Fund of \$147,841 to cover the allowable indirect costs of running the program. The Nutrition Service Fund is only allowed to keep three months of costs in its fund balance. Any excess fund balance, which is calculated by the State each year, must be spent in the following year based upon a spend-down plan that is submitted to the State. A plan was submitted to the State for the replacement of all equipment and serving lines at a high school building.

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 implemented the new standard in the 2020/21 fiscal year. Revenues and Expenditures have been budgeted at \$1,400,000 until the impact of this accounting standard can be determined in a more normal school year.

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 2022/23. 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 2022/23. Expenditures are budgeted at \$4,600,500 for 2022/23.

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 \$27,610,624 for 2022/23.

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. 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 \$1,876 per pupil in addition to the per pupil foundation guaranteed by the State. The 18 mills on non-homesteads is subject to the Headlee limitation and must be rolled back if the 2022 taxable value increases faster than the rate of inflation after considering taxable value adds and losses. For the 2022/23 school year, the millage rate is 17.3848 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 on the hold harmless operating millage (homestead) and continue to levy the maximum amounts allowed by law. The non-homestead operating millage was rolled back to 17.3848 however which means that the District will not collect approximately \$873,000 in property tax revenue. The State does not make up this loss in revenue as it assumes that the District levies the full 18.0000 mills. The District will need to consider asking its taxpayers for an override in November 2022.

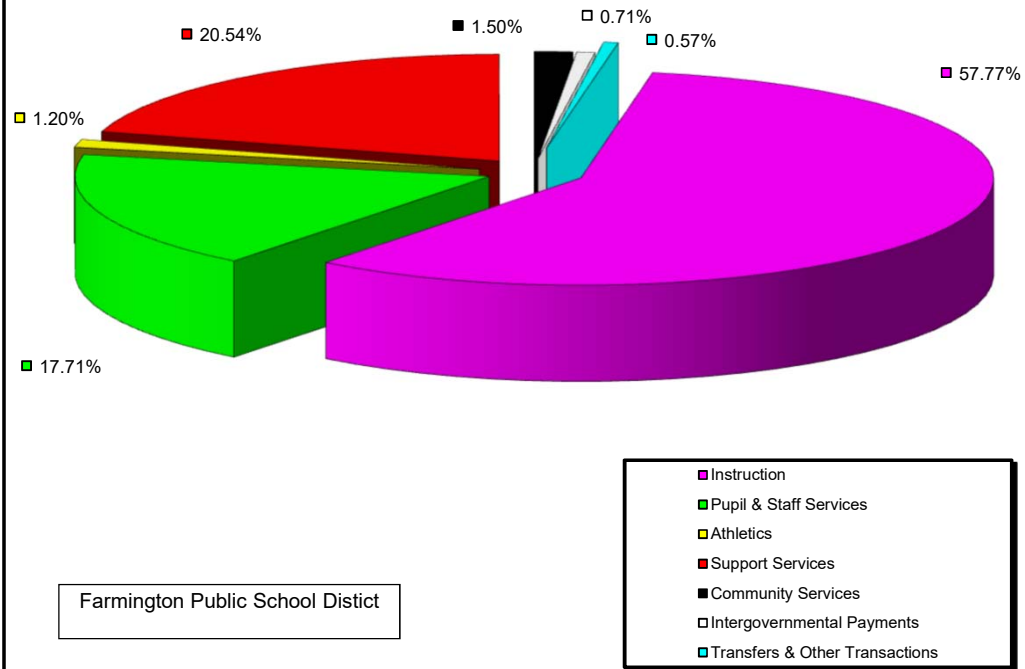
For 2022/23, Farmington will collect \$10,908 of the estimated per pupil foundation. Of the \$10,908 per pupil foundation allowance, \$3,008 will be generated with 17.3848 mills levied on non-homestead properties and \$6,024 per pupil will come from State Aid. The balance of \$1,876 is generated by a hold harmless levy of 5.7067 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 5.7067 mills is proposed for levy in July 2022. If necessary, an adjustment to the millage rate will occur on the December 2022 tax levy. The District is currently projected to lose \$47 per pupil due to the rollback of the non-homestead millage rate to 17.3848 mills.

**Farmington Public School District
2022-2023 Budget**

General Fund by Function

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
Revenue:					
Property Taxes	\$ 40,172,656	\$ 41,079,004	\$ 41,911,111	\$ 40,404,008	\$ 41,834,933
Tuition	1,143,468	780,013	374,658	1,056,068	1,056,068
Earnings on Investments	422,539	319,081	22,859	30,000	30,000
Other Local	2,509,297	2,420,100	1,650,263	2,183,678	2,238,678
Total Local Revenue	44,247,960	44,598,198	43,958,891	43,673,754	45,159,679
Interdistrict Revenue	11,615,912	11,291,990	12,176,602	12,405,055	12,226,621
State Membership Revenue	54,364,369	51,650,211	52,677,685	50,159,813	50,657,168
State Categorical Revenue	24,763,702	25,939,612	26,072,361	30,415,758	31,705,538
Total State Revenue	79,128,071	77,589,823	78,750,046	80,575,571	82,362,706
Federal Revenue	5,079,317	4,163,198	9,421,127	16,167,238	16,713,886
Transfers & Other Transactions	1,230,054	858,854	146,710	163,892	172,841
Total Revenue	141,301,314	138,502,063	144,453,376	152,985,510	156,635,733
Expenditures:					
Elementary Instruction	29,814,437	29,804,726	29,778,990	30,289,218	30,509,395
Middle School Instruction	14,017,684	13,867,370	13,319,636	15,746,356	15,428,531
High School Instruction	20,432,837	18,306,578	18,538,574	18,282,698	17,892,170
Other Basic Programs	598,778	606,787	612,074	1,951,666	1,951,666
Added Needs	20,191,130	20,610,091	19,522,878	23,677,875	24,977,682
Adult Education	125,555	163,317	189,560	187,245	187,245
Total Instruction	85,180,421	83,358,869	81,961,712	90,135,058	90,946,689
Pupil Services	14,096,669	14,042,480	13,472,739	17,067,237	17,433,381
Instructional Staff Services	5,910,213	6,123,090	6,145,215	10,413,824	10,450,905
General Administration	1,538,132	1,411,833	1,788,738	1,362,758	1,383,528
School Administration	6,744,134	6,663,270	6,767,690	6,752,289	6,826,445
Business	1,339,606	1,229,487	1,282,934	1,401,186	1,425,176
Maintenance & Operations	9,244,078	8,285,016	9,893,156	9,495,650	11,573,403
Transportation	6,627,390	6,339,194	4,394,010	6,361,297	6,987,410
Athletics	1,844,753	1,429,971	1,435,124	1,741,382	1,879,756
Other Central Services	3,460,267	3,345,187	3,263,980	3,802,570	3,850,640
Other Support Services	-	-	1,147,639	287,185	287,185
Total Support Services	50,805,242	48,869,528	49,591,225	58,685,378	62,097,829
Community Services	1,297,459	1,199,880	1,158,934	2,351,475	2,363,770
Intergovernmental Payments	922,418	1,157,458	1,000,846	1,120,564	1,120,564
Transfers & Other Transactions	381,300	690,000	900,000	900,000	900,000
Total Expenditures	138,586,840	135,275,735	134,612,717	153,192,475	157,428,852
Beginning Fund Balance	15,450,102	18,164,576	21,390,904	31,231,563	31,024,598
Ending Fund Balance	\$ 18,164,576	\$ 21,390,904	\$ 31,231,563	\$ 31,024,598	\$ 30,231,479

Expenditures by Function 2022-2023 General Fund Budget



Expenditure Budget By Function

	2020-21 Actual	2021-22 Revised	2022-23 Budget	% Increase (Decrease)	% Budget
Instruction	\$ 81,961,712	\$ 90,135,058	\$ 90,946,689	0.90%	57.77%
Pupil & Staff Services	19,617,954	27,481,061	27,884,286	1.47%	17.71%
Athletics	1,435,124	1,741,382	1,879,756	7.95%	1.20%
Support Services	28,538,147	29,462,935	32,333,787	9.74%	20.54%
Community Services	1,158,934	2,351,475	2,363,770	0.52%	1.50%
Intergovernmental Payments	1,000,846	1,120,564	1,120,564	-	0.71%
Transfer & Other Transactions	900,000	900,000	900,000	-	0.57%
Total Expenditures	\$ 134,612,717	\$ 153,192,475	\$ 157,428,852	2.77%	100.00%

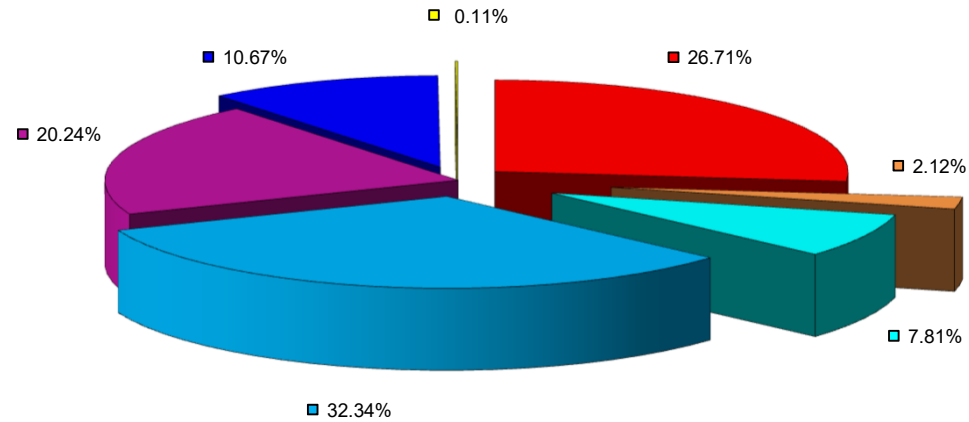
Farmington Public School District

2022-2023 Budget

General Fund by Object

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
Revenue:					
Property Taxes	\$ 40,172,656	\$ 41,079,004	\$ 41,911,111	\$ 40,404,008	\$ 41,834,933
Tuition	1,143,468	780,013	374,658	1,056,068	1,056,068
Earnings on Investments	422,539	319,081	22,859	30,000	30,000
Other Local Revenue	2,509,297	2,420,100	1,650,263	2,183,678	2,238,678
Interdistrict Revenue	11,615,912	11,291,990	12,176,602	12,405,055	12,226,621
State Foundation Allowance	54,364,369	51,650,211	52,677,685	50,159,813	50,657,168
State Categorical Revenue	24,763,702	25,939,612	26,072,361	30,415,758	31,705,538
Federal Revenue	5,079,317	4,163,198	9,421,127	16,167,238	16,713,886
Transfers & Other Transactions	1,230,054	858,854	146,710	163,892	172,841
 Total Revenue	 141,301,314	 138,502,063	 144,453,376	 152,985,510	 156,635,733
 Expenditures:					
Salaries	71,748,362	71,067,506	68,576,679	75,864,784	77,509,970
Employee Benefits	45,994,235	45,539,105	46,255,757	51,005,972	51,562,356
Purchased Services	12,567,808	10,917,925	10,659,553	16,253,201	17,788,008
Supplies & Other	6,655,032	5,713,117	6,407,074	7,937,814	8,476,064
Capital Outlay	317,685	122,521	66,410	33,770	33,770
Payments to Other Districts	922,418	1,225,561	1,747,244	1,196,934	1,158,684
Transfers & Other Transactions	381,300	690,000	900,000	900,000	900,000
 Total Expenditures	 138,586,840	 135,275,735	 134,612,717	 153,192,475	 157,428,852
 Excess Revenue over (under) Expenditures	 2,714,474	 3,226,328	 9,840,659	 (206,965)	 (793,119)
 Beginning Fund Balance	 15,450,102	 18,164,576	 21,390,904	 31,231,563	 31,024,598
 Ending Fund Balance	 \$ 18,164,576	 \$ 21,390,904	 \$ 31,231,563	 \$ 31,024,598	 \$ 30,231,479

Revenue 2022-2023 General Fund Budget



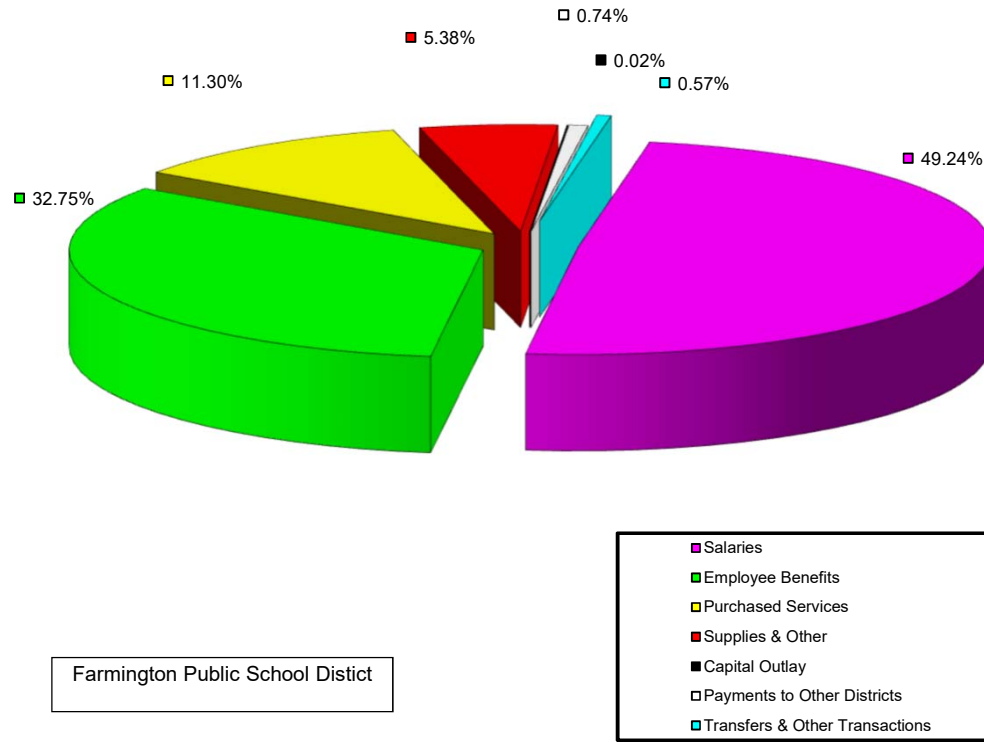
Farmington Public
School District

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

Revenue Budget By Object

	2020-21 Actual	2021-22 Revised	2022-23 Budget	% Increase (Decrease)	% Budget
Property Taxes	\$41,911,111	\$40,404,008	\$41,834,933	3.54%	26.71%
Other Local Revenue	2,047,780	3,269,746	3,324,746	1.68%	2.12%
Interdistrict Revenue	12,176,602	12,405,055	12,226,621	(1.44%)	7.81%
State Membership Revenue	52,677,685	50,159,813	50,657,168	0.99%	32.34%
State Categorical Revenue	26,072,361	30,415,758	31,705,538	4.24%	20.24%
Federal Revenue	9,421,127	16,167,238	16,713,886	3.38%	10.67%
Transfers & Other Transactions	146,710	163,892	172,841	5.46%	0.11%
Total Revenue	\$144,453,376	\$152,985,510	\$156,635,733	2.39%	100.00%

Expenditures by Object 2022-2023 General Fund Budget



Expenditure Budget By Object

	2020-21 Actual	2021-22 Revised	2022-23 Budget	% Increase (Decrease)	% Budget
Salaries	\$ 68,576,679	\$ 75,864,784	\$ 77,509,970	2.17%	49.24%
Employee Benefits	46,255,757	51,005,972	51,562,356	1.09%	32.75%
Purchased Services	10,659,553	16,253,201	17,788,008	9.44%	11.30%
Supplies & Other	6,407,074	7,937,814	8,476,064	6.78%	5.38%
Capital Outlay	66,410	33,770	33,770	-	0.02%
Payments to Other Districts	1,747,244	1,196,934	1,158,684	(3.20%)	0.74%
Transfers & Other Transactions	900,000	900,000	900,000	-	0.57%
Total Expenditures	\$ 134,612,717	\$ 153,192,475	\$ 157,428,852	2.77%	100.00%

Farmington Public School District 2022-2023 Budget

Debt Service Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
Revenue:					
Property Taxes	\$ 11,690,602	\$ 12,222,209	\$ 12,319,706	\$ 12,738,461	\$ 13,632,854
Earnings on Investments	103,674	75,953	3,697	4,500	4,500
State Revenue	165,313	162,687	171,088	162,292	162,292
<i>Total Revenue</i>	11,959,589	12,460,849	12,494,491	12,905,253	13,799,646
Expenditures:					
Principal on 2013 Refunding Bond	2,500,000	-	-	-	-
Interest on 2013 Refunding Bond	100,000	-	-	-	-
Principal on 2015 Refunding Bond	2,850,000	-	-	-	-
Interest on 2015 Refunding Bond	3,278,500	-	-	-	-
Principal on 2015 Bond	1,550,000	3,635,000	2,765,000	2,915,000	3,070,000
Interest on 2015 Bond	1,645,027	3,136,000	2,954,250	2,816,000	2,670,250
Principal on 2018 Bond	-	3,400,000	2,050,000	2,100,000	2,150,000
Interest on 2018 Bond	-	1,770,094	1,668,094	1,606,594	1,543,594
Principal on 2020 Bond	-	-	1,250,000	1,340,000	1,475,000
Interest on 2020 Bond	-	-	2,134,089	2,350,850	2,297,250
Other expenditures	61,895	27,027	24,343	36,500	36,500
<i>Total Expenditures</i>	11,985,422	11,968,121	12,845,776	13,164,944	13,242,594
Excess Revenue over (under) Expenditures	(25,833)	492,728	(351,285)	(259,691)	557,052
Beginning Fund Balance	1,054,390	1,028,557	1,521,285	1,170,000	910,309
Ending Fund Balance	\$ 1,028,557	\$ 1,521,285	\$ 1,170,000	\$ 910,309	\$ 1,467,361

Farmington Public School District

2022-2023 Budget

Nutrition Services Fund

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Revised	Budget

Revenue:

Earnings on Investments	\$ 26,395	\$ 21,347	\$ 945	\$ 500	\$ 2,000
Other Local	2,044,543	1,427,169	3,795	289,493	2,088,346
State Categorical Revenue	146,223	147,696	155,101	137,810	138,065
Federal Revenue	1,473,096	1,852,331	2,307,874	4,132,131	1,541,225
Transfers & Other Transactions	68,875	70,852	73,900	74,838	74,838
<i>Total Revenue</i>	3,759,132	3,519,395	2,541,615	4,634,772	3,844,474

Expenditures:

Salaries	818,490	777,335	685,017	805,971	864,686
Employee Benefits	564,729	531,719	484,945	514,333	544,236
Purchased Services	334,484	363,558	91,356	386,591	386,591
Supplies & Other	1,602,342	1,404,772	981,269	1,934,503	1,934,503
Capital Outlay	31,470	258,139	201,746	70,000	650,000
Transfers & Other Transactions	166,242	155,848	138,519	138,892	147,841
<i>Total Expenditures</i>	3,517,757	3,491,371	2,582,852	3,850,290	4,527,857
Excess Revenue over (under) Expenditures	241,375	28,024	(41,237)	784,482	(683,383)
Beginning Fund Balance	1,079,281	1,320,656	1,348,680	1,307,443	2,091,925
Ending Fund Balance	\$ 1,320,656	\$ 1,348,680	\$ 1,307,443	\$ 2,091,925	\$ 1,408,542

Farmington Public School District

2022-2023 Budget

Student Activities Fund

2018-19	2019-20	2020-21	2021-22	2022-23
Actual	Actual	Actual	Budget	Budget

Revenue:

Earnings on Investments	\$	-	\$	-	\$	-	\$	-
Other Local		-		-	346,406	1,400,000	1,400,000	
Transfers & Other Transactions		-		-	-	-	-	
<i>Total Revenue</i>		-		-	346,406	1,400,000	1,400,000	

Expenditures:

Supplies & Other	-	-	381,564	1,400,000	1,400,000		
Transfers & Other Transactions	-	-	-	-	-		
<i>Total Expenditures</i>	-	-	381,564	1,400,000	1,400,000		
Excess Revenue over (under) Expenditures	-	-	(35,158)	-	-		
Beginning Fund Balance (as restated)	-	-	895,370	860,212	860,212		
Ending Fund Balance	\$	-	\$	-	\$ 860,212	\$ 860,212	\$ 860,212

Farmington Public School District

2022-2023 Budget

Capital Projects (Technology/Other Projects) Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
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Revenue:

Earnings on Investments	\$ 1,145	\$ 814	\$ 218	\$ 1,500	\$ 1,500
Transfers & Other Transactions	-	200,000	300,000	300,000	300,000
<i>Total Revenue</i>	1,145	200,814	300,218	301,500	301,500

Expenditures:

Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	-	-	-	-	-
Excess Revenue over (under) Expenditures	1,145	200,814	300,218	301,500	301,500
Beginning Fund Balance	49,685	50,830	251,644	551,862	853,362
Ending Fund Balance	\$ 50,830	\$ 251,644	\$ 551,862	\$ 853,362	\$ 1,154,862

Farmington Public School District

2022-2023 Budget

Capital Projects (Maintenance/Bus Purchases) Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
Revenue:					
Transfers & Other Transactions	\$ 381,300	\$ 490,000	\$ 600,000	\$ 600,000	\$ 600,000
<i>Total Revenue</i>	381,300	490,000	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
Beginning Fund Balance	68,832	450,132	940,132	1,540,132	2,140,132
Ending Fund Balance	\$ 450,132	\$ 940,132	\$ 1,540,132	\$ 2,140,132	\$ 2,740,132

Farmington Public School District

2022-2023 Budget

Capital Projects (Building & Site - 2015) Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Budget
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Revenue:

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	31,318	-	-	-	-
State Revenue	-	-	-	-	-
<i>Total Revenue</i>	31,318	-	-	-	-

Expenditures:

Capital Outlay	4,129,337	-	-	-	-
<i>Total Expenditures</i>	4,129,337	-	-	-	-
Excess Revenue over (under) Expenditures	(4,098,019)	-	-	-	-
Beginning Fund Balance	4,098,019	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Farmington Public School District

2022-2023 Budget

Capital Projects (Building & Site - 2018) Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
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Revenue:

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	1,058,369	635,532	125,866	2,500	2,500
Proceeds from Sale of Bond	-	-	-	-	-
Transfers & Other Transactions	-	-	58,859	-	-
<i>Total Revenue</i>	1,058,369	635,532	184,725	2,500	2,500

Expenditures:

Capital Outlay	17,895,657	17,573,473	10,580,717	3,397,826	4,600,500
<i>Total Expenditures</i>	17,895,657	17,573,473	10,580,717	3,397,826	4,600,500
Excess Revenue over (under) Expenditures	(16,837,288)	(16,937,941)	(10,395,992)	(3,395,326)	(4,598,000)
Beginning Fund Balance	52,164,547	35,327,259	18,389,318	7,993,326	4,598,000
Ending Fund Balance	\$ 35,327,259	\$ 18,389,318	\$ 7,993,326	\$ 4,598,000	\$ -

Farmington Public School District

2022-2023 Budget

Capital Projects (Building & Site - 2020) Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
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Revenue:

Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on Investments	-	14,672	149,670	80,000	50,000
Proceeds from Sale of Bond	-	68,120,498	-	-	-
Transfers & Other Transactions	-	-	-	-	-
<i>Total Revenue</i>	-	68,135,170	149,670	80,000	50,000

Expenditures:

Capital Outlay	-	-	9,615,400	25,882,190	27,610,624
Bond Issuance Costs	-	326,626	-	-	-
Transfers & Other Transactions	-	-	-	-	-
<i>Total Expenditures</i>	-	326,626	9,615,400	25,882,190	27,610,624
Excess Revenue over (under) Expenditures	-	67,808,544	(9,465,730)	(25,802,190)	(27,560,624)
Beginning Fund Balance	-	-	67,808,544	58,342,814	32,540,624
Ending Fund Balance	\$ -	\$ 67,808,544	\$ 58,342,814	\$ 32,540,624	\$ 4,980,000

Farmington Public School District

2022-2023 Budget

Benefit Stabilization Fund

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget
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Revenue:

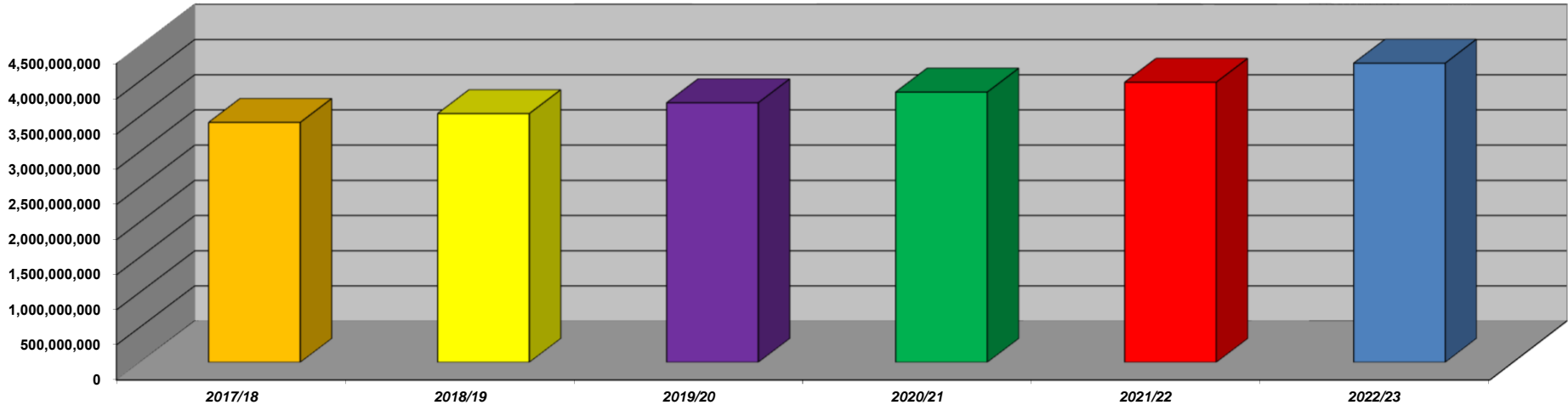
Earnings on Investments	\$ 75,125	\$ 50,361	\$ 3,185	\$ 1,000	\$ 1,000
Other Local	16,622,682	15,905,943	15,649,090	16,138,231	15,588,231
Transfers & Other Transactions	-	-	-	-	-
<i>Total Revenue</i>	16,697,807	15,956,304	15,652,275	16,139,231	15,589,231

Expenditures:

Salaries	-	-	-	-	-
Employee Benefits	16,594,521	15,056,641	16,044,007	15,449,253	15,589,231
Purchased Services	-	-	-	-	-
Supplies & Other	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<i>Total Expenditures</i>	16,594,521	15,056,641	16,044,007	15,449,253	15,589,231
Excess Revenue over (under) Expenditures	103,286	899,663	(391,732)	689,978	-
Beginning Fund Balance	1,416,053	1,519,339	2,419,002	2,027,270	2,717,248
Ending Fund Balance	\$ 1,519,339	\$ 2,419,002	\$ 2,027,270	\$ 2,717,248	\$ 2,717,248

Taxable Values and Millage Information

Farmington Public School District Total Taxable Value - 2018-2023

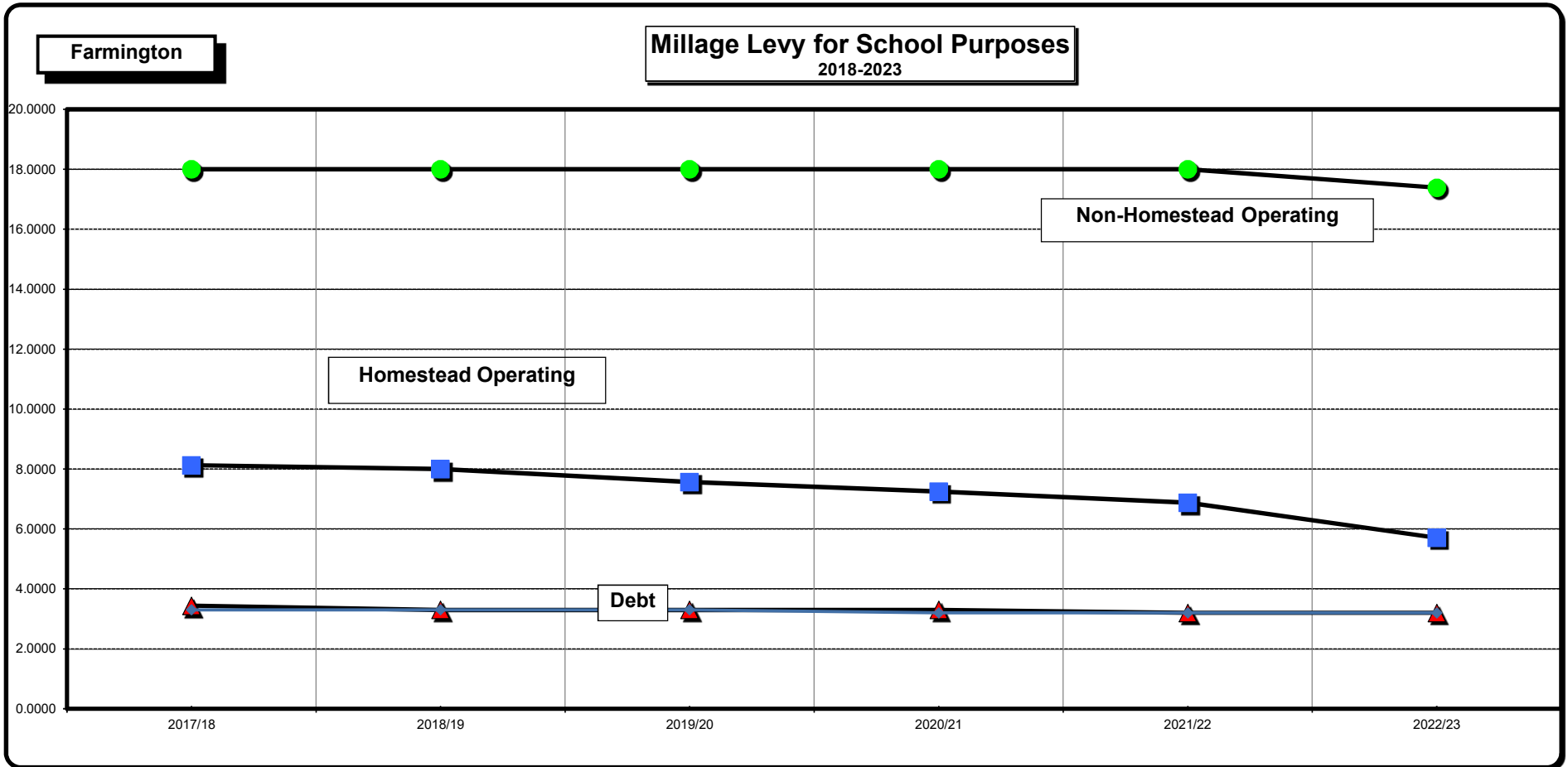


	2017/18				2018/19				2019/20			
	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL
City of Farmington	205,998,518	113,003,102	6,755,870	2,321,070	216,028,134	118,929,081	9,174,020	497,485	225,701,990	124,833,900	10,459,230	229,440
Twp of West Bloomfield	69,141,450	43,707,590	4,807,330	-	72,938,300	44,030,130	5,618,140	-	77,321,620	46,702,640	4,975,160	-
City of Farmington Hills	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	2,064,239,740	1,004,388,780	113,558,080	19,952,640
Total	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	2,367,263,350	1,175,925,320	128,992,470	20,182,080

	2020/21				2021/22				2022/23			
	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL	HOMESTD	NON-HOMESTD	COMMERCIAL PERSONAL	INDUSTRIAL PERSONAL
City of Farmington	236,235,300	130,545,210	10,551,030	231,690	245,490,615	132,724,065	8,888,800	203,640	261,154,770	139,085,660	11,072,270	27,860
Twp of West Bloomfield	81,722,290	50,511,370	4,965,660	-	84,671,530	51,089,700	4,768,840	-	90,187,170	60,950,070	4,522,970	-
City of Farmington Hills	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	2,327,739,396	1,225,447,654	118,154,310	16,011,760
Total	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	2,679,081,336	1,425,483,384	133,749,550	16,039,620

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.



	2017/18*		2018/19*		2019/20*		2020/21*		2021/22*		2022/23*	
	HOMESTD	NON-HOMESTD	HOMESTD	NON-HOMESTD	HOMESTD	NON-HOMESTD	HOMESTD	NON-HOMESTD	HOMESTD	NON-HOMESTD	HOMESTD	NON-HOMESTD

Millage Levy												
Operating	8.1268	18.0000	8.0026	18.0000	7.5634	18.0000	7.2451	18.0000	6.8796	18.0000	5.7067	17.3848
Debt	3.3000	3.3000	3.3000	3.3000	3.3000	3.3000	3.2000	3.2000	3.2000	3.2000	3.2000	3.2000
Capital Projects												
Total Levy	11.4268	21.3000	11.3026	21.3000	10.8634	21.3000	10.4451	21.2000	10.0796	21.2000	8.9067	20.5848

* Industrial personal property levy is 11.4268, 11.3026, 10.8634, 10.4451, 10.0796 and 8.9067 homestead mills and commercial personal property levy is 11.4268, 11.3026, 10.8634, 10.4451, 10.0796 and 8.9067 homestead mills plus 6.0000 non-homestead operating mills for 2017/18, 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23, respectively.

**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	
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	\$ 53,405,000	\$ 20,326,750	\$ 45,575,000	\$ 15,274,004	\$ 54,675,000	\$ 30,423,500	\$ 153,655,000	\$ 66,024,254	\$ 219,679,254

Source: Public Financial Management Financial Advisors

Informational Section

**FARMINGTON PUBLIC SCHOOL DISTRICT
THREE YEAR BUDGET FORECAST ASSUMPTIONS
ALL FUNDS THROUGH 2025/26**

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.

It is estimated that the per pupil foundation will increase by \$100 in the forecasted years beyond 2022/23. It is further estimated that the blended per pupil count will decline in 2022/23 by 63 students and decline in the remaining three years by 30, 35, 22 students, respectively. 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>
2022/23	8,470 est	\$11,011 - \$103* = \$10,908 est
2023/24	8,440 est	\$11,111 - \$103* = \$11,008 est
2024/25	8,405 est	\$11,211 - \$103* = \$11,108 est
2025/26	8,383 est	\$11,311 - \$103* = \$11,208 est

In addition, revenue in the amount of \$1,876 per resident special education student will be generated as revenue in the general fund. The \$9,135 guaranteed by the State for resident special education and adult education students is now included in State categorical aid, and therefore approximately 415 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.

*The \$103 reduction is due to the Headlee rollback of the non-homestead operating millage from 18.0000 to 17.3848 for 2022/23. An assumption has been made that the \$103 reduction will continue through all forecasted years until a Headlee override to restore the millage is taken to the taxpayers for approval.

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 as the Federal Reserve continues to increase interest rates to try to address the significant inflation that has occurred in the last year.

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 four percent in 2022/23 to account for additional special education costs in 2021/22, decrease slightly in 2023/24 and then increase approximately one-half percent per year in the remaining two years. The per pupil foundation for special education resident students is included in this category.

Federal revenue is anticipated to decrease in the first two forecasted years and then remain flat for the last forecasted year. The reason for the decline relates to the additional federal dollars from the Coronavirus relief programs that must be spent by September 30, 2024.

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.

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 slightly over the three forecasted years.

Expenditures

Salaries are estimated to decrease across the three forecasted years. Salaries are forecasted to decrease on a net basis to account for Coronavirus federal grants being fully spent in 2023/24 and current contract settlements through June 30, 2024. Teacher retirements are estimated at 10 staff for each of the years included in the forecast through 2025/26. 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.

Benefits are forecasted to decrease on a net basis in 2023/24 and 2024/25 to account for Coronavirus federal grants being fully spent by September 30, 2024 and current contract settlements through June 30, 2024. Benefits will increase for the last forecasted year. 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 2023/24.

Purchased services and supplies are forecasted to decrease on a net basis in 2023/24 and 2024/25 to account for Coronavirus federal grants being fully spent in by September 30, 2024. Purchased services and supplies are forecasted to increase slightly in the last forecasted year due to a projected increase of three percent for utilities.

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 above the budget planning policy for all forecasted years through 2025/26, which requires that the general fund budget adopted by the Board reflect a fund balance with a targeted range of 10-15 percent. No estimates for future contract settlements has been included in the three forecasted years nor have any estimates been included for inflationary pressures or for programs, technology or supplies that the District may want to continue with after the federal Coronavirus Relief Funds have been spent. 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 or above the Board's targeted fund balance range. This will be especially important as the District deals with inflationary pressures moving forward.

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. 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 2025/26 as the second series of the 2020 bond will be issued in June 2023. Rates should start to decline after 2025/26 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 decline slightly in the first year and then remain flat for the remaining two forecasted years. Nutrition services salary and fringe benefit costs are projected to remain flat in the three forecasted years as the bargaining unit contract for nutrition employees expires on June 30, 2023. 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 increase 3% in all forecasted years as inflation continues to rise. A new Special Revenue Fund, student activities, was established in 2020/21 to comply with implementation of GASB 84. All three forecasted years have been estimated for revenues to equal expenditures until more information is known on a pattern of revenue and expenditure amounts.

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenue:								
Property Taxes	\$ 40,172,656	\$ 41,079,004	\$ 41,911,111	\$ 40,404,008	\$ 41,834,933	\$ 42,671,632	\$ 43,525,065	\$ 44,395,566
Tuition	1,143,468	780,013	374,658	1,056,068	1,056,068	1,056,068	1,056,068	1,056,068
Earnings on Investments	422,539	319,081	22,859	30,000	30,000	30,600	31,212	31,836
Other Local Revenue	2,509,297	2,420,100	1,650,263	2,183,678	2,238,678	2,238,678	2,238,678	2,238,678
Interdistrict Revenue	11,615,912	11,291,990	12,176,602	12,405,055	12,226,621	12,348,887	12,472,376	12,597,100
State Membership Revenue	54,364,369	51,650,211	52,677,685	50,159,813	50,657,168	50,363,078	49,989,507	49,740,016
State Categorical Revenue	24,763,702	25,939,612	26,072,361	30,415,758	31,705,538	31,762,927	31,920,078	32,080,869
Federal Revenue	5,079,317	4,163,198	9,421,127	16,167,238	16,713,886	11,191,750	5,669,614	5,669,614
Transfers & Other Transactions	1,230,054	858,854	146,710	163,892	172,841	183,505	185,287	187,098
Total Revenue	141,301,314	138,502,063	144,453,376	152,985,510	156,635,733	151,847,125	147,087,885	147,996,845
Expenditures:								
Salaries	71,748,362	71,067,506	68,576,679	75,864,784	77,509,970	76,553,978	73,488,981	72,937,622
Employee Benefits	45,994,235	45,539,105	46,255,757	51,005,972	51,562,356	51,450,683	49,510,326	50,277,745
Purchased Services	12,567,808	10,917,925	10,659,553	16,253,201	17,788,008	16,454,943	15,062,706	15,074,845
Supplies & Other	6,655,032	5,713,117	6,407,074	7,937,814	8,476,064	8,370,171	8,265,797	8,319,538
Capital Outlay	317,685	122,521	66,410	33,770	33,770	33,770	33,770	33,770
Payments to Other Districts	922,418	1,225,561	1,747,244	1,196,934	1,158,684	1,169,890	1,181,207	1,192,638
Transfers & Other Transactions	381,300	690,000	900,000	900,000	900,000	900,000	900,000	900,000
Total Expenditures	138,586,840	135,275,735	134,612,717	153,192,475	157,428,852	154,933,435	148,442,787	148,736,158
Excess Revenue over (under) Expenditures	2,714,474	3,226,328	9,840,659	(206,965)	(793,119)	(3,086,310)	(1,354,902)	(739,313)
Beginning Fund Balance	15,450,102	18,164,576	21,390,904	31,231,563	31,024,598	30,231,479	27,145,169	25,790,267
Ending Fund Balance	\$ 18,164,576	\$ 21,390,904	\$ 31,231,563	\$ 31,024,598	\$ 30,231,479	\$ 27,145,169	\$ 25,790,267	\$ 25,050,954

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast
Revenue:								
Property Taxes	\$ 11,690,602	\$ 12,222,209	\$ 12,319,706	\$ 12,738,461	\$ 13,632,854	\$ 12,406,316	\$ 12,097,001	\$ 12,493,016
Earnings on Investments	103,674	75,953	3,697	4,500	4,500	4,500	4,500	4,500
State Revenue	165,313	162,687	171,088	162,292	162,292	162,292	162,292	162,292
<i>Total Revenue</i>	11,959,589	12,460,849	12,494,491	12,905,253	13,799,646	12,573,108	12,263,793	12,659,808
Expenditures:								
Principal on 2013 Refunding Bond	2,500,000	-	-	-	-	-	-	-
Interest on 2013 Refunding Bond	100,000	-	-	-	-	-	-	-
Principal on 2015 Refunding Bond	2,850,000	-	-	-	-	-	-	-
Interest on 2015 Refunding Bond	3,278,500	-	-	-	-	-	-	-
Principal on 2015 Bond	1,550,000	3,635,000	2,765,000	2,915,000	3,070,000	3,215,000	3,380,000	3,550,000
Interest on 2015 Bond	1,645,027	3,136,000	2,954,250	2,816,000	2,670,250	2,516,750	2,356,000	2,187,000
Principal on 2018 Bond	-	3,400,000	2,050,000	2,100,000	2,150,000	2,225,000	2,300,000	2,350,000
Interest on 2018 Bond	-	1,770,094	1,668,094	1,606,594	1,543,594	1,479,094	1,412,344	1,343,344
Principal on 2020 Bond	-	-	1,250,000	1,340,000	1,475,000	875,000	1,000,000	1,050,000
Interest on 2020 Bond	-	-	2,134,089	2,350,850	2,297,250	2,238,250	2,203,250	2,153,250
Other expenditures	61,895	27,027	24,343	36,500	36,500	36,500	36,500	36,500
<i>Total Expenditures</i>	11,985,422	11,968,121	12,845,776	13,164,944	13,242,594	12,585,594	12,688,094	12,670,094
Excess Revenue over (under) Expenditures	(25,833)	492,728	(351,285)	(259,691)	557,052	(12,486)	(424,301)	(10,286)
Beginning Fund Balance	1,054,390	1,028,557	1,521,285	1,170,000	910,309	1,467,361	1,454,875	1,030,574
Ending Fund Balance	\$ 1,028,557	\$ 1,521,285	\$ 1,170,000	\$ 910,309	\$ 1,467,361	\$ 1,454,875	\$ 1,030,574	\$ 1,020,288
Millage rate - actual and projected	3.30	3.30	3.20	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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast
Revenue:								
Earnings on Investments	\$ 26,395	\$ 21,347	\$ 945	\$ 500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Other Local	2,044,543	1,427,169	3,795	289,493	2,088,346	2,088,346	2,088,346	2,088,346
State Categorical Revenue	146,223	147,696	155,101	137,810	138,065	138,065	138,065	138,065
Federal Revenue	1,473,096	1,852,331	2,307,874	4,132,131	1,541,225	1,391,225	1,391,225	1,391,225
Transfers & Other Transactions	68,875	70,852	73,900	74,838	74,838	74,838	74,838	74,838
<i>Total Revenue</i>	3,759,132	3,519,395	2,541,615	4,634,772	3,844,474	3,694,474	3,694,474	3,694,474
Expenditures:								
Salaries	818,490	777,335	685,017	805,971	864,686	864,686	864,686	864,686
Employee Benefits	564,729	531,719	484,945	514,333	544,236	562,687	574,511	586,431
Purchased Services	334,484	363,558	91,356	386,591	386,591	390,457	394,361	398,305
Supplies & Other	1,602,342	1,404,772	981,269	1,934,503	1,934,503	1,992,538	2,052,314	2,113,884
Capital Outlay	31,470	258,139	201,746	70,000	650,000	50,000	50,000	50,000
Transfers & Other Transactions	166,242	155,848	138,519	138,892	147,841	158,505	160,287	162,098
<i>Total Expenditures</i>	3,517,757	3,491,371	2,582,852	3,850,290	4,527,857	4,018,873	4,096,160	4,175,404
Excess Revenue over (under) Expenditures	241,375	28,024	(41,237)	784,482	(683,383)	(324,399)	(401,686)	(480,930)
Beginning Fund Balance	1,079,281	1,320,656	1,348,680	1,307,443	2,091,925	1,408,542	1,084,143	682,457
Ending Fund Balance	\$ 1,320,656	\$ 1,348,680	\$ 1,307,443	\$ 2,091,925	\$ 1,408,542	\$ 1,084,143	\$ 682,457	\$ 201,528

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Budget	Budget	Forecast	Forecast	Forecast

Revenue:

Earnings on Investments	\$	-	\$	-	\$	-	\$	-	\$	-
Other Local		-		346,406		1,400,000		1,400,000		1,400,000
Transfers & Other Transactions		-		-		-		-		-
<i>Total Revenue</i>		-		346,406		1,400,000		1,400,000		1,400,000

Expenditures:

Supplies & Other	-	-	381,564	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	
Transfers & Other Transactions		-		-		-		-		-
<i>Total Expenditures</i>		-		381,564		1,400,000		1,400,000		1,400,000
Excess Revenue over (under) Expenditures		-		(35,158)		-		-		-
Beginning Fund Balance		-		895,370		860,212		860,212		860,212
Ending Fund Balance	\$	-	\$	860,212	\$	860,212	\$	860,212	\$	860,212

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Budget	Budget	Forecast	Forecast	Forecast
Revenue:								
Earnings on Investments	\$ 1,145	\$ 814	\$ 218	\$ 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	300,000
<i>Total Revenue</i>	1,145	200,814	300,218	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	1,145	200,814	300,218	301,500	301,500	301,500	301,500	301,500
Beginning Fund Balance	49,685	50,830	251,644	551,862	853,362	1,154,862	1,456,362	1,757,862
Ending Fund Balance	\$ 50,830	\$ 251,644	\$ 551,862	\$ 853,362	\$ 1,154,862	\$ 1,456,362	\$ 1,757,862	\$ 2,059,362

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Budget	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	600,000
<i>Total Revenue</i>	381,300	490,000	600,000	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	600,000
Beginning Fund Balance	68,832	450,132	940,132	1,540,132	2,140,132	2,740,132	3,340,132	3,940,132
Ending Fund Balance	\$ 450,132	\$ 940,132	\$ 1,540,132	\$ 2,140,132	\$ 2,740,132	\$ 3,340,132	\$ 3,940,132	\$ 4,540,132

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Budget	Budget	Forecast	Forecast	Forecast

Revenue:

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

Expenditures:

Capital Outlay	4,129,337	-	-	-	-	-	-	-
<i>Total Expenditures</i>	4,129,337	-	-	-	-	-	-	-
Excess Revenue over (under) Expenditures	(4,098,019)	-	-	-	-	-	-	-
Beginning Fund Balance	4,098,019	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenue:								
Earnings on Investments	\$ 1,058,369	\$ 635,532	\$ 125,866	\$ 2,500	\$ 2,500	\$ -	\$ -	\$ -
Proceeds from Sale of Bond	-	-	-	-	-	-	-	-
Transfers & Other Transactions	-	-	58,859	-	-	-	-	-
<i>Total Revenue</i>	1,058,369	635,532	184,725	2,500	2,500	-	-	-
Expenditures:								
Capital Outlay	17,895,657	17,573,473	10,580,717	3,397,826	4,600,500	-	-	-
<i>Total Expenditures</i>	17,895,657	17,573,473	10,580,717	3,397,826	4,600,500	-	-	-
Excess Revenue over (under) Expenditures	(16,837,288)	(16,937,941)	(10,395,992)	(3,395,326)	(4,598,000)	-	-	-
Beginning Fund Balance	52,164,547	35,327,259	18,389,318	7,993,326	4,598,000	-	-	-
Ending Fund Balance	\$ 35,327,259	\$ 18,389,318	\$ 7,993,326	\$ 4,598,000	\$ -	\$ -	\$ -	\$ -

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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Revised	Budget	Forecast	Forecast	Forecast

Revenue:

Earnings on Investments	\$	-	\$	14,672	\$	149,670	\$	80,000	\$	50,000	\$	20,000	\$	-	\$	-
Proceeds from Sale of Bond		-		68,120,498		-		-		-		-		-		-
Transfers & Other Transactions		-		-		-		-		-		-		-		-
<i>Total Revenue</i>		-		68,135,170		149,670		80,000		50,000		20,000		-		-

Expenditures:

Capital Outlay	-	-	9,615,400	25,882,190	27,610,624	5,000,000	-	-								
Bond Issuance Costs	-	326,626	-	-	-	-	-	-								
<i>Total Expenditures</i>	-	326,626	9,615,400	25,882,190	27,610,624	5,000,000	-	-								
Excess Revenue over (under) Expenditures	-	67,808,544	(9,465,730)	(25,802,190)	(27,560,624)	(4,980,000)	-	-								
Beginning Fund Balance	-	-	67,808,544	58,342,814	32,540,624	4,980,000	-	-								
Ending Fund Balance	\$	-	\$	67,808,544	\$	58,342,814	\$	32,540,624	\$	4,980,000	\$	-	\$	-	\$	-

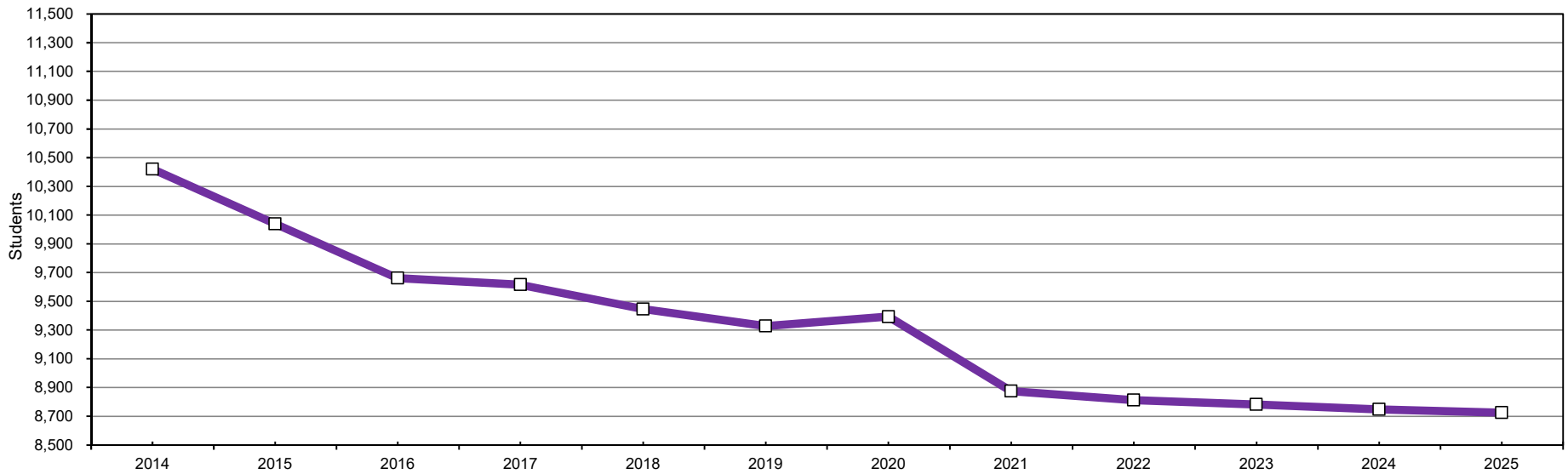
The primary revenue source for this fund was the issuance of bonds in June 2020 which were approved by voters in March, 2020 for technology, buses, and building and site projects throughout the District.

Farmington Public School District Three Year Benefit Stabilization Fund Budget Forecast

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Revised	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast
Revenue:								
Earnings on Investments	\$ 75,125	\$ 50,361	\$ 3,185	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Local	16,622,682	15,905,943	15,649,090	16,138,231	15,588,231	16,367,693	17,186,127	18,045,484
Transfers & Other Transactions	-	-	-	-	-	-	-	-
<i>Total Revenue</i>	16,697,807	15,956,304	15,652,275	16,139,231	15,589,231	16,368,693	17,187,127	18,046,484
Expenditures:								
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	16,594,521	15,056,641	16,044,007	15,449,253	15,589,231	16,368,693	17,187,127	18,046,484
Purchased Services	-	-	-	-	-	-	-	-
Supplies & Other	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<i>Total Expenditures</i>	16,594,521	15,056,641	16,044,007	15,449,253	15,589,231	16,368,693	17,187,127	18,046,484
Excess Revenue over (under) Expenditures	103,286	899,663	(391,732)	689,978	-	-	-	-
Beginning Fund Balance	1,416,053	1,519,339	2,419,002	2,027,270	2,717,248	2,717,248	2,717,248	2,717,248
Ending Fund Balance	\$ 1,519,339	\$ 2,419,002	\$ 2,027,270	\$ 2,717,248	\$ 2,717,248	\$ 2,717,248	\$ 2,717,248	\$ 2,717,248

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

PLANTE MORAN CRESA / FPS			
2022	2023	2024	2025

Total K-12 Plus Special Education Students	10,875	10,420	10,039	9,661	9,615	9,446	9,327	9,393	8,875	8,397	8,367	8,332	8,310
Plus Special Education										415	415	415	415
Total Estimated Pupils										8,812	8,782	8,747	8,725

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. With the COVID-19 pandemic, the District has experienced a great than anticipated loss in enrollment over the last two years, which is reflected in 2021 as the State used 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 and Stanfred 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 2018/19	ACTUAL 2019/20	ACTUAL 2020/21	BUDGET 2021/22	BUDGET 2022/23
GENERAL FUND						
111	Elementary Teachers	217.29	220.28	217.18	225.44	220.44
	Elem Paraprofessionals	27.43	27.43	27.43	27.35	27.35
112	Middle School Teachers	100.67	101.00	96.30	98.57	99.86
113	High School Teachers	140.16	125.15	122.32	124.37	116.37
	Secondary Paraprofessionals	4.00	4.00	4.00	5.00	5.00
	TOTAL BASIC PROGRAMS	489.55	477.86	467.23	480.73	469.02
122	Special Education	216.80	219.50	218.00	219.00	223.00
125	Compensatory Education	3.00	4.45	4.45	4.85	4.85
127	Vocational Education	15.27	14.27	14.27	14.27	14.27
130	Adult Education	1.00	-	-	-	-
	TOTAL ADDED NEEDS	236.07	238.22	236.72	238.12	242.12
211	Truancy	3.00	2.00	2.00	2.00	2.00
212	Guidance	39.05	37.50	36.40	45.04	43.54
213	Health	14.86	15.00	15.00	15.00	15.00
214	Psychological	11.20	11.30	10.40	10.45	10.45
215	Speech	16.97	17.40	17.00	17.80	17.80
216	Social Work	13.75	14.75	14.75	17.30	18.30
218	Teacher Consultant	12.00	13.00	12.00	10.00	10.00
219	Other Pupil Services	5.95	5.80	5.80	5.80	5.80
	TOTAL PUPIL SERVICES	116.78	116.75	113.35	123.39	122.89
221	Improvement of Instruction	17.13	20.68	19.68	21.48	20.48
222	Media Center	13.00	12.60	12.60	12.60	12.60
225	Instruction Related Technology	-	-	1.00	1.00	1.00
226	Instructional Staff Supervision	12.50	13.01	13.01	13.52	13.52
	TOTAL INSTR STAFF SERVICES	42.63	46.29	46.29	48.60	47.60
232	Executive Administration	5.00	5.00	6.00	5.00	5.00
241	School Administration	56.44	55.88	54.88	54.82	54.82
250	Business	8.00	8.00	8.00	8.00	8.00
261	Maintenance and Operations***	19.00	19.00	19.00	40.00	40.00
271	Transportation	85.00	87.00	87.00	79.00	79.00
282	Central Information Services	3.40	3.40	3.40	4.00	4.00
283	Personnel Services	7.00	7.00	6.00	7.00	8.00
284	Data Processing Services**	10.00	10.00	1.00	2.00	2.00
285	Pupil Accounting	2.00	2.00	2.00	2.00	2.00
289	Other Central Services	-	-	-	-	1.00
293	Athletic	2.00	2.00	2.00	2.00	2.00
	TOTAL OTHER SUPPORT SERVICES	197.84	199.28	189.28	203.82	205.82
311	Community Services Direction	-	-	-	1.00	1.00
331	Community Activities	0.50	0.50	0.50	0.50	0.50
351	Pre-school	1.80	1.58	1.58	1.56	1.56
361	Welfare Activities	-	-	-	1.00	1.00
371	Non-Public School	0.77	0.77	0.77	0.77	0.77
391	Homeless	0.50	0.50	0.50	0.50	0.50
	TOTAL GENERAL FUND	1,086.44	1,081.75	1,056.22	1,099.99	1,092.78
SPECIAL REVENUE FUND						
	Nutrition Services	63.00	63.00	63.00	52.00	52.00
	TOTAL SPECIAL REVENUE FUND	63.00	63.00	63.00	52.00	52.00
	TOTAL ALL FUNDS	1,149.44	1,144.75	1,119.22	1,151.99	1,144.78

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

*** The District converted to a hybrid custodial services model during 2021/22. Day custodians were hired by the District and night custodians are contracted through a custodial service provider.

Points of Pride

The District serves more than 9,000 students in Farmington, Farmington Hills, and a portion of West Bloomfield.



The District is focused on **Sustainability** with Green Teams and gardens at Wood Creek & Beechview Elementary Schools.



195

Overall, **195 students** earned a diploma in the International Baccalaureate Diploma Programme since the inception of the program.



37

The District-run television station celebrates more than **37 years of operation**. Students learn the technology and participate in running the station.

750

Approximately **750 students** took advantage of Advanced Placement or Dual Enrollment, advancing their education and potentially saving on college tuition.



ESL

Farmington Public Schools offers **Adult ESL** classes that provide additional ESL assistance to adult students that need it.



High school musical groups annually compete and win state and national honors.

96.5%

In 2019/2020, Farmington High School and North Farmington High School had a combined **96.5% graduation rate**.

Above Average

Farmington Public Schools' students consistently score above state and national averages on the Scholastic Assessment Test (SAT) and the Michigan Student Test of Education Progress (MSTEP).

Support

Involved and supportive parents are one of the many strengths of Farmington Public Schools. Parents participate in PTAs/PTSAs, booster groups, the Farmington African American Parent Network (FAAPN), Proud Dads Club, and many other parent and booster groups.



Early Childhood Center

The newly renovated Farmington Early Childhood Center is accredited by the National Association of the Education of Young Children.

Honors

Students regularly earn honors as AP Scholars, All State Academic winners, and National Merit Award winners.

STEAM K-8

In 2017, the District launched a K-8 STEAM school focused on Science, Technology, Engineering, Arts, and Math that utilizes project-based learning.

Points of Pride

The District serves more than 9,000 students in Farmington, Farmington Hills, and a portion of West Bloomfield.



A community-based organization that provides financial and volunteer support to Farmington Public Schools, the **Education Foundation** has provided more than \$347,000 in grants to support teachers and students.



Farmington High School, Hillside Elementary School, and Farmington STEAM Academy, have been recognized as **National PTA Schools of Excellence** for 2021-22.



Athletics

Farmington Public Schools' students have the opportunity to participate in a **wide variety of athletics**. Many of the teams have earned divisional, regional, and state championship titles.



Newcomers

Elementary, Middle, and High School **Newcomers Centers** provide linguistics and educational supports to meet the needs of newly arrived immigrant students to the District.



CTE

Farmington Public Schools boasts one of the largest **Career and Technical Education (CTE)** departments in Oakland County. Our Health Science/Medical Skills program added a year-long EMT course option in partnership with LSTI/Superior Ambulance.



Michigan Principal of the Year

Joe Greene, principal of North Farmington High School, was named the **MASSP/MASC/MAHS 2021 Principal of the Year**.



Winners

Students from around the District excel in **state and national competitions** like HOSA, DECA, BPA, Cyber Patriot, and PTA Reflections to name just a few.



Cognia, formerly AdvancEd, provides school communities with a research driven accreditation and certification process to ensure that districts are meeting high standards for educators and students. Farmington Public Schools has met the criteria for educational quality established by the Cognia Global Commission and received its Certificate of Accreditation.



**FARMINGTON PUBLIC SCHOOLS
MEMORANDUM**

TO: Board of Education
FROM: Jennifer F. Kaminski, Assistant Superintendent, Business Services
SUBJECT: Tax Levy for 2022/23
DATE: June 7, 2022

Please find attached Form L-4029 2022 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	5.7067	17.3848	11.7067
Debt	<u>3.2000</u>	<u>3.2000</u>	<u>3.2000</u>
Total	8.9067	20.5848	14.9067

For homesteads, industrial personal and commercial personal properties this represents a net decrease of 0.5415 mills from the 2021 levy. The county has provided calculations that indicate a Headlee rollback has occurred on the homestead, industrial personal and commercial personal millage rate of .2751 mills. The voters in the community authorized up to 13.5735 mills (permanently reduced to 12.9124 in 2021) for operations with the ballot proposal in August, 2015. This millage is now permanently reduced by 0.9362 mills to 12.6373 mills. Based upon the calculation of millage to be levied (5.7067 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 a decrease of .6152 mills from the 2021 levy. The county has provided calculations that indicate a Headlee rollback has occurred on the non-homestead millage rate of 0.7226 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. The original 18.0000 mills and the 1.0000 mill cushion have now been permanently reduced below 18 mills and the District will not be able to levy the full 18.0000 mills as authorized by law. It will only be able to levy 17.3848 mills resulting in a loss of property tax revenue of approximately \$873,000.

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 8.9067 mills on Homesteads and Industrial Personal Property, 20.5848 mills on Non-homesteads and 14.9067 mills on Commercial Personal Property.

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

Carefully read the instructions on page 2.

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.

County(ies) Where the Local Government Unit Levies Taxes OAKLAND	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022 4,254,353,890
Local Government Unit Requesting Millage Levy FARMINGTON PUBLIC SCHOOL DISTRICT	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. 1,427,723,550

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

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
VOTED	OP-ALL	08/15	13.5735	12.9124	0.9787	12.6373	1.0000	12.6373	2.8533	2.8534	2025 INC
VOTED	OP-NH	08/15	18.0000	17.0070	0.9601	16.3284	1.0000	16.3284	5.3108	5.3109	2025 INC
VOTED	DEBT-ALL	05/15	UNLMTD	NA	1.0000	NA	1.0000	NA	1.1600	1.1600	NA
VOTED	DEBT - ALL	03/20	UNLMTD	NA	1.0000	NA	1.0000	NA	0.4400	0.4400	NA
VOTED	OP-NH	11/17	1.1548	1.1004	0.9601	1.0564	1.0000	1.0564	0.5282	0.5282	2025 INC

Prepared by **JENNIFER F KAMINSKI** Telephone Number **(248) 489-3322** Title of Preparer **ASST SUPT OF BUSINESS SVCS** Date **06/21/2022**

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date	Rate
<input checked="" type="checkbox"/> Secretary		ANGIE F SMITH	06/21/2022	
<input type="checkbox"/> Chairperson	Signature	Print Name	Date	Rate
<input checked="" type="checkbox"/> President		TERRI A WEEMS	06/21/2022	5.7067
* 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.				11.7607
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)				17.3848
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal				
For Commercial Personal				
For all Other				

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

**FARMINGTON PUBLIC SCHOOLS
MEMORANDUM**

TO: Board of Education

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

SUBJECT: 2021/22 2nd Budget Amendment

DATE: June 7, 2022

Please find attached the 2021/22 second budget amendment. The General, Debt Fund, Special Revenue – Nutrition Services Program, Capital Projects - Building and Site – 2018, Capital Projects - Building and Site – 2020 and Benefit Stabilization Fund have been revised to reflect known and revised budget factors.

Overall General Fund revenues are estimated to increase a net of approximately \$8.1 million. 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 decrease in local revenue of \$484,000 due to a reduction in Medicaid fee-for-service revenue of \$173,000 based upon prior year settlements being released, a reduction in property tax revenue due to the changes in taxable values of \$288,000, an increase for a local grant received of \$32,000, and a decrease of \$55,000 in tuition revenue due to the receipt of a federal grant for early childhood programs.
- ✓ An increase in Interdistrict revenue of approximately \$254,000 for one-time funds received for PA-18 funding as well as additional tuition received from other districts for special education students attending our programs.
- ✓ An increase in state funding of approximately \$756,000 mainly due and increase in the amount due from the state from the foundation allowance due to property tax value changes of \$507,000 as well as increases in other categorical revenue based upon updated numbers and state grant award adjustments totaling \$249,000.
- ✓ An increase in federal grant funds of \$7.8 million based upon current grant awards, including ESSER II, ESSER III (ARP), Child Care Relief Funds and IDEA ARP Funds.

Total expenditures are budgeted to increase by approximately \$6.5 million due to a number of factors. The main reasons for the increase are increased grant awards of \$7.8 million, actual staffing in place and a decrease in purchased services and supplies of \$1.0 million mainly due a shift in contracted custodial costs being charged to a grant versus the general fund, reduced legal fees and a reduction in tuition for virtual classes and graduation alliance costs.

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 \$7.8 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

Instruction, Added Needs, Pupil Services, Instructional Staff Services, Maintenance & Operations, Other Support Services and Community Services functional categories.

- ✓ Purchased services and supplies have been reduced by \$1.0 million due to reduced legal fees, reduced tuition costs virtual programs and graduation alliance and a reduction in the contracted custodial costs which were charged to a federal grant in the current year.
- ✓ 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 January amended budget to the final 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.
- Maintenance and Operations has increased due to increased costs for the hybrid model put into place mid-year as well as higher costs for goods and services being purchased.
- Transportation has increased to reflect higher gas costs.
- Central Services has increased to reflect the addition of a centralized enrollment position as well as to align to current grant funding related to ESSER II and III.
- Other Support Services has increased to align to current grant funding related to ESSER II and III.
- Community Services has increased to align to current grant funding related to ESSER II and III.

The net result in the General Fund is reduction to fund balance of approximately \$207,000. We are projecting that fund balance will be approximately 20.25% based upon the revenue and expenditure budgets.

The revised budget for the Debt Fund reflects a reduction in revenue for revised property tax revenue due to revised taxable values as well a reduction in other expenditures to reflect lower tax write-offs.

The revised budget for the Special Revenue Fund - Nutrition Services Program reflects adjustments to federal revenue for increased meal reimbursement to date as well as a new federal grant for supply chain shortage issues. The Seamless Summer Option Food Program for breakfast and lunch, which is funded through the Federal government, was 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 other changes to supplies and purchased services.

The revised budget for the Capital Projects Fund – Building & Site – 2018 reflects revised interest revenue and estimated expenditures for ongoing bond projects.

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

The revised budget for the Benefit Stabilization Fund reflects additional revenue for a cost settlement as well as revised estimates for benefit payments to date.

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
2021-22 GENERAL FUND BUDGET
REVISION DATED JUNE 21, 2022**

Line	JANUARY REVISED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 44,158,119	\$ 43,673,754	\$ (484,365)	-1.10%
4 Interdistrict	12,150,621	12,405,055	254,434	2.09%
5 State	79,819,663	80,575,571	755,908	0.95%
6 Federal	8,362,538	16,167,238	7,804,700	93.33%
7 Transfers & Other Transactions	166,657	163,892	(2,765)	-1.66%
8				
9 TOTAL REVENUE	<u>144,657,598</u>	<u>152,985,510</u>	<u>8,327,912</u>	<u>5.76%</u>
10 EXPENDITURES				
11				
12 Instruction	65,356,207	66,269,938	913,731	1.40%
13 Added Needs	22,906,635	23,677,875	771,240	3.37%
14 Adult Education	156,316	187,245	30,929	19.79%
15 Pupil Services	15,074,812	17,067,237	1,992,425	13.22%
16 Instructional Staff Services	9,135,555	10,413,824	1,278,269	13.99%
17 General Administration	1,442,594	1,362,758	(79,836)	-5.53%
18 School Administration	6,786,494	6,752,289	(34,205)	-0.50%
19 Business	1,405,841	1,401,186	(4,655)	-0.33%
20 Maintenance & Operations	8,963,359	9,495,650	532,291	5.94%
21 Transportation	6,254,950	6,361,297	106,347	1.70%
22 Central Services	3,632,066	3,802,570	170,504	4.69%
23 Athletics *	1,767,392	1,741,382	(26,010)	-1.47%
24 Other Support Services	-	287,185	287,185	100.00%
24 Community Services	1,765,198	2,351,475	586,277	33.21%
25 Intergovernmental Payments	1,120,564	1,120,564	-	0.00%
26 Transfers & Other Transactions	900,000	900,000	-	0.00%
27 TOTAL EXPENDITURES	<u>146,667,983</u>	<u>153,192,475</u>	<u>6,524,492</u>	<u>4.45%</u>
28 EXCESS REVENUE OVER EXPENDITURES	<u>\$ (2,010,385)</u>	<u>\$ (206,965)</u>	<u>\$ 1,803,420</u>	

* Athletics expenditures total \$1,921,389 as a portion of the budget is contained in other functions.

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2021-22 DEBT FUND
REVISION DATED JUNE 21, 2022**

Line	JUNE ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2 Local	\$ 12,829,174	\$ 12,742,961	\$ (86,213)	-0.67%
3 State	171,088	162,292	(8,796)	-5.14%
	<hr/>	<hr/>	<hr/>	<hr/>
4 TOTAL REVENUE	13,000,262	12,905,253	(95,009)	-0.73%
	<hr/>	<hr/>	<hr/>	<hr/>
5 EXPENDITURES				
6 Redemption of Principal	6,355,000	6,355,000	-	-
7 Interest	6,773,444	6,773,444	-	-
8 Other	91,500	36,500	(55,000)	-60.11%
	<hr/>	<hr/>	<hr/>	<hr/>
9 TOTAL EXPENDITURES	13,219,944	13,164,944	(55,000)	-0.42%
	<hr/>	<hr/>	<hr/>	<hr/>
10 EXCESS REVENUE OVER EXPENDITURES	\$ (219,682)	\$ (259,691)	\$ (40,009)	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2021-22 NUTRITION SERVICES FUND
REVISION DATED JUNE 21, 2022**

Line	JANUARY REVISED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 300,793	\$ 289,993	\$ (10,800)	-3.59%
4 State	138,206	137,810	(396)	-0.29%
5 Federal	3,472,859	4,132,131	659,272	18.98%
6 Transfers & Other Transactions	74,838	74,838	-	0.00%
7				
8 TOTAL REVENUE	3,986,696	4,634,772	648,076	16.26%
9				
10 EXPENDITURES				
11				
12 Nutrition Services	3,872,145	3,850,290	(21,855)	-0.56%
13				
14 TOTAL EXPENDITURES	3,872,145	3,850,290	(21,855)	-0.56%
15				
16 EXCESS EXPENDITURES OVER REVENUE	\$ 114,551	\$ 784,482	\$ 669,931	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2021-22 CAPITAL PROJECTS (BUILDING & SITE - 2018) FUND
REVISION DATED JUNE 21, 2022**

Line	JUNE ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 20,000	\$ 2,500	\$ (17,500)	-87.50%
4 Transfers & Other Transactions	-	-	-	-
5				
6 TOTAL REVENUE	20,000	2,500	(17,500)	-87.50%
7				
8 EXPENDITURES				
9				
10 Capital Projects Expenditures	4,020,000	3,397,826	(622,174)	-15.48%
11 Transfers & Other Transactions	-	-	-	-
12				
13 TOTAL EXPENDITURES	4,020,000	3,397,826	(622,174)	-15.48%
14				
15 EXCESS REVENUE OVER EXPENDITURES	\$ (4,000,000)	\$ (3,395,326)	\$ 604,674	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2021-22 CAPITAL PROJECTS (BUILDING & SITE - 2020) FUND
REVISION DATED JUNE 21, 2022**

Line	JUNE ADOPTED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 100,000	\$ 80,000	\$ (20,000)	-20.00%
4 Transfers & Other Transactions	-	-	-	-
5				
6 TOTAL REVENUE	100,000	80,000	(20,000)	-20.00%
7				
8 EXPENDITURES				
9				
10 Capital Projects Expenditures	30,882,190	25,882,190	(5,000,000)	-16.19%
11 Transfers & Other Transactions	-	-	-	-
12				
13 TOTAL EXPENDITURES	30,882,190	25,882,190	(5,000,000)	-16.19%
14				
15 EXCESS REVENUE OVER EXPENDITURES	\$ (30,782,190)	\$ (25,802,190)	\$ 4,980,000	

**FARMINGTON PUBLIC SCHOOLS
PROPOSED BUDGET CHANGES
2021-22 BENEFIT STABILIZATION FUND
REVISION DATED JUNE 21, 2022**

Line	JANUARY REVISED BUDGET	JUNE REVISED BUDGET	CHANGE INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
1 REVENUE				
2				
3 Local	\$ 15,564,231	\$ 16,139,231	\$ 575,000	3.69%
4 Transfers & Other Transactions	-	-	-	-
5				
6 TOTAL REVENUE	15,564,231	16,139,231	575,000	3.69%
7				
8 EXPENDITURES				
9				
10 Benefit Stabilization	15,162,051	15,449,253	287,202	1.89%
11				
12 TOTAL EXPENDITURES	15,162,051	15,449,253	287,202	1.89%
13				
14 EXCESS REVENUE OVER EXPENDITURES	\$ 402,180	\$ 689,978	\$ 287,798	

REVISED GENERAL APPROPRIATIONS RESOLUTION
FISCAL YEAR 2022
June 21, 2022

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 21st day of June, 2022, 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 2021-22. 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 2021-22 is as follows:

REVENUE:

Local	\$ 43,673,754
Interdistrict	12,405,055
State	80,575,571
Federal	16,167,238
Transfers & Other Transactions	163,892
Total Revenue	\$ 152,985,510
Fund Balance, July 1, 2021	\$ 31,231,563
Funds Available to Appropriate	\$ 184,217,073

BE IT FURTHER RESOLVED, that \$153,192,475 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	\$ 66,269,938
Added Needs	23,677,875
Adult & Continuing Education	187,245
Pupil Services.....	17,067,237
Instructional Staff Services	10,413,824
General Administration.....	1,362,758
School Administration	6,752,289
Business	1,401,186
Maintenance & Operations	9,495,650
Transportation	6,361,297
Central Services	3,802,570
Athletics	1,741,382
Other Support Services	287,185
Community Services.....	2,351,475
Intergovernmental Payments	1,120,564
Transfers & Other Transactions.....	900,000
 Total Expenditures	 \$ 153,192,475

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	\$ 12,742,961
State.....	\$ 162,292
Transfers & Other Transactions.....	\$ 0
Total Revenue	\$ 12,905,253
Fund Balance, July 1, 2021.....	\$ 1,170,000
 Funds Available to Appropriate.....	 \$ 14,075,253

BE IT FURTHER RESOLVED, that \$13,164,944 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	36,500
Total Expenditures	\$ 13,164,944

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	\$	289,993
State.....	\$	137,810
Federal.....		4,132,131
Transfers & Other Transactions.....		74,838
Total Revenue	\$	4,634,772
Fund Balance, July 1, 2021	\$	1,307,443
Funds Available to Appropriate.....		\$ 5,942,215

BE IT FURTHER RESOLVED, that \$3,850,290 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	\$	3,850,290
Total Expenditures	\$	3,850,290

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	\$	2,500
Transfers & Other Transactions.....		0
Total Revenue	\$	2,500
Fund Balance, July 1, 2021	\$	7,993,326
Funds Available to Appropriate.....		\$ 7,995,826

BE IT FURTHER RESOLVED, that \$3,397,826 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	\$	3,397,826
Total Expenditures	\$	3,397,826

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	\$	80,000
Transfers & Other Transactions.....		0
Total Revenue	\$	80,000
Fund Balance, July 1, 2021	\$	65,734,845
Funds Available to Appropriate.....	\$	65,814,845

BE IT FURTHER RESOLVED, that \$25,882,190 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	\$	25,882,190
Total Expenditures	\$	25,882,190

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	\$	16,139,231
Transfers & Other Transactions.....		0
Total Revenue	\$	16,139,231
Net Position, July 1, 2021	\$	2,027,270
Funds Available to Appropriate.....	\$	18,166,501

BE IT FURTHER RESOLVED, that \$15,449,253 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.....	\$	15,449,253
Total Expenditures	\$	15,449,253

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.

Angie F. Smith., 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).



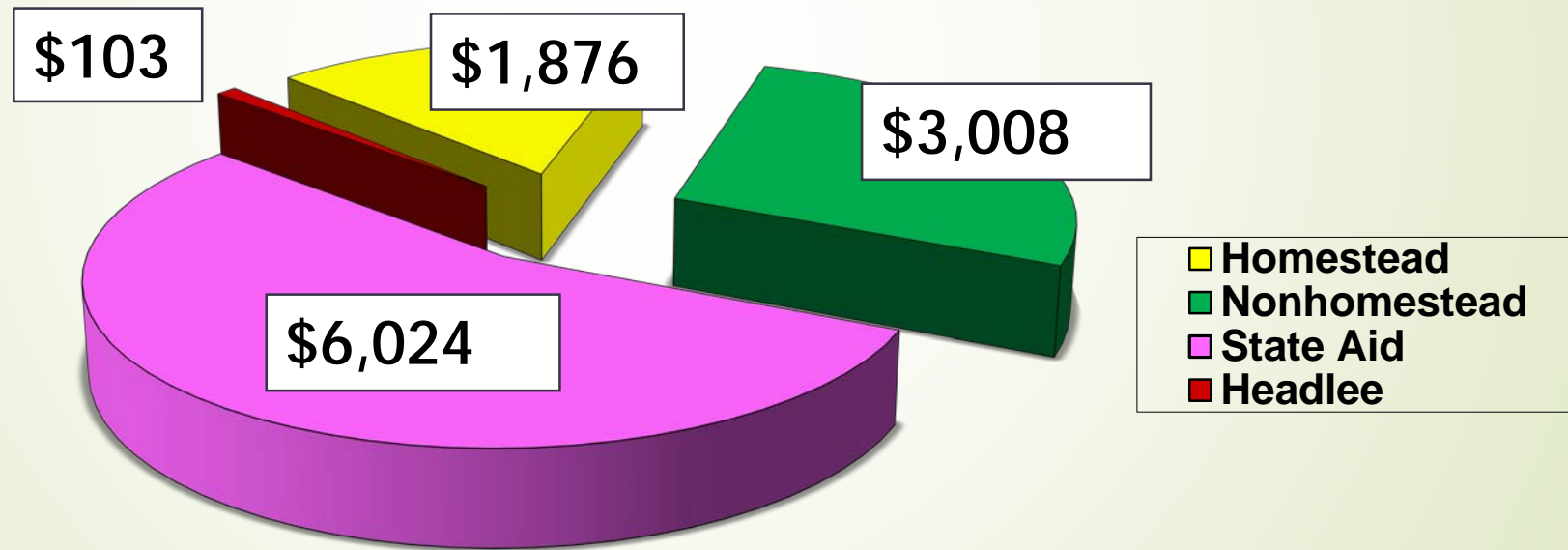
**NON-HOMESTEAD HEADLEE
RESTORATION MILLAGE
PROPOSAL**



JUNE 7, 2022

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

Per Pupil Foundation Allowance



$$\text{\$11,011} - \text{\$103} = \text{\$10,908}$$

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- The 2022 Non-homestead millage rate has been rolled back from 18.0000 mills to 17.3848 mills due to the Headlee Amendment of 1978.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- This millage reduction occurs when property tax values grow faster than the cost of living index or what is commonly called inflation.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- The State assumes the District levies the full 18.0000 mills allowed by law and will not make up the lost revenue.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- This reduction results in a \$878,000 loss of revenue for the 2022-2023 school year or \$103 per pupil.
- If the millage reduction continues, the \$878,000 loss will grow each year.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- The money the District receives from the Non-Homestead millage supports the day-to-day operations of the school district, including staff.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- This tax ONLY applies to Non-Homestead property owners, such as commercial business, rental properties, vacant land and second home properties.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- If you are a homeowner, this millage restoration would not affect your property taxes.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- The District will ask for 1.6152 mills on the November 8, 2022 ballot.
- The increase of .6152 mills is to restore and maintain the 18 mills previously approved.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- The additional 1.0 mill is to provide a cushion against losing money due to future Headlee Amendment rollbacks.
- This will allow the District to not have to go back to the voters each year a rollback occurs.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- By law, the District can never levy more than 18.000 mills on Non-homestead properties.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL

- A resolution will need to be approved by the Board of Education at the June 21, 2022 BOE Meeting authorizing the restoration in order for FPS to file the necessary paperwork with the Oakland County Clerk by August 16, 2022.

NON-HOMESTEAD HEADLEE RESTORATION MILLAGE PROPOSAL



QUESTIONS?

FARMINGTON PUBLIC SCHOOL DISTRICT
COUNTY OF OAKLAND
STATE OF MICHIGAN

RESOLUTION TO SUBMIT OPERATING MILLAGE RESTORATION PROPOSAL
(NOVEMBER 8, 2022 ELECTION DATE)

Minutes of a regular meeting of the Board of Education (the "Board") of the Farmington Public School District, County of Oakland, State of Michigan (the "School District"), held in the School District, on June 21, 2022, at 7:00 p.m., prevailing Eastern time.

PRESENT: Members _____

ABSENT: Members _____

The following preamble and resolution were offered by Member _____ and supported by Member _____:

WHEREAS, the Board of the School District determines that it is necessary for the continuing operation of the School District to restore the authority to levy certain operating mills and increase the prior authority in the event of future rollbacks by application of the Headlee Amendment, as described in the operating millage restoration proposal attached hereto as Exhibit A (the "Operating Millage Restoration Proposal"); and

WHEREAS, it is necessary and desirable to submit the Operating Millage Restoration Proposal to the School District's electors at the regular School District election to be held on November 8, 2022 (the "November Election Date"); and

WHEREAS, in order for the Operating Millage Restoration Proposal to be submitted to the School District's electors on the November Election Date, it is necessary for the Board to certify the wording of the Operating Millage Restoration Proposal to the Clerk of the County of Oakland, State of Michigan (the "School District Election Coordinator"), as required by Act 116, Public Acts of Michigan, 1954, as amended, not later than 4:00 p.m., August 16, 2022.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The wording of the Operating Millage Restoration Proposal attached hereto as Exhibit A is hereby certified to the School District Election Coordinator and the local clerks for submission to the School District's electors on the November Election Date. The Secretary of the Board is hereby authorized and directed to file this Resolution and/or complete any such forms, certificates or documents as may be required by the School District Election Coordinator and the local clerks to evidence the foregoing certification and/or submission by no later than 4:00 p.m., on August 16, 2022.

2. The School District Election Coordinator is hereby authorized and directed to: (a) post and publish notice of last day of registration and notice of election for the November Election Date; and (b) have prepared and printed ballots for submitting the Operating Millage Restoration Proposal at the November Election Date, which ballots shall be in the form appearing in Exhibit A, or the proposition shall be stated as a proposal on the voting machines, which ballots may include other matters presented to the electorate on the same date.

3. All resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution be and the same hereby are rescinded.

AYES: Members _____

NAYS: Members _____

RESOLUTION DECLARED ADOPTED.

Secretary, Board of Education

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Education of the Farmington Public School District, County of Oakland, at a regular meeting held on June 21, 2022, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Secretary, Board of Education

EXHIBIT A

OPERATING MILLAGE RESTORATION PROPOSAL

This authorization will: (i) restore the authority of Farmington Public School District to levy 18.00 mills previously authorized and levied for general operating purposes on all property, except principal residence and other property exempt by law which has been reduced by 0.6152 mill by application of the Headlee Amendment; and (ii) increase the prior authority by 1 mill in the event of future Headlee rollbacks of the same amount. This authority, combined with other unexpired authorizations, would allow the School District to receive revenues at the full foundation allowance permitted by the State.

Shall the limitation on the amount of taxes which may be imposed on all property, except personal residence and other property exempt by law, in the Farmington Public School District, County of Oakland, State of Michigan, be increased by 1.6152 mills (\$1.6152 on each \$1,000 of taxable value) for four (4) years, the years 2022 to 2025, inclusive, to provide funds for operating expenses? This millage would raise an estimated \$878,336 for the School District in the first year that it is levied.

YES

NO

June 7, 2022

Regular Meeting of the Board of Education

XI. ACTION ITEMS

A. RESOLUTION OPPOSING “LET MI KIDS LEARN” VOUCHER INITIATIVES.

Presenter: Cheryl Blau, Trustee, Board of Education

This item was presented in detail at the May 17, 2022, regular meeting.

MOTION: I move that the Board of Education approve the Resolution Opposing “Let Mi Kids Learn” Voucher Initiatives.

RESOLUTION OPPOSING “LET MI KIDS LEARN” VOUCHER INITIATIVES

WHEREAS, the Michigan Constitution states, “No public monies or property shall be appropriated or paid or any public credit utilized, by the legislature or any other political subdivision or agency of the state directly or indirectly to aid or maintain any private, denominational or other nonpublic, preelementary, elementary, or secondary school;” and

WHEREAS, vetoed House Bills 4504 and 4505, and vetoed Senate Bills 687 and 688 conferred an eventual \$1 billion per year in unconstitutional tax credits to be used for an unconstitutional, backdoor private school voucher program; and

WHEREAS, letters vetoing those bills pointedly stated, “Redirecting public school dollars for private gain is not only ineffective, it has been roundly rejected by Michigan voters, with more than 69% voting “no” on a proposal that would have allowed the use of tuition vouchers for nonpublic schools,” and “Simply put, our schools cannot provide the high-quality education our kids deserve if we turn private schools into tax shelters for the wealthy;” and

WHEREAS, in response to the vetoes, tuition voucher advocates have launched the “Let MI Kids Learn” and “Student Opportunity Scholarship” statutory initiatives to place those bills into law; and

WHEREAS, under Michigan law, the Legislature can bypass Michigan citizens’ ability to vote on a statutory initiative that collects only 340,047 signatures from the more than 8 million registered voters.

Now, therefore, be it resolved as follows:

1. That the _____ Board of Education opposes the “Let MI Kids Learn” and “Student Opportunity Scholarship” statutory initiatives being solicited by the organization called “Let MI Kids Learn” and urges community members to decline to sign the petitions for the initiatives; and
2. That the _____ Board of Education calls upon the Legislature to reject the statutory initiatives in the event they are presented to the Legislature; and
3. That the _____ Board of Education calls upon the Legislature, in the event they do not reject the statutory initiatives, to refrain from voting on them, to allow the citizens of Michigan to vote on the matter; and
4. That a copy of this resolution be sent to: (1) all elected members of the Michigan House of Representatives and Michigan State Senate who represent the _____ School District, (2) the leadership of the Michigan House of Representatives and Michigan Senate, and (3) to the Michigan Association of School Boards.

Resolved and adopted this _____ day of _____, 20__.

Board Representative Name

Board Representative Signature

June 7, 2022

Regular Meeting of the Board of Education

XII. CONSENT AGENDA. I move that the Board of Education approve the June 7, 2022 Consent Agenda, as follows:

- A. Approval of Minutes
 - 1. May 17, 2022 Regular Meeting
 - 2. June 4, 2022 Board Retreat

**REGULAR MEETING
OF THE FARMINGTON BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile
Farmington, Michigan
May 17, 2022**

President Weems called the meeting to order at 6:02 pm.

ROLL CALL:

Present: Terri A. Weems, President
Zach T. Rich, Vice President
Angie F. Smith, Secretary
Claudia T. Heinrich, Treasurer
Cheryl B. Blau, Trustee
Mable S. Fox, Trustee
Donald Walker, Trustee

Absent:

Also Present: Chris Delgado, Superintendent; Kathy Smith, Kelly Coffin, Bobbie Goodrum, and Jennifer Kaminski, Assistant Superintendents; Jackie McDougal, Executive Director; Jon Barth, Diane Bauman, Jeff Danziger, and Chris O'Brien, Directors; executive assistant, Cathy Staran; staff and community members

1. **PLEDGE OF ALLEGIANCE.** Wood Creek Elementary students led the pledge.
2. **APPROVAL OF THE AGENDA.** It was moved by Rich and supported by Walker that the Board of Education approve the agenda for the May 17, 2022 regular meeting, as presented.

MOTION PASSED 7-0.
3. **ANNOUNCEMENTS.** President Weems detailed procedures for Board meetings and public comments.
4. **BOARD GOALS.** President Weems informed the community of Board progress pertaining to the 2021/2022 Board Goals.
5. **CORRESPONDENCE.** Secretary Smith 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. **REPORT FROM THE STUDENT ROUND TABLE.** President Alyssa Peek reported the officers for next year's Student Round Table would be determined during an election this month. Ms. Peek was glad to serve as this year's president and be part of SRT all four years.

7. RECOGNITION: MIDDLE SCHOOL TEACHER OF THE YEAR.

Presenter: Chris Delgado, Superintendent; Kathy Smith, Assistant Superintendent for Instruction & Talent Development; Jeff Danziger, Director, Human Resources

Michele Laramie, Power Middle School, was recognized for being selected as the Middle School Teacher of the Year.

8. RECOGNITION: DISTRICT SUPPORT STAFF PERSON OF THE YEAR.

Presenter: Chris Delgado, Superintendent; Kathy Smith, Assistant Superintendent for Instruction & Talent Development; Jeff Danziger, Director, Human Resources

Janet McCormick, Beechview Elementary School secretary, was recognized for being selected as the District Support Staff Person of the Year.

9. RECOGNITION: GALILEO LEADERSHIP COHORTS.

Presenter: Chris Delgado, Superintendent; Kelly Coffin, Assistant Superintendent of Innovation and Strategic Projects

The Galileo Leadership Academy is a two-year seminar series designed to develop teacher leaders. It is the first level of engagement in the Galileo consortium. The curriculum addresses educational and leadership issues and themes. Instructional strategies are based on collaboration, inquiry, problem-solving, reflection, informational systems, and technology.

The current Galileo Cohort (2019-2021/22) was recognized for completing the leadership academy:

- Danya Stump
- Michelle Raphael
- Christine Michuta
- Nicole Jones
- Kia Glass

The new Galileo Cohort (2022-2024) was welcomed as they will start the leadership academy:

- Angel Bell
- Rosheen Hunter
- Yevgeniya Pukalo
- Monica Brennan

10. LEGISLATIVE UPDATE. Trustee Blau spoke about the “Let MI Kids Learn” voucher initiatives to be discussed later in the meeting.

11. SUPERINTENDENT’S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

Dr. Delgado spoke on the following topics: Spring sports, musical concerts, graduate car parades, and in-person graduation celebrations. Last week, Dr. Delgado attended the K-12 Alliance of Michigan Spring Policy Conference and shared the topics covered.

12. ADMINISTRATIVE APPOINTMENT - EAST MIDDLE SCHOOL PRINCIPAL - ANDREW LACROIX

Presenters: Chris Delgado, Superintendent; Kathy Smith, Kathy Smith, Assistant Superintendent for Instruction & Talent Development

Ms. Kathy Smith introduced Mr. Andrew LaCroix selected to serve as the new principal at East Middle School. Mr. LaCroix will begin his role as principal on July 1, 2022.

13. FARMINGTON/FARMINGTON HILLS EDUCATION FOUNDATION.

Presenters: Chris Delgado, Superintendent; David Roggenkamp, Foundation Chair

Mr. David Roggenkamp reported the virtual fundraiser was a success, new board trustees were added, and the Foundation welcomed H.E.A.R.T. under their foundation to process monetary donations. The foundation is coordinating 19 scholarships to be awarded, totaling over \$18,000. The Toast to Education fundraiser will return to in-person.

Board members shared their comments and thanked the presenters for the report.

14. PROGRESS REPORT ON TALENT DEVELOPMENT.

Presenters: Kathy Smith, Assistant Superintendent for Instruction & Talent Development; TD team facilitators: Team 1: Greg Smith, Dr. Bobbie Goodrum, Lydia Moore, Natresse Pickens, Gazell Watkins, and Kathy Smith; Team 2: Greg Smith, Chris O'Brien, Tonya Corbitt, and Kathy Smith; Special Education: Supervisor- Lydia Moore, EC- Danya Stump, SW- Onisia Martin, RP- Valada Sargeant, and TC- Chondra Jones; Teachers: Elem- Tiffany Lee, MS- Debbie Calanchi, HS- Michelle Raphael, K-8- Cooper Frank, Chelsea Chambers (New teacher Mentoring), and Katy Gustafson (New teacher Mentoring); Art/Music/PE: PE- Katie Gabrielli, Vocal- Jennifer Bailey, Instr.- Katelyn Falls and Art- Kimmi Dukes; Administrators: Dr. Bobbie Goodrum, Margaret Hendrickson; Chris O'Brien, and Kathy Smith; Principals: Rhonda Henry, Shawndra Hernton, Drew LaCroix, and Greg Smith; Assistant Principals: Tonya Corbitt, Crystal Etheridge, Chris Meussner, and Renita Williams; Human Resources: Elizabeth Hopper, Natresse Pickens, and Gazell Watkins

Ms. Kathy Smith and the teams provided a detailed report on the background, history, the talent development process, and talent retention key objectives and goals. The Key Retention areas of focus are Employee Engagement, Training and Development, Financial Wellness, Work Life Balance, Employee Health, Leadership & Communications, FPS Culture, and Salary, Comp & Job Security.

Board members shared their comments and thanked the presenters for the report.

15. YEAR IN REVIEW - STRATEGIC PLANNING.

Presenters: Kelly Coffin, Assistant Superintendent, Innovation and Strategic Projects

Dr. Coffin provided an overview of the Strategic Plan and the eight Goal Area Committees. Over 150 committee members, including staff, students, and community members, met monthly to discuss goals, objectives, and strategies. The thorough presentation covered the progress made and the work to be continued.

Board members shared their comments and thanked the presenters for the report.

16. STATE AND FEDERAL GRANTS.

Presenter: Christopher O'Brien, Director, Instructional Equity, State & Federal Programs, and MTSS

Mr. O'Brien reported on the State and Federal Programs: Title I, Title II, Title III, Title IV, Section 31A, American Rescue Plan (ESSER), and Section 41. Mr. O'Brien explained the purpose of the funds and which schools receive funding.

Board members asked questions, shared their comments, and thanked the presenters for the report.

17. INNOVATION UPDATE.

Presenters: Kelly Coffin, Assistant Superintendent, Innovation and Strategic Projects; Rosheen Hunter, 5th Grade Teacher, Wood Creek Elementary (Community Garden)

Ms. Rosheen Hunter and Wood Creek students provided a presentation on the Wood Creek Community Garden. The garden provides benefits for academic achievement, social-emotional health, physical health and benefits the school and community. The students are using the garden as their International Baccalaureate PYP School Exhibition. The exhibition is the culminating, collaborative experience in the final year of the IB Primary Years Program.

Board members shared their comments and thanked the presenters for the report.

18. REPORTS FROM BOARD COMMITTEES.

Legislative Committee. Chair Blau reported the committee continues to discuss the IDEA Full funding. Dr. Blau reached out to our local PTA and Jenn Garland, the Michigan PTA Representative. They communicated that the National PTA is not focusing this particular year on IDEA Full Funding. The committee will continue to make this a priority and will continue to reach out to partner with our PTA. The Resolution Opposing "Let MI Kids Learn" Voucher Initiatives was discussed.

19. OAKLAND SCHOOLS BOARD OF EDUCATION ELECTION RESOLUTION REVIEW.

Presenter: Terri Weems, President, Board of Education

Oakland Schools has two seats open on their Board of Education. Local Boards must adopt a resolution naming a designate and alternate designate to vote in the election and the candidates to vote for.

The individuals listed below have filed as candidates for the two 6-year term seats open for the 2022 Oakland Schools Board of Education Biennial Election.

- * Connie Williams
- * Barb DeMarco
- * Steven Gottlieb
- * Brandon Kalasho
- * Charlie Gandy-Thompson

A discussion occurred. The adoption of the resolution will be brought as an action item later in this meeting.

20. RESOLUTION OPPOSING "LET MI KIDS LEARN" VOUCHER INITIATIVES.

Presenter: Cheryl Blau, Trustee, Board of Education

Trustee Blau shared a resolution draft for the Board's review. Trustee Blau read a portion of the Resolution that "No public monies or property shall be appropriated or paid or any public credit utilized, by the legislature or any other political subdivision or agency of the state directly or indirectly to aid or maintain any private, denominational or other nonpublic, preelementary, elementary, or secondary school." Some previous bills were vetoed because they would provide private schools with vouchers to use public funds. The concern is that by collecting only 340,047 signatures from the more than 8 million registered voters, the Legislature can bypass Michigan citizens' ability to vote on the initiatives. The PTA and Oakland Schools Government Relations Committee encourage school boards to adopt this resolution.

Board discussion occurred.

21. PUBLIC COMMENTS. Public comments were shared.

22. FACILITIES - UNDERGROUND STORAGE TANK REMOVAL.

Presenter: Jon Barth, Director, Facilities & Maintenance Operations; Scott Staber, Arch Environment President and staff

This item was presented in detail at the May 3, 2022, regular meeting.

MOTION: It was moved by Heinrich and supported by Walker that the Board of Education approve the tank removal and environmental bid components to TSP Environmental in the amount of \$149,577, in addition to a 5% project contingency, and

Arch Environmental's project management fee, bringing the total project cost to \$190,000 as outlined in the April 28, 2022 memo from John Barth, Director of Facilities. Funding for the project to remove and replace the gasoline and diesel storage tanks at Facilities Management to come from the 2018 Capital Projects, Building and Site Fund.

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
 Nays:

MOTION PASSED 7-0.

23. WARNER COLLABORATIVE SPACE FURNITURE PURCHASE APPROVAL.

Presenter: Kelly Coffin, Assistant Superintendent, Innovation and Strategic Projects

This item was presented in detail at the May 3, 2022, regular meeting.

MOTION: It was moved by Walker and supported by Smith that the Board of Education approve the Warner Collaborative Space Furniture purchase as outlined in the Workspace Interiors by Office Depot, Proposal 572187 dated 4/25/22, in the amount of \$92,850.53. The funding sources for this project include Bosch Grant funds for Middle School Innovation specifically designated for furniture purchases and 2020 bond funds set aside for furniture purchases.

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
 Nays:

MOTION PASSED 7-0.

24. OAKLAND SCHOOLS BUDGET RESOLUTION APPROVAL.

Presenters: Jennifer Kaminski, Assistant Superintendent, Business Services

This Oakland Schools 2022-23 budget was presented for review at the May 3, 2022, regular meeting. The Board is required to adopt a resolution in support of or disapproval of the budget.

MOTION IN SUPPORT OF: It was moved by Heinrich and supported by Smith that the Board of Education adopt the resolution in support of the Oakland Schools General Fund Operating Budget for the 2022-23 school year and waive the reading of the resolution.

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
 Nays:

MOTION PASSED 7-0.

25. OAKLAND SCHOOLS BOARD OF EDUCATION ELECTION RESOLUTION APPROVAL.

Presenter: Terri Weems, President, Board of Education

This item was presented in detail earlier this evening.

Board action is required to adopt a Resolution to designate a representative and alternate to vote on behalf of the District and the candidates to support.

MOTION: It was moved by Rich and supported by Walker that the Board of Education, by Resolution, designates President Terri Weems as its representative and Vice President Zach Rich as its alternate representative to serve on the 2022 electoral body responsible for electing members to the Oakland Schools Intermediate School District Board of Education. Further, the Board supports candidate Connie Williams and candidate Barb DeMarco for the two open positions on the Oakland Schools District Board of Education, each for a term of six years ending June 30, 2028, and directs the designated representatives to vote for both candidates at the June 6, 2022 election.

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
Nays:

MOTION PASSED 7-0.

26. SUPERINTENDENT’S CONTRACT AMENDMENT APPROVAL.

Presenter: Terri Weems, Board President

Comments were made by the Board.

MOTION: It was moved by Rich and supported by Walker that the Board of Education approve the superintendent’s contract amendment, as presented.

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
Nays:

MOTION PASSED 7-0.

27. EXPENDITURES.

MOTION: It was moved by Heinrich and supported by Smith that the Board of Education approve the expenditures as outlined in the expenditure printout dated May 17, 2022, as follows:

General Fund	10,159,713
General Fund - Athletics	90,146
Debt Fund	-
Capital Projects – Technology and Other Projects	-
Capital Projects – 2018 Bond Fund	936,314
Capital Projects – 2020 Bond Fund	807,854
Nutrition Services Fund	308,370
Benefit Stabilization Fund	1,014,411
TOTAL	\$ 13,316,808

ROLL CALL VOTE: **Ayes:** Blau, Fox, Walker, Heinrich, Rich, Smith, Weems
Nays:

MOTION PASSED 7-0.

28. **CONSENT AGENDA.** It was moved by Rich and supported by Smith that the Board of Education approve the Consent Agenda dated May 17, 2022.

- A. Approval of Minutes
 - 1. May 3, 2022 Regular Meeting
- B. Approval of Board of Education 2022/2023 Meeting Dates
- C. Head Start Director’s Monthly Report, which includes the Farmington Head Start Budget Narrative for Head Start Cost of Living Adjustment and Quality Improvement Funds for fiscal year 2022.
- D. Personnel Items

New Hires Name	Position	Location	Effective Date
Domzalski, Michael	Teacher	Farmington STEAM Academy	5/2/2022
Haskill, Molly	Teacher	Power Middle School	5/2/2022
Knapp, Kathleen	Guest Counselor	All but covering at STEAM	4/21/2022
Meneses-Pineda, Gabriela	Kitchen helper	Farmington STEAM Academy	5/2/2022
Moyers, Laura	Guest Teacher (Rehire)	All buildings	4/20/2022
Schulz, Madeline	Teacher	Warner Middle School	5/2/2022
Spain, Patricia	Satellite Manager	Hillside Elementary School	4/25/2022

Resignations Name	Position	Location	Effective Date
Jones, Monique	Custodian	Gill Elementary School	5/6/2022
Mora, Nathan	Teacher	North Farmington High School	5/5/2022
Petrusha, Julie	Paraprofessional	Farmington Early Childhood Center	5/11/2022

MOTION PASSED 7-0.

29. REPORTS FROM BOARD REPRESENTATIVES.

FAAPN: Trustee Walker shared the next Super Saturday is on May 21. No tutoring on May 28 during Memorial Weekend. June 4 is the last tutoring day, and they will have a year-end celebration with hot dogs. A GM Hummer electric vehicle was brought to the last meeting for a demonstration.

23. RECOMMENDATIONS FOR FUTURE AGENDA ITEMS. None.

24. GOOD AND WELFARE. Board members spoke on topics of personal interest.

25. ADJOURNMENT. The Board of Education May 17, 2022 regular meeting was adjourned at 9:54 pm.

Angie F. Smith
Farmington Board of Education
Board Secretary

