



WAVERLY
COMMUNITY SCHOOLS
Pride. Tradition. Excellence.

Waverly Community Schools

Regular Meeting

Monday, June 17, 2019 6:30 PM

Agenda of Regular Meeting

The Board of Education Waverly Community Schools

A Regular Meeting of the Board of Education of Waverly Community Schools will be held June 17, 2019, beginning at 6:30 PM in the Board Room, 515 Snow Road, Lansing, MI.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call to Order and Pledge to the Flag - President Mary Ann Martin
- II. Special Presentations
 - A. WMS Instructional Report - Mike Moreno, Principal
- III. Correspondence
- IV. Public Comment - Agenda Items Only
- V. Board Member Comment
- VI. Adoption of Agenda
- VII. ***Approval of Minutes 4
- VIII. Presentation of Reports
 - A. Advisory Committee Reports
 - 1. Personnel & Policy
 - 2. Finance & Facilities
 - 3. Teaching & Learning
 - 4. Sinking Fund
 - B. Personnel & Policy
 - 1. ***Recommendation to approve Report #18-67, Personnel Recommendations 11
 - 2. Recommendation to approve - Report #18-68, Ratification of International Union of Operating Engineers Local 324-AFLCIO Master Agreement. 12
 - C. Finance & Facilities
 - 1. ***Recommendation to approve - Report #18-69 , Finance Report 14
 - 2. Recommendation to approve Report #18-70 - 2018-2019 General Fund Budget Amendment Resolutions 22
 - 3. Recommendation to approve Report #18-71, Summer Tax Levy 26
 - 4. Recommendation to approve - Report #18-72, 2019-2020 Budget 34

Resolutions

- IX. Superintendent's Report
- X. Public Comment - Open Comment for District related items
- XI. Other Board Business
- XII. Adjournment
- XIII. *** Denotes Consent Agenda

Minutes of Regular Meeting

The Board of Trustees Waverly Community Schools

Opening of Meeting

The regular meeting of the Waverly Community Schools Board of Education was held Monday, April 15, 2019, in the Board Room of the Waverly Administrative Center, 515 Snow Rd., Lansing, MI. The meeting was called to order at 6:30 PM by Board President, Mary Ann Martin and the pledge to the flag was led by Member Guevara Warren.

Members Present: Mrs. Mary Ann Martin, President
 Mrs. Holly Nester, Vice President
 Mrs. Amy Krause, Secretary
 Mrs. Rhonda Sosnowski, Treasurer
 Mrs. Melissa Sherry, Vice Secretary-Treasurer
 Mrs. Alicia Guevara Warren, Trustee
 Mr. Chris Beasley, Trustee

Student Rep. Absent

Staff Present: Mrs. Kelly Blake, Superintendent
 Mr. Evan Nuffer, Director of Finance
 Mrs. Tiffany Wright, Director of Spec. Education
 Mrs. Susan Friend, Director of Human Resources
 Dr. Lara Slee, Director of Teaching & Learning
 Patty Roost
 Chris Huff
 Mike Moreno
 Molly Francis
 Shawn Talifarro
 Todd Simon
 Laura Smith
 Kristen Kochheiser
 Pat Klein
 Vickie Tisdale
 Mary Herbach
 Bridgett Kelly
 Natalie Queen

Others Present: Eric from Barton Malow

Special Presentations:

Vickie Tisdale – East Intermediate Instructional Report

Principal Tisdale mentioned that the culture of her building consists of a staff that gets along well with each other, helps each other and the students see that. There are several things that happen at their building that she wanted to share. The PTO sponsors after school clubs. They have the LINKS program, Girls on the Run, Student Council, PRIDE Wall, 6th grade SPARK club, Special Olympics and Community Partnerships.

Behavior Improvement Initiatives are in place. They consist of:

Zones of Regulation training/activities,

Introduced and began using common Tier 2 strategies, and

School wide quarterly incentives for meeting academic and behavior goals.

Student Council – Student Leadership

Student Council Activities include:

Homecoming Parade and Spirit Week, Food drive (this year they collected 760 pounds of food), Winter Spirit week and Door Decorating Contest, Student-Staff Basketball Game, Talent Show, March is Reading Month Book Swap and Bookatology Brackets and Autism Awareness Month teachable facts, moments and coloring pledge ribbons.

Math Initiatives:

The Math Intervention Program has serviced a total of 80 students this year with an average growth of 8.35 points (above the bldg. average). Students are in groups of 6-8 students and meet with the intervention teacher for about 20 minutes 5 days a week. There is also “push in” time to three classrooms where students are supported inside the classroom environment.

Language Arts:

During March is Reading Month the East students read 73,000 minutes. They also joined the Global Read Aloud where all-schools read aloud “Amal Unbound”. East purchased new, updated novel sets for classrooms to check out that are also cross-curricular in nature.

Social Studies:

East has integrated novels into Social Studies units and integrated Pear Deck technology to support vocabulary and curriculum.

Science:

6th grade is doing a pilot of the Amplify Science Curriculum.

Shawn Talifarro – Colt ECEC Instructional Report

Principal Talifarro showed a video of the great things that happen at Colt ECEC. Principal Talifarro thanked Nick for putting the video together.

Natalie Queen – Unified Group Presentation

Teacher, Natalie Queen gave a presentation about the Unified Group that they have at WHS. It involves, Special Olympics and Unified Champion Schools. As of today, WHS is now considered a Unified Champion School. They will be receiving a banner to hang in the building. This is a K-12 program to create a more inclusive school community. Unified sports teams are comprised of Gen. Ed students and Special Ed. Students. They engage the entire school. Unified is about Sports, Leadership and having a school-wide activity. The students went around and had people sign their “Spread the Word and End the Word Posters.

The assembly included:

WHS Marching Band, Leadership classes (made signs), Sign Language class (interpreted the National Anthem), Choir (sang), PE Classes, WMS Peer to Peer students, Pride classes, 5-6 Bldg. Cheerleading, MHSAA came to officiate, they had a DJ and the Everett Vikings team came to play our team. Mrs. Queen also showed a short video. There are many different activities that they are participating in. There will be a Unified class at the high school next year.

Correspondence:

Member Krause reported that there was a thank you note from the Waverly High School, National Honor Society and an Invite to honor Susie Merchant, MSU Women’s Basketball Coach.

Public Comment:

None

Student Representative – Marcus Love - Absent

Board Member Comment:

Member Krause – Attended both the NJHS and the NSH Induction Ceremonies. She also attended Band Bounce in which the Jazz Band played a song composed by Waverly’s own Laura Pung.

Member Martin – I also went to numerous events, including; Reflections Concert, WMS Orchestra Spring Concert, Jazz Night with the WHS Jazz Band, WHS Band Bounce, the Waverly East 6th grade Band and Choir Concerts and the WMS Band Bounce.

Member Nester – Went to the Special Olympics with was Fun and Freezing all at the same time.

Member Sosnowski – Also went to the NJHS and the NHS. Both were very nice. Member Krause had an inductee in both honor societies and Member Beasley had one in the NHS. Congratulations to both of you. She attended the PTO Fundraiser at Culvers and went to the Jazz Band Concert. Member Sosnowski also went and visited Todd Simon’s classes for 2 hours and Matt Oppenheim’s class and she commented that they were good to see. She also wanted to Congratulate Robert Lurie for winning the National Spirit of Ann Frank Teacher of the Year Award for Educational Excellence.

Member Sherry – Thank you to Natalie Queen and Superintendent Blake for the photo's that they posted of the WHS Prom. Member Sherry went to a track meet and that was so much fun. It is so much fun to watch Keshawn Harris and mentioned the great article they had about him in the LSJ paper. Lacrosse games have been pretty rainy but it is so interesting how 3 schools come together to make a team, they are a Unified group and are actually winning. Baseball won the Olivet Tournament and got a BIG trophy. Member Sherry also thanked tonight's presenters.

Member Guevara Warren – Went to the Robotics Open House – they did a terrific job. Also wanted to say thank you to all of the presenters.

Member Beasley – Started off by saying Ditto to everyone else's comments. Member Beasley went to the Reflections concert and they did a wonderful job. He also went to the French Honor Society Induction and said that the English part was very good. (He couldn't understand the French part).

Adoption of Agenda

A motion was presented by Member Sherry and supported by Member Guevara Warren. Motion: The Board of Education approved the agenda with the addition of Report #18-62 Recommendation to approve the purchase of Amplify Science Curriculum. And addition of a closed session to discuss personnel issues and Negotiations.

Motion carried. VOTE: AYES - 7; NAYS - 0

******Approval of Minutes***

The minutes of the regular meeting of April 15, 2019 were approved as presented.

Advisory Committee Reports – Finance – Evan Nuffer

We had a Finance & Facilities Committee meeting on May 3rd. Members Beasley and Martin were present along with Evan Nuffer.

They discussed purchase updates for the 19-20 school year. Assumption on School enrollment, etc... They are hoping for \$100 more per pupil from the state, but they don't adopt a budget until September unlike us who have to have our done by June 30th. So we may have to make adjustments later.

They will be recommending; Communities in Schools, Additional Positions K-12 Spec. Ed., Staff because of rising enrollment in K-6 and a Freshman Academy at the high school for next year. (We have interventions in place at the K-6, a model @ WMS, so we need intervention for freshmen.)

We are expecting a ½ million dollar budget deficit for next year.

Need to make some changes in our banking and investment program. Money sitting in a PNC Bank Account isn't the greatest idea anymore. July 1st they will be looking for a change.

Talked about the Capital Projects Fund – Available money, Replacement Buses and Maint. Vehicle. Also need a plan for when the Tech Bond expires for our technology purchases.

Construction is going on at WMS for the STEM/Robotics Lab Space. That is being paid for by a Grant from the Dart Foundation.

Construction is also happening at the WHS – They are currently painting the gym. They will then strip the floor and refinish it and put down the logo.

After all of this the Sinking Fund will be empty.

Discussion needs to happen with Delta Township about the Locker Rooms connected to the Pool area at Waverly East. They are 60 years old now and need to be updated, but Waverly Schools doesn't use them anymore and Delta Township rents them for their Aquatics Programs. There is no commitment from either party (Delta Township or Waverly) to make any improvements at this point. We have looked into the cost and the estimates are between 1 ½ and 2 million dollars to gut the locker rooms and recreate new space.

Amplify Science Curriculum – Report #18-62

A motion was made by Member Nester and supported by Member Sherry to adopt and purchase the Amplify Science Curriculum for the next 5 years.

Dr. Lara Slee gave a presentation about Amplify Science Curriculum. In 2015 we made a shift to the next gen science standards. (a better way to teach our science students) The biggest share of our teachers have had the training in next gen science standards. Dr. Slee talked about how we are trying to get away from students memorizing things and using a new way to learn. Our 6th, 7th and 8th grade students have been piloting this.

Motion passed. Vote: 7 Ayes; 0 Nays

******Personnel Report #18-63 – For Action***

The Board of Education approved the

Employment of:

Certified: Trenton Korver – Elementary Resource Room Teacher
Non-Certified: Rhonda Wierman – East Food Service Helper
 Tonia France – East Food Service Helper

Resignation of:

Certified: Rebecca Hager – Winans Teacher
Non-Certified: Tedr Colling – Middle School Para
 Rose Martin – Food Service
 William Goerge – East Food Service Helper
 Marina Jones – Elmwood Instructional Para

Transfer of:

Certified: Rebecca Barnell – From Colt Para to Colt ASD Rm. Teacher
Non Certified: Daryl Harris – From Elmwood 2nd shift Custodian to WHS 3rd shift
Custodian

Termination:

Non-Certified: Diamond Love – East Food Service Helper

Retirement:

Administration: Helene McNeilly – Winans Elementary Principal
Certified - Elizabeth Miclay – Winance Resource Room Teacher
Carol Shafer – St. Gerard Physical Ed Teacher
Non-Certified: Teresa Herbruck – Bus Driver
Gretchen Mikula – WHS Para

****** Finance Report - #18-64 – For Action***

The Board of Education approved the Finance Report as presented.

Technology Equipment Purchase – Report #18-65

A motion was made by Member Sherry and supported by Member Krause to approve the Technology Equipment Purchase. This is to replace technology devices as part of a planned device refresh using the proceeds from the sale of bonds.

Motion passed. Vote: Ayes – 7; Nays - 0

Sinking Fund 2019 Summer Projects – Part II Award Recommendations – Report #18-66

A motion was made by Member Sherry and supported by Member Nester to approve the award through Barton Malow.

Motion passed. Vote: Ayes – 7; Nays - 0

Designation of District's Election Representative Resolution –

A motion was made by Member Sherry and supported by Member Guevara Warren to approve the Resolution to Designate Holly Nester as the representative and Mary Ann Martin as the alternate designated representative for this Board for the electoral body, which will elect three candidates to the vacancies on the ISD Board on Monday, June 3, 2019.

The designated representative and alternate are further directed to cast votes on the first ballot on behalf of this Board for: (Full Term Candidates; Erin Schor and Michael Flowers and partial term candidate; Lori Zajac.

Resolution Adopted. VOTE; AYES-5; NAYS – 2

Superintendent's Report –

Superintendent Blake announced that Graduation is June 1st at the MSU Auditorium. Board Members should have parking passes, invitations, maps and graduation gowns.

May 29th at 8:30 AM is Underclass Awards.

May 30th at 7:00 PM is Senior class Awards

Hearing on June 5th – 4 Board Members have said they can be there. We have a quorum.

Congratulations to the following people that are retiring:

Ginny Larson, Helene McNeilly, Diana Oldham, Nickey Hadley, Deb Quinn Simmons, Tony Pecoraro, Betty Miclay, Teresa Herbruck and Gretchen Mikula.

And I would like to congratulate Molly Francis. She is the new principal at Elmwood Elementary and Tim Lyman will be transferring from Elmwood to Winans Elementary.

Public Comment – Open Comment for District Issues: None

A motion was presented by Member Sherry and supported by Member Beasley to go into closed session to discuss Negotiations and Personnel.

Roll Call Vote: All (7) Aays, No Nays.

Regular Meeting temporarily adjourned at 8:47 PM to go into closed session

Closed Session began at 8:50 PM

Closed Session Adjourned at 9:17 PM

Regular Meeting Reconvened at 9:17 PM

Other Board Business - None

Adjournment at: 9:17 PM

***Denotes Consent Agenda

Respectfully submitted,



Amy Krause, Secretary

par

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR MEETING
June 17, 2019**

Report #18-67

Subject: Personnel Report***

A. Employment – Certified

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
Bethany Rylander	Colt Speech & Language Therapist	MA+15 Step 1/\$43,415	08/19/2019
Shelby Parks	1 st Grade Teacher Winans	BA Step 2/\$41493	08/19/2019

B. Resignation – Administration

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Shannon Huff	District Discipline Supervisor	Personal	06/30/2019

C. Resignation – Certified

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Samantha Jean	Winans Special Education Teacher	Personal	06/07/2019
Tricia Mullins	Winans Special Education Teacher	Personal	06/07/2019
Hailey LeBar	East Art Teacher	Personal	06/07/2019
Lance Beasley	High School Science Teacher	Personal	06/07/2019
Julianna Schoon	High School Orchestra Teacher	Personal	06/07/2019

D. Resignation – Non-Certified

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Demetreon Young	3 rd Shift High School Custodian	Personal	06/07/2019
Jeannette Barbour	Elmwood Head Secretary	Personal	06/07/2019

E. Retirement – Administration

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Helene McNeilly	Winans Elementary Principal	Personal	06/25/2019
Tracy Thomas	High School Deputy Assistant Principal	Personal	06/25/2019

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
MEETING
June 17, 2019**

Report #18-68

FOR ACTION

Subject:

Ratification of Master Agreement – International Union of Operating Engineers Local 324

Recommendation:

The Superintendent recommends the Board approve the tentative agreement as negotiated between the International Union of Operating Engineers Local 324 (IUOE) and the Board of Education as presented.

Statement of Purpose:

The Board of Education and the International Union of Operating Engineers Local 324 must both ratify the agreement in order for it to take effect as of the dates prescribed in the agreement. The membership ratified on May 28, 2019.

Background Information:

The Board and IUOE representatives reached a tentative agreement for a three year (July 1, 2019 – June 30, 2022) contract on May 20, 2019. The agreement includes changes reflected throughout the contract including; defined bus loads, benefit enhancements, restructuring of wages and probationary period and working conditions.

Budget Impact:

The total cumulative cost of the contract for three years is \$112,474.00. An Economic Impact summary is attached to this report.

Discussion of Options:

The Board may entertain a motion to ratify the contract as presented or reject the contract as presented and continue negotiations with the bargaining unit.

Rationale for Recommendation:

The bargaining unit has voted to ratify the agreement and the administrative team assigned to negotiate the contract believe this is a fair contract negotiated between both parties.

**Contract Negotiations - Economic Impact
Tentative Agreement
As of May 20, 2019**

Year 1							
	<u>Qty</u>	<u>Rate</u>	<u>\$ Increase</u>	<u>Retirement</u>	<u>FICA</u>	<u>Total</u>	
Wage Increase	20,490	\$ 0.50	10,245	2,561	784	13,590	
Meals	225	\$ 3.50	788	-	-	788	
Clothing Allowance	19	\$ 100.00	1,900	-	-	1,900	
Sick Payout	16	\$ 175.00	2,800	-	214	3,014	
			Total Salary Increase			19,292	
Health Insurance (1)	2	\$ 159.00	3,816			3,816	
Life Insurance	315000	\$ 0.00021	794			794	
			Total Benefit Increase			4,610	
Year 1 Added Costs							23,901
Year 1 Recurring Costs							23,901
Total Cumulative Cost							23,901

Year 2							
Year 1 Recurring Costs							23,901
	<u>Qty</u>	<u>Rate</u>	<u>\$ Increase</u>	<u>Retirement</u>	<u>FICA</u>	<u>Total</u>	
Wage Increase	20,490	\$ 0.50	10,245	2,561	784	13,590	
Meals	225	\$ -	-	-	-	-	
Clothing Allowance	19	\$ -	-	-	-	-	
Sick Payout	16	\$ -	-	-	-	-	
			Total Salary Increase			13,590	
Health Insurance	2	\$ -	-			-	
Life Insurance	0	\$ 0.00021	-			-	
			Total Benefit Increase			-	
Year 2 Added Costs							13,590
Year 1+2 Recurring Costs							37,491
Total Cumulative Cost							61,393

Year 3							
Year 1+2 Recurring Costs							37,491
	<u>Qty</u>	<u>Rate</u>	<u>\$ Increase</u>	<u>Retirement</u>	<u>FICA</u>	<u>Total</u>	
Wage Increase	20,490	\$ 0.50	10,245	2,561	784	13,590	
Meals	225	\$ -	-	-	-	-	
Clothing Allowance	19	\$ -	-	-	-	-	
Sick Payout	16	\$ -	-	-	-	-	
			Total Salary Increase			13,590	
Health Insurance	2	\$ -	-			-	
Life Insurance	0	\$ 0.00021	-			-	
			Total Benefit Increase			-	
Year 3 Added Costs							13,590
Year 1+2+3 Recurring Costs							51,081
Total Cumulative Cost							112,474

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR BOARD MEETING
JUNE 17, 2019**

Report #18-69

FOR ACTION***

Subject:

Finance Report

Recommendation:

It is recommended the following be approved:

Financial Report:

The cash balance as of April 30, 2019 was \$5,881,432.91. Receipts during May, consisting of state aid, property taxes, and other revenues in the amount of \$2,279,563.78 minus disbursements during May of \$3,307,076.29, left the district with a General Fund cash balance, as of May 31, 2019, of \$4,853,920.40, including \$1,500,000.00 from the issuance of a State Aid Note.

2018-19 General Fund expenditures/transfers-out exceed revenues/transfers-in by \$697,369. A summary of year to date activity in comparison to the original budget is included in the supporting documentation.

2018-19 Sinking Fund revenues exceed expenditures by \$413,358. A summary of year to date activity in comparison to the original budget is included in the supporting documentation.

2018-19 Public Improvement Fund expenditures/transfers-out exceed revenues/transfers-in by \$966,686. A summary of year to date activity in comparison to the budget is included in the supporting documentation.

The balance of the 2016 Building and Site, Series II Bonds remaining to be allocated, including \$15,581 of accrued interest, is \$178,771. A summary of life to date activity is included in the supporting documentation

The balance of the 2019 Building and Site, Series III Bonds remaining to be allocated, including \$35,304 of accrued interest and proceeds from the sale of surplus equipment, is \$1,009,904. A summary of life to date activity is included in the supporting documentation

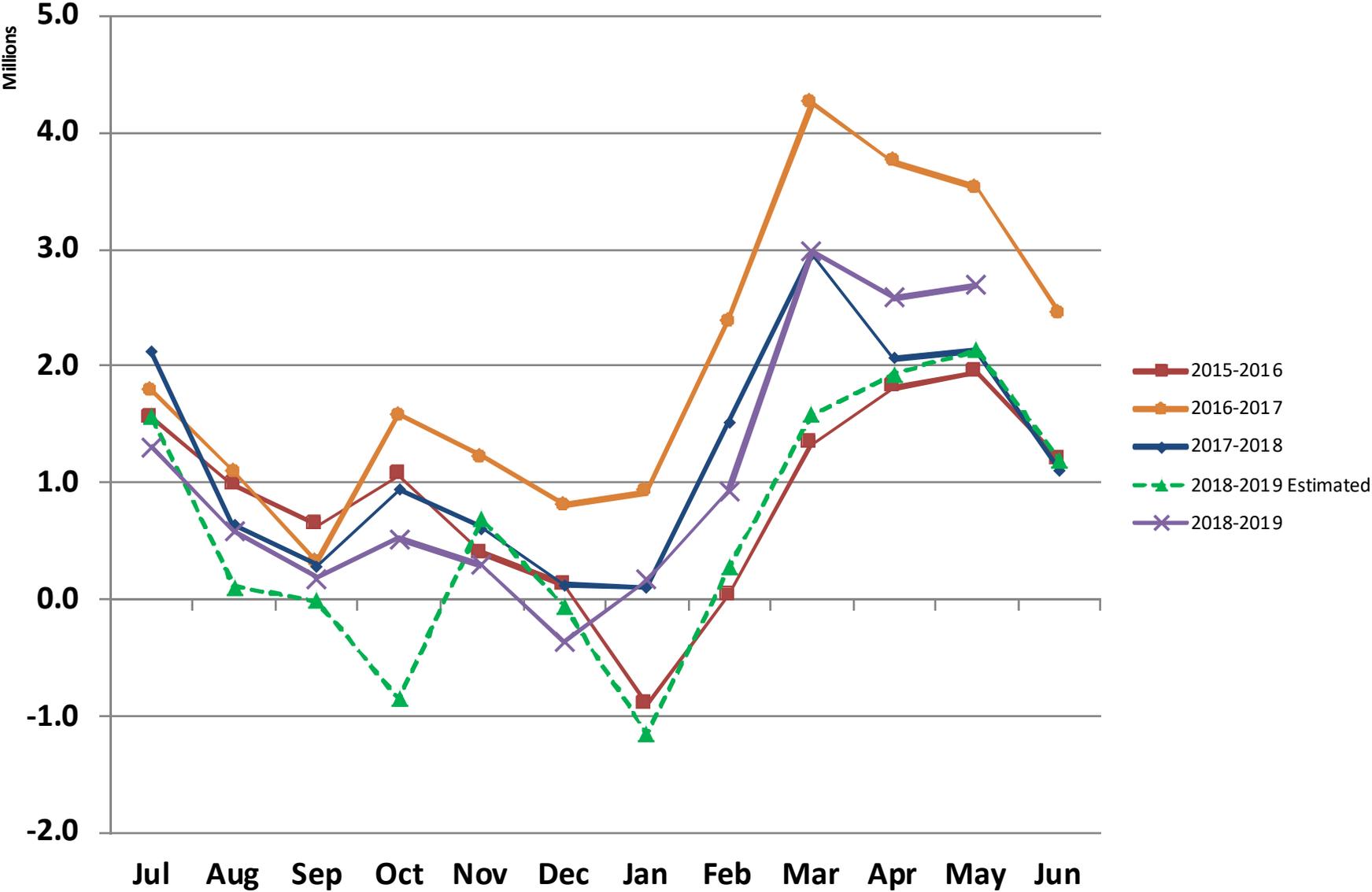
Waverly Community Schools

Finance Committee - Cash Position Report

For the Month Ended May 31, 2019

Balance on Hand April 30, 2019	5,881,432.91
Revenues	
State Aid	2,051,397.87
Taxes	5,305.65
Other Revenue	222,860.26
Interfund Transfers In	-
State Aid Note Proceeds	-
	<u>2,279,563.78</u>
Disbursements	
Payroll and Related Liabilities	(2,949,748.14)
Other Expenditures	(357,328.15)
State Aid Repayment	-
	<u>(3,307,076.29)</u>
Prior Month Adjustments During May 2019	-
Balance on Hand May 31, 2019	<u><u>4,853,920.40</u></u>
PNC Bank - General	4,739,704.60
MILAF	7,677.54
PNC Bank - Payroll	70,985.71
Comerica - Checking	35,552.55
	<u><u>4,853,920.40</u></u>
Difference	-

Waverly Community Schools Cash Flow Analysis (Monthly Lows)



Waverly Community Schools
General Fund - Budgetary Comparison Schedule
For the Month Ended May 31, 2019

	Revised Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	9,431,247	9,393,545	(37,702)	0.4%
State sources	22,433,338	16,452,864	(5,980,474)	26.7%
Federal sources	805,282	148,897	(656,385)	81.5%
Intergovernmental	2,915,892	2,048,309	(867,583)	29.8%
Transfers In	80,000	-	(80,000)	100.0%
Total revenue	35,665,759	28,043,615	(7,622,144)	21.4%
Expenditures				
Current:				
Instruction:				
Basic program	15,211,177	11,847,050	(3,364,127)	22.1%
Added needs	4,689,947	3,816,162	(873,785)	18.6%
Total instruction	19,901,123	15,663,212	(4,237,912)	21.3%
Support Services:				
Pupil	3,022,274	2,374,006	(648,268)	21.4%
Instructional staff	1,471,845	1,228,543	(243,302)	16.5%
General administration	438,282	400,820	(37,462)	8.5%
School administration	2,377,072	2,159,252	(217,820)	9.2%
Business	539,193	416,788	(122,405)	22.7%
Operations and maintenance	3,465,187	3,214,015	(251,172)	7.2%
Pupil transportation services	1,033,311	888,725	(144,586)	14.0%
Central	621,971	530,046	(91,925)	14.8%
Other	87,208	80,710	(6,498)	7.5%
Total support services	13,056,343	11,292,905	(1,763,438)	13.5%
Athletics	591,997	511,867	(80,130)	13.5%
Community services	42,969	36,887	(6,082)	14.2%
Non Publics	19,400	6,774	(12,626)	65.1%
Facility Acquisition	-	-	-	0.0%
Debt service:				
Principal	130,000	130,000	-	0.0%
Interest	11,650	11,650	-	0.0%
Capital outlay	378,242	202,595	(175,647)	46.4%
Payments to other public schools	1,278,274	885,095	(393,179)	30.8%
Total expenditures	35,409,998	28,740,984	(6,669,014)	18.8%
Excess of Revenue (Under)Over Expenditures	255,761	(697,369)	(953,130)	
Transfers Out	350,000	-	(350,000)	100.0%
Change in Fund Balance	(94,239)	(697,369)	(603,130)	
Favorable Expenditure Variance (1.5%)	531,150			
Projected Change in Fund Balance	436,911			
Fund Balance - Beginning of year	4,034,306			
Fund Balance - End of year	4,471,217			
	12.6%			

Waverly Community Schools
Sinking Fund - Budgetary Comparison Schedule
For the Month Ended May 31, 2019

	Revised Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	817,625	807,909	(9,716)	1.2%
State sources	-	-	-	0.0%
Federal sources	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Transfers In	-	-	-	0.0%
Total revenue	817,625	807,909	(9,716)	1.2%
Expenditures				
Current:				
Support Services - Business	-	366	366	0.0%
Support Services - Central	-	-	-	0.0%
Facilities Acquisition, Construction and Improvements:				
Site Acquisition Services	-	-	-	0.0%
Site Improvement Services	77,650	94,161	16,511	-21.3%
Architecture and Engineering Services	64,636	80,759	16,123	-24.9%
Building Acquisition and Construction Services	-	-	-	0.0%
Building Improvement Services	218,335	219,265	930	-0.4%
Other Acquisition and Construction Services	-	-	-	0.0%
Total expenditures	360,621	394,552	33,931	-9.4%
Excess of Revenue (Under)Over Expenditures	457,004	413,358	(43,646)	
Transfers Out	-	-	-	
Net Change in Fund Balance	457,004	413,358	(43,646)	
Fund Balance - Beginning of year	743,402	743,402		
Fund Balance - End of year	1,200,406	1,156,760		

Waverly Community Schools
Public Improvement Fund - Budgetary Comparison Schedule
For the Month Ended May 31, 2019

	Revised Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	-	5,889	5,889	0.0%
State sources	-	-	-	0.0%
Federal sources	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Transfers In	350,000	-	(350,000)	100.0%
Total revenue	350,000	5,889	(344,111)	98.3%
Expenditures				
Current:				
Support Services - Business	-	-	-	0.0%
Support Services - Operations and Maintenance	42,985	42,985	-	0.0%
Support Services - Transportation	177,588	179,962	2,374	-1.3%
Support Services - Central	-	-	-	0.0%
Facilities Acquisition, Construction and Improvements:				
Site Acquisition Services	-	-	-	0.0%
Site Improvement Services	680,608	584,280	(96,328)	14.2%
Architecture and Engineering Services	14,200	4,898	(9,302)	65.5%
Building Acquisition and Construction Services	-	-	-	0.0%
Building Improvement Services	165,241	160,450	(4,791)	2.9%
Other Acquisition and Construction Services	-	-	-	0.0%
Total expenditures	1,080,622	972,575	(108,047)	10.0%
Excess of Revenue (Under)Over Expenditures	(730,622)	(966,686)	(236,064)	
Transfers Out	-	-	-	
Net Change in Fund Balance	(730,622)	(966,686)	(236,064)	
Fund Balance - Beginning of year	1,223,703	1,223,703		
Fund Balance - End of year	493,081	257,017		

Waverly Community Schools
2016 Building and Site Bonds, Series II
Budget Summary
As of May 31, 2019

	Budget	Actual	Encumbered	Balance Remaining
Construction				
Remodeling	928,411	946,155	0	(17,745)
Site Improvements	228,638	228,638	(0)	0
Technology Infrastructure	-	-	-	-
Construction Base Budget Subtotal	1,157,049	1,174,793	0	(17,745)
Technology Equipment - Contract				
Interactive Classroom	-	-	-	-
Network Equipment	-	-	-	-
Wireless Network	-	-	-	-
Phone System	-	-	-	-
AV Systems	122,000	58,022	0	63,978
Video Distribution/Video Production	-	-	-	-
Tech Equipment Contract Subtotal	122,000	58,022	0	63,978
Technology Equipment - Owner PO				
Computers/Mobile Devices	1,162,653	1,070,136	-	92,517
Servers/Backend Systems	35,000	(14,342)	-	49,342
Printers	-	-	-	-
AV Equipment	53,350	82,602	-	(29,252)
Non-Instructional Equipment (from FFE)	-	-	-	-
Tech Equipment Owner PO Subtotal	1,251,003	1,138,395	-	112,608
District				
Loose Equipment (Furniture & Transportation)	781,396	787,941	(0)	(6,545)
Project Contingency	-	-	-	-
Owner GC/Contingency/Issuance Costs	30,903	30,903	-	-
Field General Conditions	-	18,992	-	(18,992)
Architect	40,625	10,739	-	29,886
Tech Design/Construction Mgr	117,024	117,024	-	(0)
District Subtotal	969,948	965,599	(0)	4,349
Totals	3,500,000	3,336,810	0	163,190

Waverly Community Schools
2019 Building and Site Bonds, Series III
Budget Summary
As of May 31, 2019

	Budget	Actual	Encumbered	Balance Remaining
Construction				
Remodeling	-	-	-	-
Site Improvements	-	-	-	-
Technology Infrastructure	-	-	-	-
Construction Base Budget Subtotal	-	-	-	-
Technology Equipment - Contract				
Interactive Classroom	-	-	-	-
Network Equipment	-	-	-	-
Wireless Network	-	-	-	-
Phone System	-	-	-	-
AV Systems	-	-	-	-
Video Distribution/Video Production	-	-	-	-
Tech Equipment Contract Subtotal	-	-	-	-
Technology Equipment - Owner PO				
Computers/Mobile Devices	983,400	-	-	983,400
Servers/Backend Systems	-	-	-	-
Printers	-	-	-	-
AV Equipment	-	-	-	-
Non-Instructional Equipment (from FFE)	-	-	-	-
Tech Equipment Owner PO Subtotal	983,400	-	-	983,400
District				
Loose Equipment (Furniture & Transportation)	-	-	-	-
Project Contingency	-	-	-	-
Owner GC/Contingency/Issuance Costs	13,600	22,400	-	(8,800)
Field General Conditions	-	-	-	-
Architect	-	-	-	-
Tech Design/Construction Mgr	-	-	-	-
District Subtotal	13,600	22,400	-	(8,800)
Totals	997,000	22,400	-	974,600

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR BOARD MEETING
JUNE 17, 2019**

Report #18-70

FOR ACTION

Subject:

Waverly Community Schools 2018-2019 Budget Amendment Resolutions

Recommendation:

The Superintendent recommends the Board of Education approve the following resolution:

The 2018-19 General Fund Resolution with revenues/transfers-in of \$35,326,106 and expenditures/transfers-out of \$35,460,380

Statement of Purpose:

The chief administrative officer is required to provide the school board such information as the board requires for proper consideration of the recommended budget. (MCL 141.434)

Budget Impact:

The projected General Fund balance as of June 30, 2019 will be \$4,251,137, or 12.1% of current year operating expenditures.

Historical Perspective:

The budget is amended as needed throughout the year in accordance with the Uniform Budgeting and Accounting Act.

Discussion of Options:

The Board may adopt the resolution, reject the resolution, or table action on the resolution.

Rationale for Recommendation:

In accordance with the Uniform Budgeting and Accounting Act, when revenues are going to be less than estimated or expenditures are going to be greater than estimated, the Superintendent is to make a recommendation to reduce expenditures or increase the amount of fund balance available to appropriate for current year expenditures.

Strategic Plan Reference:

As the heart of the community, our mission is to educate and prepare each student to achieve her or his academic best, develop character, become a life long learner, and contribute as a citizen of our global society.

Waverly Community Schools

Budget Summary
For the 2018-19 Fiscal Year

	Final FY 2018-19	Revised FY 2018-19	Change
Major Assumptions:			
Property Taxable Values	812,756,024	813,322,156	-0.1%
Blended Enrollment (K-12 All)	3,031.31	3,029.22	2.09
Blended Enrollment (K-12 SE)	94.40	93.03	1.37
Foundation Allowance	8,793	8,793	-
Certified Staff FTE	185.7	185.7	-
Paraprofessionals	55.0	55.0	-
MPSERS Local Contribution Rate	26.18%	26.18%	0.0%
Revenues:			
Local	9,386,247	9,431,247	(45,000)
State			
Prop A/Discretionary	17,004,702	16,959,246	45,456
SE Headlee	1,959,000	1,943,590	15,410
At Risk	426,221	426,221	-
MPSERS	2,745,655	2,745,655	-
MiSTEM Advisory Council	-	316,595	(316,595)
Technology Readiness	-	-	-
Early Literacy Targeted Instruction	42,031	42,031	-
Prior Year Adjustments	-	-	-
Federal			
Consolidated App (Title I/Title II)	714,939	714,939	-
School Improvement Grant (SIG)	-	-	-
Other	90,343	90,343	-
Intergovernmental			
ISD SE Allocation/Medicaid FFS	2,866,968	2,915,892	(48,924)
Transfers In/Other	90,000	80,000	10,000
Total Revenues	35,326,106	35,665,759	(339,653)
Expenditures:			
Salaries	18,312,381	18,287,053	25,328
Benefits			
Health Insurance	2,576,861	2,576,861	-
Retirement (MPSERS)	7,010,547	7,009,465	1,082
ERI Incentive	0	0	-
Other	2,476,374	2,474,414	1,960
Purchased Services	1,644,307	1,568,951	75,356
Supplies & Materials			
Instructional Supplies	485,345	801,940	(316,595)
Natural Gas and Electricity	931,750	893,500	38,250
Transportation Supplies	126,460	126,460	-
Capital Outlay	253,242	378,242	(125,000)
Other Expenditures			
Principal and Interest	179,650	179,650	-
Other	151,783	151,783	-
Fund Modifications	350,000	350,000	-
Payments to Other Public School Districts	961,679	961,679	-
Total Budgeted Expenditures	35,460,379	35,759,998	(299,619)
Excess of Revenue (Under) Over Expenditures	(134,273)	(94,239)	(40,034)
Favorable Expenditure Variance	351,104	531,150	(180,046)
Projected Change in Fund Balance	216,831	436,911	(220,080)

GENERAL FUND APPROPRIATIONS
Resolution for Adoption by
The Waverly Community Schools Board of Education

RESOLVED that this resolution shall be the General appropriations of Waverly Community Schools for the 2018-2019 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Waverly Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the school district for fiscal year 2018-2019 which includes 17.9946 operating mills to be levied on all property, except principal residence and other property exempted by law and 4.7823 supplemental (hold harmless) operating mills on all principal residences, qualified agricultural property, qualified forest property, industrial personal property and commercial personal property not otherwise exempted by law of ad valorem taxes to be used for operating purposes is as follows:

Revenue:

Local	\$9,386,247
State	22,177,609
Federal	805,282
Other Financing Sources	2,956,968
Total Revenue	\$35,326,106
Total Fund Balance, July 1 Available to Appropriate	\$4,034,306
Total Available to Appropriate	\$39,360,412

BE IT FURTHER RESOLVED, that \$35,460,380 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	\$15,510,200
Added Needs	4,724,947
Support Services	
Pupil Support	3,050,644
Instructional Staff Support	1,509,244
General Administration	438,282
School Administration	2,384,417
Business Services	694,784
Operations and Maintenance	3,607,194
Transportation	1,033,311
Central Support	1,062,315
Other Support	679,205
Community Activities	42,969
Nonpublic Schools	19,400
Other Public Schools in the State of Michigan	-0-
Facilities Acquisitions and Debt Service	353,468
Other Financing Uses	350,000
Total Appropriated	\$35,460,380

BE IT FURTHER RESOLVED, that an amount not to exceed \$350,000 of local revenue shall be appropriated as Other Financing Uses and transferred from the General Fund to the Public Improvement Fund and that such funds shall be used for non-routine capital items, including, but not limited to, the construction of new buildings, major remodeling of buildings, and acquisition of equipment and vehicles.

BE IT FURTHER RESOLVED, that no board of education member or employee of the 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 of the board.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Ingham, Eaton and Clinton Counties, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2019, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR MEETING
JUNE 17, 2019**

Report #18-71

FOR ACTION***

Subject:

Certification of Summer Tax Levy – City of Lansing, Delta Township and Lansing Township

Recommendation:

The Superintendent recommends the Board of Education adopt the proposed summer tax levy for the City of Lansing, Delta Township and Lansing Township. A certified copy is affixed to the official minutes of this meeting. A copy of the certification (L-4029) is included in the support materials.

Statement of Purpose:

To certify the tax levy, allowing local taxing units to collect summer taxes for the district.

Budget Impact:

If the certification of tax levy is not adopted, taxing units will not collect summer taxes for the school district.

Historical Perspective:

Section 380.1213 of Michigan School Code provides that the Secretary of the Board of Education file a certified copy of a resolution adopted by the Board, stating the number of mills to be levied on taxable properties within the school district. This certification is to be filed with the appropriate township(s) and city clerk(s).

A breakdown of the summer tax levy is as follows:

<u>Operating</u>	<u>Rate</u>	<u>Expires</u>
All – Voted (Hold Harmless)	2.2346	December 31, 2022
Commercial Personal – Voted	5.2319	December 31, 2022
Non-Home – Voted	6.7627	December 31, 2022
 <u>2013 Building and Site Debt</u>		
All	0.3500	December 31, 2022
 <u>2013 Refunding Debt</u>		
All	2.9450	December 31, 2020
 <u>2016 Building and Site Debt</u>		
All	0.0350	December 31, 2022
 <u>2019 Building and Site Debt</u>		
All	0.1200	December 31, 2022
 <u>2016 Sinking Fund</u>		
All	0.5000	December 31, 2025

The summer levy for the City of Lansing, Lansing Township and Delta Township is based upon fifty percent (50%) of the total levy.

Discussion of Options:

The Board may adopt the recommendation as presented, reject the recommendation or could reduce the amount of any of the above levies. Any reduction in tax levy will result in the loss of revenue for the District.

Strategic Plan Reference:

As the heart of the community, our mission is to educate and prepare each student to achieve her or his academic best, develop character, become a life long learner, and contribute as a citizen of our global society.

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 Ingham County - Lansing Township	2019 Taxable Value for ALL Properties in the Unit as of 5-28-19. 118,946,946
Local Government Unit Requesting Millage Levy Waverly Community Schools	For LOCAL School Districts: 2019 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. "Not yet known"

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
Extra Voted	Operating NON-HOME	05/2012	18.0000	17.9946	1.0000	17.9946	1.0000	17.9946	6.7627		12/2022
Hold Harmless Extra Voted	Operating ALL	05/2012	9.3000	9.3000	1.0000	9.3000	1.0000	9.3000	2.2346		12/2022
Extra Voted	2013 Refunding DEBT-ALL	06/2000	5.8900	N/A	1.0000	N/A	1.0000	5.8900	2.9450		12/2020
Extra Voted	2013 Debt DEBT-ALL	05/2013	0.7000	N/A	1.0000	N/A	1.0000	0.7000	0.3500		12/2022
Extra Voted	2016 Debt DEBT-ALL	05/2013	0.0700	N/A	1.0000	N/A	1.0000	0.0700	0.0350		12/2022
Extra Voted	2019 Debt DEBT-ALL	05/2013	0.2400	N/A	1.0000	N/A	1.0000	0.2400	0.1200		12/2022
Extra Voted	Sinking Fund ALL	03/2016	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.5000		12/2025

Prepared by Heather Walls	Telephone Number (517) 244-1291	Title of Preparer Director, Business Operations, Ingham ISD	Date 06/06/19
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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).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2019 for instructions on completing this section.

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

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate ***
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	2.2346
For Commercial Personal	5.2319
For all Other	8.9973

* 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).

*** **FOR JULY 1 LEVY**

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 Eaton County - Delta Township	2019 Taxable Value for ALL Properties in the Unit as of 5-28-19. 619,176,292
Local Government Unit Requesting Millage Levy Waverly Community Schools	For LOCAL School Districts: 2019 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. "Not yet known"

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
Extra Voted	Operating NON-HOME	05/2012	18.0000	17.9946	1.0000	17.9946	1.0000	17.9946	6.7627		12/2022
Hold Harmless Extra Voted	Operating ALL	05/2012	9.3000	9.3000	1.0000	9.3000	1.0000	9.3000	2.2346		12/2022
Extra Voted	2013 Refunding DEBT-ALL	06/2000	5.8900	N/A	1.0000	N/A	1.0000	5.8900	2.9450		12/2020
Extra Voted	2013 Debt DEBT-ALL	05/2013	0.7000	N/A	1.0000	N/A	1.0000	0.7000	0.3500		12/2022
Extra Voted	2016 Debt DEBT-ALL	05/2013	0.0700	N/A	1.0000	N/A	1.0000	0.0700	0.0350		12/2022
Extra Voted	2019 Debt DEBT-ALL	05/2013	0.2400	N/A	1.0000	N/A	1.0000	0.2400	0.1200		12/2022
Extra Voted	Sinking Fund ALL	03/2016	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.5000		12/2025

Prepared by Heather Walls	Telephone Number (517) 244-1291	Title of Preparer Director, Business Operations, Ingham ISD	Date 06/06/19
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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).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2019 for instructions on completing this section.

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

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate ***
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	2.2346
For Commercial Personal	5.2319
For all Other	8.9973

* 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).

*** **FOR JULY 1 LEVY**

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 Ingham County - City of Lansing	2019 Taxable Value for ALL Properties in the Unit as of 5-28-19. 2,159,183
Local Government Unit Requesting Millage Levy Waverly Community Schools	For LOCAL School Districts: 2019 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. "Not yet known"

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
Extra Voted	Operating NON-HOME	05/2012	18.0000	17.9946	1.0000	17.9946	1.0000	17.9946	6.7627		12/2022
Hold Harmless Extra Voted	Operating ALL	05/2012	9.3000	9.3000	1.0000	9.3000	1.0000	9.3000	2.2346		12/2022
Extra Voted	2013 Refunding DEBT-ALL	06/2000	5.8900	N/A	1.0000	N/A	1.0000	5.8900	2.9450		12/2020
Extra Voted	2013 Debt DEBT-ALL	05/2013	0.7000	N/A	1.0000	N/A	1.0000	0.7000	0.3500		12/2022
Extra Voted	2016 Debt DEBT-ALL	05/2013	0.0700	N/A	1.0000	N/A	1.0000	0.0700	0.0350		12/2022
Extra Voted	2019 Debt DEBT-ALL	05/2013	0.2400	N/A	1.0000	N/A	1.0000	0.2400	0.1200		12/2022
Extra Voted	Sinking Fund ALL	03/2016	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.5000		12/2025

Prepared by Heather Walls	Telephone Number (517) 244-1291	Title of Preparer Director, Business Operations, Ingham ISD	Date 06/06/19
-------------------------------------	---	---	-------------------------

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

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2019 for instructions on completing this section.

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

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate ***
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	2.2346
For Commercial Personal	5.2319
For all Other	8.9973

* 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).

*** **FOR JULY 1 LEVY**

2019 SUMMARY OF SINKING FUND LEVY *

WAVERLY COMMUNITY SCHOOLS

		<u>WAVERLY SINKING FUND LEVY (One-half year rate)</u>
<u>Assessing Unit</u>	<u>2019 Total Taxable Valuation</u>	<u>March 2016 0.5000</u>
Lansing Township	118,946,946	\$59,473.47
City of Lansing - Ingham	2,159,183	\$1,079.59
Delta Township	619,176,292	\$309,588.15
City of Lansing - Eaton	0	\$0.00
TOTAL SUMMER SINKING FUND LEVY	<u><u>740,282,421</u></u>	<u><u>\$370,141.21</u></u>

* Note: This property tax levy information is for Sinking Fund ONLY. Refer to L-4029 for operating levy.

2019 SUMMARY OF ESTIMATED SUMMER DEBT LEVY *

WAVERLY COMMUNITY SCHOOLS

Assessing Unit	WAVERLY DEBT LEVY (One-half year rate)					
	2019 Total Taxable Valuation	2013 Refunding (2000) <u>2.9450</u>	2013 Debt (B&S) (2013) <u>0.3500</u>	2016 Debt (B&S) (2013) <u>0.0350</u>	2019 Debt (B&S) (2013) <u>0.1200</u>	Total Summer Debt <u>3.4500</u>
Lansing Township	118,946,946	\$350,298.76	\$41,631.43	\$4,163.14	\$14,273.63	\$410,366.96
City of Lansing - Ingham	2,159,183	\$6,358.79	\$755.71	\$75.57	\$259.10	\$7,449.17
Delta Township	619,176,292	\$1,823,474.18	\$216,711.70	\$21,671.17	\$74,301.16	\$2,136,158.21
City of Lansing - Eaton	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SUMMER DEBT	<u>740,282,421</u>	<u>\$2,180,131.73</u>	<u>\$259,098.84</u>	<u>\$25,909.88</u>	<u>\$88,833.89</u>	<u>\$2,553,974.34</u>

* Note: This property tax levy information is foDebt ONLY. Refer to L-4029 for operating levy

**INGHAM INTERMEDIATE SCHOOL DISTRICT
TAXABLE VALUATIONS**

Please Note:

These figures are the ad valorem tax roll.
They include amounts that will be diverted
due to TIFA/DDA/LDFA.

DISTRICT: WAVERLY SCHOOLS

The Non-Homestead numbers below are for Headlee calculation only!
Different Non-Homestead numbers may be used for property tax bills.

<u>ASSESSMENT UNIT</u>	<u>2018 TAXABLE</u>	<u>2018 LOSSES</u>	<u>2019 ADDITIONS</u>	<u>TOTAL 2019 TAXABLE</u>
Lansing Township	114,377,097	1,723,319	3,470,497	118,946,946
Non-Homestead	53,472,173	932,944	1,662,400	55,494,746
Lansing City-Ingham	2,073,313	50,500	54,600	2,159,183
Non-Homestead	33,635	500	700	33,484
Watertown Township	69,117,100	227,971	602,000	67,267,154
Non-Homestead	45,393,803	22,121	328,500	43,443,789
Eaton County Total	628,448,472	8,740,152	19,352,249	645,695,150
Non-Homestead	278,032,629	776,667	8,674,732	291,085,728
Delta Township	607,139,622	8,403,270	14,557,049	619,176,292
Non-Homestead	266,271,290	729,967	3,982,732	274,030,470
Lansing City-Eaton	176,500	0	0	0
Non-Homestead	0	0	0	0
Windsor Township	21,132,350	336,882	4,795,200	26,518,858
Non-Homestead	11,761,339	46,700	4,692,000	17,055,258
TOTAL All Property	814,015,982	10,741,942	23,479,346	834,068,433
Total Non-Homestead	376,932,240	1,732,232	10,666,332	390,057,747
TOTAL RZ Property	2,246,190	0	0	2,084,196
Total RZ Non-Homestead	1,721,040	0	0	1,605,796
TOTAL All Property w RZ	816,262,172	10,741,942	23,479,346	836,152,629
Total Non-Homestead w RZ	378,653,280	1,732,232	10,666,332	391,663,543

	<u>All Property</u>		<u>Non-Homestead Property</u>	
Percentage of Overall Increase	2.4634%		3.4822%	
Increase on Existing	0.9107%		1.1171%	
2019 Base Tax Rate Fraction	0.9910	Truth in Taxation	0.9890	Truth in Taxation
2019 Millage Reduction Fraction	1.0148	Headlee	1.0127	Headlee
2019 MRF w RZ (For Sinking Fund)	1.0150	Headlee	1.0130	Headlee

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR BOARD MEETING
JUNE 17, 2019**

Report #18-72

FOR ACTION

Subject:

Waverly Community Schools 2019-20 Budget Resolutions

Recommendation:

The Superintendent recommends the Board of Education approve the following resolutions:

The 2019-20 General Fund Resolution with revenues of \$36,352,571 and expenditures of \$37,501,521

The 2019-20 Debt Retirement Fund Resolution with revenues of \$5,765,513 and expenditures of \$5,825,874

The 2019-20 Special Revenue Funds Resolution with revenues of \$2,153,406 and expenditures of \$2,096,324

The 2019-20 Sinking Fund Resolution with revenues of \$835,436 and expenditures of \$1,258,054

Statement of Purpose:

The chief administrative officer is required to provide the school board such information as the board requires for proper consideration of the recommended budget. (MCL 141.434)

Budget Impact:

The projected General Fund balance as of June 30, 2020 will be \$3,835,015, or 10.3% of current year operating expenditures.

The projected Debt Retirement Fund balance as of June 30, 2020 will be \$809,783, or 13.9% of current year debt retirement.

The projected Community Services Fund balance as of June 30, 2020 will be \$53,881, or 12.6% of current year operating expenditures.

The projected Food Service Fund balance as of June 30, 2020 will be \$695,400, or 40.0% of current year operating expenditures.

The projected Sinking Fund balance as of June 30, 2020 will be \$678,926

Historical Perspective:

School districts are required to adopt their 2019-20 budget(s) by June 30, 2019 for the fiscal year beginning July 1, 2019.

Discussion of Options:

The Board may adopt the resolutions collectively, reject the resolutions collectively, or take action on each individual resolution separately.

Rationale for Recommendation:

The Board of Education has the responsibility of reviewing the budget presented, holding a public hearing, modifying it as necessary, and approving it for implementation prior to the beginning of the fiscal year. (MCL 141.434)

Strategic Plan Reference:

As the heart of the community, our mission is to educate and prepare each student to achieve her or his academic best, develop character, become a lifelong learner, and contribute as a citizen of our global society.

GENERAL FUND APPROPRIATIONS
Resolution for Adoption by
The Waverly Community Schools Board of Education

RESOLVED that this resolution shall be the General appropriations of Waverly Community Schools for the 2019-20 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Waverly Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General Fund of the school district for fiscal year 2019-20 which includes 17.9946 operating mills to be levied on all property, except principal residence and other property exempted by law and 4.4692 supplemental (hold harmless) operating mills on all principal residences, qualified agricultural property, qualified forest property, industrial personal property and commercial personal property not otherwise exempted by law of ad valorem taxes to be used for operating purposes is as follows:

Revenue:

Local	\$9,587,085
State	23,059,260
Federal	749,258
Other Financing Sources	2,956,968
Total Revenue	\$36,352,571
Total Fund Balance, July 1 Available to Appropriate	\$4,426,691
Total Available to Appropriate	\$40,779,262

BE IT FURTHER RESOLVED, that \$37,501,522 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	\$16,309,810
Added Needs	5,156,826
Support Services	
Pupil Support	3,189,913
Instructional Staff Support	1,593,961
General Administration	485,408
School Administration	2,430,781
Business Services	716,713
Operations and Maintenance	3,739,760
Transportation	1,074,443
Central Support	1,029,799
Other Support	709,873
Community Activities	42,637
Nonpublic Schools	19,400
Payments to Other Public Schools	284,125
Facilities Acquisitions and Debt Service	368,069
Other Financing Uses	350,000
Total Appropriated	\$37,501,522

BE IT FURTHER RESOLVED, that an amount not to exceed \$350,000 of local revenue shall be appropriated as Other Financing Uses and transferred from the General Fund to the Public Improvement Fund and that such funds shall be used for non-routine capital items, including, but not limited to, the construction of new buildings, major remodeling of buildings, and acquisition of equipment and vehicles.

BE IT FURTHER RESOLVED, that no board of education member or employee of the 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 of the board.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Ingham, Eaton and Clinton Counties, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2019, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

SPECIAL REVENUE FUNDS APPROPRIATIONS
Resolution for Adoption by
The Waverly Community Schools Board of Education

RESOLVED that this resolution shall be the Special Revenue appropriations of Waverly Community Schools for the 2019-2020 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Waverly Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Special Revenue Funds of the school district for fiscal year 2019-2020 is as follows:

Revenue:	
Local	\$519,871
State	57,000
Federal	1,576,535
 Total Revenue	 \$2,153,406
 Total Fund Balance, July 1 Available to Appropriate	 \$692,199
 Total Available to Appropriate	 \$2,845,605

BE IT FURTHER RESOLVED, that \$2,096,324 of the total available to appropriate in the Special Revenue Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Instructional Services	\$214,363
Business Services	32,538
Operations and Maintenance	500
Food Services	1,546,715
Community Services	212,208
Fund Modifications (Transfers Out)	90,000
 Total Appropriated	 \$2,096,324

BE IT FURTHER RESOLVED, that no board of education member or employee of the 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 of the board.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of _____, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2019, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

DEBT SERVICE FUNDS APPROPRIATIONS
Resolution for Adoption by
The Waverly Community Schools Board of Education

RESOLVED that this resolution shall be the Debt Retirement appropriations of Waverly Community Schools for the 2019-2020 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Waverly Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Debt Service Funds of the school district for fiscal year 2019-2020 which includes 6.90 debt service mills to be levied on all property not otherwise exempted by law is as follows:

Revenue:	
Local sources	\$5,765,513
Total Revenue	\$5,765,513
Total Fund Balance, July 1 Available to Appropriate	\$870,144
Total Available to Appropriate	\$6,635,657

BE IT FURTHER RESOLVED, that \$5,825,874 of the total available to appropriate in the Debt Service Funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Business Services	500
Principal	\$5,465,000
Interest	\$360,374
Total Appropriated	\$5,825,874

BE IT FURTHER RESOLVED, that no board of education member or employee of the 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 of the board.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Ingham, Eaton and Clinton Counties, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2019, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education

SINKING FUND APPROPRIATIONS
Resolution for Adoption by
The Waverly Community Schools Board of Education

RESOLVED that this resolution shall be the Sinking Fund appropriations of Waverly Community Schools for the 2019-2020 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Waverly Community Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the Sinking Fund of the school district for fiscal year 2019-2020 which includes 1.00 sinking fund mills to be levied on all property not otherwise exempted by law is as follows:

Revenue:	
Local sources	\$835,436
Total Revenue	\$835,436
Total Fund Balance, July 1 Available to Appropriate	\$1,200,407
Total Available to Appropriate	\$2,035,843

BE IT FURTHER RESOLVED, that \$1,356,917 of the total available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Facilities Acquisition, Construction & Improvement	\$1,356,917
Total Appropriated	\$1,356,917

BE IT FURTHER RESOLVED, that no board of education member or employee of the 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 of the board.

Ayes: Members

Nays: Members

Resolution declared adopted.

Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Waverly Community Schools, Ingham, Eaton and Clinton Counties, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a _____ meeting held on _____, 2019, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

Secretary, Board of Education