

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

Agenda V.E.

AGENDA NUMBER & TITLE:V. E.

General Appropriations Act Amendment No. 3 (2017-18)

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 26, 2017 have been presented as part of the attached General Appropriations Act Amendment No.3.

The following is a summary of the changes:

GENERAL FUND

Revenue & Sources

Local	(10,227)	Miscellaneous changes
State	398,935	Special Ed reimbursement-prior year taxes
Federal	-	No change
Incoming Transfers and Other	(15,000)	Medicaid fee for service
	373,708	Increase in Revenue

Expenditures

Instruction:

Basic Program	(158,963)	Adjust salary, subs, supplies, capital
Added Needs	(5,439)	Miscellaneous adjustments
Pupil Services	76,090	Adjust salary, subs
Instructional Staff Services	125,974	Adjust salary, instruction
General Administration	31,857	Miscellaneous adjustments
School Administration	35,111	Miscellaneous adjustments
Business Services	45,958	Interest/fees/other
Operations and Maintenance	(175,979)	Salary, purchased services, supplies,
Transportation	20,000	Adjust to projected expenditures
Central Services	(175,742)	Software, supplies, capital outlay
Athletics	31,750	Miscellaneous adjustments
Community Service	(36,500)	Miscellaneous adjustments
Non-Public School Pupils	-	
	(185,883)	Decrease in Expenditures

Changes in budget continued

SPECIAL REVENUE FUNDS

School Services

Revenue & Sources

Local Revenue-School Service	112,575	Local revenue increase
Expenditures- School Services	68,147	Adjust to forecast budget

Food Services

Revenue & Sources

Local Revenue -Food Service	5,469	Local revenue increase
State Revenue	3,983	State revenue decrease
Federal Revenue	11,401	Federal revenue increase
	<u>20,853</u>	Increase in Revenue

Expenditures

Food Service Fund	5,493	Miscellaneous adjustments
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SINKING FUND

Revenue & Sources

Revenue	-	No change in anticipated tax revenue
Expenditures	(326,000)	Based on YTD and emergency budget

DEBT FUND

Revenue & Sources

Revenue	-	No change in anticipated tax revenue
Expenditures	-	No change in expenditures

REQUEST:

That the Board approve the above listed General Appropriations Act Amendment No. 3 to the General Fund, Special Revenue Funds (Food Service and School Service), 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
06/25/18

2017 - 18

GENERAL APPROPRIATIONS ACT AMENDMENT
(GAAA #3)

AS AMENDED BY
THE BOARD OF EDUCATION
June 25, 2018

GENERAL APPROPRIATIONS ACT

AS AMENDED June 25, 2018

GENERAL FUND

Revenue		
Local		\$23,585,864
State		69,649,433
Federal		2,884,015
Incoming Transfers and Other Transactions		6,396,400
Enhancement Millage		2,795,000
Total Revenue		<u>\$105,310,712</u>
Beginning Fund Equity July 1, 2017		
Assigned		
Unassigned	\$6,856,545	
Total Fund Equity		<u>\$6,856,545</u>
Total Available to Appropriate		<u><u>\$112,167,257</u></u>
Expenditures		
Instruction		
Basic Programs		\$50,264,457
Added Needs		14,039,677
Support Services		
Pupil Services		8,154,951
Instruction Staff Services		4,009,116
General Administration		970,993
School Administration		6,475,771
Business Services		1,938,998
Operation Maintenance		10,275,053
Transportation		984,500
Central Service		3,426,741
Athletics		1,822,284
Community Services		574,012
Non-Public School Pupils		275,605
Total Appropriated		<u>\$103,212,158</u>
Ending Fund Equity -June 30, 2018		
Unassigned	\$8,955,099	
Total Fund Equity		<u>\$8,955,099</u>
Total Appropriations and Ending Fund Equity		<u><u>\$112,167,257</u></u>

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GENERAL APPROPRIATIONS ACT

AS AMENDED June 25, 2018

SPECIAL REVENUE - FOOD SERVICE FUND

Revenue

Local		\$667,470
State		29,681
Federal		551,400
Total Revenue		<u>\$1,248,551</u>
Beginning Fund Equity July 1, 2017	<u>\$223,688</u>	
Fund Equity Available to Appropriate		\$223,688
Total Available to Appropriate		<u>\$1,472,239</u>
Food Service Fund Expenditures		\$1,184,842
Total Appropriated		<u>\$1,184,842</u>
Ending Fund Equity - June 30, 2018	<u>\$287,397</u>	\$287,397
Total Appropriations and Ending Fund Equity		<u>\$1,472,239</u>

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GENERAL APPROPRIATIONS ACT

AS AMENDED June 25, 2018

SPECIAL REVENUE - SCHOOL SERVICE FUND

Local Revenue		
Kids Club Tuition		\$694,000
Preschool Tuition		\$1,272,575
Safety Town Revenue		\$19,000
Camp of Fun Tuition		\$220,000
Community Swim		75,000
Total Revenue		<u>\$2,280,575</u>
Beginning Fund Equity July 1, 2017	<u>\$155,598</u>	
Fund Equity Available to Appropriate		\$155,598
Total Available to Appropriate		<u><u>\$2,436,173</u></u>
School Services Fund Expenditures		
Kids Club		\$578,080
Preschool		\$1,193,743
Safety Town		\$20,000
Camp of Fun		\$169,324
Community Swim		\$75,000
Total Appropriated		<u>\$2,036,147</u>
Ending Fund Equity - June 30, 2018	<u>\$400,026</u>	\$400,026
Total Appropriations and Ending Fund Equity		<u><u>\$2,436,173</u></u>

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GENERAL APPROPRIATIONS ACT

AS AMENDED June 25, 2018

SINKING FUND

Revenue		
Local		\$2,600,000
Total Revenue		<hr/> \$2,600,000
Beginning Fund Equity July 1, 2017	<u>(\$706,269)</u>	
Fund Equity Available to Appropriate		(\$706,269)
Total Available to Appropriate		<hr/> <hr/> \$1,893,731
Expenditures		
Capital Improvements and Repairs		\$1,420,000
Total Appropriated		<hr/> \$1,420,000
Ending Fund Equity- June 30, 2018	<u>\$473,731</u>	\$473,731
Total Appropriations and Ending Fund Equity		<hr/> <hr/> \$1,893,731

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED June 25, 2018

DEBT FUND

Revenue

Local Property Taxes		\$4,352,000
Other Local Sources		11,500
		<hr/>
Total Revenue		\$4,363,500

Beginning Fund equity July 1, 2017	<u>\$1,134,235</u>	
Fund Equity Available to Appropriate		\$1,134,235
Total Available to Appropriate		<hr/> <hr/>
		\$5,497,735

Expenditures

Redemption of Principal		\$3,055,000
Interest and Other		1,538,649
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Total Appropriated		\$4,593,649

Ending Fund Equity - June 30, 2018	<u>\$904,086</u>	\$904,086
Total Appropriations and Ending Fund Equity		<hr/> <hr/>
		\$5,497,735