

GRANDVILLE PUBLIC SCHOOLS

2017-2018 Amended Budget

General Fund

February 19, 2018

Grandville Public Schools Grandville, Michigan

Amended Budget 2017-2018 Fiscal Year

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Grandville Public Schools
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Amended 2017-2018 Budget

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Grandville Public Schools

February 19, 2018

Board of Education
Grandville Public Schools

The following pages contain the first amendment to the 2017-2018 fiscal year General Fund budget for Grandville Public Schools. This budget was prepared in accordance with all applicable regulations. The original 2017-18 budget was adopted in June 2017 with an estimated surplus of \$370,410. The amended budget projects revenues of \$59,259,064 and expenditures of \$58,769,907, which results in a surplus of \$489,157.

Revenues

In this amendment revenues increased by \$2,102,263, the majority of which is attributed to adjustments that are based on confirmation of Federal and State grant amounts. Additional amounts were the result of our Fall Pupil Count. The District saw enrollment increase by 28 students over projections. Some of the large revenue increases were:

- Increase in MPSERS 147a(1) & 147a(2) in the amount of \$190,450.
- Increase in MPSERS 147c(1) & 147c(2) in the amount of \$675,185.
 - MPSERS 147 monies are the result of the legislature trying to “right size” the retirement rate for districts. The 147c monies are strictly pass through dollars.
- Increase in At-Risk funding in the amount of \$114,000.
- Increase in enrollment generated \$213,668 (\$7,631 per pupil).
- Increase of \$281,000 in property taxes.

Expenditures

The amended expenditure budget shows an increase of \$1,983,517. The majority of the increase is bringing the expected salary/benefit expenditures in line with actual staffing. Adjustments were also made for balancing grant expenses, both Federal and State, into line with the revenue adjustments.

Summary and Concluding Comments

It is necessary to amend the General Fund budget due to a change in variables from when the budget was first proposed. Revenue is based largely on State funding and enrollment, which makes adopting a budget in June, before numbers are finalized challenging. This is the first time since 2014 that the District's enrollment has increased by double digits from enrollment projections.

Roger D Bearup
Superintendent of Schools

Heather Roszkowski
Assistant Superintendent/CFO

Grandville Public Schools
 General Appropriations Act
 General Fund - Amended 2017-2018
 February 19, 2018

RESOLVED, that this resolution shall be the General Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2018, 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, 2018 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		\$ 11,814,000
State		\$ 39,602,625
Federal		\$ 2,138,439
Incoming Transfers & Other Transactions		<u>\$ 5,704,000</u>
Total Revenue		\$ 59,259,064
Fund Balance, July 1	\$ 3,772,752	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to appropriate		<u>3,772,752</u>
Total Available Funds		<u>\$ 63,031,816</u>

BE IT FURTHER RESOLVED, that \$58,769,907 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		\$ 31,075,765
Added Needs		5,730,858
Support Services		
Pupil		4,177,208
Instructional Staff		1,513,438
General Administration		516,233
School Administration		3,340,254
Business Services		841,911
Operation & Maintenance		5,083,265
Pupil Transportation		2,787,720
Central Services		2,640,972
Community Services		1,028,036
Outgoing Transfers & Other Transactions		34,248
Total Appropriated		<u>\$ 58,769,907</u>

Grandville Public Schools
General Appropriations Act
General Fund - Amended 2017-2018
February 19, 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, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
Amended 2017-2018

	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended
Revenues				
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,532,607	\$ 11,814,000
State Sources	36,915,955	37,602,739	38,513,318	39,602,625
Federal Sources	1,826,582	1,828,267	1,863,426	2,138,439
Incoming Transfers & Other	4,745,523	4,277,596	5,247,450	5,704,000
Total Revenues	\$ 54,827,658	\$ 55,445,286	\$ 57,156,801	\$ 59,259,064
Expenditures				
Instruction				
Basic Program	\$ 29,367,020	\$ 29,508,394	\$ 30,482,462	\$ 31,075,765
Added Needs	5,442,289	5,273,516	5,476,344	5,730,858
Support Services				
Pupil	4,000,522	3,767,439	4,145,200	4,177,208
Instructional Staff	1,244,363	1,376,947	1,348,434	1,513,438
General Administration	461,441	457,529	508,612	516,233
School Administration	3,150,413	3,105,193	3,117,659	3,340,254
Business	755,678	823,883	858,840	841,911
Operation & Maintenance	4,265,340	4,392,454	4,557,249	5,083,265
Pupil Transportation	2,692,313	2,880,664	2,817,185	2,787,720
Central	2,617,526	2,535,799	2,498,660	2,640,972
Community Services	936,924	1,053,742	942,793	1,028,036
Outgoing Transfers & Other	-	-	32,952	34,248
Total Expenditures	\$ 54,933,828	\$ 55,175,558	\$ 56,786,391	\$ 58,769,907
Excess (Deficiency) Revenues Over (Under) Expenditures	(106,170)	269,727	370,410	489,157
Fund Balance, July 1	3,609,195	3,503,025	3,397,956	3,772,752
Fund Balance, June 30	\$ 3,503,025	\$ 3,772,752	\$ 3,768,366	\$ 4,261,909
Fund Balance as % of Expenditures	6.38%	6.84%	6.64%	7.25%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	\$	%	\$	%
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,532,607	\$ 11,814,000	281,393	2.44%	77,316	0.66%
State Sources	36,915,955	37,602,739	38,513,318	39,602,625	1,089,307	2.83%	1,999,886	5.32%
Federal Sources	1,826,582	1,828,267	1,863,426	2,138,439	275,013	14.76%	310,172	16.97%
Incoming Transfers	4,705,855	4,266,759	5,237,950	5,694,500	456,550	8.72%	1,427,741	33.46%
Other Transactions	39,668	10,837	9,500	9,500	0	0.00%	(1,337)	(12.34%)
TOTAL REVENUES	\$ 54,827,658	\$ 55,445,286	\$ 57,156,801	\$ 59,259,064	2,102,263	3.68%	3,813,778	6.88%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	17-18 Amended vs		17-18 Amended vs	
	Actual	Actual	Proposed	Amended	17-18 Proposed		16-17 Actual	
					\$	%	\$	%
Local Sources								
Property Tax Levy	9,488,686	9,747,019	9,818,607	10,100,000	281,393	2.87%	352,981	3.62%
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	5,000	20,000	15,000	300.00%	(1,358)	(6.36%)
Medicaid Fee for Service	416,099	369,354	400,000	400,000	0	0.00%	30,646	8.30%
Community Ed - Daycare	627,753	764,157	700,000	700,000	0	0.00%	(64,157)	(8.40%)
Community Ed - PreSchool	159,436	169,348	150,000	150,000	0	0.00%	(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	100,000	100,000	0	0.00%	(49,265)	(33.01%)
Athletic Fee/Other	96,331	82,849	90,000	90,000	0	0.00%	7,151	8.63%
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	10,000	10,000	0	0.00%	(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	15,000	15,000	0	0.00%	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	7,000	7,000	0	0.00%	7,000	0.00%
Miscellaneous Revenue	62,556	34,000	50,000	25,000	(25,000)	(50.00%)	(9,000)	(26.47%)
Misc Rev - Coke Commission	(13,442)	5,087	0	10,000	10,000	0.00%	4,913	96.58%
Misc Rev - Coke Exclusivity	19,999	18,920	5,000	5,000	0	0.00%	(13,920)	(73.57%)
Insurance Claims		13,205						
Total Local Sources	11,339,599	11,736,684	11,532,607	11,814,000	281,393	2.44%	77,316	0.66%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	\$	%	\$	%
State Sources								
Prop A Obligation	16,662,288	16,404,198	16,300,000	16,250,000	(50,000)	(0.31%)	(154,198)	(0.94%)
Discretionary Payment	13,749,245	14,513,819	15,150,000	15,300,000	150,000	0.99%	786,181	5.42%
Data Collection	140,341	140,821	141,047	142,750	1,703	1.21%	1,929	1.37%
MPSERS Sec 147a(1) & (2)	394,601	390,570	390,600	581,050	190,450	48.76%	190,480	48.77%
MPSERS Sec 147c(1) & (2)	3,187,089	3,461,134	3,465,500	4,140,685	675,185	19.48%	679,551	19.63%
"Best Practices"	(2,994)	0	0	0	0	0.00%	0	0.00%
HS Support Sec 22n	0	0	0	40,500	40,500	0.00%	40,500	0.00%
Technology 22i Grant	43,886	0	0	0	0	0.00%	0	0.00%
Renaissance Zone	38,106	29,617	30,961	16,000	(14,961)	(48.32%)	(13,617)	(45.98%)
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	1,445,432	1,445,000	(432)	(0.03%)	17,477	1.22%
Special Ed Rule Change	165,226	175,819	175,826	177,500	1,674	0.95%	1,681	0.96%
At-Risk	932,108	836,977	1,261,000	1,375,000	114,000	9.04%	538,023	64.28%
Robotoics Grant	2,300	16,600	7,500	18,000	10,500	140.00%	1,400	8.43%
Early Literacy (Sec 35a(6))	7,604	95,606	64,185	82,320	18,135	28.25%	(13,286)	(13.90%)
Dual Enrollment (Sec 64b)	0	2,640	0	0	0	0.00%	(2,640)	(100.00%)
TRIG from another LEA	40,360	74,625	74,625	0	(74,625)	(100.00%)	(74,625)	(100.00%)
Financial Analytic (Sec 102d)	8,095	7,376	0	6,560	6,560	0.00%	(816)	(11.06%)
Computer Adapt (Sec 104d)	30,289	17,488	0	18,260	18,260	0.00%	772	4.41%
Vocational Education	23,006	7,926	6,642	9,000	2,358	35.50%	1,074	13.55%
Total State Sources	36,915,955	37,602,739	38,513,318	39,602,625	1,089,307	2.83%	1,999,886	5.32%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	\$	%	\$	%
Federal Sources								
Title IA	386,752	512,704	483,353	616,526	133,173	27.55%	103,822	20.25%
Title IIA	155,520	107,817	180,046	239,886	59,840	33.24%	132,069	122.49%
Title III - ELL	17,345	14,319	28,356	31,122	2,766	9.75%	16,803	117.35%
Title III - Immigrant	5,167	9,468	0	7,232	7,232	0.00%	(2,236)	(23.62%)
IDEA - Resource Room	1,211,943	1,119,429	1,132,484	1,172,941	40,457	3.57%	53,512	4.78%
IDEA - ECSE	44,104	38,383	39,187	48,232	9,045	23.08%	9,849	25.66%
McKinney Vento/Proj Aware	531	18,710	0	22,500	22,500	0.00%	3,790	20.26%
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	1,863,426	2,138,439	275,013	14.76%	310,172	16.97%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	\$	%	\$	%
Incoming Transfers								
Tuition-Special Ed Al Prg	410,207	306,832	400,000	400,000	0	0.00%	93,168	30.36%
Transfer - Transport/Other	2,699	695	600	1,500	900	150.00%	805	115.92%
Region III Trans	610,847	558,122	552,000	770,000	218,000	39.49%	211,878	37.96%
ISD - ACT 18	2,924,666	3,048,731	2,880,590	3,154,000	273,410	9.49%	105,269	3.45%
ISD Itinerant Funding	81,736	142,875	56,000	56,000	0	0.00%	(86,875)	(60.80%)
Educator Eval (Sec 95(a))	6,467	39,163	39,160	0	(39,160)	(100.00%)	(39,163)	(100.00%)
Early Childhood (GSRP)	21,120	21,560	28,000	28,000	0	0.00%	6,440	29.87%
KISD Enhancement Millage	0	0	1,181,600	1,185,000	3,400	0.29%	1,185,000	0.00%
Refund of Pr Year Expense	541,112	39,781	0	0	0	0.00%	(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	5,237,950	5,694,500	456,550	8.72%	1,427,741	33.46%
Other Transactions								
Sale of Fixed Assets Vehicles	39,668	10,837	9,500	9,500	0	0.00%	(1,337)	(12.34%)
Total Other Transactions	39,668	10,837	9,500	9,500	0	0.00%	(1,337)	(12.34%)
Total Revenue	54,827,658	55,445,286	57,156,801	59,259,064	2,102,263	3.68%	3,813,778	6.88%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Instruction								
Basic	29,367,020	29,508,394	30,482,462	31,075,765	593,303	1.95%	1,567,370	5.31%
Added Needs	5,442,289	5,273,516	5,476,344	5,730,858	254,514	4.65%	457,342	8.67%
Instruction Serv	34,809,309	34,781,910	35,958,806	36,806,623	847,817	2.36%	2,024,713	5.82%
Support								
Pupil	4,000,522	3,767,439	4,145,200	4,177,208	32,008	0.77%	409,769	10.88%
Instruction	1,244,363	1,376,947	1,348,434	1,513,438	165,004	12.24%	136,491	9.91%
Gen Admin	461,441	457,529	508,612	516,233	7,621	1.50%	58,704	12.83%
Bldg Admin	3,150,413	3,105,193	3,117,659	3,340,254	222,595	7.14%	235,061	7.57%
Business	755,678	823,883	858,840	841,911	(16,929)	(1.97%)	18,028	2.19%
Oper & Maint	4,265,340	4,392,454	4,557,249	5,083,265	526,016	11.54%	690,811	15.73%
Transportation	2,692,313	2,880,664	2,817,185	2,787,720	(29,465)	(1.05%)	(92,944)	(3.23%)
Central	2,617,526	2,535,799	2,498,660	2,640,972	142,312	5.70%	105,172	4.15%
Support Services	19,187,596	19,339,906	19,851,839	20,901,001	1,049,162	5.28%	1,561,094	8.07%
Comm Serv	936,924	1,053,742	942,793	1,028,036	85,243	9.04%	(25,706)	(2.44%)
Outgoing Trf/Oth	0	0	32,953	34,248	1,295	3.93%	34,248	0.00%
Total Expense	54,933,828	55,175,558	56,786,391	58,769,907	1,983,516	3.49%	3,594,349	6.51%

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

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Basic								
111	15,608,926	15,686,590	16,431,853	16,158,480	(273,373)	(1.66%)	471,890	3.01%
112	4,491,701	4,627,494	4,644,258	4,979,439	335,181	7.22%	351,945	7.61%
113	9,078,937	8,996,884	9,204,485	9,753,096	548,611	5.96%	756,212	8.41%
118	160,804	167,472	173,447	174,503	1,056	0.61%	7,031	4.20%
119	26,652	29,955	28,419	10,247	(18,172)	(63.94%)	(19,708)	(65.79%)
Added Needs	-----	-----	-----	-----	-----	-----	-----	-----
122	4,576,637	4,289,788	4,444,538	4,604,839	160,301	3.61%	315,051	7.34%
125	742,365	860,390	907,882	1,000,021	92,139	10.15%	139,631	16.23%
127	123,287	123,337	123,924	125,998	2,074	1.67%	2,661	2.16%
Support - Pupil	-----	-----	-----	-----	-----	-----	-----	-----
211	58,085	59,012	62,381	61,512	(869)	(1.39%)	2,500	4.24%
212	875,380	918,984	964,994	917,243	(47,751)	(4.95%)	(1,741)	(0.19%)
213	423,456	441,201	406,156	367,490	(38,666)	(9.52%)	(73,711)	(16.71%)
214	390,190	361,737	376,953	375,801	(1,152)	(0.31%)	14,064	3.89%
215	979,384	848,090	1,019,458	1,047,556	28,098	2.76%	199,466	23.52%
216	686,263	523,653	553,745	565,385	11,640	2.10%	41,732	7.97%
218	66,307	181,747	179,579	219,638	40,059	22.31%	37,891	20.85%
219	521,456	433,014	581,934	622,583	40,649	6.99%	189,569	43.78%
Support - Inst	-----	-----	-----	-----	-----	-----	-----	-----
221	402,077	430,408	379,712	632,568	252,856	66.59%	202,160	46.97%
222	375,064	396,620	388,115	324,006	(64,109)	(16.52%)	(72,614)	(18.31%)
226	420,106	499,732	528,107	523,812	(4,295)	(0.81%)	24,080	4.82%
227	41,990	45,157	47,319	27,765	(19,554)	(41.32%)	(17,392)	(38.52%)
229	5,127	5,029	5,181	5,287	106	2.05%	258	5.13%

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

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
Support -Gen Adm								
231	111,412	84,398	128,974	130,936	1,962	1.52%	46,538	55.14%
232	350,029	373,130	379,638	385,297	5,659	1.49%	12,167	3.26%
Support -Bldg Adm								
241	3,138,275	3,097,793	3,111,436	3,324,704	213,268	6.85%	226,911	7.32%
249	12,138	7,400	6,223	15,550	9,327	149.88%	8,150	110.14%
Support - Business								
252	650,968	717,744	753,723	728,925	(24,798)	(3.29%)	11,181	1.56%
257	61,558	62,898	60,980	67,986	7,006	11.49%	5,088	8.09%
259	43,151	43,240	44,137	45,000	863	1.96%	1,760	4.07%
Support-Oper/Maint								
261	4,132,454	4,265,504	4,326,924	4,946,768	619,844	14.33%	681,264	15.97%
266	132,886	126,950	230,325	136,497	(93,828)	(40.74%)	9,547	7.52%
Support - Trans								
271	2,692,313	2,880,664	2,817,185	2,787,720	(29,465)	(1.05%)	(92,944)	(3.23%)
Support - Central								
282	109,951	93,518	96,726	98,700	1,974	2.04%	5,182	5.54%
283	404,975	419,605	419,186	429,745	10,559	2.52%	10,140	2.42%
284	550,032	465,386	563,867	732,165	168,298	29.85%	266,779	57.32%
285	170,855	162,867	170,079	200,358	30,279	17.80%	37,491	23.02%
293	1,381,713	1,394,424	1,248,802	1,180,004	(68,799)	(5.51%)	(214,420)	(15.38%)
Comm Services								
311	97,385	103,422	96,754	118,152	21,398	22.12%	14,730	14.24%
321	260,154	260,889	260,065	271,184	11,119	4.28%	10,295	3.95%
331	33,018	19,838	31,515	28,697	(2,818)	(8.94%)	8,859	44.66%
351	474,098	608,706	528,547	550,730	22,183	4.20%	(57,976)	(9.52%)
371	26,621	24,643	26,830	59,273	32,443	120.92%	34,630	140.53%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	17-18 Amended vs 17-18 Proposed		17-18 Amended vs 16-17 Actual	
					\$	%	\$	%
391 Transfers/Other	45,647	36,245	(918)	0	918	(100.00%)	(36,245)	(100.00%)
452/492	0	0	32,953	33,625	672	2.87%	33,625	0.00%
621/625	0	(0)	0	623	0		(0)	
	54,933,828	55,175,558	56,786,391	58,769,907	1,983,516	3.49%	3,594,349	6.51%

Grandville Public Schools
Expense Function Analysis
General Fund

Function Category	2015-2016		2016-2017		2017-2018		2017-2018	
	Actual	%	Actual	%	Proposed	%	Amended	%
Instruction- Basic Program	29,367,020	53.46%	29,508,394	53.48%	30,482,462	53.68%	31,075,765	52.88%
Added Needs	5,442,289	9.91%	5,273,516	9.56%	5,476,344	9.64%	5,730,858	9.75%
Instr Sup - Pupil Services	4,000,522	7.28%	3,767,439	6.83%	4,145,200	7.30%	4,177,208	7.11%
Instruc Staff	1,244,363	2.27%	1,376,947	2.50%	1,348,434	2.37%	1,513,438	2.58%
School Admin	3,150,413	5.73%	3,105,193	5.63%	3,117,659	5.49%	3,340,254	5.68%
Non-Instr - General Admin	461,441	0.84%	457,529	0.83%	508,612	0.90%	516,233	0.88%
Business	755,678	1.38%	823,883	1.49%	858,840	1.51%	841,911	1.43%
Oper & Maint	4,265,340	7.76%	4,392,454	7.96%	4,557,249	8.03%	5,083,265	8.65%
Transportation	2,692,313	4.90%	2,880,664	5.22%	2,817,185	4.96%	2,787,720	4.74%
Central	2,617,526	4.76%	2,535,799	4.60%	2,498,660	4.40%	2,640,972	4.49%
Community Services	936,924	1.71%	1,053,742	1.91%	942,793	1.66%	1,028,036	1.75%
Outgoing Trfs/Other	0	0.00%	0	0.00%	32,952	0.06%	34,247	0.06%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	100.00%
Instruction & Instr Support	43,204,607	78.65%	43,031,488	77.99%	44,570,099	78.49%	45,837,523	77.99%
Non-Instructional	10,792,298	19.65%	11,090,328	20.10%	11,240,546	19.79%	11,870,101	20.20%
Community Services	936,924	1.71%	1,053,742	1.91%	942,793	1.66%	1,028,036	1.75%
Outgoing Trfs/Other	0	0.00%	0	0.00%	32,952	0.06%	34,247	0.06%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	100.00%

**Grandville Public Schools
Expense Object Analysis
General Fund**

Object of Expenditure	2015-2016		2016-2017		2017-2018		2017-2018	
	Actual	%	Actual	%	Proposed	%	Amended	%
Salaries								
Administration	2,249,813	4.10%	2,314,198	4.19%	2,393,542	4.21%	2,333,957	3.97%
Teachers	20,616,209	37.53%	20,680,709	37.48%	21,269,967	37.46%	21,603,433	36.76%
Maintenance/Custodial	766,058	1.39%	735,286	1.33%	821,789	1.45%	697,752	1.19%
Secretary/Parapro/Other	<u>4,043,580</u>	<u>7.36%</u>	<u>4,197,384</u>	<u>7.61%</u>	<u>4,161,334</u>	<u>7.33%</u>	<u>4,305,719</u>	<u>7.33%</u>
	27,675,659	50.38%	27,927,577	50.62%	28,646,632	50.45%	28,940,861	49.24%
Employee Insurance	4,454,535	8.11%	4,541,092	8.23%	4,643,461	8.18%	4,712,960	8.02%
Retirement Incentives	15,660	0.03%	0	0.00%	28,780	0.05%	28,958	0.05%
State Retirement	10,253,158	18.66%	10,427,120	18.90%	10,366,003	18.25%	11,128,461	18.94%
Employer FICA	1,925,191	3.50%	1,926,864	3.49%	2,006,675	3.53%	2,075,695	3.53%
Other Employee Benefits	<u>606,903</u>	<u>1.10%</u>	<u>619,914</u>	<u>1.12%</u>	<u>730,970</u>	<u>1.29%</u>	<u>728,334</u>	<u>1.24%</u>
	17,255,447	31.41%	17,514,990	31.74%	17,775,888	31.30%	18,674,407	31.78%
Purchased Services	3,648,496	6.64%	3,820,020	6.92%	3,876,781	6.83%	4,462,782	7.59%
Supplies & Materials (includes Utilities)	2,390,896	4.35%	2,543,280	4.61%	2,657,487	4.68%	2,663,395	4.53%
Capital Outlay	149,074	0.27%	85,634	0.16%	196,273	0.35%	283,604	0.48%
Other								
Itinerant Staff	2,006,654	3.65%	1,609,820	2.92%	1,904,034	3.35%	1,853,440	3.15%
Sp Ed Tuition Billings	758,078	1.38%	592,984	1.07%	738,373	1.30%	738,373	1.26%
Sp Ed Transportation	843,678	1.54%	923,074	1.67%	835,000	1.47%	940,000	1.60%
Other	<u>205,847</u>	<u>0.37%</u>	<u>158,179</u>	<u>0.29%</u>	<u>155,922</u>	<u>0.27%</u>	<u>213,045</u>	<u>0.36%</u>
	3,814,257	6.94%	3,284,057	5.95%	3,633,329	6.40%	3,744,858	6.37%
Total	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	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

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.