

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

Agenda VI. D.

AGENDA NUMBER & TITLE: VI. D. **General Appropriations Act Amendment No. 1 (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. 1.

The following is a summary of the changes:

GENERAL FUND

Revenue & Sources

Local	\$512,018	Local Taxes and delinquent taxes
State	940,225	\$1.2m increase in 147C(UAAL) and categorical i
Federal	(20,749)	Grant changes
Incoming Transfers and Other Transactions	<u>391,000</u>	PY enhancement, county Act 18
	<u>\$1,822,494</u>	Increase in Revenue

Expenditures

Instruction:

Basic Program	(\$509,674)	Salaries & Benefits to correct account
Added Needs	1,611,819	Salaries & Benefits to correct account
Pupil Services	221,261	Salaries & Benefits to correct account
Instructional Staff Services	(75,007)	Salaries & Benefits to correct account
General Administration	(44,457)	Benefits adjusted to actual
School Administration	48,703	Salary & benefit adjust to actual costs
Business Services	61,389	Salaries & Benefits to correct account
Operations and Maintenance	60,644	Increase utility, other adjustments to actual
Transportation	(1,500)	Miscellaneous adjustments
Central Services	556,841	Software purchase, adj sal ben to correct acct
Athletics	9,132	Miscellaneous adjustments
Community Service	56,173	Salary & benefit adjust to actual costs
Non-Public School Pupils	<u>1,173</u>	Miscellaneous adjustments
	<u>\$1,996,497</u>	Increase in Expenditures

Revenues and Expenditures increased by \$1,032,694 for new state categorical 147c2 (UAAL) - Amounts paid directly into state pension system (MPSERS)

SPECIAL REVENUE FUNDS

School Services

Revenue & Sources

Local Revenue-School Service	\$62,257	Local revenue increase
Expenditures- School Services	(\$6,606)	Adjust to forecast budget

Food Services

Revenue & Sources

Local Revenue -Food Service	(\$37,820)	Local revenue decrease
State Revenue	(1,500)	State revenue decrease
Federal Revenue	(59,372)	Federal revenue decrease
	<u>(\$98,692)</u>	Decrease in Revenue

Expenditures

Food Service Fund	(\$112,225)	Adjust to forecast budget
-------------------	-------------	---------------------------

SINKING FUND

Revenue & Sources

Revenue	\$0	No change in anticipated tax revenue
Expenditures	\$0	No change in expenditures

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

01/11/18

2017 - 18

GENERAL APPROPRIATIONS ACT AMENDMENT
(GAAA # 1)

AS AMENDED BY

THE BOARD OF EDUCATION

January 8, 2018

GENERAL APPROPRIATIONS ACT

AS AMENDED JANUARY 8, 2018

GENERAL FUND

Revenue		
Local		\$23,353,411
State		68,818,031
Federal		2,657,874
Incoming Transfers and Other Transactions		6,411,400
Enhancement Millage		2,795,000
Total Revenue		<u>\$104,035,716</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>\$110,892,261</u></u>
Expenditures		
Instruction		
Basic Programs		\$50,816,089
Added Needs		13,858,502
Support Services		
Pupil Services		7,932,018
Instruction Staff Services		3,796,859
General Administration		928,249
School Administration		6,414,561
Business Services		1,516,995
Operation Maintenance		10,290,425
Transportation		964,500
Central Service		3,526,789
Athletics		1,733,034
Community Services		553,357
Non-Public School Pupils		265,598
Total Appropriated		<u>\$102,596,976</u>
Ending Fund Equity -June 30, 2018		
Unassigned	\$8,295,285	
Total Fund Equity		<u>\$8,295,285</u>
Total Appropriations and Ending Fund Equity		<u><u>\$110,892,261</u></u>

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED JANUARY 8, 2018

SPECIAL REVENUE - FOOD SERVICE FUNDS

Revenue

Local		\$622,000
State		61,000
Federal		481,000
Total Revenue		<u>\$1,164,000</u>
Beginning Fund Equity July 1, 2017	<u>\$223,688</u>	
Fund Equity Available to Appropriate		\$223,688
Total Available to Appropriate		<u><u>\$1,387,688</u></u>
Food Service Fund Expenditures		\$1,120,075
Total Appropriated		<u>\$1,120,075</u>
Ending Fund Equity - June 30, 2018	<u>\$267,613</u>	\$267,613
Total Appropriations and Ending Fund Equity		<u><u>\$1,387,688</u></u>

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED JANUARY 8, 2018

SPECIAL REVENUE - SCHOOL SERVICE FUNDS

Local Revenue		
Kids Club Tuition		\$680,000
Preschool Tuition		\$1,181,000
Safety Town Revenue		\$19,000
Camp of Fun Tuition		\$220,000
Community Swim		75,000
		<hr/>
Total Revenue		\$2,175,000
Beginning Fund Equity July 1, 2017	<u>\$155,598</u>	
Fund Equity Available to Appropriate		\$155,598
		<hr/>
Total Available to Appropriate		\$2,330,598
		<hr/> <hr/>
School Services Fund Expenditures		
Kids Club		\$560,000
Preschool		\$1,170,000
Safety Town		\$24,000
Camp of Fun		\$140,000
Community Swim		\$75,000
		<hr/>
Total Appropriated		\$1,969,000
		<hr/>
Ending Fund Equity - June 30, 2018	<u>\$361,598</u>	\$361,598
		<hr/>
Total Appropriations and Ending Fund Equity		\$2,330,598
		<hr/> <hr/>

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED JANUARY 8, 2018

SINKING FUND

Revenue

Local \$2,600,000

Total Revenue \$2,600,000

Beginning Fund Equity July 1, 2017 (\$706,269)

Fund Equity Available to Appropriate (\$706,269)

Total Available to Appropriate \$1,893,731

Expenditures

Capital Improvements and Repairs \$1,585,000

Total Appropriated \$1,585,000

Ending Fund Equity- June 30, 2018 \$308,731 \$308,731

Total Appropriations and Ending Fund Equity \$1,893,731

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED JANUARY 8, 2018

DEBT FUND

Revenue

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

Beginning Fund equity July 1, 2017 \$1,134,235

Fund Equity Available to Appropriate \$1,134,235

Total Available to Appropriate \$5,497,735

Expenditures

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

Ending Fund Equity - June 30, 2018 \$904,086 \$904,086

Total Appropriations and Ending Fund Equity \$5,497,735