

**AMENDMENT TO GENERAL APPROPRIATIONS**

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF

GRAND RAPIDS PUBLIC SCHOOLS

**GENERAL OPERATING FUND**

RESOLVED, that this resolution shall be the general appropriations of the Grand Rapids Public Schools for the fiscal year 2021-2022: a resolution to make appropriations; to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Grand Rapids Public Schools.

BE IT FURTHER RESOLVED, that no Board of Education member or employees 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 hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED, that the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth as per page 1 of Exhibit A attached.

BE IT FURTHER RESOLVED, that the general appropriation for the Grand Rapids Public Schools for the fiscal year 2021-2022 is amended as per page 2 of Exhibit A attached.

This amended resolution is to take effect on February 7, 2022.

Ayes:	Members	Ms. Grant, Rev. Matias, Ms. Schottke, Mrs. Williams, Dr. Baker, Ms. Davis, Dr. Flores, and President Ross – 8.
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Nays:	Members	0.
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Motion declared ADOPTED

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Secretary, Board of Education  
Grand Rapids Public Schools

**CERTIFICATE OF SECRETARY**

I, the undersigned, being the duly qualified and acting Secretary of the Board of Education of the Grand Rapids Public Schools, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Education of the Grand Rapids Public Schools, of Kent County, Michigan at a regular meeting held on the 7th day of February 2022, the original of which is on file in my office, and that public notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of Michigan, 1976.

Dated this the 7th day of February 2022.

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Secretary, Board of Education  
Grand Rapids Public Schools

	2021-2022 Original Budget	2021-2022 Amendment One	2021-2022 Amended Budget
<b>Revenues:</b>			
Local sources	\$ 60,001,196	\$ 2,435,840	\$ 62,437,036
State sources			
Restricted	45,586,644	3,974,697	49,561,341
Unrestricted	80,802,600	3,150,600	83,953,200
Federal			
Restricted	42,704,330	22,113,572	64,817,902
Unrestricted	50,000	(20,000)	30,000
Total revenue	229,144,770	31,654,709	260,799,479
Other financing sources:			
Operating transfers in	744,900		744,900
Total revenue and other financing sources	229,889,670	31,654,709	261,544,379
Fund balance, July 1	19,009,749		19,009,749
Total available to appropriate	\$ 248,899,419	\$ 31,654,709	\$ 280,554,128

	2021-2022 Original Budget	2021-2022 Amendment One	2021-2022 Amended Budget
<b>Expenditures</b>			
Instruction			
Basic programs	\$ 88,763,035	\$ 21,831,393	\$ 110,594,428
Added needs	26,644,245	(1,485,439)	25,158,806
Total instruction	115,407,280	20,345,954	135,753,234
Support services:			
Pupil support services	21,959,054	1,101,601	23,060,655
Instructional staff support	11,684,481	6,839,027	18,523,508
General administration	1,754,806	203,122	1,957,928
School administration	15,127,705	1,276,609	16,404,314
Fiscal services	4,154,136	342,694	4,496,830
Operations and maintenance	22,049,439	2,486,013	24,535,452
Pupil transportation	14,783,210	57,541	14,840,751
Staff and personnel services	11,289,178	2,715,567	14,004,745
Student activities	1,970,129	144,906	2,115,035
Total support services	104,772,138	15,167,080	119,939,218
Community services	2,328,231	529,878	2,858,109
Facility acquisition/building improvements	9,403,451	(7,756,123)	1,647,328
Total expenditures	231,911,100	28,286,789	260,197,889
Other financing services			
Operating transfers out	62,000	49,585	111,585
Total appropriations	\$ 231,973,100	\$ 28,336,374	\$ 260,309,474

# Memo

To: Board of Education

From: Larry Oberst, Chief Financial Officer

Date: January 31, 2022

Re: General Operating Fund budget amendment one, 2021-2022

Fund Balance, June 30, 2021		\$	19,009,749
Use of fund balance, original adoption			(2,083,430)
Proposed increase in revenue, amendment one	\$	31,654,709	
Proposed increase in expense, amendment one		(28,336,374)	
Net change			<u>3,318,335</u>
Projected Fund Balance, June 30, 2022			<u><u>\$ 20,244,654</u></u>

The proposed adjustments to both revenue and expense are outlined below.

## Revenue

### Local Sources

	General Operations	Grants	Athletics	Total
A decrease in investment income	(8,000)			(8,000)
B increase in property tax revenue	2,450,000			2,450,000
C decrease in special ed transportation revenue	(900,000)			(900,000)
D decrease in Act 18 revenue	(200,000)			(200,000)
E decrease in enhancement millage revenue	(50,000)			(50,000)
F increase in XQ grant		709,477		709,477
G increase in KISD Educator on Loan grant		133,365		133,365
H increase in GR community Foundation - Challenge Scholars grant		99,841		99,841
I increase in First Robotics grant		44,302		44,302
J increase in MI College Access Network (MCAN) grants		20,208		20,208
K increase in GREEN grant		67,582		67,582
L other adjustments	18,000	51,065		69,065
M Total Local Sources	1,310,000	1,125,840		2,435,840

### State Sources

N increase in membership revenue	3,204,600			3,204,600
O decrease in Section 51c revenue (special ed)	475,000			475,000
P increase in Section 147a, 147c and 147e MPERSERS categorical revenue	1,075,000			1,075,000
Q increase in Section 53 court & state agency placed pupils categorical revenue	12,000			12,000
R increase in Section 51f Special Education	300,000			300,000
S increase in Section 99z First Year Teacher	36,000			36,000

T	increase in Section 25j Virtual	32,000		32,000
U	increase in Section Section 56(7) Special Education Millage	670,000		670,000
V	decrease in Renaissance Zone	(64,000)		(64,000)
W	increase in Great Start Readiness grant		258,465	258,465
X	increase in Section 35a Targeted Literacy		258,294	258,294
Y	increase in Section 23b Innovative Practices		39,402	39,402
Z	increase in Section 21h Partnership Model Districts		288,097	288,097
AA	increase in MI Model grant		73,135	73,135
AB	increase School Based Health Centers grant		11,298	11,298
AC	increase in First Robotics grant		14,000	14,000
AD	decrease in Section 31a At-Risk grant		(335,612)	(335,612)
AE	increase in Section 41 grant		269,476	269,476
AF	increase in KISD Educator on Loan grant		481,725	481,725
AG	grant adjustments		3,417	3,417
AH	other adjustments	23,000		23,000
AI	Total State Sources	5,763,600	1,361,697	7,125,297

### **Federal Sources**

AJ	increase in Title IA and Title ID grants		1,566,082	1,566,082
AK	increase in Title IC Migrant (regular and summer) grants		21,054	21,054
AL	increase in Title IIA grant		1,584,805	1,584,805
AM	increase in Title III Immigrant grant		42,401	42,401
AN	decrease in Title III LEP grant		(74,123)	(74,123)
AO	increase in Title IV grant		33,591	33,591
AP	increase in Title VI Native American grant		13,065	13,065
AQ	increase in ESSER Formula grant		1,006,013	1,006,013
AR	increase in ESSER II grant		7,844,146	7,844,146
AS	increase in ESSER III grant		7,574,320	7,574,320
AT	increase in ESSER Education Equity grant		1,060,273	1,060,273
AU	increase in Section 23b Credit Recovery grant		297,000	297,000
AV	increase in Section 23c Summer Stipend grant		39,250	39,250
AW	increase in GEER grant		1,029,814	1,029,814
AX	increase in MI future Proud MI Educator grant		88,100	88,100
AY	increase in IDEA - Resource Room		6,643	6,643
AZ	decrease in IDEA - PrePrimary Impaired		(39,362)	(39,362)
BA	other grant adjustments		500	500
BB	Total Federal Sources		22,093,572	22,093,572

**Transfers**

BC	Total Transfers				
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Total Revenue Adjustments \$ 7,073,600 \$ 24,581,109 \$ 31,654,709

<b>Expense Instruction</b>		<u>General Operations</u>	<u>Grants</u>	<u>Athletics</u>	<u>Total</u>
BD	salary and benefit adjustments	1,796,797			1,796,797
BE	substitutes and instructional services	330,023			330,023
BF	tuition to KISD MySchool@Kent and Kent Innovation High	(100,000)			(100,000)
BG	Center Programs tuition	(350,000)			(350,000)
BH	grant related adjustments, primarily recording carryover and adjustments to projected expenditures for the fiscal year for the Section 31a, Section 41, Section 23b Credit Recovery, Section 23b Innovative Practices, Section 23c Summer Stipend, Section 35a Targeted Literacy. ESSER Formula, ESSER II, ESSER III, ESSER Education Equity, GEER, GSRP, First Robotics, XQ, MCAN, Title III, Title IV and IDEA grants		18,713,341		18,713,341
BI	other adjustments	(44,207)			(44,207)
BJ	<b>Total Instruction</b>	<b>1,632,613</b>	<b>18,713,341</b>		<b>20,345,954</b>

**Support Services**

BK	salary and benefit adjustments, including special ed itinerant staff	2,425,625			2,425,625
BL	purchased services, including software upgrade	407,420			407,420
BM	advertising and staff recruitment	145,000			145,000
BN	election costs	147,000			147,000
BO	repairs and maintenance costs	185,000			185,000
BP	grant related adjustments, primarily recording carryover and adjustments to projected expenditures for the fiscal year for the Section 31a, Section 41, Section 23b Credit Recovery, Section 35a Targeted Literacy. Section 21h, ESSER Formula, ESSER II, ESSER III, ESSER Education Equity, Challenge Scholars, GREEN, XQ, KISD Educator on Loan, MI Model, MI Future Proud MI Educator, Title IA, Title IIA, and Title III grants		11,740,685		11,740,685
BQ	other adjustments	16,350		100,000	116,350
BR	<b>Total Support</b>	<b>3,326,395</b>	<b>11,740,685</b>	<b>100,000</b>	<b>15,167,080</b>

**Other**

BS	grant related adjustments, primarily Title IIA, Title III, ESSER Formula, ESSER II, and XQ grants		(7,190,211)		(7,190,211)
BT	adjust indirect costs	(1,317,294)	1,317,294		
BU	transfer to athletics	100,000		(100,000)	
BV	transfer to Special Revenue Houseman Field	49,585			49,585
BW	other adjustments	(36,034)			(36,034)

BY	Total Other Expenses	(1,203,743)	(5,872,917)	(100,000)	(7,176,660)
Total Expense Adjustments		\$ 3,755,265	\$ 24,581,109	\$	\$ 28,336,374