

THE GROSSE POINTE PUBLIC SCHOOL SYSTEM
Grosse Pointe, Michigan

V. D.

AGENDA NUMBER & TITLE: V. D.

General Appropriations Act Amendment No. 1 (2018-19)

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 25, 2018 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 | 326,220 | Property taxes |
| State | (1,838,065) | State aid & UAAL decrease, categorical increase |
| Federal | (34,575) | Grant changes |
| Incoming Transfers and Other | 291,000 | County (Act 18) |
| | <hr/> | |
| | (1,255,420) | Decrease in Revenue |

Expenditures

Instruction:

| | | |
|------------------------------|-----------|--------------------------|
| Basic Program | 669,913 | See note below |
| Added Needs | (438,557) | |
| Pupil Services | 150,864 | |
| Instructional Staff Services | 38,494 | |
| General Administration | 41,995 | |
| School Administration | (204,131) | |
| Business Services | 19,835 | |
| Operations and Maintenance | (259,759) | |
| Transportation | 54,533 | |
| Central Services | 51,649 | |
| Athletics | (4,850) | |
| Community Service | (13,142) | |
| Non-Public School Pupils | (42,910) | |
| | <hr/> | |
| | 63,934 | Increase in Expenditures |

Primary changes in expenditures for all function areas included updated salaries and benefits due to contract settlements and staffing, in addition to adjustments to MPSERS UAAL.

Changes in budget continued

SPECIAL REVENUE FUNDS

School Service Fund

Revenue & Sources

| | | |
|-------------------------------|---------|---------------------------|
| Local Revenue-School Service | 118,500 | Local revenue decrease |
| Expenditures- School Services | 103,630 | Adjust to forecast budget |

Food Service Fund

Revenue & Sources

| | | |
|-----------------------------|--------------|---|
| Local Revenue -Food Service | (1,590) | Local revenue decrease |
| State Revenue | 13,289 | State revenue increase |
| Federal Revenue | 14,975 | Federal revenue increase |
| | <hr/> 26,674 | Increase in Revenue |
| <u>Expenditures</u> | | |
| Food Service Fund | 61,379 | Increase for forecast costs and equipment |

Sinking Fund

Revenue & Sources

| | | |
|--------------|---------|--------------------------------------|
| Revenue | - | No change in anticipated tax revenue |
| Expenditures | 530,000 | 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. 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
1/14/19

2018-2019
GENERAL APPROPRIATIONS ACT AMENDMENT
(GAAA #1)

AS AMENDED BY
THE BOARD OF EDUCATION
January 14, 2019

GENERAL APPROPRIATIONS ACT

January 14, 2019

GENERAL FUND

| | | |
|---|---------------------|-----------------------------|
| Revenue | | |
| Local | | \$23,720,501 |
| State | | 66,863,550 |
| Federal | | 2,849,440 |
| Incoming Transfers and Other Transactions | | 6,415,400 |
| Enhancement Millage | | 2,795,000 |
| Total Revenue | | <u>\$102,643,891</u> |
| Beginning Fund Equity July 1, 2018 | | |
| Assigned | \$ 184,963 | |
| Unassigned | <u>\$10,359,690</u> | |
| Total Fund Equity | | <u>\$10,544,653</u> |
| | | |
| Total Available to Appropriate | | <u><u>\$113,188,544</u></u> |
| Expenditures | | |
| Instruction | | |
| Basic Programs | | 49,952,197 |
| Added Needs | | 13,706,559 |
| Support Services | | |
| Pupil Services | | 8,237,658 |
| Instruction Staff Services | | 4,279,327 |
| General Administration | | 987,497 |
| School Administration | | 6,295,733 |
| Business Services | | 1,677,734 |
| Operation Maintenance | | 10,394,986 |
| Transportation | | 1,038,323 |
| Central Service | | 3,309,712 |
| Athletics | | 1,807,184 |
| Community Services | | 604,478 |
| Non-Public School Pupils | | 225,587 |
| Total Appropriated | | <u>\$102,516,975</u> |
| Ending Fund Equity -June 30, 2019 | | |
| Unassigned | <u>\$10,671,569</u> | |
| Total Fund Equity | | <u>\$10,671,569</u> |
| | | |
| Total Appropriations and Ending Fund Equity | | <u><u>\$113,188,544</u></u> |

2018/2019

GENERAL APPROPRIATIONS ACT

January 14, 2019

SPECIAL REVENUE - FOOD SERVICE FUND

Revenue

| | | |
|---|------------------|---------------------------|
| Local | | \$683,879 |
| State | | 42,970 |
| Federal | | 566,376 |
| Total Revenue | | <u>\$1,293,225</u> |
| Beginning Fund Equity July 1, 2018 | <u>\$289,619</u> | |
| Fund Equity Available to Appropriate | | \$289,619 |
| Total Available to Appropriate | | <u><u>\$1,582,844</u></u> |
| Food Service Fund Expenditures | | \$1,269,918 |
| Total Appropriated | | <u>\$1,269,918</u> |
| Ending Fund Equity - June 30, 2019 | <u>\$312,926</u> | \$312,926 |
| Total Appropriations and Ending Fund Equity | | <u><u>\$1,582,844</u></u> |

2018-2019

GENERAL APPROPRIATIONS ACT

January 14, 2019

SPECIAL REVENUE - SCHOOL SERVICE FUND

| | | |
|---|------------------|-------------------------|
| Local Revenue | | |
| Kids Club Tuition | | \$694,000 |
| Preschool Tuition | | \$1,472,500 |
| Safety Town Revenue | | \$19,000 |
| Camp of Fun Tuition | | \$220,000 |
| Community Swim | | 66,000 |
| Total Revenue | | <hr/> \$2,471,500 |
| Beginning Fund Equity July 1, 2018 | <u>\$652,370</u> | |
| Fund Equity Available to Appropriate | | \$652,370 |
| Total Available to Appropriate | | <hr/> <hr/> \$3,123,870 |
| School Services Fund Expenditures | | |
| Kids Club | | \$550,000 |
| Preschool | | \$1,391,600 |
| Safety Town | | \$11,000 |
| Camp of Fun | | \$170,000 |
| Community Swim | | <hr/> \$56,000 |
| Total Appropriated | | <hr/> \$2,178,600 |
| Ending Fund Equity - June 30, 2019 | <u>\$945,270</u> | \$945,270 |
| Total Appropriations and Ending Fund Equity | | <hr/> <hr/> \$3,123,870 |

2017 - 18

GENERAL APPROPRIATIONS ACT

January 14, 2019

SINKING FUND

Revenue

| | | |
|-------|--|-------------|
| Local | | \$2,687,000 |
|-------|--|-------------|

| | | |
|---------------|--|-------------------|
| Total Revenue | | <hr/> \$2,687,000 |
|---------------|--|-------------------|

| | | |
|------------------------------------|------------------|--|
| Beginning Fund Equity July 1, 2018 | <u>\$988,484</u> | |
|------------------------------------|------------------|--|

| | | |
|--------------------------------------|--|-----------|
| Fund Equity Available to Appropriate | | \$988,484 |
|--------------------------------------|--|-----------|

| | | |
|--------------------------------|--|-------------------------|
| Total Available to Appropriate | | <hr/> <hr/> \$3,675,484 |
|--------------------------------|--|-------------------------|

Expenditures

| | | |
|----------------------------------|--|-------------|
| Capital Improvements and Repairs | | \$2,200,000 |
|----------------------------------|--|-------------|

| | | |
|--------------------|--|-------------------|
| Total Appropriated | | <hr/> \$2,200,000 |
|--------------------|--|-------------------|

| | | |
|-----------------------------------|--------------------|-------------|
| Ending Fund Equity- June 30, 2019 | <u>\$1,475,484</u> | \$1,475,484 |
|-----------------------------------|--------------------|-------------|

| | | |
|---|--|-------------------------|
| Total Appropriations and Ending Fund Equity | | <hr/> <hr/> \$3,675,484 |
|---|--|-------------------------|

2018-2019

GENERAL APPROPRIATIONS ACT

January 14, 2019

DEBT FUND

Revenue

| | | |
|----------------------|--|--------------------|
| Local Property Taxes | | \$4,517,007 |
| Total Revenue | | <u>\$4,517,007</u> |

Beginning Fund equity July 1, 2018 \$1,011,119

| | | |
|--------------------------------------|--|--------------------|
| Fund Equity Available to Appropriate | | \$1,011,119 |
| Total Available to Appropriate | | <u>\$5,528,126</u> |

Expenditures

| | | |
|-------------------------|--|------------------|
| Redemption of Principal | | \$3,210,000 |
| Interest and Other | | <u>1,241,800</u> |
| Total Appropriated | | \$4,451,800 |

| | | |
|---|--------------------|--------------------|
| Ending Fund Equity - June 30, 2019 | <u>\$1,076,326</u> | \$1,076,326 |
| Total Appropriations and Ending Fund Equity | | <u>\$5,528,126</u> |