



SAND CREEK
COMMUNITY SCHOOLS

Sand Creek Community Schools

Budget Hearing and Millage Hearing
2020-2021 Final Budget Amendment
2021-2022 Proposed Budget

June 21, 2021

Sand Creek Community Schools Agenda

- **2020-2021 Proposed June Amendments**
- **2021-2022 Budget Hearing and Proposed New Budgets**
- **2021-2022 Millage Hearing / Proposed Millage Levies**
- **2021-2022 Proposed Budget Adoption**

Proposed Budget Amendments

FYE 2020/2021

General Fund
2020/2021 Estimated Budget
Period Ending June 30, 2021

Revenue	\$9,079,249
Expenditures	<u>(9,207,788)</u>
Fund Balance Change	(\$ 128,539)

June 30, 2021 Est. Total Fund Balance	\$1,823,930
% of Expenditures	19.81%

General Fund

2020/2021 Estimated Budget

	Actual 2018/19 (Audited)	Actual 2019/20 (Audited)	Proposed Budget 2020/201
General Fund Revenue	\$8,534,217	\$8,618,012	\$9,079,249
General Fund Exp.	<u>8,343,343</u>	<u>8,446,918</u>	<u>9,207,788</u>
Budgeted - Over (Under)	190,874	171,094	(128,539)
Beginning Fund Balance	\$1,590,504	\$1,781,378	\$1,952,469
Projected Ending Fund Bal.	\$1,781,378	\$1,952,469	\$1,823,930
	21.35%	23.11%	19.81%

General Fund
2020/2021 Estimated Budget
Amendment Changes

Period Ending June 30, 2020

****Projected Decrease in Fund Balance (\$128,539)**

***Better than most recent adopted budget by \$98,141**

Highlight of Amendments:

- Athletic revenue decreased by \$22,000, due to reduced attendance from COVID mandates
- Additional ORS revenue on State Aid – Increase in revenue of \$33,000
- Special Education Costs from LISD-Level II and Haviland - \$38,000 net increase
- Adjust several miscellaneous final line item budgets
- Budgeted UAAL costs on both revenue and expenditures \$630,743 (net effect is zero as we budget the revenue from State Aid and the same turn-around payment to ORS)

General Fund
2020/2021 Estimated Budget
Amendment Changes

Period Ending June 30, 2020

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COVID: ESSER Funds

Total allocation spent in 2020/2021

- ESSER I Funds: \$290,759 – All used
- ESSER II Funds: \$ 134,987 – Balance left \$126,128
\$ 425,746

Expenditures applied to these COVID Funds through 6/30/2021:

- Chromebooks and Teacher laptops
- Online Math subscription
- Teacher training stipends (summer PD)
- COVID Safety aides
- Verizon hotspots
- NWEA assessment fee
- Band instrument covers
- COVID contact/point person
- Cleaning supplies/hand sanitizer

General Fund

2020/2021 Estimated Cafeteria Fund Budget

Period Ending June 30, 2021

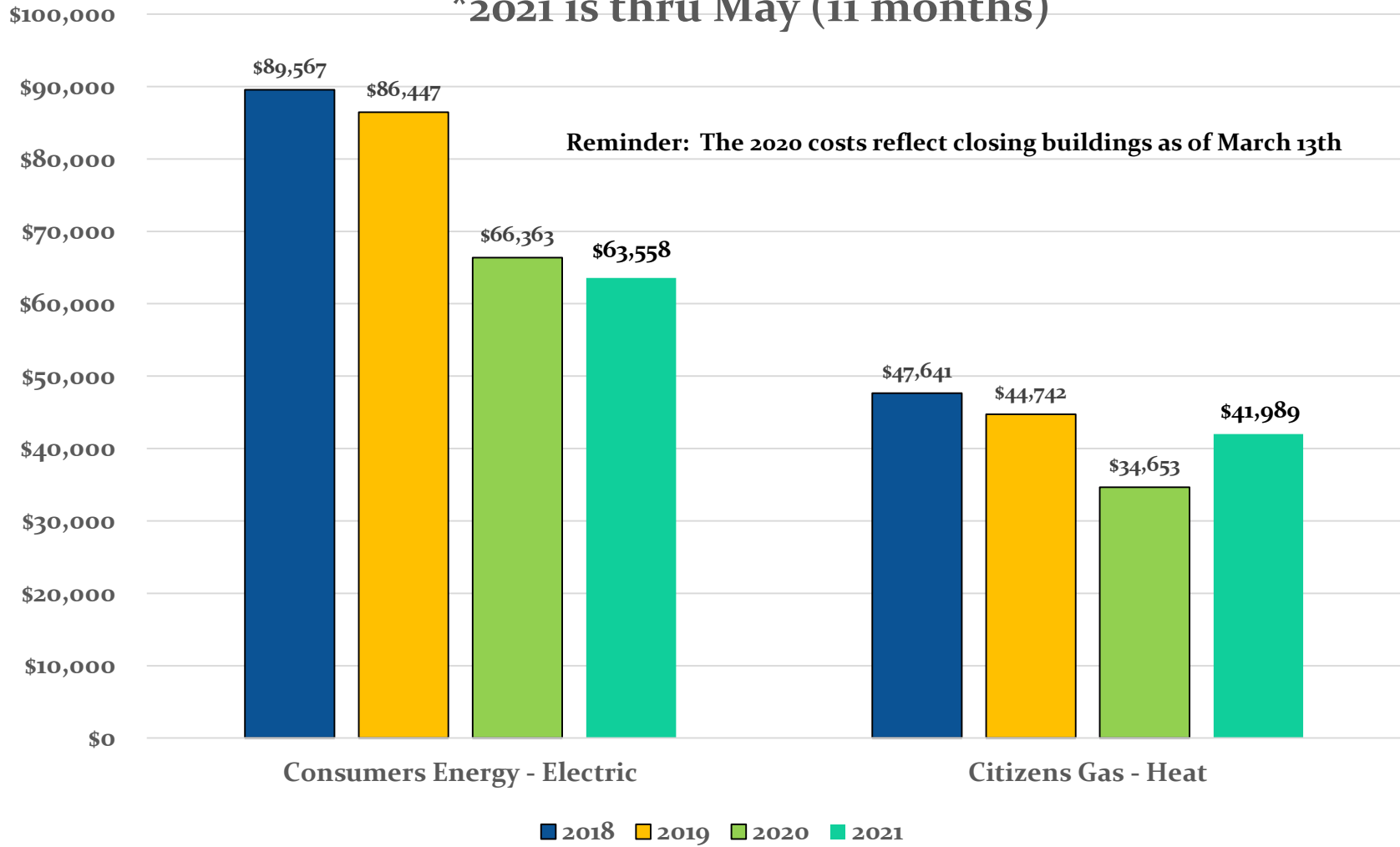
Revenue	\$ 452,358
Expenditures	<u>(455,165)*</u>
Fund Balance Change	(2,807)
**Transfer \$20,000 to General Fund	(\$20,000)
June 30, 2020 Fund Balance	\$97,919
June 30, 2021 Fund Balance	\$75,112

*Includes charging Indirect Costs of \$20,000 to reimburse General Fund.

Energy Cost Comparison

*2021 is thru May (11 months)

Reminder: The 2020 costs reflect closing buildings as of March 13th



2021-22 Budget Hearing and Proposed Budget

2021-22 Proposed Budget Review

1. State Funding and Budget Information
2. Projected Enrollment
3. Update 2021/2022 Budget Assumptions
4. Proposed Millage Levies
5. Revenue and Expense Projections
6. Athletic and Cafeteria Funds

State School Aid Budget

2021-2022

As of Thursday, June 17th, we still do not have a 2021-2022 State Aid Budget.

The May Revenue Conference resulted in an agreement that revenues in the current fiscal year and next fiscal year for the state will be stable and growing compared to the January predictions.

- Increase in revenue for current FY2020-2021 totals \$2 billion (with \$1 billion grown in School Aid Fund and \$1 billion increase in the state's General Fund).
- Estimated remaining state General Fund balance of \$2.8 billion and remaining School Aid Fund balance of \$1.7 billion.

Results of this revenue conference - there are ample revenue dollars to consider in the state's budget process. However, this does not seem to be hurrying it along. We still do not have an agreed upon State Aid budget from Lansing.

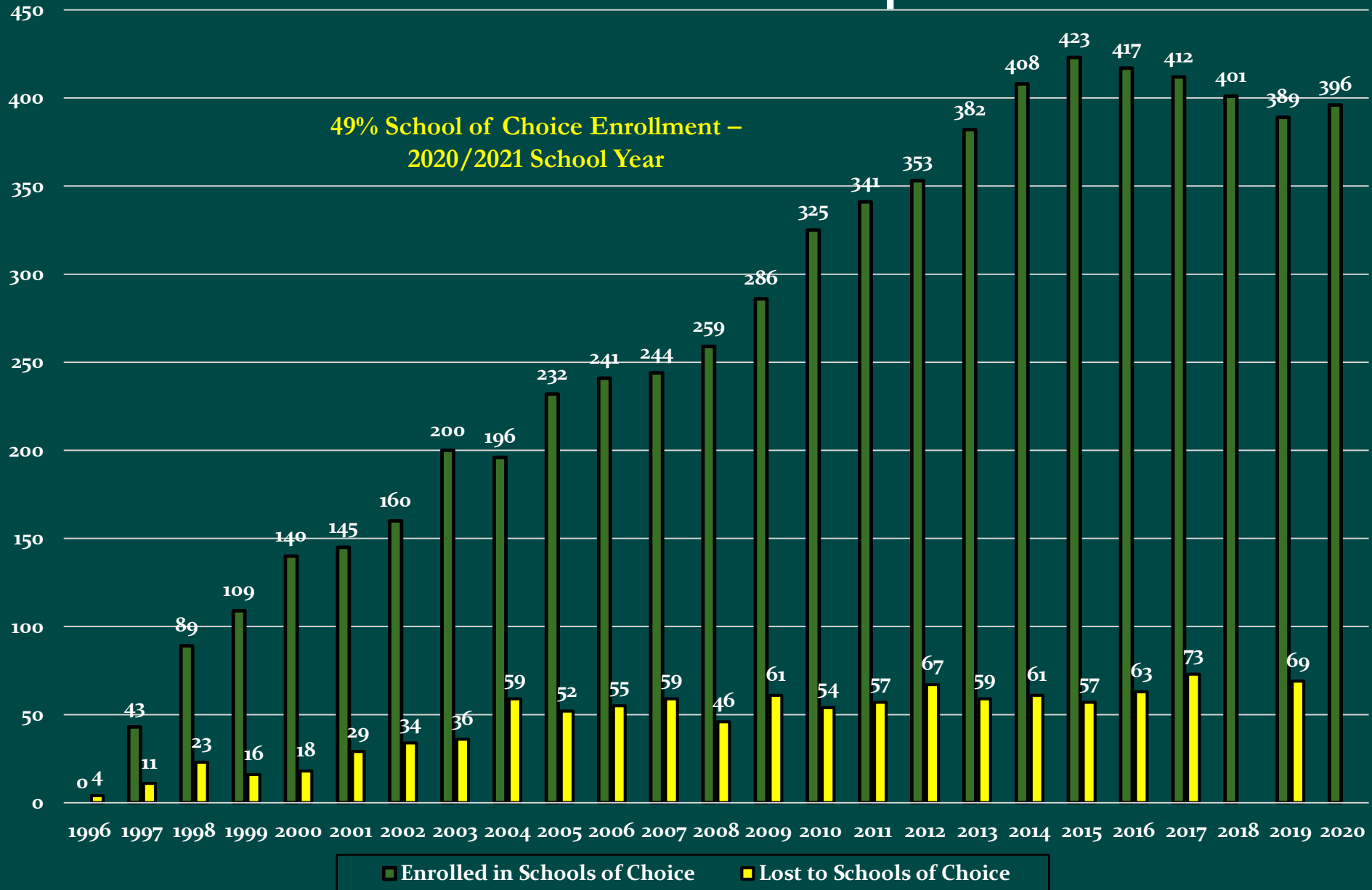
**Furthermore, the Senate introduced a bill that would remove the July 1 deadline for Legislature to present the budget to the Governor and would allow them to delay this until October 1st.

Enrollment Projection Assumption

February 2021 Student Count:		796
Seniors Graduating:		(65)
2021/22 Kindergarten Enrollment	Estimate	50
Middle College		—3
		784
Budgeted 2021/2022 Enrollment		784

Sand Creek Community Schools School of Choice Comparison

49% School of Choice Enrollment –
2020/2021 School Year



2021/2022 Current Budget Assumptions

2021-2022

Budgeting Assumptions

- Enrollment – 784 – 18 student decrease from Fall 2020
Feb 2021 = 796; Budget = 784 (65 seniors – estimate 50 kindergarten enrollment)
- Foundation allowance - \$200 increase
 - Still no State Aid budget news from Lansing
 - State's General Fund and State Aid Fund are estimating healthy revenue forecasts and balances
- Health insurance rates at 2021 Hard Cap limit
- Retirement rate increase for 2021-22 - from 28.21% to 28.23%
- Other Miscellaneous Assumptions:
 - New bus in 2021-22
 - Office furniture- elementary office, high school principal offices
 - New elementary math textbooks (to replace outdated and match current online subscription) and Economics textbooks

2021-2022

Budgeting Assumptions

- Retirements
 - 4 teacher retirees and 1 superintendent
 - 3 of the teachers replaced with new hires
 - Transition to new Superintendent/CFO effecting July 1
- Other new positions
 - Sand Creek JR/SR High School Assistant Principal – starts July 1 (part of transition plan that moved John Peacock into a new Sand Creek Jr/Sr High School Principal position
 - Student Success Director at Ruth McGregor Elementary (Kris Fink – elementary teacher moving into this new role). Replaced teacher position with new hire.
 - Two new special education teachers (fill the two openings we have been filling with LT subs)
- Replacing Ed Lyons (6-8 Science, PLTW and Physics) from within
 - Danielle Gilbert moving to Full-Time. Will be teaching both 7th grade science (current position) and taking the 8th grade science. She is also taking PLTW training this summer (Magic of the Electron) and will incorporate into the 8th grade Physical Science curriculum
 - Larry Wollett teaching the 2 Physics classes
 - Alysia Masters – taking PLTW training to implement Robotics and Computer Science PLTW into her 7th Grade Tech class.
- CTE funding assistance from the LISD CTE Millage (Ag program) - \$40,000
- Continue online education offerings - \$64,000 (in- school online classes)

2021-2022 Millage Hearing

- General Fund Operating millage
 - 18.0000 mills
 - Levied on Non-Homestead property
 - Estimated Taxable Value of \$22,730,314
 - Brings in approximately \$409,145
- Capital Project Sinking Fund millage
 - 1.8414 mills
 - Levied on all real estate property
 - Estimated taxable value of \$142,398,101
 - Brings in approximately \$262,210

2021/2022 Budget Projections

General Fund

2021/2022 Budget Projection

	Current Estimate <u>2021/22</u>
General Fund Revenue	\$ 8,425,462
General Fund Expenditures & Transfers	<u>8,720,762</u>
Budgeted Revenues Over (Under) Exp.	(295,300)
Beginning Fund Balance 7/1/21	\$1,823,930
Projected Ending Fund Balance 6/30/22	\$1,528,630
	17.53%

General Fund

2020/21 Budget Amendment

2021/22 Budget Forecast

	Current Projection <u>2020/21</u>	Current Forecast <u>2021/22</u>
General Fund Revenue	\$ 9,079,249	\$ 8,459,491
General Fund Expenditures & Transfers	<u>9,207,788</u>	<u>8,720,762</u>
Budgeted Revenues Over (Under) Exp.	(128,539)	(261,271)
Beginning Fund Balance	\$ 1,952,469	\$ 1,823,930
Projected Ending Fund Balance	\$ 1,823,930	\$1,562,659
Fund Balance %age	19.81%	17.92%

COVID: ESSER Funds

Total allocation budgeted for 2021/22

- ESSER II Funds: \$ 126,128 – All used in 21-22
- ESSER III Funds: \$ 559,201 – Bal Left \$0 (This is the minimum amount allocated at this time from state. Could be more – waiting legislative action.)

Expenditures applied to these COVID Funds in 2021-22:

- ½ of new Assistant Principal position
- Student Success Director position (Elementary)
- ½ of IT Director (Darin Marsh)
- New Phone System – E911 Compliant
- Lockout Safety Upgrades (Placards, Blast shields, UVC system, Mapping system)
- UVC System
- COVID cleaning supplies
- 2 COVID Safety Custodians
- Virtual – 3rd party provider (Michigan Virtual University for 6-8 grade students; Edmentum for K-5th grade students)

**Note: ESSER II and III - Using estimated allocations

Summary Fund Balance

2019-2020	2020-2021*	2021-2022*
Fund Balance Change	Fund Balance Change	Fund Balance Change
171,094	(128,539)	(261,271)

THREE-YEAR ROLLING BUDGET CHANGE
(\$218,716)

****Projected ending fund balances.**

Athletic Fund

2021-2022

Estimated Revenues:	\$56,650
Estimated Expenses:	
• Officials	28,130
• Equipment/Supplies	16,025
• Entry Fees	7,950
• Game Assistance	10,005
• Trainer	16,650
• Other	13,790
• Capital Equipment (helmets)	<u>4,000</u>
• Total Expenses	\$ 96,550
Coaching Salaries	<u>\$193,450</u>
Total Athletic Fund Expenses	\$ 290,000
Board Contribution from General Fund	\$234,745

Cafeteria Fund 2021/2022

Estimated Revenues:	\$452,000
Estimated Expenses:	<u>\$448,000</u>
Total Income (Deficit):	\$ 4,000

Fund Balance:	
July 1, 2021 (Estimated)	\$75,112
June 30, 2022 (Estimated)	\$79,112

2021-2022 Millage Levies For Approval

Proposed Winter 2021 Millage Levies

General Fund Operating millage

- 18.0000 mills

Capital Project Sinking Fund millage

- 1.8414 mills

2021-22 Budget Presentation

Comments and Questions?