

GRANDVILLE PUBLIC SCHOOLS

2017-2018 Proposed Budget

General Fund

Food Service Fund

Capital Projects Funds

- Sinking Fund -

- 2013/2015 Bond Fund -

Debt Fund

- For Information Only -

June 19, 2017

Grandville Public Schools Grandville, Michigan

Proposed Budget 2017-2018 Fiscal Year

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Grandville Public Schools
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Proposed 2017-2018 Budget

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Grandville Public Schools

June 12, 2017

Board of Education
Grandville Public Schools

The following pages contain the 2017-2018 fiscal year General Fund, Food Service Fund, Capital Projects Fund – Sinking and Capital Projects – 2013/2015 Bond Projects budgets for Grandville Public Schools. Information on the Debt Service Fund is included although no board action is required.

General Fund - Summary

The 2017-2018 General Fund Budget projects revenues of \$57,156,801 and expenditures of \$56,786,391 for an operating surplus of \$370,410.

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 \$120 per pupil in the Foundation Allowance for base foundation districts.
- Increase in At-Risk funding; approximately an additional \$272,211 for Grandville Public Schools.
- The Michigan Public School Employees Retirement System (MPSERS) retirement rate will increase from 24.94 percent of salaries to 25.56 percent of salaries. This will result in increased retirement costs of approximately \$180,000.

Enrollment - It is anticipated that the student enrollment will increase by 24 for the 2017-2018 school year to 5,590. Although the overall birth rate in Kent County remains constant, Grandville is still a “destination district” and as such does not forecast significant declines in the near future. Additionally 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 2.9%. Homestead values are increasing 2.8% and Non-Homestead values are increasing 3.2%. This year, with CPI increasing only 1.0%, Grandville will experience a Headlee Rollback. This occurs when the taxable value increases of current properties are higher than the rate of CPI. Therefore our non-homestead tax rate will fall from the voter approved rate of 18.0000 mills to 17.8327 mills. Overall this will mean a decline in property tax collections of approximately \$88,027. Our non-homestead mills will remain reduced until such time as we return to the voters for renewal to the full 18.0000 mills.

Other Revenue Changes – On May 2, 2017, the voters of Kent County passed a 0.9000 mill ten year enhancement millage. This will provide Grandville Public Schools with an additional \$1,181,600 in revenues that will be used to fund Mental Health Counselors. Funds will also be used for lower class sizes in Kindergarten. All funds will run through Kent Intermediate School District and Grandville will receive the majority of \$1,181,600 in October 2017.

General Fund - Expenditures

Salaries / Wages / Benefits – The District is entering year two 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. Changes to staffing levels based on the enhancement mill revenue have been included for the fall of 2017.

State Retirement Contributions - The District contributes a percentage of all employee salaries to the state to support the Michigan Public School Employees Retirement System (MPSERS). According to the School Aid Bill

the 2017-2018 MPSERS contribution rate is set to increase slightly to 25.56 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 25.31 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 83.45 percent of the 2017-2018 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 2016-2017 levels for the 2017-2018 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

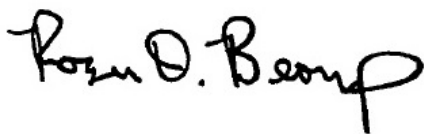
The Capital Projects Fund - Sinking Fund is a 1.4000 mill, ten year, levy approved by voters in November 2006 and renewed for 2017 – 2026 inclusive in May of 2016. Taxable value increases did not exceed the change in CPI, so the District did not receive a Headlee Rollback on Sinking Funds. Additionally, due to the timing of the renewal, the voter approved 1.4000 mills that was reduced during the 2016-2017 school year to 1.3960 has been fully restored to 1.4000 mills. 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, the replacement of the heating system at Grand View Elementary, and a Bus Canopy.

Capital Projects Fund – 2013/2015 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 2013/2015 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 7 years are the majority of the funds remaining in the 2013/2015 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. We are recommending that the debt levy continue at the 3.2 mills for the 2017-2018 year.



Roger D Bearup
Superintendent of Schools



Heather Roszkowski
Assistant Superintendent/CFO

Grandville Public Schools
 General Appropriations Act
 General Fund - Proposed 2017-2018
 June 19, 2017

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		\$ 11,532,607
State		\$ 38,513,318
Federal		\$ 1,863,426
Incoming Transfers & Other Transactions		<u>\$ 5,247,450</u>
Total Revenue		\$ 57,156,801
Fund Balance, July 1	\$ 3,397,956	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to appropriate		<u>3,397,956</u>
Total Available Funds		<u>\$ 60,554,757</u>

BE IT FURTHER RESOLVED, that \$56,786,391 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		\$ 30,482,462
Added Needs		5,476,344
Support Services		
Pupil		4,145,200
Instructional Staff		1,348,434
General Administration		508,612
School Administration		3,117,659
Business Services		858,840
Operation & Maintenance		4,557,249
Pupil Transportation		2,817,185
Central Services		2,498,660
Community Services		942,793
Outgoing Transfers & Other Transactions		32,952
Total Appropriated		<u>\$ 56,786,391</u>

**Grandville Public Schools
General Appropriations Act
General Fund - Proposed 2017-2018
June 19, 2017**

(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
Proposed 2017-2018

	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed
Revenues				
Local Sources	\$ 10,815,617	\$ 11,339,599	\$ 11,594,427	\$ 11,532,607
State Sources	37,056,146	36,915,955	37,660,844	38,513,318
Federal Sources	1,882,171	1,826,582	2,052,666	1,863,426
Incoming Transfers & Other	4,614,570	4,745,523	4,218,850	5,247,450
Total Revenues	\$ 54,368,504	\$ 54,827,658	\$ 55,526,787	\$ 57,156,801
Expenditures				
Instruction				
Basic Program	\$ 28,538,797	\$ 29,367,020	\$ 29,607,909	\$ 30,482,462
Added Needs	5,445,460	5,442,289	5,520,181	5,476,344
Support Services				
Pupil	3,256,098	4,000,522	3,845,188	4,145,200
Instructional Staff	1,369,188	1,244,363	1,456,129	1,348,434
General Administration	485,340	461,441	503,035	508,612
School Administration	2,879,067	3,150,413	3,060,106	3,117,659
Business	704,135	755,678	830,395	858,840
Operation & Maintenance	4,245,267	4,265,340	4,506,258	4,557,249
Pupil Transportation	2,711,052	2,692,313	2,786,286	2,817,185
Central	2,431,612	2,617,526	2,522,577	2,498,660
Community Services	986,594	936,924	983,367	942,793
Outgoing Transfers & Other	3,517	-	10,425	32,952
Total Expenditures	\$ 53,056,126	\$ 54,933,828	\$ 55,631,856	\$ 56,786,391
Excess (Deficiency) Revenues Over (Under) Expenditures	1,312,378	(106,170)	(105,069)	370,410
Fund Balance, July 1	2,296,817	3,609,195	3,503,025	3,397,956
Fund Balance, June 30	\$ 3,609,195	\$ 3,503,025	\$ 3,397,956	\$ 3,768,366
Fund Balance as % of Expenditures	6.80%	6.38%	6.11%	6.64%

Grandville Public Schools
 Budget Assumptions Summary
 General Fund
 Proposed Budget
 2017-2018 Fiscal Year

	2014-2015 Actual	2015-2016 Actual	2016-2017 Actual	2017-2018 Projected
Revenues				
Enrollment				
Fall Count	5,673	5,589	5,569	5,593
Change of	28	(84)	(20)	24
Blended	5,669	5,594	5,574	5,590
Change of	24	(75)	(20)	16
% Increase	0.4%	-1.3%	-0.4%	0.3%
Blend %	90% - 10%	90% - 10%	90% - 10%	90% - 10%
Foundation Allowance	\$7,126	\$7,391	\$7,511	\$7,611
Equity Payment (one time)	\$125	\$140	\$0	\$0
MPSERS Offset Reduction	(\$68)			
Loss of Categorical Revenue ¹		(\$120)	(\$10)	\$0
Increase in 31a "At-Risk" funding		\$45	\$0	\$50
Net \$ Increase	\$57	\$65	\$120	\$100
% Increase	0.60%	0.90%	1.60%	1.31%
Expenditures				
Salaries				
Increment Steps	\$300	1.90%	1.80%	1.89%
Salary Increase	0.43%	0.00%	1.00%	0.50%
Employee Benefits				
Employee Paid Portion	Hard Cap	Adj Hard Cap	Adj Hard Cap	Adj Hard Cap
Retirement Rate (% of salary)	25.78%	25.78%	24.92%	25.56%
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
 2017-2018 Fiscal Year

Budget Item	Amount
Revenues	
- KISD Enhancement Millage	1,181,600
- Headlee Rollback	(88,027)
- UAL to 11.32%	(112,555)
- At -Risk	272,211
- Miscellaneous Grants	(24,515)
- Foundation Allowance Increase	670,824
Change in Revenues	\$ 1,899,538
Expenses	
- Retirement increase to 25.56%	180,000
- UAL decrease to 11.32%	(112,555)
- Mental Health Counselors (3 fte) / YK Teachers (2 fte)	553,069
- Salary increase of 0.05% with Steps	616,453
- At -Risk	272,211
- Miscellaneous Grants	24,515
Changes in Expenses	\$ 1,533,693
Staff changes include Retirement/FICA/WC	

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Local Sources	\$ 10,815,617	\$ 11,339,599	\$ 11,594,427	\$ 11,532,607	(61,820)	(0.55%)	193,008	1.70%
State Sources	37,056,146	36,915,955	37,660,844	38,513,318	852,474	2.27%	1,597,363	4.33%
Federal Sources	1,882,171	1,826,582	2,052,666	1,863,426	(189,240)	(9.51%)	36,844	2.02%
Incoming Transfers	4,604,861	4,705,855	4,209,350	5,237,950	1,028,600	24.67%	532,095	11.31%
Other Transactions	9,709	39,668	9,500	9,500	0	0.00%	(30,168)	(76.05%)
TOTAL REVENUES	\$ 54,368,504	\$ 54,827,658	\$ 55,526,787	\$ 57,156,801	1,630,014	2.96%	2,329,143	4.25%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Local Sources								
Property Tax Levy	9,145,301	9,488,686	9,818,607	9,818,607	0	0.00%	329,921	3.48%
Repymt Prior Yr Tax Adjust	(190,137)	(31,100)	(25,000)	(100,000)	(75,000)	75.00%	(68,900)	221.54%
Interest-Delinq Prop Taxes	6,927	11,145	5,000	5,000	0	0.00%	(6,145)	(55.14%)
Medicaid Fee for Service	420,479	416,099	369,000	400,000	31,000	7.75%	(16,099)	(3.87%)
Community Ed - Daycare	650,999	627,753	700,000	700,000	0	0.00%	72,247	11.51%
Community Ed - PreSchool	131,682	159,436	150,000	150,000	0	0.00%	(9,436)	(5.92%)
Community Ed - Other	217,360	201,965	200,000	200,000	0	0.00%	(1,965)	(0.97%)
Athletic Admissions	101,129	141,912	130,000	100,000	(30,000)	(30.00%)	(41,912)	(29.53%)
Athletic Fee/Other	90,776	96,331	79,500	90,000	10,500	11.67%	(6,331)	(6.57%)
Facility Use/Rental	56,943	30,640	55,000	55,000	0	0.00%	24,360	79.50%
Tuition - Summer School	0	25,000	12,000	10,000	(2,000)	(18.18%)	(15,000)	(60.00%)
Tuition - Driver Education	45,455	41,115	320	0	(320)	(0.71%)	(41,115)	(100.00%)
Interest on Investments	15,940	16,772	11,000	15,000	4,000	26.67%	(1,772)	(10.56%)
Rentals - Land	28,285	30,299	27,000	27,000	0	0.00%	(3,299)	(10.89%)
Donations and Contributions	14,734	14,434	7,000	7,000	0	0.00%	(7,434)	(51.50%)
Miscellaneous Revenue	73,936	62,556	50,000	50,000	0	0.00%	(12,556)	(20.07%)
Misc Rev - Coke Commission	(15,024)	(13,442)	0	0	0	0.00%	13,442	(100.00%)
Misc Rev - Coke Exclusivity	20,832	19,999	5,000	5,000	0	0.00%	(14,999)	(75.00%)
Misc Rev - Hold Harmless	0	0	0	0	0	0.00%	0	0.00%
Total Local Sources	10,815,617	11,339,599	11,594,427	11,532,607	(61,820)	(0.55%)	193,008	1.70%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
State Sources								
Prop A Obligation	17,498,509	16,662,288	16,376,282	16,300,000	(76,282)	(0.44%)	(362,288)	(2.17%)
Discretionary Payment	12,646,439	13,749,245	14,538,301	15,150,000	611,699	4.44%	1,400,755	10.19%
Equity Payment / Exec Order	708,068	0	0	0	0	0.00%	0	0.00%
Data Collection	141,516	140,341	140,047	141,047	1,000	0.71%	706	0.50%
MPSERS One Time	384,336	394,601	390,501	390,600	99	0.03%	(4,001)	(1.01%)
MPSERS Sec 147	2,428,778	3,187,089	3,461,134	3,465,500	4,366	0.13%	278,411	8.74%
"Best Practices"	292,753	(2,994)	0	0	0	0.00%	2,994	(100.00%)
Performance Funding	395,613	0	0	0	0	0.00%	0	0.00%
Technology 22i Grant	56,645	43,886	0	0	0	0.00%	(43,886)	(100.00%)
Renaissance Zone	17,926	38,106	30,000	30,961	961	2.53%	(7,145)	(18.75%)
Prior Year FDN Allow Adj	274,571	(113,820)	0	0	0	0.00%	113,820	(100.00%)
Special Ed Headlee Oblig	1,239,590	1,608,225	1,463,432	1,445,432	(18,000)	(1.24%)	(162,793)	(10.12%)
Special Ed Rule Change	161,026	165,226	175,816	175,826	10	0.01%	10,600	6.42%
At-Risk	679,188	932,108	848,789	1,261,000	412,211	43.40%	328,892	35.28%
Robotoics Grant	10,500	2,300	16,600	7,500	(9,100)	0.00%	5,200	226.09%
Early Literacy (Sec 35a(6))	0	7,604	114,185	64,185	(50,000)	0.00%	56,581	744.10%
Dual Enrollment (Sec 64b)	120	0	0	0	0	0.00%	0	0.00%
TRIG from another LEA	102,100	40,360	74,625	74,625	0	0.00%	34,265	84.90%
Financial Analytic Tools (Sec	0	8,095	7,115	0	(7,115)	0.00%	(8,095)	(100.00%)
Computer Adaptive (Sec 104c)	0	30,289	17,400	0	(17,400)	0.00%	(30,289)	(100.00%)
Vocational Education	18,468	23,006	6,617	6,642	25	0.11%	(16,364)	(71.13%)
Total State Sources	37,056,146	36,915,955	37,660,844	38,513,318	852,474	2.27%	1,597,363	4.33%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Federal Sources								
Title IA	532,913	386,752	648,778	483,353	(165,425)	(32.27%)	96,601	24.98%
Title IIA	143,069	155,520	181,656	180,046	(1,610)	(0.85%)	24,526	15.77%
Title III - ELL	7,408	17,345	32,096	28,356	(3,740)	(10.87%)	11,011	63.48%
Title III - Immigrant	1,482	5,167	12,324	0	(12,324)	0.00%	(5,167)	(100.00%)
IDEA - Resource Room	1,148,358	1,211,943	1,119,429	1,132,484	13,055	1.08%	(79,459)	(6.56%)
IDEA - ECSE	39,823	44,104	38,383	39,187	804	2.09%	(4,917)	(11.15%)
McKinney Vento/Proj Aware	0	531	20,000	0	(20,000)	0.00%	(531)	(100.00%)
Medicaid through GRPS/KISD	9,118	5,220	0	0	0	0.00%	(5,220)	(100.00%)
Total Federal Sources	1,882,171	1,826,582	2,052,666	1,863,426	(189,240)	(9.51%)	36,844	2.02%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2014-2015	2015-2016	2016-2017	2017-2018	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
	Actual	Actual	Final	Proposed	\$	%	\$	%
Incoming Transfers								
Tuition-Special Ed AI Prg	401,722	410,207	420,000	400,000	(20,000)	(5.00%)	(10,207)	(2.49%)
Transfer - Transportation/Other	818	2,699	600	600	0	0.00%	(2,099)	(77.77%)
Region III Trans	663,659	610,847	552,000	552,000	0	0.00%	(58,847)	(9.63%)
ISD - ACT 18	2,827,975	2,924,666	3,030,590	2,880,590	(150,000)	(5.11%)	(44,076)	(1.51%)
ISD Itinerant Funding	219,827	81,736	46,000	56,000	10,000	21.74%	(25,736)	(31.49%)
Educator Evaluation (Sec 95)	0	6,467	39,160	39,160	0	0.00%	32,693	505.52%
TRIG PD Grant through General	41,772	0	0	0	0	0.00%	0	0.00%
Early Childhood (GSRP)	14,080	21,120	21,000	28,000	7,000	25.00%	6,880	32.58%
KISD Enhancement Millage	0	0	0	1,181,600	1,181,600	0.00%	1,181,600	0.00%
Refund of Pr Year Expense	348,269	541,112	0	0	0	0.00%	(541,112)	(100.00%)
Transfer-FS Indirect Cost	86,739	107,000	100,000	100,000	0	0.00%	(7,000)	(6.54%)
Total Incoming Transfers	4,604,861	4,705,855	4,209,350	5,237,950	1,028,600	24.67%	532,095	11.31%
Other Transactions								
Sale of Fixed Assets Vehicles	9,709	39,668	9,500	9,500	0	0.00%	(30,168)	(76.05%)
Total Other Transactions	9,709	39,668	9,500	9,500	0	0.00%	(30,168)	(76.05%)
Total Revenue	54,368,504	54,827,658	55,526,787	57,156,801	1,630,014	2.96%	2,329,143	4.25%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
					\$	%	\$	%
Instruction								
Basic	28,538,797	29,367,020	29,607,909	30,482,462	874,553	2.97%	1,115,442	3.80%
Added Needs	5,445,460	5,442,289	5,520,181	5,476,344	(43,837)	(0.79%)	34,055	0.63%
Instruction Serv	33,984,257	34,809,309	35,128,090	35,958,806	830,716	2.37%	1,149,497	3.30%
Support								
Pupil	3,256,098	4,000,522	3,845,188	4,145,200	300,012	7.42%	144,678	3.62%
Instruction	1,369,188	1,244,363	1,456,129	1,348,434	(107,695)	(8.13%)	104,071	8.36%
Gen Admin	485,340	461,441	503,035	508,612	5,577	1.12%	47,171	10.22%
Bldg Admin	2,879,067	3,150,413	3,060,106	3,117,659	57,553	1.89%	(32,754)	(1.04%)
Business	704,135	755,678	830,395	858,840	28,445	3.42%	103,162	13.65%
Oper & Maint	4,245,267	4,265,340	4,506,258	4,557,249	50,991	1.16%	291,909	6.84%
Transportation	2,711,052	2,692,313	2,786,286	2,817,185	30,899	1.11%	124,872	4.64%
Central	2,431,612	2,617,526	2,522,577	2,498,660	(23,917)	(0.97%)	(118,866)	(4.54%)
Support Services	18,081,759	19,187,596	19,509,974	19,851,839	341,865	1.76%	664,244	3.46%
Comm Serv	986,594	936,924	983,367	942,793	(40,574)	(4.12%)	5,870	0.63%
Outgoing Trf/Oth	3,517	0	10,425	32,952	22,527	68.36%	32,952	0.00%
Total Expense	53,056,126	54,933,828	55,631,856	56,786,391	1,154,535	2.08%	1,852,562	3.37%

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

Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
					\$	%	\$	%
Basic								
111	15,175,322	15,608,926	15,833,544	16,431,853	598,309	3.82%	822,927	5.27%
112	4,528,839	4,491,701	4,597,833	4,644,258	46,425	1.02%	152,557	3.40%
113	8,593,328	9,078,937	8,959,603	9,204,485	244,882	2.72%	125,548	1.38%
118	156,419	160,804	170,169	173,447	3,278	1.93%	12,643	7.86%
119	84,889	26,652	46,760	28,419	(18,341)	(65.84%)	1,767	6.63%
Added Needs	-----	-----	-----	-----	-----	-----	-----	-----
122	4,513,685	4,576,637	4,375,882	4,444,538	68,656	1.57%	(132,099)	(2.89%)
125	814,035	742,365	1,022,808	907,882	(114,926)	(10.93%)	165,517	22.30%
127	117,740	123,287	121,491	123,924	2,433	2.00%	637	0.52%
Support - Pupil	-----	-----	-----	-----	-----	-----	-----	-----
211	54,050	58,085	60,959	62,381	1,422	2.33%	4,296	7.40%
212	858,308	875,380	886,259	964,994	78,735	8.89%	89,614	10.24%
213	336,805	423,456	423,151	406,156	(16,995)	(4.21%)	(17,300)	(4.09%)
214	310,613	390,190	360,448	376,953	16,505	4.39%	(13,237)	(3.39%)
215	728,574	979,384	886,596	1,019,458	132,862	13.11%	40,074	4.09%
216	501,209	686,263	485,060	553,745	68,685	12.40%	(132,518)	(19.31%)
217	22,180	0	0	0	0	0.00%	0	0.00%
218	74,956	66,307	178,018	179,579	1,561	0.89%	113,272	170.83%
219	369,403	521,456	564,697	581,934	17,237	3.00%	60,478	11.60%
Support - Inst	-----	-----	-----	-----	-----	-----	-----	-----
221	537,493	402,077	463,118	379,712	(83,406)	(22.22%)	(22,365)	(5.56%)
222	337,965	375,064	384,871	388,115	3,244	0.86%	13,051	3.48%
226	443,082	420,106	560,665	528,107	(32,558)	(6.28%)	108,001	25.71%
227	45,551	41,990	42,294	47,319	5,025	10.62%	5,329	12.69%
229	5,097	5,127	5,181	5,181	0	0.00%	54	1.06%

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

Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
					\$	%	\$	%
Support -Gen Adm								
231	94,586	111,412	126,788	128,974	2,186	1.72%	17,562	15.76%
232	390,754	350,029	376,247	379,638	3,391	0.91%	29,609	8.46%
Support -Bldg Adm								
241	2,877,617	3,138,275	3,053,793	3,111,436	57,643	1.89%	(26,839)	(0.86%)
249	1,450	12,138	6,313	6,223	(90)	(1.45%)	(5,915)	(48.73%)
Support - Business								
252	601,294	650,968	724,345	753,723	29,378	4.03%	102,755	15.78%
257	61,880	61,558	62,810	60,980	(1,830)	(3.06%)	(578)	(0.94%)
259	40,961	43,151	43,240	44,137	897	2.12%	986	2.28%
Support-Oper/Maint								
261	4,109,699	4,132,454	4,374,754	4,326,924	(47,830)	(1.12%)	194,470	4.71%
266	135,568	132,886	131,504	230,325	98,821	76.49%	97,439	73.32%
Support - Trans								
271	2,711,052	2,692,313	2,786,286	2,817,185	30,899	1.11%	124,872	4.64%
Support - Central								
282	93,867	109,951	96,726	96,726	0	0.00%	(13,225)	(12.03%)
283	387,865	404,975	411,153	419,186	8,033	1.96%	14,212	3.51%
284	558,593	550,032	503,649	563,867	60,218	10.83%	13,835	2.52%
285	143,610	170,855	173,608	170,079	(3,529)	(2.09%)	(776)	(0.45%)
293	1,247,676	1,381,713	1,337,441	1,248,802	(88,639)	(7.21%)	(132,911)	(9.62%)
Comm Services								
311	92,343	97,385	94,906	96,754	1,848	1.95%	(631)	(0.65%)
321	261,985	260,154	256,307	260,065	3,758	1.47%	(89)	(0.03%)
331	31,497	33,018	32,378	31,515	(863)	(2.85%)	(1,503)	(4.55%)
351	529,736	474,098	521,268	528,547	7,279	1.38%	54,449	11.48%
371	28,453	26,621	44,826	26,830	(17,996)	(41.64%)	209	0.78%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed	17-18 Proposed vs 16-17 Final		17-18 Proposed vs 15-16 Actual	
					\$	%	\$	%
391	42,581	45,647	33,682	(918)	(34,600)	(102.73%)	(46,565)	(102.01%)
Transfers/Other	-----	-----	-----	-----	-----	-----	-----	-----
452/492	3,517	0	10,425	32,952	22,527	96.16%	32,952	0.00%
	53,056,126	54,933,828	55,631,856	56,786,391	1,154,535	2.08%	1,852,562	3.37%

Grandville Public Schools
Expense Function Analysis
General Fund

Function Category	2014-2015		2015-2016		2016-2017		2017-2018	
	Actual	%	Actual	%	Final	%	Proposed	%
Instruction- Basic Program	28,538,797	53.79%	29,367,020	53.46%	29,607,909	53.22%	30,482,462	53.68%
Added Needs	5,445,460	10.26%	5,442,289	9.91%	5,520,181	9.92%	5,476,344	9.64%
Instr Sup - Pupil Services	3,256,098	6.14%	4,000,522	7.28%	3,845,188	6.91%	4,145,200	7.30%
Instruc Staff	1,369,188	2.58%	1,244,363	2.27%	1,456,129	2.62%	1,348,434	2.37%
School Admin	2,879,067	5.43%	3,150,413	5.73%	3,060,106	5.50%	3,117,659	5.49%
Non-Instr - General Admin	485,340	0.91%	461,441	0.84%	503,035	0.90%	508,612	0.90%
Business	704,135	1.33%	755,678	1.38%	830,395	1.49%	858,840	1.51%
Oper & Maint	4,245,267	8.00%	4,265,340	7.76%	4,506,258	8.10%	4,557,249	8.03%
Transportation	2,711,052	5.11%	2,692,313	4.90%	2,786,286	5.01%	2,817,185	4.96%
Central	2,431,612	4.58%	2,617,526	4.76%	2,522,577	4.53%	2,498,660	4.40%
Community Services	986,594	1.86%	936,924	1.71%	983,367	1.77%	942,793	1.66%
Outgoing Trfs/Other	3,517	0.01%	0	0.00%	10,425	0.02%	32,952	0.06%
Total Expenditures	53,056,126	100.00%	54,933,828	100.00%	55,631,856	100.00%	56,786,391	100.00%
Instruction & Instr Support	41,488,610	78.20%	43,204,607	78.65%	43,489,513	78.17%	44,570,099	78.49%
Non-Instructional	10,577,406	19.94%	10,792,298	19.65%	11,148,551	20.04%	11,240,546	19.79%
Community Services	986,594	1.86%	936,924	1.71%	983,367	1.77%	942,793	1.66%
Outgoing Trfs/Other	3,517	0.01%	0	0.00%	10,425	0.02%	32,952	0.06%
Total Expenditures	53,056,126	100.00%	54,933,828	100.00%	55,631,856	100.00%	56,786,391	100.00%

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

Object of Expenditure	2014-2015		2015-2016		2016-2017		2017-2018	
	Actual	%	Actual	%	Final	%	Proposed	%
Salaries								
Administration	2,207,062	4.16%	2,249,813	4.10%	2,302,380	4.14%	2,393,542	4.30%
Teachers	20,512,419	38.66%	20,616,209	37.53%	20,520,581	36.89%	21,269,967	38.23%
Maintenance/Custodial	800,439	1.51%	766,058	1.39%	769,414	1.38%	821,789	1.48%
Secretary/Parapro/Other	<u>4,184,943</u>	<u>7.89%</u>	<u>4,043,580</u>	<u>7.36%</u>	<u>4,176,271</u>	<u>7.51%</u>	<u>4,161,334</u>	<u>7.48%</u>
	27,704,862	52.22%	27,675,659	50.38%	27,768,647	49.92%	28,646,632	51.49%
Employee Insurance	4,412,373	8.32%	4,454,535	8.11%	4,595,712	8.26%	4,643,461	8.35%
Retirement Incentives	0	0.00%	15,660	0.03%	28,793	0.05%	28,780	0.05%
State Retirement	9,246,862	17.43%	10,253,158	18.66%	10,320,289	18.55%	10,366,003	18.63%
Employer FICA	1,933,915	3.65%	1,925,191	3.50%	1,976,938	3.55%	2,006,675	3.61%
Other Employee Benefits	<u>602,632</u>	<u>1.14%</u>	<u>606,903</u>	<u>1.10%</u>	<u>722,403</u>	<u>1.30%</u>	<u>730,970</u>	<u>1.31%</u>
	16,195,783	30.53%	17,255,447	31.41%	17,644,135	31.72%	17,775,888	31.95%
Purchased Services	3,343,455	6.30%	3,648,496	6.64%	3,932,237	7.07%	3,876,781	6.97%
Supplies & Materials (includes Utilities)	2,408,110	4.54%	2,390,896	4.35%	2,726,162	4.90%	2,657,487	4.78%
Capital Outlay	83,896	0.16%	149,074	0.27%	145,366	0.26%	196,273	0.35%
Other								
Itinerant Staff	1,443,090	2.72%	2,006,654	3.65%	1,709,976	3.07%	1,904,034	3.42%
Sp Ed Tuition Billings	738,108	1.39%	758,078	1.38%	718,373	1.29%	738,373	1.33%
Sp Ed Transportation	902,042	1.70%	843,678	1.54%	835,000	1.50%	835,000	1.50%
Other	<u>236,780</u>	<u>0.45%</u>	<u>205,847</u>	<u>0.37%</u>	<u>151,960</u>	<u>0.27%</u>	<u>155,922</u>	<u>0.28%</u>
	3,320,020	6.26%	3,814,257	6.94%	3,415,309	6.14%	3,633,329	6.53%
Total	53,056,126	100.00%	54,933,828	100.00%	55,631,856	100.00%	56,786,391	102.08%

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	5,565	10%	5,593	90%	5,590	16	(28)	15
2018-2019	5,655	10%	5,683	90%	5,680	90	(28)	90
2019-2020	5,732	10%	5,761	90%	5,758	78	(29)	78

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%	7,611	100	1.33%	25.56%	0.64%	0.03%	21,924	(2,304)	(9.51%)

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 MPERS 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%	7.2%	855,058,081	57.6%	2.8%	95,092,651	6.4%	21.2%	1,483,549,440	5.4%
2017*	2017-2018	550,486,171	36.0%	6.7%	879,135,985	57.6%	3.3%	97,681,776	6.4%	21.3%	1,527,303,932	5.5%

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

Grandville Public Schools General Appropriations Act

Food Service Fund 2017-2018 Proposed Budget June 19, 2017

RESOLVED, that this resolution shall be the Food Service 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 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, 2018 is:

Revenue:	
Local Sources	
Sales	\$921,000
Fees and Other	\$10
State Sources	\$77,000
Federal Sources	\$900,000
Total Revenue	\$1,898,010
Fund Balance, July 1	65,505
Total Available Funds	\$1,963,515

BE IT FURTHER RESOLVED, that \$1,904,875 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	\$543,850
Employee Benefits	\$287,675
Purchased Services	\$23,950
Supplies and Materials	\$866,800
Capital Outlay	\$37,600
Other	\$34,000
Outgoing Transfer to General Fund	\$111,000
Total Appropriated	\$1,904,875

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, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Food Service Fund
Proposed Budget
2017-2018 Fiscal Year

	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed
Revenues				
Local Sources				
Sales	\$815,213	\$824,013	\$926,010	\$921,000
Fees and Other	25	6	10	10
State Sources	79,599	70,630	70,000	77,000
Federal Sources	927,625	925,916	940,000	900,000
Total Revenues	\$1,822,462	\$1,820,565	\$1,936,020	\$1,898,010
Expenditures				
Salaries	\$500,557	\$502,109	\$530,500	\$543,850
Employee Benefits	278,503	285,858	298,745	287,675
Purchased Services	17,724	20,195	23,950	23,950
Supplies and Materials	873,263	878,080	895,800	866,800
Capital Outlay	2,120	86,183	18,600	37,600
Other	29,406	33,632	34,000	34,000
Out Tran to Gen Fund	86,739	107,000	116,000	111,000
Total Expenditures	\$1,788,312	\$1,913,057	\$1,917,595	\$1,904,875
Excess (Deficiency) of Revenues (Expenditures)	34,150	(92,492)	18,425	(6,865)
Fund Balance, July 1	105,422	139,572	47,080	65,505
Fund Balance, June 30	\$139,572	\$47,080	\$65,505	\$58,640

Grandville Public Schools General Appropriations Act

Capital Projects Fund - Sinking Fund 2017-2018 Proposed Budget June 19, 2017

RESOLVED, that this resolution shall be the Capital Projects 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 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, 2018 is:

Revenue:	
Local Sources	
Property Tax	\$2,052,696
Interest on Investments/Delinquent Taxes	4,000
Total Revenue	\$2,056,696
Fund Balance, July 1	904,658
Total Available Funds	\$2,961,354

BE IT FURTHER RESOLVED, that \$2,850,000 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	2,850,000
Total Appropriated	\$2,850,000

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 1.4000 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, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - Sinking Fund
Proposed Budget
2017-2018 Fiscal Year

	2013-2014 Actual	2014-2015 Actual	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed
Revenues					
Local Sources					
Property Taxes	\$1,946,973	\$1,981,146	\$2,034,665	\$2,071,035	\$2,052,696
Interest Invest/Delinq Tax	22	3,309	13	4,000	4,000
Total Revenues	\$1,946,995	\$1,984,455	\$2,034,678	\$2,075,035	\$2,056,696
Expenditures					
Capital Outlay	1,995,809	2,564,838	1,827,082	1,660,976	2,850,000
Total Expenditures	\$1,995,809	\$2,564,838	\$1,827,082	\$1,660,976	\$2,850,000
Excess (Deficiency) of Revenues (Expenditures)	(48,814)	(580,383)	207,596	414,059	(793,304)
Fund Balance, July 1	912,200	863,386	283,003	490,599	904,658
Fund Balance, June 30	\$863,386	\$283,003	\$490,599	\$904,658	\$111,354

Grandville Public Schools
Major Capital Projects

Capital Projects Fund - Sinking Fund
Proposed Budget
2017-2018 Fiscal Year

Funding Source	Proposed Budget
Sinking Fund	
Bus Canopy	600,000
Roofing Projects	700,000
Grand View Heating System	1,300,000
Miscellaneous / Emergency	<u>250,000</u>
	2,850,000

Grandville Public Schools
General Appropriations Act

Capital Projects Fund - 2013/2015 Bond
2017-2018 Proposed Budget
June 19, 2017

RESOLVED, that this resolution shall be the Capital Projects 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 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, 2018 is:

Revenue:	
Local Sources	
Bond Sales	\$0
Fees, Interest and Issuance Costs	\$0
Interest Earnings	\$14,626
Total Revenue	<u>\$14,626</u>
Fund Balance, July 1	2,168,398
Total Available Funds	<u><u>\$2,183,024</u></u>

BE IT FURTHER RESOLVED, that \$1,181,545 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	\$848,810
Buses	332,735
Construction	<u>0</u>
Total Appropriated	<u><u>\$1,181,545</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.

This appropriation resolution is effective July 1, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - 2013/2015 Bond
2017-2018 Fiscal Year

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Final	2017-18 Estimated	2018-19 Estimated	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	\$ 60,398	\$ 14,626						\$ 177,293
Interest Earnings (2019)						\$ 7,945	\$ 5,812	\$ 306			\$ 14,063
Net Revenues	\$ 12,050,331	\$ 56,437,782	\$ 158,708	\$ 60,398	\$ 14,626	\$ 5,320,529	\$ 5,812	\$ 306	\$ -	\$ -	\$ 74,048,492
Expenditures											
Other Costs (Issuance)	\$ 191,056	\$ 478,579				\$ 84,932					\$ 754,567
Technology	\$ 3,088,767	\$ 383,144	\$ 1,650,743	\$ 1,518,129	\$ 848,810	\$ 1,080,000	\$ 1,093,000	\$ 927,434	\$ 450,000	\$ 1,410,514	\$ 12,450,540
Buses	\$ 341,788	\$ 255,939	\$ 346,601	\$ 332,735	\$ 332,735	\$ 332,735	\$ 332,735	\$ 332,735	\$ 332,735	\$ 259,262	\$ 3,200,000
Construction	\$ 2,181,734	\$ 15,731,640	\$ 24,037,027	\$ 16,000,941							\$ 57,951,342
Total Expenditures	\$ 5,803,344	\$ 16,849,301	\$ 26,034,371	\$ 17,851,805	\$ 1,181,545	\$ 1,497,667	\$ 1,425,735	\$ 1,260,169	\$ 782,735	\$ 1,669,776	\$ 74,356,448
Excess (Deficiency) of Revenues (Expenditures)	\$ 6,246,987	\$ 39,588,481	\$ (25,875,663)	\$ (17,791,407)	\$ (1,166,919)	\$ 3,822,862	\$ (1,419,923)	\$ (1,259,863)	\$ (782,735)	\$ (1,669,776)	\$ (307,956)
Fund Balance, July 1	\$ -	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,168,398	\$ 1,001,479	\$ 4,824,341	\$ 3,404,418	\$ 2,144,555	\$ 1,361,820	
Fund Balance, June 30	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,168,398	\$ 1,001,479	\$ 4,824,341	\$ 3,404,418	\$ 2,144,555	\$ 1,361,820	\$ (307,956)	

Grandville Public Schools
Debt Service Fund
Revenue and Expense Information
For Fiscal Year 2017-2018

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, 2018 is:

Revenue:	
Local Sources	
Property Tax	\$4,887,373
Interest on Investments and Delinquent Taxes	<u>2,000</u>
Total Revenue	<u>\$4,889,373</u>
Fund Balance, July 1	417,763
Total Available Funds	<u>\$5,307,136</u>

The total estimated expenses are \$4,850,175 from the Debt Service Fund for the purposes as set below:

Expenditures:	
Bond and Note Redemption	\$2,005,000
Bond and Note Interest	2,843,675
Other Bond and Note Expenditures	<u>1,500</u>
Total Appropriated	<u>\$4,850,175</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, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Debt Service Fund
2017-2018 Fiscal Year

	2014-2015 Actual	2015-2016 Actual	2016-2017 Info	2017-2018 Info
Millage Levy	3.2000	3.2000	3.2000	3.2000
Revenues				
Local Sources				
Property Taxes	\$4,537,219	\$4,642,013	\$4,820,880	\$4,887,373
Interest Earnings	6	2,000	2,000	2,000
Total Revenues	\$4,537,225	\$4,644,013	\$4,822,880	\$4,889,373
Expenditures				
Bond and Note Redemption	4,405,000	1,700,000	1,830,000	2,005,000
Bond and Note Interest	220,250	2,951,263	2,916,875	2,843,675
Other Bond & Note Expend	700	1,500	1,500	1,500
Total Expenditures	\$4,625,950	\$4,652,763	\$4,748,375	\$4,850,175
Excess (Deficiency) of Revenues (Expenditures)	(88,725)	(8,749)	74,505	39,198
Fund Balance, July 1	440,732	352,007	343,258	417,763
Fund Balance, June 30	\$352,007	\$343,258	\$417,763	\$456,961

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

Fiscal Year 2017-2018

	2013	2015	Total
Bond Principal	320,000	1,685,000	2,005,000
Bond Interest	492,775	2,350,900	2,843,675
	812,775	4,035,900	4,848,675

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
Estimated
2018-2019 Fiscal Year

	2015-2016 Actual	2016-2017 Final	2017-2018 Proposed	2018-2019 Estimated
Revenues				
Local Sources	\$ 11,339,599	\$ 11,594,427	\$ 11,532,607	\$ 11,647,933
State Sources	36,915,955	37,660,844	38,513,318	39,506,134
Federal Sources	1,826,582	2,052,666	1,863,426	1,863,426
Incoming Transfers & Other	4,745,523	4,218,850	5,247,450	5,247,450
Total Revenues	\$ 54,827,658	\$ 55,526,787	\$ 57,156,801	\$ 58,264,943
Expenditures				
Instruction				
Basic Program	\$ 29,367,020	\$ 29,607,909	\$ 30,482,462	\$ 31,210,993
Added Needs	5,442,289	5,520,181	5,476,344	\$ 5,607,229
Support Services				
Pupil	4,000,522	3,845,188	4,145,200	\$ 4,165,926
Instructional Staff	1,244,363	1,456,129	1,348,434	\$ 1,355,176
General Administration	461,441	503,035	508,612	\$ 511,155
School Administration	3,150,413	3,060,106	3,117,659	\$ 3,133,247
Business	755,678	830,395	858,840	\$ 863,134
Operation & Maintenance	4,265,340	4,506,258	4,557,249	\$ 4,580,035
Pupil Transportation	2,692,313	2,786,286	2,817,185	\$ 2,831,271
Central	2,617,526	2,522,577	2,498,660	\$ 2,511,154
Community Services	936,924	983,367	942,793	\$ 947,507
Outgoing Transfers & Other	-	10,425	32,952	\$ 33,117
Total Expenditures	\$ 54,933,828	\$ 55,631,856	\$ 56,786,391	\$ 57,749,944
Excess (Deficiency) Revenues Over (Under) Expenditures	(106,170)	(105,069)	370,410	514,999
Fund Balance, July 1	3,609,195	3,503,025	3,397,956	3,768,366
Fund Balance, June 30	\$ 3,503,025	\$ 3,397,956	\$ 3,768,366	\$ 4,283,365
Fund Balance as % of Expenditures	6.38%	6.11%	6.64%	7.42%

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.