

# NOTICE OF BOARD WORKSHOP

June 24, 2019

6:00 PM

Eastpointe Community Schools  
Board of Education  
24685 Kelly Road  
Eastpointe, MI 48021  
(586) 533-3023

**Meeting Place:**  
Eastpointe City Hall  
23200 Gratiot  
Eastpointe, Michigan 48021

## Agenda

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of the Agenda
5. Hearing of the Public
6. Business/Finance
  - A. 2019 Final Budget Amendment 2
  - B. 2020 Original Budget 8
  - C. Property Tax Levy 15
7. Adjournment

*Proposed minutes of said meeting will be available for public inspection during regular hours at the office of the Superintendent of Schools, 24685 Kelly Road, Eastpointe, Michigan. This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation during the meeting as indicated in agenda item "Hearing of the Public."*

### EASTPOINTE BOARD OF EDUCATION

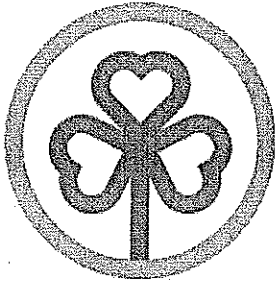
Jon S. Gruenberg, President  
Dr. Chineva Early, Vice President

Julie DeVita, Secretary  
Robert Roscoe, Treasurer

Mary M. Hall-Rayford, Trustee  
Keith Ward, Trustee  
Edward Williams, Trustee

***In partnership with the community, the Eastpointe Community Schools will provide all its students with quality education programs in a safe and nurturing environment so that our graduates are adequately prepared for productive citizenship in a global society.***

It is the policy of Eastpointe Community Schools not to discriminate against any person on the basis of race, color, national origin, gender, age, disability, religion, height, weight or marital status in its programs, services, employment, or any other activities. For information, contact the Superintendent of Eastpointe Community Schools, Administrative Center, 24685 Kelly Rd, Eastpointe, MI 48021, (586) 533-3000.



# EASTPOINTE COMMUNITY SCHOOLS

To: Dr. Ryan McLeod, Superintendent

From: Robert Carlesso, Executive Director – Business and Operations

Re: Fiscal Year 2019 Final Amended Budget

Date: June 15, 2019

Enclosed for your review is the Fiscal 2019 final amended budget for the General Fund, School Service Fund, Debt Service Fund, and Capital Projects Fund.

## General Fund

This budget reflects the same bottom line operating result as the budget amendment #1 approved by the board in May 2019. However there are a few changes to expenses which are offsetting.

- Reflects a one-time bonus for teacher and para professionals of \$500 and \$200 respectively. The total cost of this bonus is approximately \$110,000. This bonus is the result of a memorandum of understanding that was negotiated with the Eastpointe Federation of Educators in accordance with a wage-reopener provision of their contract. This memorandum of understanding will be brought to the board for approval at the June 24, 2019 meeting
- Health care expenses are trending below the illustrated rate provided by Blue Cross. Therefore, the health care expense budget was reduced for the same amount as the one-time teacher and para professional bonus.

The budget shows an operating deficit for the year of \$0.3 million before roll-up. After adding back roll-up of 0.5% of fund 11 expenses, the operating deficit is estimated to be \$0.2 million. Roll-up is the portion of the budget that is unspent as a result of a department or building not spending its entire expense budget. There is usually roll-up because the budget represents the maximum amount that should be spent and certain accounts contain a contingency for events that

# EASTPOINTE COMMUNITY SCHOOLS



## 2018-2019 Budget Amendment #2 (Final Amendment)

**General Fund  
Food Service Fund  
Debt Service Fund  
Capital Projects Fund**

### **Board of Education**

Jon S. Gruenberg, President  
Randy Wilson, Vice President  
Julie DeVita, Secretary  
Chineva Early, Treasurer

Robert Roscoe, Trustee  
Keith Ward, Trustee  
Edward Williams, Trustee

### **Administration**

Dr. Ryan McLeod - Superintendent

**EASTPOINTE COMMUNITY SCHOOLS  
GENERAL FUND BUDGET  
2018-19**

	2017-18 Actual	2018-19 Original	2018-19 Amendment #1	2018-19 Final Amended	Row Description
<b>REVENUES:</b>					
Local	4,749,785	4,889,323	4,860,948	4,809,201	Eastpointe and Warren Property taxes, summer school tuition, rent, fees
State	22,994,481	22,020,318	22,445,045	22,534,950	State per pupil funding, At-Risk, GSRP, state grants
Federal	4,806,574	5,049,788	4,833,470	4,778,428	Federal grants - Title I, I, IV; IDEA, WIA, Perkins
MISD	2,500	0	448,452	448,452	Macomb County Special Education millage
Incoming transfer - Other Funds	117,492	95,000	95,000	95,000	Reimbursement from Food Svc Fund for facilities and admin. support
Proceeds from sale of assets/capital leases	625,000	420,000	0	0	Sale of district property (Roosevelt in 2018/former Admin Bldg in original)
	<b>33,295,832</b>	<b>32,474,429</b>	<b>32,682,915</b>	<b>32,666,031</b>	

**EXPENDITURES:**

**INSTRUCTION:**

Basic Instruction	12,301,397	11,573,212	12,424,016	12,329,820	Elementary, MS, HS, Summer School, pre-K programs
Added Needs	5,831,034	6,034,023	5,342,608	5,232,113	Special Ed, Compensatory Ed, Career & Technical Ed.
Adult Education	18,132,431	17,607,235	17,766,624	17,561,933	

**SUPPORT SERVICES:**

Pupil Services	2,138,154	2,099,661	2,208,728	2,411,397	Counselors, psychologists, speech, social workers, teacher consultants
Instructional Services	2,057,502	2,437,184	2,664,937	2,664,065	Svc to help improve instr - prof devel, supervision, assessments, instr tech
General Administration	529,878	537,737	467,529	465,964	Bd of Ed, Executive admin
School Administration	2,338,270	2,247,888	2,270,063	2,282,840	Office of principal, department chair persons
Business Services	536,343	543,496	581,290	595,738	Business office
Operations and Maintenance	3,260,446	3,492,068	3,590,206	3,599,142	Operating building services, security
Pupil Transportation	1,258,859	1,252,287	1,285,964	1,303,993	General and special ed bus service
Central Services	919,492	1,059,388	1,055,309	1,123,735	Technology, pupil accounting, marketing/public relations
Athletic Services	594,590	817,795	656,633	583,296	Athletic programs
Other	13,633,534	14,487,504	14,740,659	15,030,170	

**COMMUNITY SERVICES**

Parent involvement activities

	46,651	70,902	169,932	99,728
--	--------	--------	---------	--------

**FACILITIES - Capital Outlay**

	104,941	100,000	0	0
--	---------	---------	---	---

**OUTGOING TRANSFERS AND OTHER:**

Indirect cost transfer - federal to general					
Debt service	255,782	257,798	293,204	258,204	Lease payments, interest on borrowing from state
Outgoing transfer to other funds					
Outgoing transfer - Leases					
<b>TOTAL EXPENDITURES</b>	<b>32,173,339</b>	<b>32,523,439</b>	<b>32,970,419</b>	<b>32,950,035</b>	

**REVENUES OVER (UNDER) EXPENDITURES**

	1,122,493	(49,010)	(287,504)	(284,004)
--	-----------	----------	-----------	-----------

**BEGINNING FUND BALANCE**

	764,706	1,246,722	1,887,199	1,887,199
--	---------	-----------	-----------	-----------

**ENDING FUND BALANCE**

	1,887,199	1,197,712	1,599,695	1,603,195
--	-----------	-----------	-----------	-----------

Fund Balance as a % of Total Expenditure

	5.87%		4.87%	4.87%
--	-------	--	-------	-------



**EASTPOINTE COMMUNITY SCHOOLS  
DEBT SERVICE FUND  
2018-19**

	2017-18 Actual	2018-19 Original	2018-19 Final Amendment
Tax Collections	3,516,470	3,624,401	3,624,868
Delinquent tax collections			
Interest earnings	2,780	2,000	7,725
State payments in lieu of tax	67,480	60,000	65,609
Proceeds from School Loan Revolving Fund	0		
	<u>3,586,730</u>	<u>3,686,401</u>	<u>3,698,202</u>

**REVENUES & OTHER SOURCES**

**EXPENDITURES:**

Principal	3,038,252	1,770,000	2,803,442
Interest	822,480	1,176,114	869,685
Interest Credit Rebates		(565,203)	(566,415)
Abated or refunded taxes			914
Fees: Paying agent, bank, filing		1,523	29,650
Payments to the School Loan Revolving Fund		896,422	
	<u>3,860,732</u>	<u>3,278,856</u>	<u>3,137,276</u>

**BUDGETED REVENUES OVER (UNDER) EXPENDITURES**

(274,002)      407,545      560,926

**BEGINNING FUND BALANCE**

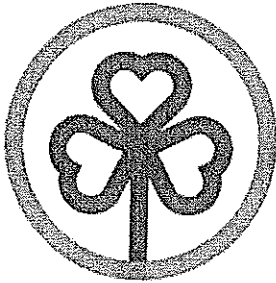
687,562      355,757

**ENDING FUND BALANCE**

413,560      763,302      560,926

**EASTPOINTE COMMUNITY SCHOOLS  
CAPITAL PROJECTS FUND  
2018-19**

	2017-18 Actual	2018-19 Original	2018-19 Final Amended
<b><u>REVENUES &amp; OTHER SOURCES</u></b>			
Proccedes from Capital Lease - US Bank	0	0	2,471,336
	<u>0</u>	<u>0</u>	<u>2,471,336</u>
<b><u>EXPENDITURES:</u></b>			
Construction Activities	0	0	500,000
	<u>0</u>	<u>0</u>	<u>500,000</u>
<b>BUDGETED REVENUES OVER (UNDER) EXPENDITURES</b>			1,971,336
<b>BEGINNING FUND BALANCE</b>			0
<b>ENDING FUND BALANCE</b>	0	0	<u>1,971,336</u>



# EASTPOINTE COMMUNITY SCHOOLS

To: Dr. Ryan McLeod, Superintendent

From: Robert Carlesso, Executive Director – Business and Operations

Re: Fiscal Year 2020 Original Budget

Date: June 16, 2019

Enclosed for your review is the Fiscal 2020 original budget for the General Fund, School Service Fund, Debt Service Fund, and Capital Projects Fund. A discussion of each fund and the assumptions used to develop the budget appears below.

## GENERAL FUND

This budget reflects estimated enrollment and estimated state aid for the 2019-2020 school year. Actual enrollment used for state funding will not be determined until October 2019 and funding has not yet been approved by the legislature.

The budget is based on 2,537 students for 2020, a decrease of 128 students from the February 2019 student count and per pupil state aid (foundation allowance) of \$8,285, an increase of \$150 from 2019.

This budget shows break-even operating results where total revenue generated equals expenditures. Fund equity is expected to be \$1.6 million at June 30, 2020.

The following is a summary of highlights for the fiscal 2020 budget:

### Equity

- Reflects break-even operating results where revenue equals expenditures.
- Total fund equity is projected to be \$1.6 million at June 30, 2020, which is the same as the anticipated fund equity at June 30, 2019. Fund equity at June 30, 2018 was \$1.9 million.

beginning in fiscal year 2020 for a period of ten years. A preliminary estimate is that there is approximately \$100,000 to \$200,000 of repairs per year that could be shifted to the sinking fund, thereby providing relief to the general fund.

#### SCHOOL SERVICE FUND

The School Service Fund is comprised of the Food Service Program and Student Activity Accounts.

The district hired a new full-time food service director in June 2019, replacing two part-time directors. It is expected that this full-time director will be able to raise the level of service provided to our students and improve the quality of the meals served. Over the past two years the food service program was required by the state of Michigan to spend down its surplus fund equity. It used those funds to improve ventilation systems in the school kitchens, replace the walk-in freezer at the high school, and purchase equipment. The fund equity is now within the required range and normal operating results are anticipated.

A new accounting standard (GASB 84) comes into effect on July 1, 2019 which requires that certain accounts formerly held and managed at the building level now be reflected in the district's financial statements. These accounts are primarily for student activities where money is raised for a specific purpose and must be spent for that purpose, where the district has oversight of those funds - for example fundraisers and donations. The School Service Fund budget reflects \$50,000 for these activities.

#### DEBT SERVICE FUND

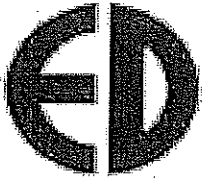
This budget reflects the repayment of the district's voter approved bonds and the tax revenue necessary to cover those payments. The balance of the loan from the state of Michigan School Loan Revolving Fund was paid in full during 2019.

#### CAPITAL PROJECTS FUND

This budget reflects spending on building improvements as part of the performance contract entered into with Siemens Industry in 2019. The projects are scheduled to be completed by the fall of 2019.

Please let me know if you have any questions.

# EASTPOINTE COMMUNITY SCHOOLS



## 2019-2020 Original Budget

**General Fund  
School Service Fund  
Debt Service Fund  
Capital Projects Fund**

### Board of Education

Jon S. Gruenberg, President  
Randy Wilson, Vice President  
Julie DeVita, Secretary  
Chineva Early, Treasurer

Robert Roscoe, Trustee  
Keith Ward, Trustee  
Edward Williams, Trustee

### Administration

Dr. Ryan McLeod - Superintendent

**EASTPOINTE COMMUNITY SCHOOLS  
GENERAL FUND BUDGET  
2019-20**

	2017-18 Actual	2018-19 Final Amended	2019-20 Original	Row Description
<b>REVENUES:</b>				
Local	4,749,785	4,809,201	4,812,772	Eastpointe and Warren Property taxes, summer school tuition, rent, fees
State	22,994,481	22,534,950	21,830,359	State per pupil funding, At-Risk, GSRP, state grants
Federal	4,806,574	4,778,428	4,783,778	Federal grants - Title I, IV; IDEA, WIA, Perkins
MISD	2,500	448,452	414,881	Macomb County Special Education millage
Incoming transfer - Other Funds	117,492	95,000	95,000	Reimbursement from Food Svc Fund for facilities and admin. support
Proceeds from sale of assets/capital leases	625,000	0	365,000	Sale of district property (Roosevelt in 2018/former Admin Bldg in original)
	<u>33,295,832</u>	<u>32,666,031</u>	<u>32,301,790</u>	

**EXPENDITURES:**

**INSTRUCTION:**

Basic Instruction	12,301,397	12,329,820	11,985,257	Elementary, MS, HS, Summer School, pre-K programs
Added Needs	5,831,034	5,232,113	5,152,619	Special Ed, Compensatory Ed, Career & Technical Ed.
Adult Education	18,132,431	17,561,933	17,137,876	

**SUPPORT SERVICES:**

Pupil Services	2,138,154	2,411,397	2,414,264	Counselors, psychologists, speech, social workers, teacher consultants
Instructional Services	2,057,502	2,664,065	2,626,682	Svc to help improve instr - prof devel, supervision, assessments, instr tech
General Administration	529,878	465,964	466,773	Bd of Ed, Executive admin
School Administration	2,338,270	2,282,840	2,220,245	Office of principal, department chair persons
Business Services	536,343	595,738	614,025	Business office
Operations and Maintenance	3,260,446	3,599,142	3,465,262	Operating building services, security
Pupil Transportation	1,258,859	1,303,993	1,304,006	General and special ed bus service
Central Services	919,492	1,123,735	1,124,681	Technology, pupil accounting, marketing/public relations
Athletic Services	594,590	583,296	569,706	Athletic programs
Other	13,633,534	15,030,170	14,805,644	

**COMMUNITY SERVICES**

Parent involvement activities

**FACILITIES - Capital Outlay**

46,651 99,728 99,728

**OUTGOING TRANSFERS AND OTHER:**

Indirect cost transfer - federal to general	104,941	0	0	
Debt service	255,782	258,204	258,204	Lease payments, interest on borrowing from state
Outgoing transfer to other funds				
Outgoing transfer - Leases				
<b>TOTAL EXPENDITURES</b>	<u>32,173,339</u>	<u>32,950,035</u>	<u>32,301,452</u>	

**REVENUES OVER (UNDER) EXPENDITURES**

1,122,493 (284,004) 338

**BEGINNING FUND BALANCE**

764,706 1,887,199 1,887,199

**ENDING FUND BALANCE**

1,887,199 1,603,195 1,887,537

Fund Balance as a % of Total Expenditure

5.87% 0 5.84%

**EASTPOINTE COMMUNITY SCHOOLS**  
**SCHOOL SERVICE FUND**  
 Food Service Program  
 Student Activities  
 2019-20

	2017-18 Actual	2018-19 Final Amended	2019-20 Original
<b><u>REVENUES &amp; OTHER SOURCES</u></b>			
Local - Food Service	71,305	36,482	41,482
Local - Student Activities			50,000
State	66,050	87,542	87,542
Federal	1,815,385	1,754,870	1,779,870
	<u>1,952,740</u>	<u>1,878,894</u>	<u>1,958,894</u>
<b><u>EXPENDITURES:</u></b>			
Food Service Operations	1,928,913	1,833,913.00	1,775,407.00
Operating Transfer to the General Fund	117,492	95,000	95,000
Student Activity Accounts			50,000
	<u>2,046,405</u>	<u>1,928,913</u>	<u>1,920,407</u>
<b>BUDGETED REVENUES OVER (UNDER) EXPENDITURES</b>			
	(93,665)	(50,019)	38,487
<b>BEGINNING FUND BALANCE</b>			
	861,807	125,754	75,735
<b>ENDING FUND BALANCE</b>			
	<u>125,754</u>	<u>75,735</u>	<u>114,222</u>

**EASTPOINTE COMMUNITY SCHOOLS**  
**DEBT SERVICE FUND**  
**2019-20**

	2017-18 Actual	2018-19 Final Amendment	2019-20 Original
<b><u>REVENUES &amp; OTHER SOURCES</u></b>			
Tax Collections	3,516,470	3,624,868	3,628,410
Delinquent tax collections			
Interest earnings	2,780	7,725	7,725
State payments in lieu of tax	67,480	65,609	65,609
Proceeds from School Loan Revolving Fund			0
	<u>3,586,730</u>	<u>3,698,202</u>	<u>3,701,744</u>
<b><u>EXPENDITURES:</u></b>			
Principal	3,038,252	2,803,442	2,803,442
Interest	822,480	869,685	869,587
Interest Credit Rebates		(566,415)	(292,004)
Abated or refunded taxes		914	914
Fees: Paying agent, bank, filing		29,650	29,650
Payments to the School Loan Revolving Fund			
	<u>3,860,732</u>	<u>3,137,276</u>	<u>3,411,589</u>
<b>BUDGETED REVENUES OVER (UNDER) EXPENDITURES</b>	(274,002)	560,926	290,155
<b>BEGINNING FUND BALANCE</b>	687,562	413,560	974,486
<b>ENDING FUND BALANCE</b>	<u>413,560</u>	<u>974,486</u>	<u>1,264,641</u>

**EASTPOINTE COMMUNITY SCHOOLS  
CAPITAL PROJECTS FUND  
2019-20**

	2017-18 Actual	2018-19 Final Amended	2019-20 Original
<b><u>REVENUES &amp; OTHER SOURCES</u></b>			
Procedes from Capital Lease - US Bank	2,471,336	2,471,336	0
<b><u>EXPENDITURES:</u></b>			
Construction Activities	500,000	1,971,336	1,971,336
	500,000	1,971,336	1,971,336
<b>BUDGETED REVENUES OVER (UNDER) EXPENDITURES</b>	1,971,336	(1,971,336)	
<b>BEGINNING FUND BALANCE</b>	0	1,971,336	
<b>ENDING FUND BALANCE</b>	1,971,336	0	

**2019 Tax Rate Request** (This form must be completed and submitted on or before September 30, 2019)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes <b>Macomb</b>	2019 Taxable Value of ALL Properties in the Unit as of 5-28-19 <b>539,580,626</b>
Local Government Unit Requesting Millage Levy <b>Eastpointe Community Schools</b>	For LOCAL School Districts: 2019 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>275,039,762</b>

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 2019 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5)** 2018 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2019 Current Year "Headlee" Millage Reduction Fraction	(7) 2019 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Oper-NH	8/7/18	17.7648	17.7648	0.9900	17.5871	1.0000	17.5871	17.5871		6/30/28
Voted	Debt	Various	7.0000	NA	NA	NA	1.0000	7.0000	7.0000		NA

Prepared by <b>Robert Carlesso</b>	Telephone Number <b>586 533-3016</b>	Title of Preparer <b>Exec. Dir. Bus. and Operations</b>	Date <b>06/24/2019</b>
---------------------------------------	---	--	---------------------------

**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		<b>Julie DeVita</b>	<b>06/24/2019</b>
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Jon S. Gruenberg</b>	<b>06/24/2019</b>

\* 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).

<b>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2019 for instructions on completing this section.</b>	
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	<b>0.0000</b>
For Commercial Personal	<b>5.5871</b>
For all Other	<b>17.5871</b>

## Instructions For Completing Form 614 (L-4029) 2019 Tax Rate Request, Millage Request Report To County Board Of Commissioners

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

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

**Column 2: Purpose of millage.** Examples are: operating, debt service, special assessments, school enhancement millage, sinking fund millage, etc. A local school district must separately list operating millages by whether they are levied against ALL PROPERTIES in the school district or against the NON-HOME group of properties. (See State Tax Commission Bulletin 3 of 2019 for more explanation.) A local school district may use the following abbreviations when completing Column 2: "Operating ALL" and "Operating NON-HOME". "Operating ALL" is short for "Operating millage to be levied on ALL PROPERTIES in the local school district" such as Supplemental (Hold Harmless) Millages and Building and Site Sinking Fund Millages. "Operating NON-HOME" is short for "Operating millage to be levied on ALL PROPERTIES EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL PROPERTIES in the local school district" such as the 18 mills in a district which does not levy a Supplemental (Hold Harmless) Millage.

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

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

**Column 5: 2018 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** Starting with taxes levied in 1994, the "Headlee" rollback permanently reduces the maximum rate or rates authorized by law or charter. The 2018 permanently reduced rate can be found in column 7 of the 2018 Form L-4029. For operating millage approved by the voters after April 30, 2018, enter the millage approved by the voters. For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 6: Current Year Millage Reduction Fraction.** List the millage reduction fraction certified by the county treasurer for the current year as calculated on Form 2166 (L-4034), 2019 *Millage Reduction Fraction Calculations Worksheet*. The millage reduction fraction shall be rounded to four (4) decimal places. The current year millage reduction fraction shall not exceed 1.0000 for 2019 and future years. This prevents any increase or "roll up" of millage rates. Use

1.0000 for new millage approved by the voters after April 30, 2019. For debt service or special assessments not subject to a millage reduction fraction, enter 1.0000.

**Column 7: 2019 Millage Rate Permanently Reduced by MCL 211.34d ("Headlee") Rollback.** The number in column 7 is found by multiplying column 5 by column 6 on this 2019 Form L-4029. This rate must be rounded DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter "NA" signifying "not applicable."

**Column 8: Section 211.34 Millage Rollback Fraction (Truth in Assessing or Truth in Equalization).** List the millage rollback fraction for 2019 for each millage which is an operating rate. Round this millage rollback fraction to 4 decimal places. Use 1.0000 for school districts, for special assessments and for bonded debt retirement levies. For counties, villages and authorities, enter the Truth in Equalization Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON CEV FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. Use 1.0000 for an authority located in more than one county. For further information, see State Tax Commission Bulletin 3 of 2019. For townships and cities, enter the Truth in Assessing Rollback Fraction calculated on STC Form L-4034 as TOTAL TAXABLE VALUE BASED ON ASSESSED VALUE FOR ALL CLASSES/TOTAL TAXABLE VALUE BASED ON SEV FOR ALL CLASSES. The Section 211.34 Millage Rollback Fraction shall not exceed 1.0000.

**Column 9: Maximum Allowable Millage Levy.** Multiply column 7 (2019 Millage Rate Permanently Reduced by MCL 211.34d) by column 8 (Section 211.34 millage rollback fraction). Round the rate DOWN to 4 decimal places. (See STC Bulletin No. 11 of 1999, Supplemented by Letter of 6/7/2000.) For debt service or special assessments not subject to a millage reduction fraction, enter millage from Column 4.

**Column 10/Column 11: Millage Requested to be Levied.** Enter the tax rate approved by the unit of local government provided that the rate does not exceed the maximum allowable millage levy (column 9). A millage rate that exceeds the base tax rate (Truth in Taxation) cannot be requested unless the requirements of MCL 211.24e have been met. For further information, see State Tax Commission Bulletin 3 of 2019. A LOCAL School District which levies a Supplemental (Hold Harmless) Millage shall not levy a Supplemental Millage in excess of that allowed by MCL 380.1211(3). Please see the memo to assessors dated October 26, 2004 regarding the change in the collection date of certain county taxes.

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

**FORM NOTICE TO TOWNSHIP AND CITY CLERKS**

NOTICE TO: Pau Wojno  
NAME OF CLERK  
City of Warren  
NAME OF TOWNSHIP OR CITY

NOTICE FROM:  
 SCHOOL NAME: Eastpoine Community Schools  
 SCHOOL DIST. #: 50020

You are hereby notified that by action of the governing body of this district, the tax levy for school puposes for the year 2019 is to be set out below, and that your city or township is directed to spread the millages which will produce the amounts listed below.

<u>TAXABLE VALUE:</u>	<u>NON HOMESTEAD</u>	<u>HOMESTEAD</u>	<u>TOTAL</u>
WHOLE DISTRICT	\$ 275,039,762.00	\$ 264,540,864.00	\$ 539,580,626.00
TOWNSHIP OR CITY	\$ 65,638,245.00	\$ 45,945,062.00	\$ 111,583,307.00

	<u>TAXABLE VALUE</u>	<u>MILLS</u>	<u>DOLLARS</u>
STATE EDUCATION TAX	\$ 108,969,755	6.0000	\$ 653,819

<u>OPERATING MILLS:</u>	<u>DATE VOTED</u>	<u>To Be Levied</u>	
NON HOMESTEAD	<u>8/7/2018</u>	\$ 65,638,245	17.5871
COMMERCIAL PERSONAL	<u>8/7/2018</u>	\$ 2,880,812	5.5871

<u>SUPPLEMENTAL MILLS:</u>			
			\$ -
			\$ -

<u>ENHANCEMENT MILLS:</u>			
SINKING FUND			\$ -
OTHER			\$ -

<u>DEBT SERVICE MILLS:</u>			
Multiple		\$ 111,583,307	7.0000
			\$ -
			\$ -

DATE: June 17, 2019

PREPARED BY: Robert Carlesso, 586 533-3016

ONE COMPLETED COPY OF THIS ORDER MUST BE PRESENTED TO THE CLERK OF EACH CITY AND TOWNSHIP IN WHICH YOUR DISTRICT HAS TERRITORY AS WELL AS ONE COPY OF EACH TO:

Stephen L. Smigiel CPA  
 Macomb County Finance Department  
 120 N. Main 2nd floor  
 Mount Clemens, Michigan 48043

Please return by: August 15th 2019

Form #: MC223

**FORM NOTICE TO TOWNSHIP AND CITY CLERKS**

NOTICE TO: Joe Merucci  
NAME OF CLERK  
Eastpointe  
NAME OF TOWNSHIP OR CITY

NOTICE FROM:  
 SCHOOL NAME: Eastpoine Community Schools  
 SCHOOL DIST. #: 50020

You are hereby notified that by action of the governing body of this district, the tax levy for school puposes for the year 2019 is to be set out below, and that your city or township is directed to spread the millages which will produce the amounts listed below.

<u>TAXABLE VALUE:</u>	<u>NON HOMESTEAD</u>	<u>HOMESTEAD</u>	<u>TOTAL</u>
WHOLE DISTRICT	\$ 275,039,762.00	\$ 264,540,864.00	\$ 539,580,626.00
TOWNSHIP OR CITY	\$ 209,401,517.00	\$ 218,595,802.00	\$ 427,997,319.00

	<u>TAXABLE VALUE</u>	<u>MILLS</u>	<u>DOLLARS</u>
STATE EDUCATION TAX	\$ 427,554,519	6.0000	\$ 2,565,327

<u>OPERATING MILLS:</u>	<u>DATE VOTED</u>	<u>To Be Levied</u>	
NON HOMESTEAD	<u>8/7/2018</u>	\$ 209,401,517	17.5871 \$ 3,682,765
COMMERCIAL PERSONAL	<u>8/7/2018</u>	\$ 8,493,600	5.5871 \$ 47,455

SUPPLEMENTAL MILLS:

			\$ -
			\$ -

ENHANCEMENT MILLS:

SINKING FUND			\$ -
OTHER			\$ -

DEBT SERVICE MILLS:

Multiple	\$ 427,997,319	7.0000	\$ 2,995,981
			\$ -
			\$ -

DATE: June 17, 2019

PREPARED BY: Robert Carlesso, 586 533-3016

ONE COMPLETED COPY OF THIS ORDER MUST BE PRESENTED TO THE CLERK OF EACH CITY AND TOWNSHIP IN WHICH YOUR DISTRICT HAS TERRITORY AS WELL AS ONE COPY OF EACH TO:

Stephen L. Smigiel CPA  
 Macomb County Finance Department  
 120 N. Main 2nd floor  
 Mount Clemens, Michigan 48043

Please return by: **August 15th 2019**

Form #: **MC223**