

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

Agenda V. C.

AGENDA NUMBER & TITLE:V. C.

General Appropriations Act Amendment No. 1 (2016-17)

BACKGROUND INFORMATION:

According to Public Act 621 from which the General Appropriations Act is derived there can be no deviation from the original appropriations Act without amending the Act. Specifically, 621 states in Section 17:

"... a deviation from the original general appropriations Act shall not be made without amending the general appropriations act. The legislative body of a local unit shall amend the general appropriations act as soon as it becomes apparent that a deviation from the original general appropriations act is necessary and the amount of the deviation can be determined."

Deviations requested since the budget was approved on June 27, 2016 have been presented as part of the attached General Appropriations Act Amendment No. 1.

The following is a summary of the changes:

GENERAL FUND

Revenue & Sources

Local	\$49,230	Adjustment to property taxes, rent, tuition
State	(1,183,336)	Decrease in UAAL
State	(502,640)	Decrease in Categoricals
State	(767,112)	Enrollment Adjustments
Federal	(67,691)	Decrease in Medicaid Outreach
Incoming Transfers and Other Transactions	0	No adjustments
Enhancement Millage	<u>3,100,000</u>	Wayne County Education Enhancement Millage
	\$628,451	Increase in Revenue

Expenditures

Instruction:

Basic Program	(\$244,589)	Adjustments salaries and benefits
Added Needs	0	
Pupil Services	(20,000)	Adjustment purchased services
Instructional Staff Services	0	
General Administration	47,040	Adjustments legal and audit
School Administration	155,390	Adjustments employee benefits
Business Services	(4,447)	Miscellaneous
Operations and Maintenance	393,044	Subs, benefits, utilities, supplies, other
Transportation	0	Increase in projected expenses
Central Services	(38,000)	Miscellaneous
Athletics	(45,000)	Adjusted security budget
Community Service	<u>0</u>	
	\$243,438	Increase in Expenditures

SPECIAL REVENUE FUNDS

Revenue & Sources

Local Revenue	\$180,100	Local revenue increase
State Revenue	17,730	State revenue reduction
Federal Revenue	(85,708)	Change in commodities use
	<u>\$112,122</u>	Increase in Revenue

Expenditures

Food Service Fund	(\$179,000)	Adjust to forecast budget
School Services Fund	\$291,122	Adjust to actual expenditures
	<u>\$112,122</u>	Increase in Expenses

SINKING FUND

Revenue & Sources

Revenue	\$0	No change in anticipated tax revenue
Expenditures	(\$311,467)	Projects adjusted to reflect funds available

DEBT FUND

Revenue & Sources

Revenue	\$0	No change in anticipated tax revenue
Expenditures	\$0	No change in Principal and Interest payments

REQUEST:

That the Board approve the above listed General Appropriations Act Amendment No. 1 to the General Fund, Special Revenue Funds, Sinking Fund and Debt Fund.

The resolution shall take immediate effect. All other provisions of the Amended Act are to remain the same.

Lisa Abbey
12/12/16

2016 - 17

GENERAL APPROPRIATIONS ACT AMENDMENT
(GAAA # 1)

AS AMENDED BY
THE BOARD OF EDUCATION

December 12, 2016

GENERAL APPROPRIATIONS ACT

AS AMENDED DECEMBER 12, 2016

GENERAL FUND

Revenue		
Local		\$23,256,220
State		67,028,018
Federal		2,653,864
Incoming Transfers and Other Transactions		5,743,841
Enhancement Millage		3,100,000
Total Revenue		<u>\$101,781,943</u>
Beginning Fund Equity July 1, 2016		
Assigned		
Unassigned	6,983,131	
Total Fund Equity		<u>\$6,983,131</u>
Total Available to Appropriate		<u><u>\$108,765,074</u></u>
Expenditures		
Instruction		
Basic Programs		\$51,772,716
Added Needs		11,690,364
Support Services		
Pupil Services		7,946,363
Instruction Staff Services		3,699,866
General Administration		1,034,825
School Administration		6,565,334
Business Services		1,256,614
Operation Maintenance		10,548,113
Transportation		940,000
Central Service		2,786,701
Athletics		1,551,851
Community Services		418,771
Total Appropriated		<u>\$100,211,518</u>
Ending Fund Equity -June 30, 2017		
Unassigned	\$8,553,556	
Total Fund Equity		<u>\$8,553,556</u>
Total Appropriations and Ending Fund Equity		<u><u>\$108,765,074</u></u>

2016 - 17

GENERAL APPROPRIATIONS ACT

AS AMENDED DECEMBER 12, 2016

SPECIAL REVENUE FUNDS

Revenue

Local		\$2,875,100
State		52,730
Federal		369,292
Total Revenue		<u>\$3,297,122</u>
Beginning Fund Equity July 1, 2016	\$113,036	
Fund Equity Available to Appropriate		\$113,036
Total Available to Appropriate		<u>\$3,410,158</u>
Food Service Fund Expenditures		\$1,071,000
School Services Fund Expenditures		<u>\$2,101,541</u>
Total Appropriated		<u>\$3,172,541</u>
Ending Fund Equity - June 30, 2017		\$237,617
Total Appropriations and Ending Fund Equity		<u>\$3,410,158</u>

2016 - 17

GENERAL APPROPRIATIONS ACT
AS AMENDED DECEMBER 12, 2016

SINKING FUND

Revenue		
Local		<u>\$2,603,000</u>
Total Revenue		\$2,603,000
Beginning Fund Equity July 1, 2016	(\$314,467)	
Fund Equity Available to Appropriate		(314,467)
Total Available to Appropriate		<u><u>\$2,288,533</u></u>
Expenditures		
Capital Improvements and Repairs		\$2,288,533
Total Appropriated		\$2,288,533
Ending Fund Equity- June 30, 2017		\$0
Total Appropriations and Ending Fund Equity		<u><u>\$2,288,533</u></u>

2016 - 17

GENERAL APPROPRIATIONS ACT

AS AMENDED DECEMBER 12, 2016

DEBT FUND

Revenue

Local Property Taxes		\$4,250,000
Other Local Sources		1,500
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		\$4,251,500
Total Revenue		

Beginning Fund equity July 1, 2016	\$1,062,262	<hr/>	\$1,062,262
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Fund Equity Available to Appropriate		<hr/>	\$5,313,762
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Total Available to Appropriate

Expenditures

Redemption of Principal		\$2,765,000
Interest and Other		1,552,368
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Total Appropriated		\$4,317,368

Ending Fund Equity - June 30, 2017		\$996,394
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Total Appropriations and Ending Fund Equity		<hr/>	\$5,313,762
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