GROSSE ILE TOWNSHIP SCHOOLS AMENDMENT TO GENERAL APPROPRIATIONS ACT RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION

6/25/2019 RESOLVED,

that the General Appropriations Act for Grosse Ile Township Schools for the fiscal year 2018-2019 is adopted as follows:

			ACTUAL		ORIGINAL BUDGET 2018-2019	1	BUDGET AMENDMENT #1 2018-2019	l	FINAL BUDGET AMENDMENT 2018-2019		BUDGET AMENDMENT DIFFERENCE
			<u>2017-2018</u>		(as of 6/26/18)		(as of 2/26/19)		(as of 6/25/19)	INC	CREASE/(DECREASE)
REVENUE	; Local	\$	2,713,053	\$	2,597,200	\$	2,616,960	\$	2,632,763	\$	15,803
	Intermediate	\$	620,158	\$	623,000	\$	637,700	\$	736,100	\$	98,400
	State Sources	\$	15,709,880	\$	15,447,500	\$	15,817,914		15,956,100	\$	138,186
	Federal Sources	\$	517,349	\$	510,300	\$	550,234	\$	550,234	\$,
	Incoming Transfers	\$	613,335	\$	489,900	\$	599,900	\$	623,900	\$	24,000
	Funded Projects	\$	<u> </u>	\$		\$		\$		\$	
	TOTAL REVENUE	\$	20,173,775	\$	19,667,900	\$	20,222,708	\$	20,499,097	\$	276,389
EXPENDIT											
Instruc		_		_		_		_		_	
11*	Basic Programs	\$	9,854,513	\$	9,852,753	\$	10,085,283	\$	10,058,183	\$	(27,100)
12*	Added Needs	\$	1,987,352	\$	2,087,633	\$	2,106,453	\$	2,115,195	\$	8,742
	Adult & Continuing	\$	-	\$	-	\$	-	\$		\$	-
C	Unclassified .	\$	-	\$	-	\$	-	\$	-	\$	-
Suppoi	rt Services	\$	4 4 4 7 4 5 2	Φ	4 404 004	æ	4 220 004	œ	4 074 007	æ	E4.000
22*	Pupil Support Instructional Support	э \$	1,147,453 348,586	\$ \$	1,164,984	\$ \$	1,320,004 444.859	\$ \$	1,374,327	\$ \$	54,323 69,095
22 23*	General Administration	φ \$	586,870	φ \$	409,296 620,203	\$	621,945	\$	513,954 632,750	Ф \$	10,805
23 24*	School Administration	э \$	1,209,587	\$	1,263,270	\$	1,318,737	Ф \$	1,323,087	φ \$	4,350
25*	Business Services	φ \$	460.718	\$	451,322	φ \$	455,820	\$	464,145	\$	8,325
26*	Operations/Maintenance	\$	1,891,567	\$	2,096,842	φ \$	2,134,040	\$	2,140,940	\$	6,900
20* 27*	Pupil Transportation	Ф \$	725,228	φ \$	789,128	Ф \$	789,805	φ \$	811,605	φ \$	21,800
28*	Central Services	\$	234,262	\$	245,329	φ \$	319,063	\$	323,963	\$	4,900
29*	Other Support/Athletics	\$	586,686	\$	590,581	\$	630,089	\$	642,139	\$	12,050
23	Other Supporteritations	\$	-	\$		\$		\$_	O42,100	\$	12,000
	TOTAL EXPENDITURES	\$	19,032,822	\$	19,571,341	\$	20,226,098	\$	20,400,288	\$	174,190
Indirect Cos	st Transfers IN	\$	(3,760)	\$		\$	9,569	\$	9,569	\$	9,569
EXCESS R	EV/(EXPEND)-incl Indirect Costs	\$	1,137,193	\$	96,559	\$	6,179	\$	108,378	\$	111,768
FUND FOU	JITY-Beginning - Restricted	\$	97,141	\$	97,141	\$	97,141	\$	97,141		
	JITY-Beginning - Unrestricted	\$	1,423,399	\$	2,560,592	\$	2,560,592	\$	2,560,592	_	*
TOTAL FUI	ND EQUITY, Beginning	<u>\$</u>	1,520,540	\$_	2,657,733	\$	2,657,733	\$	2,657,733		
FUND FOL	IITY-Ending - Restricted	\$	97,141	\$	97,141	\$	97,141	\$	97,141		
	JITY-Ending - Unrestricted	\$	2,560,592	\$	2,657,151	\$	2,566,771	\$	2,668,970		
TOTAL FUND EQUITY, Ending		<u>\$</u>	2,657,733	<u>\$</u>	2,754,292	<u>\$</u>	2,663,912	\$	2,766,111		
Unrestricted Fund Bal-percent of Revenue			12.69%		13.51%		12.69%		13.02%	:	
Unresricted Fund Bal-percent of Expenditures			13.45%		13.58%		12.69%		13.08%		

I HEREBY CERTIFY,

that the foregoing is a true, complete, and compared copy of the resolution which was adopted by the Grosse lle Board of Education at a meeting held on June 25, 2019, the original of which resolution is a part of the minutes of said meeting, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Uniform Budgeting and Accounting Act. PA-621 of 1978.

Name - John Gatti Secretary - Board of Education Official Title

KEY ASSUMPTIONS FOR THE FY 2018-2019 FINAL BUDGET AMENDMENT

(Changes reflect only what has changed since Amendment #1 - 2/26/19)

INCREASE/(DECREASE) IN REVENUES

Local Taxes adjust to current amounts per Township Tax Amounts			
Medicaid FFS-adjust to current amounts	Local Taxes adjust to current amounts per Township Tax Amounts	\$	(120,900)
Medicaid FFS-adjust to current amounts \$ 18,000 Sale of Assets-Reclassification to Food Service Fund \$ (12,200) Conversion of Internal Student Activity Accounts-Revenue \$ 49,200 * Testing Fees \$ 49,200 * Domant Accounts \$ 22,550 Miscellaneous Income \$ 3,839 State Aid - adjust to current amounts per May 2019 State Aid Report \$ 138,200 Enhancement Millage-Delinquent Tax Collection from FY '16-'17 \$ 98,400 VocEd Tuition/Spec Ed - adjust to current amounts \$ 24,000 Athletic Revenue - adjust to current amounts \$ 11,100 TOTAL DECREASE IN REVENUES \$ 276,389 INCREASE/(DECREASE) IN EXPENDITURES: \$ 8,385 Benefits - due to contractual obligations including retirement payouts (\$34,000) \$ 6,385 Benefits - due to contractual obligations including retirement payouts (\$34,000) \$ 6,905 Contracted Services (Subs/Occ Therapis/Lawn Mitnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 1,650 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capit	Tuition/Bus Trip Reimbursements/Rental Income-adjust to current amounts	\$	4,200
Conversion of Internal Student Activity Accounts-Revenue	Investment Income	\$	40,000
* Testing Fees	Medicaid FFS-adjust to current amounts	\$	18,000
* Testing Fees	Sale of Assets-Reclassification to Food Service Fund	\$	(12,200)
State Aid - adjust to current amounts per May 2019 State Aid Report Enhancement Millage-Delinquent Tax Collection from FY '16-'17 \$98,400 VocEd Tuition/Spec Ed - adjust to current amounts \$24,000 Athletic Revenue - adjust to current amounts \$111,100 TOTAL DECREASE IN REVENUES \$276,389 INCREASE/(DECREASE) IN EXPENDITURES: Salaries - contractual obligations Benefits - due to contractual obligations including retirement payouts (\$34,000) \$58,905 Contracted Services (Subs/Occ Therapist/Lawn Mince/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$1,650 Repairs \$27,500 Supplies (including GASB 84 expenditures) Postage/Advertising/Printing Utilities \$(9,000) Capital Outlay \$300 Dues/Service Fees & Miscellaneous Athletic expenditures \$174,190	* Testing Fees		
Enhancement Millage-Delinquent Tax Collection from FY '16-'17 \$ 98,400 VocEd Tuition/Spec Ed - adjust to current amounts \$ 24,000 Athletic Revenue - adjust to current amounts \$ 11,100 TOTAL DECREASE IN REVENUES \$ 276,389 INCREASE/(DECREASE) IN EXPENDITURES: Salaries - contractual obligations \$ 8,395 Benefits - due to contractual obligations including retirement payouts (\$34,000) \$ 58,905 Contracted Services \$ 24,300 (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750	Miscellaneous Income	\$	3,839
VocEd Tuition/Spec Ed - adjust to current amounts Athletic Revenue - adjust to current amounts \$ 11,100 TOTAL DECREASE IN REVENUES Salaries - contractual obligations Benefits - due to contractual obligations including retirement payouts (\$34,000) Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel Repairs \$ 27,500 Supplies (including GASB 84 expenditures) Postage/Advertising/Printing Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 174,190	State Aid - adjust to current amounts per May 2019 State Aid Report	\$	138,200
Athletic Revenue - adjust to current amounts TOTAL DECREASE IN REVENUES Salaries - contractual obligations Benefits - due to contractual obligations including retirement payouts (\$34,000) Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel Repairs \$ 27,500 Supplies (including GASB 84 expenditures) Postage/Advertising/Printing Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 174,190	Enhancement Millage-Delinquent Tax Collection from FY '16-'17	\$	98,400
INCREASE / (DECREASE) IN EXPENDITURES: Salaries - contractual obligations Benefits - due to contractual obligations including retirement payouts (\$34,000) Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel Repairs \$ 27,500 Supplies (including GASB 84 expenditures) Postage/Advertising/Printing Utilities \$ (9,000) Capital Outlay Dues/Service Fees & Miscellaneous Athletic expenditures \$ 174,190	VocEd Tuition/Spec Ed - adjust to current amounts	\$	24,000
INCREASE/(DECREASE) IN EXPENDITURES: Salaries - contractual obligations \$ 8,385 Benefits - due to contractual obligations including retirement payouts (\$34,000) \$ 58,905 Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750	Athletic Revenue - adjust to current amounts	\$	11,100
Salaries - contractual obligations Benefits - due to contractual obligations including retirement payouts (\$34,000) Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel Repairs \$ 1,650 Supplies (including GASB 84 expenditures) Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay Dues/Service Fees & Miscellaneous Athletic expenditures \$ 174,190	TOTAL DECREASE IN REVENUES	\$	276,389
Benefits - due to contractual obligations including retirement payouts (\$34,000) \$ 58,905 Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	INCREASE/(DECREASE) IN EXPENDITURES:		
Contracted Services (Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Salaries - contractual obligations	\$	8,385
(Subs/Occ Therapist/Lawn Mtnce/Health Physicals/Stage Mgr/Coaches/Ath Trainer) Conferences/Local Travel \$ 1,650 Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Benefits - due to contractual obligations including retirement payouts (\$34,000)	\$	58,905
Repairs \$ 27,500 Supplies (including GASB 84 expenditures) \$ 41,250 Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190		\$	24,300
Supplies (including GASB 84 expenditures) Postage/Advertising/Printing Utilities \$ (9,000) Capital Outlay Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Conferences/Local Travel	\$	1,650
Postage/Advertising/Printing \$ 1,150 Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Repairs	\$	27,500
Utilities \$ (9,000) Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Supplies (including GASB 84 expenditures)	\$	41,250
Capital Outlay \$ 300 Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Postage/Advertising/Printing	\$	1,150
Dues/Service Fees & Miscellaneous Athletic expenditures \$ 19,750 TOTAL DECREASE IN EXPENDITURES \$ 174,190	Utilities	· \$	(9,000)
TOTAL DECREASE IN EXPENDITURES \$ 174,190	Capital Outlay	\$	300
	Dues/Service Fees & Miscellaneous Athletic expenditures	\$	19,750
TOTAL INCREASE IN FUND BALANCE \$ 102,199	TOTAL DECREASE IN EXPENDITURES	\$	174,190
	TOTAL INCREASE IN FUND BALANCE	\$	102,199