

FLAT ROCK COMMUNITY SCHOOLS

2018/2019
Proposed Budget



June 18, 2018

RESOLUTION FOR ADOPTION
BY THE BOARD OF EDUCATION OF FLAT ROCK COMMUNITY SCHOOLS
2018-2019 BUDGETS

RESOLVED, that this resolution shall be the budgetary policy statement of the Board of Education of the Flat Rock Community Schools. A resolution to define the fiscal year, name and define the powers and duties of the District's fiscal officer.

RESOLVED, that the fiscal year of the Flat Rock Community Schools shall begin July 1 in each year and close on the following June 30.

RESOLVED, that the Superintendent of the Flat Rock Community Schools shall be named the District's fiscal officer and shall perform the duties of the fiscal officer enumerated in this resolution.

RESOLVED, that the fiscal officer is required by ACT 621 to prepare the required budgets and submit these to the Board of Education. It is assumed that the fiscal officer may delegate these duties to others while retaining the responsibility.

RESOLVED, that the fiscal officer shall prescribe forms to be used by Administrators in submitting their budget estimates and any regulations he may deem necessary for the guidance of the Administrators in preparing their budget estimates.

RESOLVED, that the fiscal officer shall annually provide a statement of those factors which will condition the availability of the pattern of expenditures.

RESOLUTION FOR ADOPTION
BY THE BOARD OF EDUCATION OF FLAT ROCK COMMUNITY SCHOOLS
2018-2019 BUDGETS

RESOLVED, that this resolution shall be the general appropriations of Flat Rock Community Schools for the Fiscal Year 2018-2019; a resolution to make appropriations, and to provide for the disposition of all income received by Flat Rock Community Schools.

BE IT FURTHER RESOLVED, that the revenues, which include a local non-residential property tax levy of eighteen (18) mills plus a tax levy of six (6) mills on commercial personal property, and unappropriated fund balance estimated to be available for appropriation in the **GENERAL FUND** of the Flat Rock Community Schools for Fiscal Year 2018-2019 is as follows:

REVENUES

Local Sources	\$ 1,799,417
Athletics	73,000
State Sources	16,708,629
Federal Sources	1,000,856
Incoming Transfers and Other Transactions	<u>917,700</u>

TOTAL REVENUES	<u>20,499,602</u>
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FUND BALANCE, JULY 1	\$4,321,485
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Fund Balance Available to Appropriate	<u>4,321,485</u>
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TOTAL AVAILABLE TO APPROPRIATE GENERAL FUND	<u><u>\$ 24,821,087</u></u>
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BE IT FURTHER RESOLVED, that \$20,433,737 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	
Basic Programs	\$ 8,738,869
Added Needs	1,904,317
Support Services	
Pupil	1,552,591
Instructional Staff	1,284,520
General Administration	428,791
School Administration	1,166,477
Business	397,551
Operations & Maintenance	1,744,820
Transportation	1,007,286
Central	710,870
Athletics	386,000
Community Services	49,128
Outgoing Transfers and Other Transactions	<u>1,062,517</u>

TOTAL EXPENDITURES	<u>20,433,737</u>
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EXCESS REVENUE (EXPENDITURES)	65,865
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FUND BALANCE, JULY 1	<u>4,321,485</u>
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ESTIMATED FUND BALANCE, JUNE 30	<u><u>\$ 4,387,350</u></u>
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**FLAT ROCK COMMUNITY SCHOOLS
GENERAL FUND**

**Detail Budget Projection
For Fiscal Year Ending June 30, 2019**

	Original 2018-2019
REVENUES	
Local Sources	1,799,417
Athletic Sources	73,000
State Sources	16,708,629
Federal Sources	1,000,856
Incoming Transfers and Other Transactions	917,700
TOTAL REVENUES	20,499,602
EXPENDITURES	
Instruction	
Basic Programs	8,738,869
Added Needs	1,904,317
Support Services	
Pupil	1,552,591
Instructional Staff	1,284,520
General Administration	428,791
School Administration	1,166,477
Business	397,551
Operations and Maintenance	1,744,820
Transportation	1,007,286
Central	710,870
Athletics	386,000
Community Services	49,128
TOTAL EXPENDITURES	19,371,220
Outgoing Transfers and Other Transactions	1,062,517
TOTAL EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	20,433,737
EXCESS OF REVENUES, INCOMING TRANSFERS AND OTHER TRANSACTIONS OVER EXPENDITURES, OUTGOING TRANSFERS AND OTHER TRANSACTIONS	65,865
FUND BALANCE, JULY 1	4,321,485
ESTIMATED FUND BALANCE, JUNE 30	\$ 4,387,350
FUND BALANCE AS PERCENT OF EXPENDITURES	21.47%

MILLS TO BE LEVIED TO SUPPORT EXPENDITURES INCLUDED IN BUDGET:

Levied on Non-Homestead Property	18.0000
Levied on Commercial Personal Property	6.0000

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the FOOD SERVICE FUND of the Flat Rock Community Schools for Fiscal Year 2018-2019 is as follows:

REVENUES

Local Sources	\$ 135,400
State Sources	26,000
Federal Sources	377,200
Incoming Transfers	<u>1,000</u>

TOTAL REVENUES 539,600

FUND BALANCE, JULY 1 \$ 194,927

Fund Balance Available to Appropriate 194,927

**TOTAL AVAILABLE TO APPROPRIATE
FOOD SERVICE FUND** \$ 734,527

BE IT FURTHER RESOLVED, that \$541,750 of the total available to appropriate in the FOOD SERVICE FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Salaries and Benefits	\$ 54,625
Supplies/Services	413,125
Commodities	30,000
Capital Outlay	32,000
Outgoing Transfers	<u>12,000</u>

TOTAL EXPENDITURES 541,750

EXCESS REVENUE (EXPENDITURES) (2,150)

FUND BALANCE , JULY 1 194,927

ESTIMATED FUND BALANCE, JUNE 30 \$ 192,777

**FLAT ROCK COMMUNITY SCHOOLS
FOOD SERVICE FUND**

**Detail Budget Projection
For Fiscal Year Ending June 30, 2019**

	Original 2018-2019
REVENUES	
Local Sources	\$ 135,400
State Sources	26,000
Federal Sources	377,200
Incoming Transfers	1,000
TOTAL REVENUES	539,600
EXPENDITURES	
Salaries and Benefits	54,625
Supplies/Services	413,125
Commodities	30,000
Capital Outlay	32,000
Outgoing Transfers	12,000
TOTAL EXPENDITURES	541,750
EXCESS REVENUE (EXPENDITURES)	(2,150)
FUND BALANCE, JULY 1	194,927
ESTIMATED FUND BALANCE, JUNE 30	\$ 192,777

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the DEBT RETIREMENT FUND of the Flat Rock Community Schools for Fiscal Year 2018-2019 is as follows:

REVENUES

Local Property Taxes	\$ 3,049,237
Other Revenue from Local Sources	1,000
State Sources	13,978
School Bond Loan Fund	<u>1,800,000</u>

TOTAL REVENUES 4,864,215

FUND BALANCE, JULY 1 \$ 108,745

Fund Balance Available to Appropriate	<u>108,745</u>
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**TOTAL AVAILABLE TO APPROPRIATE
DEBT RETIREMENT FUND** \$ 4,972,960

BE IT FURTHER RESOLVED, that \$4,744,538 of the total available to appropriate in the DEBT RETIREMENT FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Redemption of Bond Principal	\$ 3,820,000
Interest on Debt	903,388
Miscellaneous	<u>21,150</u>

TOTAL EXPENDITURES 4,744,538

EXCESS REVENUE (EXPENDITURES) 119,677

FUND BALANCE, JULY 1 108,745

ESTIMATED FUND BALANCE, JUNE 30 \$ 228,422

**FLAT ROCK COMMUNITY SCHOOLS
DEBT RETIREMENT FUND**

**Detail Budget Projection
For Fiscal Year Ending June 30, 2019**

	Original 2018-2019
REVENUES	
Property Tax Levy	\$ 3,049,237
Interest	1,000
State Sources	13,978
School Bond Loan Fund	1,800,000
TOTAL REVENUES	4,864,215
EXPENDITURES	
Redemption of Principal	3,820,000
Interest on Debt	903,388
Miscellaneous	1,150
Tax Appeals Prior Year	20,000
TOTAL EXPENDITURES	4,744,538
EXCESS REVENUE (EXPENDITURES)	119,677
FUND BALANCE, JULY 1	108,745
ESTIMATED FUND BALANCE, JUNE 30	\$ 228,422

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the CAPITAL PROJECTS FUND of the Flat Rock Community Schools for Fiscal Year 2018-2019 is as follows:

REVENUES

Incoming Transfers	\$ 550,000
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TOTAL REVENUES	550,000
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FUND BALANCE, JULY 1	\$1,049,855
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Fund Balance Available to Appropriate	1,049,855
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TOTAL AVAILABLE TO APPROPRIATE CAPITAL PROJECTS FUND	<u><u>\$ 1,599,855</u></u>
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BE IT FURTHER RESOLVED, that \$180,595 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Capital Projects	\$ 180,595
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TOTAL EXPENDITURES	<u>180,595</u>
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EXCESS REVENUE (EXPENDITURES)	369,405
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FUND BALANCE, JULY 1	<u>1,049,855</u>
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ESTIMATED FUND BALANCE, JUNE 30	<u><u>\$ 1,419,260</u></u>
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**FLAT ROCK COMMUNITY SCHOOLS
CAPITAL PROJECTS FUND**

**Detail Budget Projection
For Fiscal Year Ending June 30, 2019**

	<u>Original 2018-2019</u>
REVENUES	
Incoming Transfers	<u>\$ 550,000</u>
TOTAL REVENUES	<u>550,000</u>
EXPENDITURES	
Capital Projects	<u>180,595</u>
TOTAL EXPENDITURES	<u>180,595</u>
EXCESS REVENUE (EXPENDITURES)	369,405
FUND BALANCE, JULY 1	<u>1,049,855</u>
ESTIMATED FUND BALANCE, JUNE 30	<u><u>\$ 1,419,260</u></u>

RESOLVED, by the Board of Education of Flat Rock Community Schools that there be levied on the taxable property of said District for the year **2018**, said tax to be apportioned among several fractions of the District as follows:

FLAT ROCK COMMUNITY SCHOOLS
Estimated Tax Certification
June 18, 2018

	PRE & Qualified Ag. & Qualified Forest	Industrial Personal Property	Commercial Personal Property	Non-PRE	Industrial Facilities Property	Total	Local Property Tax Levied on Non-PRE Only for Operational Purposes	Local Property Tax Levied on Commercial Personal Property for Operational Purposes	Debt Property Tax Levied on All Property
Flat Rock	161,835,961	1,068,200	8,182,010	74,796,051	-	245,882,222	1,346,329	49,092	2,758,799
Flat Rock - IFT	-	-	-	-	1,106,900	1,106,900	-	-	12,419
Huron	4,342,565	-	1,863,000	4,464,140	-	10,669,705	80,355	11,178	119,714
Ash	1,795,461	-	146,151	2,473,917	-	4,415,529	44,531	877	49,542
Berlin	3,200,204	-	152,305	6,341,188	-	9,693,697	114,141	914	108,763
Grand Total	171,174,191	1,068,200	10,343,466	88,075,296	1,106,900	271,768,053	1,585,356	62,061	3,049,237
TOTAL MILLAGE RATE							18.0000	6.0000	11.2200

Approved: Date

Secretary

2018 Tax Rate Request (This form must be completed and submitted on or before September 30, 2018)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

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

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Wayne	2018 Taxable Value of ALL Properties in the Unit as of 5-29-18 \$268,746,097
Local Government Unit Requesting Millage Levy Flat Rock Community Schools	For LOCAL School Districts: 2018 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$87,894,590

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 2018 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2018 Current Year "Headlee" Millage Reduction Fraction	(7) 2018 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	11/2014	18.3436	18.3436	1.0000	18.3436	1.0000	18.0000	9.0000	9.0000	2025
2013 Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	1.3000	1.3000	NA
2016A Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	2.0000	2.0000	NA
2016B Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	2.3100	2.3100	NA

Prepared by	Telephone Number 734-535-6577	Title of Preparer Business Manager	Date 6/18/2018
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Tara AuBuchon	6/18/2018
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Norman Haase	6/18/2018

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

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

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2018 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000

2018 Tax Rate Request (This form must be completed and submitted on or before September 30, 2018)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

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

Carefully read the instructions on page 2.

County(ies) Where the Local Government Unit Levies Taxes Monroe	2018 Taxable Value of ALL Properties in the Unit as of 5-29-18 \$268,746,097
Local Government Unit Requesting Millage Levy Flat Rock Community Schools	For LOCAL School Districts: 2018 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. \$87,894,590

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(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2017 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2018 Current Year "Headlee" Millage Reduction Fraction	(7) 2018 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	11/2014	18.3436	18.3436	1.0000	18.3436	1.0000	18.0000	0.0000	18.0000	2025
2013 Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	0.0000	2.6000	NA
2016A Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	0.0000	4.0000	NA
2016B Ref	Debt-All	Refundin	Unlimit'd	NA	NA	NA	NA	NA	0.0000	4.6200	NA

Prepared by	Telephone Number 734-535-6577	Title of Preparer Business Manager	Date 6/18/2018
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		Tara AuBuchon	6/18/2018
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		Norman Haase	6/18/2018

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

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

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2018 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	0.0000
For Commercial Personal	6.0000
For all Other	18.0000