

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

Agenda: V. C.

AGENDA NUMBER & TITLE:V. E.

General Appropriations Act Amendment No. 2 (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. 2.

The following is a summary of the changes:

GENERAL FUND

Revenue & Sources

| | | |
|------------------------------|---------|-----------------------------------|
| Local | 242,680 | Delinquent property taxes |
| State | 432,467 | Prior year Spec. Ed., HS students |
| Federal | 226,141 | Title grant changes |
| Incoming Transfers and Other | - | No change |
| | 901,288 | Increase in Revenue |

Expenditures

Instruction:

| | | |
|------------------------------|-----------|--|
| Basic Program | (395,669) | Adjust salary and benefits to actual |
| Added Needs | 186,614 | Title grants, subs, contracted, supplies |
| Pupil Services | 146,843 | Adjust Act 18 salary and benefits |
| Instructional Staff Services | 86,283 | Title grant - professional development |
| General Administration | 10,887 | Miscellaneous adjustments |
| School Administration | 29,099 | Miscellaneous adjustments |
| Business Services | 376,045 | FICA on 3% refund Wrk Cmp, Int/other |
| Operations and Maintenance | 160,607 | Utilities, Contracted subs, |
| Transportation | - | No change |
| Central Services | 75,694 | Adjustment to salary and benefits |
| Athletics | 57,500 | Adjustments salary, benefits, contracted |
| Community Service | 60,810 | Supplies PAC, contracted |
| Non-Public School Pupils | 6,352 | Miscellaneous adjustments |
| | 801,065 | Increase in Expenditures |

Changes in budget continued

SPECIAL REVENUE FUNDS

School Services

Revenue & Sources

| | | |
|-------------------------------|-------|---------------------------|
| Local Revenue-School Service | 7,000 | Local revenue decrease |
| Expenditures- School Services | 1,000 | Adjust to forecast budget |

Food Services

Revenue & Sources

| | | |
|-----------------------------|----------|--------------------------|
| Local Revenue -Food Service | 40,000 | Local revenue increase |
| State Revenue | (35,302) | State revenue decrease |
| Federal Revenue | 59,000 | Federal revenue increase |
| | <hr/> | Increase in Revenue |
| | 63,698 | |

Expenditures

| | | |
|-------------------|--------|---------------------------|
| Food Service Fund | 59,274 | Adjust to forecast budget |
|-------------------|--------|---------------------------|

SINKING FUND

Revenue & Sources

| | | |
|--------------|---------|--------------------------------------|
| Revenue | - | No change in anticipated tax revenue |
| Expenditures | 161,000 | 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. 2 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
04/23/18

2017 - 18

GENERAL APPROPRIATIONS ACT AMENDMENT
(GAAA #2)

AS AMENDED BY
THE BOARD OF EDUCATION
April 23, 2018

GENERAL APPROPRIATIONS ACT

AS AMENDED April 23, 2018

GENERAL FUND

| | | |
|---|--------------------|-----------------------------|
| Revenue | | |
| Local | | \$23,596,091 |
| State | | 69,250,498 |
| Federal | | 2,884,015 |
| Incoming Transfers and Other Transactions | | 6,411,400 |
| Enhancement Millage | | 2,795,000 |
| Total Revenue | | <u>\$104,937,004</u> |
| Beginning Fund Equity July 1, 2017 | | |
| Assigned | | |
| Unassigned | <u>\$6,856,545</u> | |
| Total Fund Equity | | <u>\$6,856,545</u> |
| | | |
| Total Available to Appropriate | | <u><u>\$111,793,549</u></u> |
| Expenditures | | |
| Instruction | | |
| Basic Programs | | \$50,423,420 |
| Added Needs | | 14,045,116 |
| Support Services | | |
| Pupil Services | | 8,078,861 |
| Instruction Staff Services | | 3,883,142 |
| General Administration | | 939,136 |
| School Administration | | 6,440,660 |
| Business Services | | 1,893,040 |
| Operation Maintenance | | 10,451,032 |
| Transportation | | 964,500 |
| Central Service | | 3,602,483 |
| Athletics | | 1,790,534 |
| Community Services | | 610,512 |
| Non-Public School Pupils | | 275,605 |
| Total Appropriated | | <u>\$103,398,041</u> |
| Ending Fund Equity -June 30, 2018 | | |
| Unassigned | <u>\$8,395,508</u> | |
| Total Fund Equity | | <u>\$8,395,508</u> |
| | | |
| Total Appropriations and Ending Fund Equity | | <u><u>\$111,793,549</u></u> |

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED April 23, 2018

SPECIAL REVENUE - FOOD SERVICE FUNDS

Revenue

| | | |
|---|------------------|---------------------------|
| Local | | \$662,000 |
| State | | 25,698 |
| Federal | | 540,000 |
| Total Revenue | | <u>\$1,227,698</u> |
| Beginning Fund Equity July 1, 2017 | <u>\$223,688</u> | |
| Fund Equity Available to Appropriate | | \$223,688 |
| Total Available to Appropriate | | <u><u>\$1,451,386</u></u> |
| Food Service Fund Expenditures | | \$1,179,349 |
| Total Appropriated | | <u>\$1,179,349</u> |
| Ending Fund Equity - June 30, 2018 | <u>\$272,037</u> | \$272,037 |
| Total Appropriations and Ending Fund Equity | | <u><u>\$1,451,386</u></u> |

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED April 23, 2018

SPECIAL REVENUE - SCHOOL SERVICE FUNDS

| | | |
|---|------------------|-------------------------|
| Local Revenue | | |
| Kids Club Tuition | | \$660,000 |
| Preschool Tuition | | \$1,194,000 |
| Safety Town Revenue | | \$19,000 |
| Camp of Fun Tuition | | \$220,000 |
| Community Swim | | 75,000 |
| Total Revenue | | <hr/> \$2,168,000 |
| Beginning Fund Equity July 1, 2017 | <u>\$155,598</u> | |
| Fund Equity Available to Appropriate | | \$155,598 |
| Total Available to Appropriate | | <hr/> <hr/> \$2,323,598 |
| School Services Fund Expenditures | | |
| Kids Club | | \$550,000 |
| Preschool | | \$1,179,000 |
| Safety Town | | \$24,000 |
| Camp of Fun | | \$140,000 |
| Community Swim | | \$75,000 |
| Total Appropriated | | <hr/> \$1,968,000 |
| Ending Fund Equity - June 30, 2018 | <u>\$355,598</u> | \$355,598 |
| Total Appropriations and Ending Fund Equity | | <hr/> <hr/> \$2,323,598 |

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED April 23, 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 \$1,746,000

Total Appropriated \$1,746,000

Ending Fund Equity- June 30, 2018 \$147,731 \$147,731

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

2017 - 18

GENERAL APPROPRIATIONS ACT

AS AMENDED April 23, 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 |
| | | <hr/> |
| 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 |