



**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 5th day of June 2023, 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 \_\_\_\_\_ day of \_\_\_\_\_, 2023.

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Secretary, Board of Education  
Grand Rapids Public Schools

2022-2023 Amended Budget	2022-2023 Amendment Two	2022-2023 Amended Budget
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**Revenues:**

Local sources	\$ 74,276,068	\$ 540,153	\$ 74,816,221
State sources			
Restricted	50,958,310	10,554,318	61,512,628
Unrestricted	79,089,400	(900,000)	78,189,400
Federal			
Restricted	65,336,312	3,983,888	69,320,200
Unrestricted	30,000		30,000
Total revenue	269,690,090	14,178,359	283,868,449
Other financing sources:			
Operating transfers in	924,261	80,964	1,005,225
Total revenue and other financing sources	270,614,351	14,259,323	284,873,674
Fund balance, July 1	20,798,639		20,798,639
Total available to appropriate	\$ 291,412,990	\$ 14,259,323	\$ 305,672,313

2022-2023 Amended Budget	2022-2023 Amendment Two	2022-2023 Amended Budget
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**Expenditures**

Instruction			
Basic programs	\$ 103,137,062	\$ 12,506,230	\$ 115,643,292
Added needs	31,626,668	(912,559)	30,714,109
Total instruction	<u>134,763,730</u>	<u>11,593,671</u>	<u>146,357,401</u>
Support services:			
Pupil support services	24,271,266	2,562,250	26,833,516
Instructional staff support	18,569,644	(276,975)	18,292,669
General administration	2,000,334	398,578	2,398,912
School administration	18,335,191	2,792,882	21,128,073
Fiscal services	4,933,644	240,877	5,174,521
Operations and maintenance	28,784,109	(1,556,607)	27,227,502
Pupil transportation	16,429,902	(3,264,113)	13,165,789
Staff and personnel services	14,296,470	(24,639)	14,271,831
Student activities	2,909,828	(33,066)	2,876,762
Total support services	<u>130,530,388</u>	<u>839,187</u>	<u>131,369,575</u>
Community services	3,202,373	399,701	3,602,074
Facility acquisition/building improvements	566,596	(250,000)	316,596
Total expenditures	<u>269,063,087</u>	<u>12,582,559</u>	<u>281,645,646</u>
Other financing services			
Operating transfers out	<u>7,629,670</u>	<u>26,633</u>	<u>7,656,303</u>
Total appropriations	<u>\$ 276,692,757</u>	<u>\$ 12,609,192</u>	<u>\$ 289,301,949</u>

# Memo

To: Board of Education  
 From: Rhonda Kribs, Chief Financial Officer  
 Date: May 30, 2023  
 Re: General Operating Fund budget amendment two, 2022-2023

Fund Balance, June 30, 2022		\$	20,798,639
Source of fund balance, original adoption			36,348
Decrease to fund balance, amendment one			(6,114,754)
Proposed increase in revenue, amendment two	\$	14,259,323	
Proposed increase in expense, amendment two		(12,609,192)	
Net change			1,650,131
Projected Fund Balance, June 30, 2023		\$	<u>16,370,364</u>

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

## Revenue

### Local Sources

	General Operations	Grants	Athletics	Total
A investment income	200,000			200,000
B property tax revenue	420,000			420,000
C Medicaid revenue	425,000			425,000
D Act 18 revenue	(35,000)			(35,000)
E enhancement millage revenue	50,000			50,000
F E-rate		(550,000)		(550,000)
G WK Kellogg Foundation summer preschool		62,646		62,646
H Steelcase - leadership and early warning		(96,731)		(96,731)
I other adjustments	93,000	(48,762)	20,000	64,238
J Total Local Sources	1,153,000	(632,847)	20,000	540,153

### State Sources

K membership revenue	(900,000)			(900,000)
L Section 104 revenue (assessment)	7,915			7,915
M Section 147a, 147c and 147e MPSERS categorical revenue	9,746,145			9,746,145
N Section 74 revenue (bus driver)	5,600			5,600
O Great Start Readiness		419,376		419,376
P Section 97 security		923,800		923,800
Q Section 31a At-Risk		(773,874)		(773,874)
R Section 41 Bilingual		170,208		170,208
S other adjustments		55,148		55,148
T Total State Sources	8,859,660	794,658		9,654,318

### Federal Sources

U Title IC Migrant (regular and summer)		7,624		7,624
V Title IIA		115,792		115,792
W Title III Immigrant		(18,092)		(18,092)
X Title III LEP		(178,997)		(178,997)
Y Title IV		7,807		7,807
Z ESSER II		(948,811)		(948,811)
AA ESSER III		4,515,398		4,515,398
AB McKinney Vento ARP Homeless		278,101		278,101
AC Benchmark Assessment		115,785		115,785
AD KISD - Regional Assistance		223,785		223,785
AE Promise Neighborhood		(162,563)		(162,563)
AF grant adjustments		28,059		28,059
AG Total Federal Sources		3,983,888		3,983,888

### Transfers

AH transfer from Food Service	80,964			80,964
AI Total Transfers	80,964			80,964

Total Revenue Adjustments \$ 10,093,624 \$ 4,145,699 \$ 20,000 \$ 14,259,323

Expense Instruction	General Operations	Grants	Athletics	Total
AJ salary and benefit adjustments	5,064,670			5,064,670
AK substitutes and instructional services	1,317,501			1,317,501
AL purchased services, including adjustment to dual enrollment (ESSER)	(171,159)			(171,159)
AM materials and supplies	233,156			233,156
AN Center Programs tuition	(350,000)			(350,000)
grant related adjustments, primarily adjustments to projected expenditures for the fiscal year for the Section 31a At Risk, Section 41 Bilingual, GSRP, ESSER II, ESSER III, WK Kellogg summer preschool grants		5,497,503		5,497,503
AO other adjustments	2,000			2,000
AQ Total Instruction	6,096,168	5,497,503		11,593,671

**Support Services**

AR salary and benefit adjustments, including special ed itinerant staff	3,412,335		61,039	3,473,374
AS purchased services, including software upgrade and athletic officials	(17,113)		(9,389)	(26,502)
AT materials and supplies	22,440		(23,500)	(1,060)
AU vehicles and equipment	702,600			702,600
AV transportation	(2,859,688)			(2,859,688)
grant related adjustments, primarily recording carryover and adjustments to projected expenditures for the fiscal year for the Section 31a At Risk, Section 41 Bilingual, Section 97 Security, GSRP, Title IIA, ESSER II, ESSER III, ARP Homeless, Benchmark Assessment, Promise Neighborhood, Steelcase, USF e-rate and Regional Assistance grants		(473,582)		(473,582)
AX other adjustments	14,045		10,000	24,045
AY Total Support	1,274,619	(473,582)	38,150	839,187

**Other**

AZ grant related adjustments, primarily Section 41, Title IC, Title IIA, Title III, Title IV, ESSER III, ARP Homeless, and Promise Neighborhood grants		399,387		399,387
BA facilities	(250,000)			
BB adjust indirect costs	327,609	(327,609)		
BC transfer to athletics	(47,207)		47,207	
BD transfer to special revenue funds	26,633			26,633
BE other adjustments	314			314
BF Total Other Expenses	57,349	71,778	47,207	176,334

Total Expense Adjustments \$ 7,428,136 \$ 5,095,699 \$ 85,357 \$ 12,609,192