

GRANDVILLE PUBLIC SCHOOLS

2018-2019 Proposed Budget

General Fund

Food Service Fund

Capital Projects Funds

- Sinking Fund -

- 2013/2015/2019 Bond Fund -

Debt Fund

- For Information Only -

June 18, 2018

Grandville Public Schools Grandville, Michigan

Proposed Budget 2018-2019 Fiscal Year

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Grandville Public Schools
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Proposed 2018-2019 Budget

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Grandville Public Schools

June 8, 2018

Board of Education
Grandville Public Schools

The following pages contain the 2018-2019 fiscal year General Fund, Food Service Fund, and Capital Projects Fund (Sinking and 2013/2015/2019 Bond Projects) budgets for Grandville Public Schools. Information on the Debt Service Fund is included although board action is not required.

General Fund - Summary

The 2018-2019 General Fund Budget projects revenues of \$59,846,716 and expenditures of \$59,717,301 for an operating surplus of \$129,415.

General Fund - Revenues

School Aid Bill - The School Aid Bill has not yet been passed by the legislature and signed by the governor as of the writing of this summary. The assumptions that are included are based on our understanding of the School Aid Bill as it was passed out of conference committee. The report calls for the following:

- Increase of \$240 per pupil in the Foundation Allowance for base foundation districts.
- The Michigan Public School Employees Retirement System (MPERS) retirement rate will increase from 25.56 percent of salaries to 26.18 percent of salaries. This will result in increased retirement costs of approximately \$295,435.

Enrollment - It is anticipated that the student enrollment will decrease by 41 for the 2018-2019 school year to 5,578. Although the overall birth rate in Kent County remains fairly constant, the forecasts both by the district and a third party show a loss of students for the 2018-2019 school year. Grandville Public Schools is still a "destination" district and we do accept, via the Kent ISD Schools of Choice program, students to help regulate our overall enrollment.

Taxable Value - The taxable value of all property in Grandville shows an increase of 4.4%. Homestead values are increasing 3.4% and Non-Homestead values are increasing 4.0%. For the first time in the past two years, the district will not experience a Headlee Rollback in the General Fund for the 2018-2019 school year. A Headlee Rollback occurs when the taxable value increases of current properties are higher than the rate of CPI. The tax rate was adjusted from the voter approved rate of 18.0000 mills to 17.8327 mills and will remain at the 17.8327 mills for the 2018-2019 school year. Overall this will mean a loss in property tax collections of approximately \$95,529. Our non-homestead mills will remain reduced until such time as we return to the voters for renewal to the full 18.0000 mills.

General Fund - Expenditures

Salaries / Wages / Benefits - The District is entering the final year of three of collective bargaining agreements with the Grandville Education Association (teaching staff) and Grandville Education Support Personnel Association (custodial / maintenance / transportation / security guards). This budget uses the factors from those agreements to project salary and benefit costs.

State Retirement Contributions - The District contributes a percentage of all employee salaries to the state to support the Michigan Public School Employees Retirement System (MPERS). According to the School Aid Bill the 2018-2019 MPERS contribution rate is set to increase slightly to 26.18 percent for the majority of the employees. Those employees who have chosen a subsidiary plan within the program have contribution rates of between 20.96 percent and 27.16 percent.

General Fund - Comparative Analysis

In order to monitor the district's financial condition various forms of financial analysis are used. Two have been included in this document.

Function Analysis - The two major areas monitored are a combination of instruction/instructional support and non-instructional areas. The objective is to put the maximum resources reasonably possible into the instruction and instructional support area while maintaining a quality level of non-instructional support services.

Object Analysis - This analysis shows the specific type of items funds are expended. Employee compensation including salaries, employee insurance, state retirement contribution, employer FICA, and worker compensation cost is 81.23 percent of the 2018-2019 budget.

Food Service Fund – Summary

The Food Service Fund accounts for the operation of the district's food service program. Program receipts come from food sales, and state and federal funding. Student meal prices will remain at 2017-2018 levels for the 2018-2019 school year. This price keeps the cost to families at the low end of other area districts in the county. Expenditures consist primarily of employee and food costs. The program continues to be self-supporting including covering indirect costs incurred by the General Fund.

Capital Projects Fund – Sinking Fund – Summary

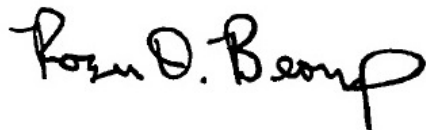
The Capital Projects Fund - Sinking Fund is a 1.4000 mill, ten year, levy approved by voters in November 2006 and renewed for 2017 – 2026 inclusive in May of 2016. Taxable value increases exceeded the change in CPI, so the District received a Headlee Rollback on Sinking Funds. The voter approved 1.4000 mills was reduced to 1.3993 for the 2018-2019 school year. This millage generates revenue for major improvements and repairs of the district's buildings. This millage cannot be used to fund regular operating expenses of the district such as salaries and supplies. The focus of the Sinking fund will be the replacement/repair of the Middle School roof, new pavement at the Middle School and various elementary buildings and replacement of carpet throughout the district.

Capital Projects Fund – 2013/2015/2019 Bond Fund – Summary

In May 2013 the voters of Grandville approved a series of bonds totaling \$75,205,000. In May of 2015 the second series of bonds were sold. The third and final series is scheduled to be sold in the Spring of 2019. The 2013/2015/2019 Bond detail is presented as a summary of the various projects that have been approved through Board resolution (acceptance of bids). Most projects are completed over multiple fiscal years due to their size and nature of the work. Technology and bus purchases over the next 5 years are the majority of the funds remaining in the 2013/2015/2019 Bond Fund.

Debt Service Fund – Summary

While Debt Service Fund budgets are not required to be adopted by the Board we present them here for informational purposes. The Debt Service Fund accounts for the receipt of funds used to pay bond principal and interest. A tax is levied on all property sufficient to meet annual debt service obligations. In May 2013 the voters of Grandville approved a series of bonds totaling \$75,205,000 (see above). The first series of bonds was issued in July of 2013 and the second series was issued in May 2015. The third and final series will be issued in the Spring of 2019. We are recommending that the debt levy continue at the 3.2 mills for the 2018-2019 year.



Roger D Bearup
Superintendent of Schools



Heather Roszkowski
Assistant Superintendent/CFO

Grandville Public Schools
 General Appropriations Act
 General Fund - Proposed 2018-19
 June 18, 2018

RESOLVED, that this resolution shall be the General Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2019, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Grandville Public Schools for the fiscal year ending June 30, 2019 which includes 17.8327 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:		
Local		\$ 12,173,200
State		\$ 39,978,459
Federal		\$ 1,891,577
Incoming Transfers & Other Transactions		<u>\$ 5,803,480</u>
Total Revenue		\$ 59,846,716
Fund Balance, July 1	\$ 4,145,657	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to appropriate		<u>4,145,657</u>
Total Available Funds		<u>\$ 63,992,373</u>

BE IT FURTHER RESOLVED, that \$59,717,301 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction		
Basic Program		\$ 32,269,142
Added Needs		5,392,349
Support Services		
Pupil		4,009,070
Instructional Staff		1,555,305
General Administration		535,378
School Administration		3,233,096
Business Services		882,618
Operation & Maintenance		4,870,230
Pupil Transportation		3,059,740
Central Services		2,804,060
Community Services		1,089,892
Outgoing Transfers & Other Transactions		16,421
Total Appropriated		<u>\$ 59,717,301</u>

**Grandville Public Schools
General Appropriations Act
General Fund - Proposed 2018-19
June 18, 2018**

(Page 2)

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval of the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board and shall hold the building principals and department heads accountable for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting the changing and/or emergency needs of the school district, transfers of appropriations between function categories may be made upon the authorization of the Superintendent or Chief Financial Officer. Such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations amendment.

This appropriation resolution is effective July 1, 2018.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
Proposed 2018-19

	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed
Revenues				
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,918,205	\$ 12,173,200
State Sources	36,915,955	37,602,739	39,610,951	39,978,459
Federal Sources	1,826,582	1,828,267	2,098,103	1,891,577
Incoming Transfers	4,705,855	4,266,759	5,833,620	5,793,980
Other	39,668	10,837	4,800	9,500
Total Revenues	\$ 54,827,658	\$ 55,445,286	\$ 59,465,679	\$ 59,846,716
Expenditures				
Instruction				
Basic Program	\$ 29,367,020	\$ 29,508,394	\$ 31,649,229	\$ 32,269,142
Added Needs	5,442,289	5,273,516	5,548,631	5,392,349
Support Services				
Pupil	4,000,522	3,767,439	3,886,899	4,009,070
Instructional Staff	1,244,363	1,376,947	1,652,510	1,555,305
General Administration	461,441	457,529	518,515	535,378
School Administration	3,150,413	3,105,193	3,281,786	3,233,096
Business	755,678	823,883	861,005	882,618
Operation & Maintenance	4,265,340	4,392,454	4,782,807	4,870,230
Pupil Transportation	2,692,313	2,880,664	2,998,057	3,059,740
Central	2,617,526	2,535,799	2,768,947	2,804,060
Community Services	936,924	1,053,742	1,136,888	1,089,892
Outgoing Transfers & Other	-	-	7,500	16,421
Total Expenditures	\$ 54,933,828	\$ 55,175,558	\$ 59,092,774	\$ 59,717,301
Excess (Deficiency) Revenues Over (Under) Expenditures	(106,170)	269,727	372,905	129,415
Fund Balance, July 1	3,609,195	3,503,025	3,772,752	4,145,657
Fund Balance, June 30	\$ 3,503,025	\$ 3,772,752	\$ 4,145,657	\$ 4,275,072
Fund Balance as % of Expenditures	6.38%	6.84%	7.02%	7.16%

Grandville Public Schools
 Budget Assumptions Summary
 General Fund
 Proposed Budget
 2018-2019 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Revenues				
Enrollment				
Fall Count	5,589	5,569	5,627	5,574
Change of	(84)	(20)	58	(53)
Blended	5,594	5,574	5,619	5,578
Change of	(75)	(20)	45	(41)
% Increase	-1.3%	-0.4%	0.8%	-0.7%
Blend %	90% - 10%	90% - 10%	90% - 10%	90% - 10%
Foundation Allowance	\$7,391	\$7,511	\$7,631	\$7,871
Equity Payment (one time)	\$140	\$0	\$0	\$0
MPSERS Offset Reduction				
Loss of Categorical Revenue ¹	(\$120)	(\$10)	\$0	\$0
Increase in 31a "At-Risk" funding	\$45	\$0	\$50	\$0
Net \$ Increase	\$65	\$120	\$120	\$240
% Increase	0.90%	1.60%	1.56%	3.05%
Expenditures				
Salaries				
Increment Steps	1.90%	1.80%	1.89%	2.73%
Salary Increase	0.00%	1.00%	0.50%	0.50%
Employee Benefits				
Employee Paid Portion	Adj Hard Cap	Adj Hard Cap	Adj Hard Cap	Adj Hard Cap
Retirement Rate (% of salary)	25.78%	24.92%	25.56%	26.18%
Employer FICA Rate (% of salary)	7.65%	7.65%	7.65%	7.65%

1. 2015-2016 elimination of Best Practices and Performance Categorical. 2016-2017 elimination of Sec 104d Computer Adaptive Tests and reduction in Sec 61a1 Vocational Education.

Grandville Public Schools
 Changes Summary
 General Fund
 Proposed Budget
 2018-2019 Fiscal Year

Budget Item	Amount
Revenues	
- Foundation Allowance Increase	1,338,715
- UAL increase to 12.21%	266,467
- Property Value Increase	416,000
- Miscellaneous Grants	(157,000)
- Declining Enrollment	(322,742)
Change in Revenues	\$ 1,541,440
Expenses	
- Retirement increase to 26.18%	295,437
- UAL increase to 12.21%	266,467
- Instructional Technologist & Mental Health/SSW	174,468
- Salary increase of 0.05% with Steps*	701,212
- Insurance Cap increase of 3.4%	139,100
- Miscellaneous Grants	(157,000)
Changes in Expenses	\$ 1,419,684
*Staff changes include FICA & WC. Retirement is separated.	

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,918,205	\$ 12,173,200	254,995	2.14%	436,516	3.72%
State Sources	36,915,955	37,602,739	39,610,951	39,978,459	367,508	0.93%	2,375,720	6.32%
Federal Sources	1,826,582	1,828,267	2,098,103	1,891,577	(206,526)	(9.84%)	63,310	3.46%
Incoming Transfers	4,705,855	4,266,759	5,833,620	5,793,980	(39,640)	(0.68%)	1,527,221	35.79%
Other Transactions	39,668	10,837	4,800	9,500	4,700	97.92%	(1,337)	(12.34%)
TOTAL REVENUES	\$ 54,827,658	\$ 55,445,286	\$ 59,465,679	\$ 59,846,716	587,652	0.99%	4,401,430	7.94%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Local Sources								
Property Tax Levy	9,488,686	9,747,019	10,150,000	10,556,000	406,000	4.00%	808,981	8.30%
Repymt Prior Yr Tax Adjust	(31,100)	51,193	(100,000)	(100,000)	0	0.00%	(151,193)	(295.34%)
Interest-Delinq Prop Taxes	11,145	21,358	15,000	10,000	(5,000)	(33.33%)	(11,358)	(53.18%)
Medicaid Fee for Service	416,099	369,354	259,000	180,000	(79,000)	(30.50%)	(189,354)	(51.27%)
Community Ed - Daycare	627,753	764,157	800,000	800,000	0	0.00%	35,843	4.69%
Community Ed - PreSchool	159,436	169,348	153,000	150,000	(3,000)	(1.96%)	(19,348)	(11.42%)
Community Ed - Other	201,965	204,045	200,000	200,000	0	0.00%	(4,045)	(1.98%)
Athletic Admissions	141,912	149,265	137,935	108,550	(29,385)	(21.30%)	(40,715)	(27.28%)
Athletic Fee/Other	96,331	82,849	92,820	90,400	(2,420)	(2.61%)	7,551	9.11%
Facility Use/Rental	30,640	27,012	55,000	55,000	0	0.00%	27,988	103.62%
Tuition - Summer School	25,000	11,985	7,700	10,000	2,300	29.87%	(1,985)	(16.56%)
Tuition - Driver Education	41,115	0	0	0	0	0.00%	0	0.00%
Interest on Investments	16,772	11,104	22,000	15,000	(7,000)	(31.82%)	3,896	35.09%
Rentals - Land	30,299	56,784	27,000	27,000	0	0.00%	(29,784)	(52.45%)
Donations and Contributions	14,434	0	7,500	0	(7,500)	(100.00%)	0	0.00%
Miscellaneous Revenue	62,556	34,000	71,250	51,250	(20,000)	(28.07%)	17,250	50.74%
Misc Rev - Coke Commission	(13,442)	5,087	5,000	5,000	0	0.00%	(87)	(1.71%)
Misc Rev - Coke Exclusivity	19,999	18,920	15,000	15,000	0	0.00%	(3,920)	(20.72%)
Insurance Claims		13,205						
Total Local Sources	11,339,599	11,736,684	11,918,205	12,173,200	254,995	2.14%	436,516	3.72%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
State Sources								
Prop A Obligation	16,662,288	16,404,198	16,230,000	15,660,000	(570,000)	(3.51%)	(744,198)	(4.54%)
Discretionary Payment	13,749,245	14,513,819	15,300,000	16,525,000	1,225,000	8.01%	2,011,181	13.86%
Data Collection	140,341	140,821	142,000	140,000	(2,000)	(1.41%)	(821)	(0.58%)
MPSERS Sec 147a(1) & (2)	394,601	390,570	580,400	650,000	69,600	11.99%	259,430	66.42%
MPSERS Sec 147c(1) & (2)	3,187,089	3,461,134	4,139,890	3,850,098	(289,792)	(7.00%)	388,964	11.24%
"Best Practices"/147e	(2,994)	0	17,000	17,000	0	0.00%	17,000	0.00%
HS Support Sec 22n	0	0	40,500	42,500	2,000	4.94%	42,500	0.00%
Technology 22i Grant/WIDA	43,886	0	9,941	8,000	(1,941)	(19.53%)	8,000	0.00%
Renaissance Zone	38,106	29,617	16,000	15,000	(1,000)	(6.25%)	(14,617)	(49.35%)
Prior Year FDN Allow Adj	(113,820)	0	0	0	0	0.00%	0	0.00%
Special Ed Headlee Oblig	1,608,225	1,427,523	1,450,000	1,450,000	0	0.00%	22,477	1.57%
Special Ed Rule Change	165,226	175,819	177,500	180,000	2,500	1.41%	4,181	2.38%
At-Risk	932,108	836,977	1,374,000	1,361,150	(12,850)	(0.94%)	524,173	62.63%
Robotoics Grant	2,300	16,600	18,000	15,000	(3,000)	(16.67%)	(1,600)	(9.64%)
Early Literacy (Sec 35a(6))	7,604	95,606	82,320	36,711	(45,609)	(55.40%)	(58,895)	(61.60%)
Dual Enrollment (Sec 64b)	0	2,640	0	0	0	0.00%	(2,640)	(100.00%)
TRIG from another LEA	40,360	74,625	0	0	0	0.00%	(74,625)	(100.00%)
Financial Analytic (Sec 102d)	8,095	7,376	6,400	5,000	(1,400)	(21.88%)	(2,376)	(32.21%)
Computer Adapt (Sec 104d)	30,289	17,488	18,000	18,000	0	0.00%	512	2.93%
Vocational Education	23,006	7,926	9,000	5,000	(4,000)	(44.44%)	(2,926)	(36.92%)
Total State Sources	36,915,955	37,602,739	39,610,951	39,978,459	367,508	0.93%	2,375,720	6.32%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Federal Sources								
Title IA	386,752	512,704	576,790	458,925	(117,865)	(20.43%)	(53,779)	(10.49%)
Title IIA	155,520	107,817	239,886	127,404	(112,482)	(46.89%)	19,587	18.17%
Title III - ELL	17,345	14,319	22,622	11,696	(10,926)	(48.30%)	(2,623)	(18.32%)
Title III - Immigrant	5,167	9,468	7,232	0	(7,232)	(100.00%)	(9,468)	(100.00%)
Title IV	0	0	7,900	32,552	24,652	312.05%		0.00%
IDEA - Resource Room	1,211,943	1,119,429	1,172,941	1,200,000	27,059	2.31%	80,571	7.20%
IDEA - ECSE	44,104	38,383	48,232	50,000	1,768	3.67%	11,617	30.27%
McKinney Vento/Proj Aware	531	18,710	22,500	11,000	(11,500)	(51.11%)	(7,710)	(41.21%)
Medicaid through GRPS/KISD	5,220	7,437	0	0	0	0.00%	(7,437)	(100.00%)
Total Federal Sources	1,826,582	1,828,267	2,098,103	1,891,577	(206,526)	(9.84%)	63,310	3.46%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2018-2019	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Incoming Transfers								
Tuition-Special Ed AI Prg	410,207	306,832	350,000	350,000	0	0.00%	43,168	14.07%
Transfer - Transport/Other	2,699	695	1,500	1,000	(500)	(33.33%)	305	43.94%
Region III Trans	610,847	558,122	770,000	770,000	0	0.00%	211,878	37.96%
ISD - ACT 18	2,924,666	3,048,731	3,181,000	3,276,430	95,430	3.00%	227,699	7.47%
ISD Itinerant Funding	81,736	142,875	135,000	55,000	(80,000)	(59.26%)	(87,875)	(61.50%)
Educator Eval (Sec 95(a))	6,467	39,163	0	0	0	0.00%	(39,163)	(100.00%)
Early Childhood (GSRP)	21,120	21,560	21,120	21,000	(120)	(0.57%)	(560)	(2.60%)
KISD Enhancement Millage	0	0	1,185,000	1,220,550	35,550	3.00%	1,220,550	0.00%
Refund of Pr Year Expense	541,112	39,781	90,000	0	(90,000)	(100.00%)	(39,781)	(100.00%)
Transfer-FS Indirect Cost	107,000	109,000	100,000	100,000	0	0.00%	(9,000)	(8.26%)
Total Incoming Transfers	4,705,855	4,266,759	5,833,620	5,793,980	(39,640)	(0.68%)	1,527,221	35.79%
Other Transactions								
Sale of Fixed Assets Vehicles	39,668	10,837	4,800	9,500	4,700	97.92%	(1,337)	(12.34%)
Total Other Transactions	39,668	10,837	4,800	9,500	4,700	97.92%	(1,337)	(12.34%)
Total Revenue	54,827,658	55,445,286	59,465,679	59,846,716	381,037	0.64%	4,401,430	7.94%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Instruction								
Basic	29,367,020	29,508,394	31,649,229	32,269,142	619,912	1.96%	2,760,747	9.36%
Added Needs	5,442,289	5,273,516	5,548,631	5,392,349	(156,282)	(2.82%)	118,833	2.25%
Instruction Serv	34,809,309	34,781,910	37,197,861	37,661,491	463,631	1.25%	2,879,581	8.28%
Support								
Pupil	4,000,522	3,767,439	3,886,899	4,009,070	122,172	3.14%	241,632	6.41%
Instruction	1,244,363	1,376,947	1,652,510	1,555,305	(97,205)	(5.88%)	178,358	12.95%
Gen Admin	461,441	457,529	518,515	535,378	16,863	3.25%	77,850	17.02%
Bldg Admin	3,150,413	3,105,193	3,281,786	3,233,096	(48,691)	(1.48%)	127,903	4.12%
Business	755,678	823,883	861,005	882,618	21,613	2.51%	58,735	7.13%
Oper & Maint	4,265,340	4,392,454	4,782,807	4,870,230	87,423	1.83%	477,776	10.88%
Transportation	2,692,313	2,880,664	2,998,057	3,059,740	61,683	2.06%	179,076	6.22%
Central	2,617,526	2,535,799	2,768,947	2,804,060	35,113	1.27%	268,260	10.58%
Support Services	19,187,596	19,339,906	20,750,525	20,949,497	198,972	0.96%	1,609,590	8.32%
Comm Serv	936,924	1,053,742	1,136,888	1,089,892	(46,996)	(4.13%)	36,150	3.43%
Outgoing Trf/Oth	0	0	7,500	16,421	8,921	118.94%	16,421	0.00%
Total Expense	54,933,828	55,175,558	59,092,774	59,717,301	624,527	1.06%	4,541,743	8.23%

**Grandville Public Schools
Expense Function Summary
General Fund**

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Basic								
111	15,608,926	15,686,590	16,318,303	16,668,600	350,297	2.15%	982,010	6.26%
112	4,491,701	4,627,494	5,150,583	5,239,704	89,120	1.73%	612,210	13.23%
113	9,078,937	8,996,884	9,974,090	10,160,134	186,044	1.87%	1,163,250	12.93%
118	160,804	167,472	185,885	189,856	3,971	2.14%	22,384	13.37%
119	26,652	29,955	20,368	10,848	(9,520)	(46.74%)	(19,107)	(63.79%)
Added Needs	-----	-----	-----	-----	-----	-----	-----	-----
122	4,576,637	4,289,788	4,469,046	4,466,403	(2,643)	(0.06%)	176,615	4.12%
125	742,365	860,390	956,463	799,641	(156,821)	(16.40%)	(60,749)	(7.06%)
127	123,287	123,337	123,123	126,304	3,181	2.58%	2,967	2.41%
Support - Pupil	-----	-----	-----	-----	-----	-----	-----	-----
211	58,085	59,012	62,928	64,232	1,304	2.07%	5,220	8.85%
212	875,380	918,984	957,752	981,774	24,022	2.51%	62,790	6.83%
213	423,456	441,201	422,943	436,485	13,542	3.20%	(4,715)	(1.07%)
214	390,190	361,737	391,258	406,018	14,760	3.77%	44,280	12.24%
215	979,384	848,090	919,386	942,049	22,664	2.47%	93,959	11.08%
216	686,263	523,653	444,269	481,939	37,670	8.48%	(41,714)	(7.97%)
218	66,307	181,747	186,441	185,048	(1,393)	(0.75%)	3,302	1.82%
219	521,456	433,014	501,921	511,525	9,603	1.91%	78,510	18.13%
Support - Inst	-----	-----	-----	-----	-----	-----	-----	-----
221	402,077	430,408	770,540	621,185	(149,355)	(19.38%)	190,776	44.32%
222	375,064	396,620	371,665	379,429	7,765	2.09%	(17,191)	(4.33%)
226	420,106	499,732	464,466	509,116	44,650	9.61%	9,384	1.88%
227	41,990	45,157	40,540	40,275	(265)	(0.65%)	(4,882)	(10.81%)
229	5,127	5,029	5,300	5,300	0	0.00%	271	5.39%

**Grandville Public Schools
Expense Function Summary
General Fund**

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
Support -Gen Adm								
231	111,412	84,398	128,858	137,787	8,929	6.93%	53,389	63.26%
232	350,029	373,130	389,657	397,591	7,934	2.04%	24,461	6.56%
Support -Bldg Adm								
241	3,138,275	3,097,793	3,266,236	3,217,546	(48,691)	(1.49%)	119,753	3.87%
249	12,138	7,400	15,550	15,550	0	0.00%	8,150	110.14%
Support - Business								
252	650,968	717,744	742,158	759,646	17,488	2.36%	41,901	5.84%
257	61,558	62,898	71,848	72,973	1,125	1.57%	10,074	16.02%
259	43,151	43,240	47,000	50,000	3,000	6.38%	6,760	15.63%
Support-Oper/Maint								
261	4,132,454	4,265,504	4,699,682	4,785,107	85,424	1.82%	519,603	12.18%
266	132,886	126,950	83,124	85,123	1,999	2.40%	(41,827)	(32.95%)
Support - Trans								
271	2,692,313	2,880,664	2,998,057	3,059,740	61,683	2.06%	179,076	6.22%
Support - Central								
282	109,951	93,518	99,200	99,200	0	0.00%	5,682	6.08%
283	404,975	419,605	436,884	429,816	(7,068)	(1.62%)	10,211	2.43%
284	550,032	465,386	707,988	711,213	3,224	0.46%	245,827	52.82%
285	170,855	162,867	167,588	168,991	1,403	0.84%	6,125	3.76%
293	1,381,713	1,394,424	1,357,285	1,394,840	37,554	2.77%	416	0.03%
Comm Services								
311	97,385	103,422	113,611	115,522	1,911	1.68%	12,100	11.70%
321	260,154	260,889	269,525	268,421	(1,104)	(0.41%)	7,532	2.89%
331	33,018	19,838	22,417	5,550	(16,867)	(75.24%)	(14,288)	(72.02%)
351	474,098	608,706	672,053	676,648	4,595	0.68%	67,942	11.16%
371	26,621	24,643	59,283	23,752	(35,531)	(59.93%)	(891)	(3.62%)

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	18-19 Proposed vs 17-18 Final		18-19 Proposed vs 16-17 Actual	
					\$	%	\$	%
391	45,647	36,245	0	0	0	0.00%	(36,245)	(100.00%)
Transfers/Other	-----	-----	-----	-----	-----	-----	-----	-----
452/492	0	0	7,500	22,000	14,500	61.90%	22,000	0.00%
621/625	0	(0)	0	(5,579)	0		(0)	
	54,933,828	55,175,558	59,092,774	59,717,301	624,527	1.06%	4,541,743	8.23%

Grandville Public Schools
Expense Function Analysis
General Fund

Function Category	2015-2016		2016-2017		2017-2018		2018-2019	
	Actual	%	Actual	%	Final	%	Proposed	%
Instruction- Basic Program	29,367,020	53.46%	29,508,394	53.48%	31,649,229	53.56%	32,269,142	54.04%
Added Needs	5,442,289	9.91%	5,273,516	9.56%	5,548,631	9.39%	5,392,349	9.03%
Instr Sup - Pupil Services	4,000,522	7.28%	3,767,439	6.83%	3,886,899	6.58%	4,009,070	6.71%
Instruc Staff	1,244,363	2.27%	1,376,947	2.50%	1,652,510	2.80%	1,555,305	2.60%
School Admin	3,150,413	5.73%	3,105,193	5.63%	3,281,786	5.55%	3,233,096	5.41%
Non-Instr - General Admin	461,441	0.84%	457,529	0.83%	518,515	0.88%	535,378	0.90%
Business	755,678	1.38%	823,883	1.49%	861,005	1.46%	882,618	1.48%
Oper & Maint	4,265,340	7.76%	4,392,454	7.96%	4,782,807	8.09%	4,870,230	8.16%
Transportation	2,692,313	4.90%	2,880,664	5.22%	2,998,057	5.07%	3,059,740	5.12%
Central	2,617,526	4.76%	2,535,799	4.60%	2,768,947	4.69%	2,804,060	4.70%
Community Services	936,924	1.71%	1,053,742	1.91%	1,136,888	1.92%	1,089,892	1.83%
Outgoing Trfs/Other	0	0.00%	0	0.00%	7,499	0.01%	16,421	0.03%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	59,092,774	100.00%	59,717,301	100.00%
Instruction & Instr Support	43,204,607	78.65%	43,031,488	77.99%	46,019,056	77.88%	46,458,961	77.80%
Non-Instructional	10,792,298	19.65%	11,090,328	20.10%	11,929,330	20.19%	12,152,026	20.35%
Community Services	936,924	1.71%	1,053,742	1.91%	1,136,888	1.92%	1,089,892	1.83%
Outgoing Trfs/Other	0	0.00%	0	0.00%	7,499	0.01%	16,421	0.03%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	59,092,774	100.00%	59,717,301	100.00%

Grandville Public Schools Expense Object Analysis General Fund

Object of Expenditure	2015-2016		2016-2017		2017-2018		2018-2019	
	Actual	%	Actual	%	Final	%	Proposed	%
Salaries								
Administration	2,249,813	4.10%	2,314,198	4.19%	2,377,197	4.02%	2,491,200	4.17%
Teachers	20,616,209	37.53%	20,680,709	37.48%	21,839,368	36.96%	21,706,321	36.35%
Maintenance/Custodial	766,058	1.39%	735,286	1.33%	689,248	1.17%	686,632	1.15%
Secretary/Parapro/Other	<u>4,043,580</u>	<u>7.36%</u>	<u>4,197,384</u>	<u>7.61%</u>	<u>4,419,319</u>	<u>7.48%</u>	<u>4,265,908</u>	<u>7.14%</u>
	27,675,659	50.38%	27,927,577	50.62%	29,325,132	49.63%	29,150,060	48.81%
Employee Insurance	4,454,535	8.11%	4,541,092	8.23%	4,778,920	8.09%	4,831,760	8.09%
Retirement Incentives	15,660	0.03%	0	0.00%	27,996	0.05%	27,545	0.05%
State Retirement	10,253,158	18.66%	10,427,120	18.90%	11,577,591	19.59%	11,477,008	19.22%
Employer FICA	1,925,191	3.50%	1,926,864	3.49%	2,173,498	3.68%	2,194,617	3.68%
Other Employee Benefits	<u>606,903</u>	<u>1.10%</u>	<u>619,914</u>	<u>1.12%</u>	<u>0</u>	<u>0.00%</u>	<u>825,454</u>	<u>1.38%</u>
	17,255,447	31.41%	17,514,990	31.74%	18,558,006	31.40%	19,356,384	32.41%
Purchased Services	3,648,496	6.64%	3,820,020	6.92%	4,601,131	7.79%	4,541,391	7.60%
Supplies & Materials (includes Utilities)	2,390,896	4.35%	2,543,280	4.61%	2,929,291	4.96%	2,831,480	4.74%
Capital Outlay	149,074	0.27%	85,634	0.16%	247,224	0.42%	319,670	0.54%
Other								
Itinerant Staff	2,006,654	3.65%	1,609,820	2.92%	1,655,210	2.80%	1,711,051	2.87%
Sp Ed Tuition Billings	758,078	1.38%	592,984	1.07%	492,000	0.83%	498,672	0.84%
Sp Ed Transportation	843,678	1.54%	923,074	1.67%	1,100,000	1.86%	1,114,918	1.87%
Other	<u>205,847</u>	<u>0.37%</u>	<u>158,179</u>	<u>0.29%</u>	<u>184,781</u>	<u>0.31%</u>	<u>193,673</u>	<u>0.32%</u>
	3,814,257	6.94%	3,284,057	5.95%	3,431,990	5.81%	3,518,315	5.89%
Total	54,933,828	100.00%	55,175,558	100.00%	59,092,774	100.00%	59,717,301	100.00%

Purchased Services - Legal/Audit Fees, Conferences/Travel, Postage, Printing, Property/Liability Ins, Phone Service, Substitute Teachers, Software License, Water/Sewer and Trash Services, Equipment/Vehicle Repairs, Daycare Workers

Grandville Public Schools Enrollment History / Projection

Year	February	Blend %	September	Blend %	Blended Count	Blended Count Change	Feb to Sept Change	Sept to Sept Change
1994-1995	4,948	50%	5,137	50%	5,043			
1995-1996	5,146	50%	5,310	50%	5,228	185	164	173
1996-1997	5,272	50%	5,433	50%	5,353	125	161	123
1997-1998	5,380	40%	5,649	60%	5,541	188	269	216
1998-1999	5,612	40%	5,795	60%	5,722	181	183	146
1999-2000	5,768	25%	5,857	75%	5,835	113	89	62
2000-2001	5,871	20%	5,907	80%	5,900	65	36	50
2001-2002	5,863	20%	6,035	80%	6,001	101	172	128
2002-2003	5,975	20%	6,145	80%	6,111	110	170	110
2003-2004	6,073	20%	6,129	80%	6,118	7	56	(16)
2004-2005	6,125	25%	6,191	75%	6,163	45	66	62
2005-2006	6,150	25%	6,066	75%	6,087	(76)	(84)	(125)
2006-2007	6,045	25%	6,076	75%	6,069	(19)	31	10
2007-2008	6,050	25%	6,033	75%	6,037	(31)	(17)	(43)
2008-2009	6,002	25%	5,976	75%	5,982	(55)	(26)	(57)
2009-2010	5,912	25%	5,939	75%	5,933	(50)	27	(36)
2010-2011	5,908	25%	5,832	75%	5,851	(82)	(76)	(107)
2011-2012	5,793	10%	5,733	90%	5,739	(112)	(60)	(99)
2012-2013	5,684	10%	5,641	90%	5,645	(94)	(43)	(92)
2013-2014*	5,614	10%	5,645	90%	5,642	(3)	(31)	4
2014-2015	5,645	10%	5,668	90%	5,666	24	(23)	23
2015-2016	5,635	10%	5,589	90%	5,594	(72)	46	(79)
2016-2017	5,537	10%	5,578	90%	5,574	(20)	(41)	(11)
2017-2018	5,550	10%	5,627	90%	5,619	45	(76)	49
2018-2019	5,612	10%	5,574	90%	5,578	(41)	37	(52)
2019-2020	5,558	10%	5,554	90%	5,554	(24)	4	(20)
2020-2021	5,548	10%	5,560	90%	5,559	4	(12)	6

Feb count is based on 99.5% of previous Sept

*In 2013-2014 the legislature changed to a blended enrollment to 90% of current year September and 10% of current year February.

Grandville Public Schools Foundation Allowance, Retirement Rate, and Health Premium History

Year	Note (below)	Consumer Price Index (CPI)	Foundation Allowance	Increase		Retirement Rate	Increase		Health Insurance (Annual)	Increase	
				\$	%		% Points	%		\$	%
1994-1995		2.70%	\$ 4,707			14.21%			5,256		
1995-1996		2.50%	4,959	\$ 252	5.35%	14.56%	0.35	2.46%	5,616	\$ 360	6.85%
1996-1997		3.30%	5,209	250	5.04%	15.17%	0.61	4.19%	5,856	240	4.27%
1997-1998	a	2.50%	5,454	245	4.70%	11.12%	(4.05)	(26.70%)	6,139	283	4.83%
1998-1999	a	1.44%	5,454	0	0.00%	10.77%	(0.35)	(3.15%)	6,485	346	5.64%
1999-2000		2.28%	5,700	246	4.51%	11.66%	0.89	8.26%	7,073	588	9.07%
2000-2001		3.07%	6,000	300	5.26%	12.16%	0.50	4.29%	7,746	673	9.52%
2001-2002		3.27%	6,500	500	8.33%	12.17%	0.01	0.08%	8,362	616	7.95%
2002-2003		1.64%	6,627	127	1.95%	12.99%	0.82	6.74%	9,696	1,334	15.95%
2003-2004		2.22%	6,626	(1)	(0.02%)	12.99%	0.00	0.00%	11,195	1,499	15.46%
2004-2005	c	2.29%	6,700	74	1.12%	14.87%	1.88	14.47%	12,300	1,771	9.82%
2005-2006		3.51%	6,875	175	2.61%	16.34%	1.47	9.89%	14,017	1,051	13.96%
2006-2007		3.55%	7,108	233	3.39%	17.74%	1.40	8.56%	14,924	907	6.47%
2007-2008		2.57%	7,204	96	1.35%	16.72%	(1.02)	(5.75%)	15,530	606	4.06%
2008-2009		3.94%	7,316	112	1.55%	16.54%	(0.18)	(1.08%)	15,003	(527)	(3.39%)
2009-2010		-0.74%	7,151	(165)	(2.26%)	16.94%	0.40	2.42%	14,955	(48)	(0.32%)
2010-2011	e	2.24%	7,146	(5)	(0.07%)	19.41% / 20.66%	3.72	21.96%	17,999	3,044	20.36%
2011-2012	g	3.16%	6,846	(300)	(4.20%)	24.46%	3.80	18.39%	18,499	500	2.78%
2012-2013	f, g	2.30%	6,966	120	1.75%	25.36% / 24.79%	0.90	3.68%	17,727	(772)	(4.17%)
2013-2014	g	1.06%	7,076	110	1.58%	24.46% / 24.79%	-	0.00%	19,876	2,149	12.12%
2014-2015	g	1.95%	7,251	175	2.47%	25.78%	1.01	0.04%	21,763	1,887	9.49%
2015-2016	h	-0.20%	7,391	140	1.93%	25.78%	0.00%	0.00%	22,298	535	2.46%
2016-2017	i	1.13%	7,511	120	1.62%	24.92%	-0.86%	(0.03%)	24,228	1,930	8.66%
2017-2018		2.20%	7,631	120	1.60%	25.56%	0.64%	0.03%	21,067	(3,161)	(13.05%)
2018-2019		2.46%	7,871	240	3.15%	26.18%	0.62%	0.02%	21,594	527	2.50%

Consumer Price Index (CPI) is for All Urban Consumers, measured December to December. Source: US Bureau of Labor Statistics.

a - The -0- increase in Foundation Allowance in 1998-1999 was part of a state budget agreement and offset by a retirement rate reduction in 1997-1998.

c - Health insurance is the annual premium paid for an employee with full family coverage. For 2004-2005 the district switched to Care Choices II.

e - 2010-2011 Retirement Rate was 19.41% for Oct and 20.66% for Nov - Sep.

f - In 2012-13 MPSERS Retirement Reform changed the rate mid-year.

g - In 2011-12 employees paid 10% of the premium, in 2012-13 employees paid 15% of the premium, in 2013-14 / 2014-15 employees pay any costs over \$15,314

h - In 2015-16 the district insurance plan changed MESSA ABC (High deductible plan)

i - In January of 2017, the district insurance plan changed to WMHIP. Employees have 3 plans to choose from and pay any costs over \$16,751.23.

Grandville Public Schools Taxable Value History

Tax Year	Fiscal Year	Non-Homestead Taxable Value	% of Total	% Growth	Homestead Taxable Value	% of Total	% Growth	Ind/Comm Pers Prop	% of Total	% Growth	Total Taxable Value	% Growth
1995	1995-1996	239,818,173	39.3%		370,631,552	60.7%					610,449,725	
1996	1996-1997	253,872,539	38.8%	5.9%	399,690,908	61.2%	7.8%				653,563,447	7.1%
1997	1997-1998	269,094,369	38.4%	6.0%	431,488,152	61.6%	8.0%				700,582,521	7.2%
1998	1998-1999	289,313,136	38.1%	7.5%	469,261,019	61.9%	8.8%				758,574,155	8.3%
1999	1999-2000	332,770,217	39.8%	15.0%	503,151,914	60.2%	7.2%				835,922,131	10.2%
2000	2000-2001	400,752,892	42.4%	20.4%	544,318,326	57.6%	8.2%				945,071,218	13.1%
2001	2001-2002	433,784,126	42.4%	8.2%	588,346,286	57.6%	8.1%				1,022,130,412	8.2%
2002	2002-2003	458,660,558	42.0%	5.7%	632,754,569	58.0%	7.5%				1,091,415,127	6.8%
2003	2003-2004	485,743,247	41.9%	5.9%	672,396,886	58.1%	6.3%				1,158,140,133	6.1%
2004	2004-2005	493,998,126	40.7%	1.7%	719,783,914	59.3%	7.0%				1,213,782,040	4.8%
2005	2005-2006	524,193,974	40.8%	6.1%	761,565,123	59.2%	5.8%				1,285,759,097	5.9%
2006	2006-2007	557,500,173	40.9%	6.4%	804,557,177	59.1%	5.6%				1,362,057,350	5.9%
2007	2007-2008	573,938,628	40.5%	2.9%	844,622,677	59.5%	5.0%				1,418,561,305	4.1%
2008	2008-2009	518,234,550	35.7%	-9.7%	857,723,701	59.1%	1.6%	74,824,745	5.2%		1,450,782,996	2.3%
2009	2009-2010	539,601,706	36.7%	4.1%	852,495,235	58.0%	-0.6%	78,887,408	5.4%	5.4%	1,470,984,349	1.4%
2010	2010-2011	515,385,925	36.2%	-4.5%	829,009,858	58.3%	-2.8%	78,135,198	5.5%	-1.0%	1,422,530,981	-3.3%
2011	2011-2012	498,855,900	36.0%	-3.2%	809,072,117	58.3%	-2.4%	79,168,307	5.7%	1.3%	1,387,096,324	-2.5%
2012	2012-2013	486,562,835	35.8%	-2.5%	792,983,963	58.3%	-2.0%	80,072,828	5.9%	1.1%	1,359,619,626	-2.0%
2013	2013-2014	490,845,695	35.5%	0.9%	809,977,831	58.6%	2.1%	80,345,913	5.8%	0.3%	1,381,169,439	1.6%
2014	2014-2015	497,760,856	35.4%	1.4%	831,810,733	59.1%	2.7%	78,436,454	5.6%	-2.4%	1,408,008,043	1.9%
2015	2015-2016	515,905,392	35.6%	3.6%	851,054,576	58.8%	2.3%	80,554,238	5.6%	2.7%	1,447,514,206	2.8%
2016	2016-2017	533,398,708	36.0%	3.4%	855,058,081	57.6%	0.5%	95,092,651	6.4%	18.0%	1,483,549,440	2.5%
2017	2017-2018	550,486,171	36.0%	3.2%	879,135,985	57.6%	2.8%	97,681,776	6.4%	2.7%	1,527,303,932	2.9%
2018*	2018-2019	572,230,375	35.9%	4.0%	908,613,254	57.0%	3.4%	113,879,393	7.1%	16.6%	1,594,723,022	4.4%

*Homestead and Industrial/Commercial taxable values are estimated because the values weren't available at the time of this summary.

Grandville Public Schools General Appropriations Act

Food Service Fund 2018-2019 Proposed Budget June 18, 2018

RESOLVED, that this resolution shall be the Food Service Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2019, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Grandville Public Schools for the fiscal year ending June 30, 2019 is:

Revenue:	
Local Sources	
Sales	\$893,500
Fees and Other	\$10
State Sources	\$80,500
Federal Sources	\$955,000
Total Revenue	\$1,929,010
Fund Balance, July 1	62,887
Total Available Funds	\$1,991,897

BE IT FURTHER RESOLVED, that \$1,941,755 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Salaries	\$553,280
Employee Benefits	\$257,625
Purchased Services	\$23,450
Supplies and Materials	\$935,800
Capital Outlay	\$32,600
Other	\$37,000
Outgoing Transfer to General Fund	\$102,000
Total Appropriated	\$1,941,755

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective July 1, 2018.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Food Service Fund
Proposed Budget
2018-2019 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed
Revenues				
Local Sources				
Sales	\$824,013	\$935,990	\$891,500	\$893,500
Fees and Other	6	14	10	10
State Sources	70,630	81,238	80,500	80,500
Federal Sources	925,916	955,135	955,000	955,000
Total Revenues	\$1,820,565	\$1,972,376	\$1,927,010	\$1,929,010
Expenditures				
Salaries	\$502,109	\$548,250	\$543,700	\$553,280
Employee Benefits	285,858	283,661	256,875	257,625
Purchased Services	20,195	25,890	26,450	23,450
Supplies and Materials	878,080	940,526	941,800	935,800
Capital Outlay	86,183	20,017	12,600	32,600
Other	33,632	35,811	37,000	37,000
Out Tran to Gen Fund	107,000	109,000	102,000	102,000
Total Expenditures	\$1,913,057	\$1,963,155	\$1,920,425	\$1,941,755
Excess (Deficiency) of Revenues (Expenditures)	(92,492)	9,222	6,585	(12,745)
Fund Balance, July 1	139,572	47,080	56,302	62,887
Fund Balance, June 30	\$47,080	\$56,302	\$62,887	\$50,142

Grandville Public Schools General Appropriations Act

Capital Projects Fund - Sinking Fund 2018-2019 Proposed Budget June 18, 2018

RESOLVED, that this resolution shall be the Capital Projects Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2019, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Project Fund of the Grandville Public Schools for the fiscal year ending June 30, 2019 is:

Revenue:	
Local Sources	
Property Tax	\$2,149,840
Interest on Investments/Delinquent Taxes	<u>2,500</u>
Total Revenue	\$2,152,340
Fund Balance, July 1	211,868
Total Available Funds	<u><u>\$2,364,208</u></u>

BE IT FURTHER RESOLVED, that \$2,101,515 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Capital Outlay	<u>2,101,515</u>
Total Appropriated	<u><u>\$2,101,515</u></u>

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

BE IT FURTHER RESOLVED, that the Board of Education will levy 1.3993 mills of taxes on all homestead and non-homestead property within the district for the purpose of meeting the Sinking Fund obligations of the district.

This appropriation resolution is effective July 1, 2018.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - Sinking Fund
Proposed Budget
2018-2019 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed
Revenues				
Local Sources				
Property Taxes	\$2,034,665	\$2,092,211	\$2,128,000	\$2,149,840
Interest Invest/Delinq Tax	13	4,101	2,500	2,500
Total Revenues	\$2,034,678	\$2,096,312	\$2,130,500	\$2,152,340
Expenditures				
Capital Outlay	1,827,082	2,011,955	2,493,588	2,101,515
Total Expenditures	\$1,827,082	\$2,011,955	\$2,493,588	\$2,101,515
Excess (Deficiency) of Revenues (Expenditures)	207,596	84,357	(363,088)	50,825
Fund Balance, July 1	283,003	490,599	574,956	211,868
Fund Balance, June 30	\$490,599	\$574,956	\$211,868	\$262,693

Grandville Public Schools
Major Capital Projects

Capital Projects Fund - Sinking Fund
Proposed Budget
2018-2019 Fiscal Year

Funding Source	Proposed Budget
Sinking Fund	
Bleachers / Door Access	45,000
Roofing Projects	1,208,175
Paving Projects	498,340
Carpet	100,000
Miscellaneous / Emergency	<u>250,000</u>
	2,101,515

Grandville Public Schools General Appropriations Act

Capital Projects Fund - 2013/2015/2019 Bond 2018-2019 Proposed Budget June 18, 2018

RESOLVED, that this resolution shall be the Capital Projects Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2019, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund of the Grandville Public Schools for the fiscal year ending June 30, 2019 is:

Revenue:	
Local Sources	
Bond Sales	\$5,685,779
Fees, Interest and Issuance Costs	(\$373,195)
Interest Earnings	\$7,945
Total Revenue	\$5,320,529
Fund Balance, July 1	427,511
Total Available Funds	\$5,748,040

BE IT FURTHER RESOLVED, that \$1,508,722 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Technology	\$1,080,000
Buses	343,790
Other	84,932
Total Appropriated	\$1,508,722

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective July 1, 2018.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - 2013/2015/2019 Bond
2018-2019 Fiscal Year

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Final	2018-19 Proposed	2019-2020 Estimated	2020-21 Estimated	2021-22 Estimated	2022-23 Estimated	Total
Revenues											
Bond Sales	\$ 13,025,000	\$ 56,494,221				\$ 5,685,779					\$ 75,205,000
Fees	\$ (999,338)					\$ (373,195)					\$ (1,372,533)
Other Costs	\$ 5,077										\$ 5,077
Interest Earnings (2013)	\$ 19,592	\$ -									\$ 19,592
Interest Earnings (2015)		\$ (56,439)	\$ 158,708	\$ 76,827	\$ 25,000						\$ 204,096
Interest Earnings (2019)						\$ 7,945	\$ 5,812	\$ 306			\$ 14,063
Net Revenues	\$ 12,050,331	\$ 56,437,782	\$ 158,708	\$ 76,827	\$ 25,000	\$ 5,320,529	\$ 5,812	\$ 306	\$ -	\$ -	\$ 74,075,295
Expenditures											
Other Costs (Issuance)	\$ 191,056	\$ 478,579				\$ 84,932					\$ 754,567
Technology	\$ 3,088,767	\$ 383,144	\$ 1,650,743	\$ 1,302,148	\$ 1,415,000	\$ 1,080,000	\$ 1,093,000	\$ 927,434	\$ 450,000	\$ 525,000	\$ 11,915,235
Buses	\$ 341,788	\$ 255,939	\$ 346,601	\$ 331,760	\$ 330,304	\$ 343,790	\$ 343,790	\$ 343,790	\$ 343,790	\$ 218,448	\$ 3,200,000
Construction	\$ 2,181,734	\$ 15,731,640	\$ 24,037,027	\$ 16,254,909							\$ 58,205,310
Total Expenditures	\$ 5,803,344	\$ 16,849,301	\$ 26,034,371	\$ 17,888,817	\$ 1,745,304	\$ 1,508,722	\$ 1,436,790	\$ 1,271,224	\$ 793,790	\$ 743,448	\$ 74,075,111
Excess (Deficiency) of Revenues (Expenditures)	\$ 6,246,987	\$ 39,588,481	\$ (25,875,663)	\$ (17,811,990)	\$ (1,720,304)	\$ 3,811,807	\$ (1,430,978)	\$ (1,270,918)	\$ (793,790)	\$ (743,448)	\$ 184
Fund Balance, July 1	\$ -	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,147,815	\$ 427,511	\$ 4,239,318	\$ 2,808,340	\$ 1,537,422	\$ 743,632	
Fund Balance, June 30	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,147,815	\$ 427,511	\$ 4,239,318	\$ 2,808,340	\$ 1,537,422	\$ 743,632	\$ 184	

Grandville Public Schools

Debt Service Fund

Revenue and Expense Information

For Fiscal Year 2018-2019

The total revenue and unappropriated fund balance estimated to be available for use in the Debt Service Fund of the Grandville Public Schools for the fiscal year ending June 30, 2019 is:

Revenue:	
Local Sources	
Property Tax	\$5,038,042
Interest on Investments and Delinquent Taxes	<u>150</u>
Total Revenue	<u>\$5,038,192</u>
Fund Balance, July 1	471,518
Total Available Funds	<u><u>\$5,509,710</u></u>

The total estimated expenses are \$4,972,375 from the Debt Service Fund for the purposes as set below:

Expenditures:	
Bond and Note Redemption	\$2,205,000
Bond and Note Interest	2,766,675
Other Bond and Note Expenditures	<u>700</u>
Total Appropriated	<u><u>\$4,972,375</u></u>

The Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the above identified revenues and expenses.

This information is for the fiscal year effective July 1, 2018.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Debt Service Fund
2018-2019 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Info	2018-2019 Info
Millage Levy	3.2000	3.2000	3.2000	3.2000
Revenues				
Local Sources				
Property Taxes	\$4,650,664	\$4,829,021	\$4,887,373	\$5,038,042
Interest Earnings	68	97	2,000	150
Total Revenues	\$4,650,732	\$4,829,118	\$4,889,373	\$5,038,192
Expenditures				
Bond and Note Redemption	1,700,000	1,830,000	2,005,000	2,205,000
Bond and Note Interest	2,951,263	2,916,875	2,843,675	2,766,675
Other Bond & Note Expend	700	700	1,500	700
Total Expenditures	\$4,651,963	\$4,747,575	\$4,850,175	\$4,972,375
Excess (Deficiency) of Revenues (Expenditures)	(1,231)	81,543	39,198	65,817
Fund Balance, July 1	352,007	350,777	432,320	471,518
Fund Balance, June 30	\$350,777	\$432,320	\$471,518	\$537,335

**Grandville Public Schools
Debt Service Fund
Debt Schedule**

Fiscal Year 2018-2019

	2013	2015	Total
Bond Principal	330,000	1,875,000	2,205,000
Bond Interest	483,175	2,283,500	2,766,675
	813,175	4,158,500	4,971,675

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
Estimated
2019-2020 Fiscal Year

	2016-2017 Actual	2017-2018 Final	2018-2019 Proposed	2019-2020 Estimated
Revenues				
Local Sources	\$ 11,736,684	\$ 11,918,205	\$ 12,173,200	\$ 12,416,664
State Sources	37,602,739	39,610,951	39,978,459	40,466,595
Federal Sources	1,828,267	2,098,103	1,891,577	1,929,409
Incoming Transfers	4,266,759	5,833,620	5,793,980	5,851,920
Other	10,837	4,800	9,500	9,500
Total Revenues	\$ 55,445,286	\$ 59,465,679	\$ 59,846,716	\$ 60,674,087
Expenditures				
Instruction				
Basic Program	\$ 29,508,394	\$ 31,649,229	\$ 32,269,142	\$ 33,000,870
Added Needs	5,273,516	5,548,631	5,392,349	\$ 5,527,158
Support Services				
Pupil	3,767,439	3,886,899	4,009,070	\$ 4,029,115
Instructional Staff	1,376,947	1,652,510	1,555,305	\$ 1,563,082
General Administration	457,529	518,515	535,378	\$ 538,055
School Administration	3,105,193	3,281,786	3,233,096	\$ 3,249,261
Business	823,883	861,005	882,618	\$ 887,031
Operation & Maintenance	4,392,454	4,782,807	4,870,230	\$ 4,894,581
Pupil Transportation	2,880,664	2,998,057	3,059,740	\$ 3,075,038
Central	2,535,799	2,768,947	2,804,060	\$ 2,818,080
Community Services	1,053,742	1,136,888	1,089,892	\$ 1,095,342
Outgoing Transfers & Other	-	7,500	16,421	\$ 16,503
Total Expenditures	\$ 55,175,558	\$ 59,092,774	\$ 59,717,300	\$ 60,694,116
Excess (Deficiency) Revenues Over (Under) Expenditures	269,727	372,905	129,416	(20,029)
Fund Balance, July 1	3,503,025	3,772,752	4,145,657	4,275,073
Fund Balance, June 30	\$ 3,772,752	\$ 4,145,657	\$ 4,275,073	\$ 4,255,044
Fund Balance as % of Expenditures	6.84%	7.02%	7.16%	7.01%

Glossary of Budget Terms

Instruction (100) - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of paraprofessionals, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.

Basic Program (100) - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-School, Elementary, Middle School, and High School, which are defined below.

Elementary (111) - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.

Middle School (112) - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.

High School (113)- Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.

Pre-Kindergarten (118) – Learning Experiences designed for ages preceding kindergarten.

Summer School (119) – Any basic program activity offered in summer.

Added Needs (120) - Instructional classroom activities designed for pupils added needs that are defined below. Include both regular and summer programs.

Special Education (122) - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodations. The special education programs area includes Preprimary, Elementary, Middle/Junior High and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities.

Compensatory Education (125) - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.

Career and Technical Education (127) - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the student for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes.

Supporting Services (200) - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.

Support Services Pupil (210) - Consist of those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process.

Truancy/Absenteeism Services (211) - Consist of those activities which have as their purpose the improvement of the pupil attendance.

Guidance Services (212) - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

Health Services (213) - Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.

Psychological Services (214) - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.

Speech Pathology and Audiology Services (215) - Consists of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

Social Work Services (216) - Consists of those activities which have as their purpose the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.

Visual Aid Services (217) - Consists of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.

Teacher Consultant (218) - Consists of those activities for special education programs and services. See MDE Administrative Rule R340.1749.

Other Pupil Support Services (219) – This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards.

Support Services - Instructional Staff (220) - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Improvement of Instruction (221) - Consist of those activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.

Educational Media Services (222) - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media.

Supervision and Direction of Instructional Staff (226) - Directing and managing improvement of instructional services. Includes the activities of program coordination and compliance monitoring.

Academic Student Assessment (227) – Services rendered for the academic assessment of pupils.

Other Instructional Staff Services (229) – Consist of activities other than those defined above to assist instructional staff.

Support Services - General Administration (230) - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

Board of Education (231) - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.

Executive Administration (232) - Those activities associated with district wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels.

Support Services - School Administration (240) - Consists of those activities concerned with overall administrative responsibility for a single school.

Office of the Principal (241) - Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.

Other School Administration (249) – Other activities of school administration not defined above such as graduation.

Support Services Business (250) - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

Fiscal Services (252) - Activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Internal Services (257) - Activities concerned with the storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.

Other Business Services (259) - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples are short term interest on notes, judgments, taxes abated and written off.

Operations and Maintenance (260)

Operating Buildings Services (261) - Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are property and liability insurance, janitorial and ground maintenance costs.

Security Services (266) – Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Include traffic control, building alarm systems and security guards.

Pupil Transportation Services (271) - Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities.

Support Services - Central (280) - Activities other than general administration which support each of the other instructional and supporting service programs.

Communication Services (282) – Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers, or to the general public through direct mailing, the various news media or personal contact.

Staff/Personnel Services (283) - Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations.

Non-Instructional Technology Services (284) - Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Pupil Accounting (285) – Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.

Athletics Activities (293) – Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Community Services (300) - Community Services consists of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

Community Services Direction (311) - Activities concerned with directing and managing community services activities.

Community Recreation (321) - Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

Community Activities (331) – Consist of those activities concerned with providing services to civic affair organizations.

Custody and Care of Children (351) - Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.

Non-Public School Pupils (371) – Services to pupils attending a school established by an agency other than the state or federal government which is usually supported primarily by other than public funds.

Other Community Services (391) – Services provided the community that cannot be classified under the preceding areas of responsibility.

Facilities Acquisition – Site Improvement Services (452) – Activities concerned with improving sites, and with maintaining existing site improvements.

Prior Period Adjustments (492) – Adjustments to Prior Period Accounts.