

Zeeland Public Schools

General Fund Budget Amendment

June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Local Sources | \$ 9,906,219 | \$ 10,242,368 | \$ 10,121,711 | \$ 8,316,154 |
| State Sources | 41,558,808 | 43,841,184 | 48,033,966 | 46,350,129 |
| Federal Sources | 2,167,659 | 2,255,971 | 2,286,389 | 2,191,218 |
| Other Sources | 3,877,717 | 4,522,774 | 4,802,718 | 4,513,833 |
| TOTAL REVENUES | <u>57,510,403</u> | <u>60,862,297</u> | <u>65,244,784</u> | <u>61,371,334</u> |
| Expenditures: | | | | |
| Instruction | | | | |
| Elementary | 13,571,425 | 13,468,217 | 13,442,705 | 13,928,808 |
| Middle School | 6,716,132 | 6,872,225 | 6,901,396 | 6,992,055 |
| High School | 9,939,655 | 10,256,502 | 10,253,415 | 10,469,531 |
| Z-Quest | 1,018,945 | 1,144,752 | 1,137,690 | 1,154,117 |
| Added Needs | 8,611,015 | 7,654,790 | 7,684,903 | 7,647,213 |
| Supporting Services: | | | | |
| Pupil Services | 2,649,808 | 3,360,952 | 3,293,828 | 3,284,554 |
| Curriculum and Library | 2,231,288 | 1,996,430 | 2,090,642 | 2,023,311 |
| Administration | 4,778,091 | 5,296,774 | 5,314,780 | 5,273,350 |
| Operation/Maintenance | 4,484,397 | 4,790,359 | 4,789,792 | 4,828,863 |
| Technology | 607,368 | 967,198 | 942,487 | 679,454 |
| Pupil Transportation Svcs | 2,194,408 | 2,219,574 | 2,307,692 | 2,306,821 |
| Central Services | 26,311 | 32,000 | 42,824 | 42,824 |
| Athletic Expenditures | 1,727,507 | 1,666,672 | 1,682,097 | 1,710,632 |
| Capital Outlay | 458,109 | 446,500 | 350,919 | 622,000 |
| Tuition Costs | 73,084 | 100,000 | 59,123 | 150,000 |
| Debt Service: | | | | |
| Interest and Fiscal Charges | 7,444 | 19,500 | 21,500 | 19,500 |
| Consumer's Energy Tax Appeal | | | 4,378,463 | 0 |
| TOTAL EXPENDITURES | <u>59,094,987</u> | <u>60,292,445</u> | <u>64,694,256</u> | <u>61,133,033</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | (1,584,584) | 569,852 | 550,528 | 238,301 |
| Operating Transfer Out | (148,420) | (6,000) | (6,000) | (6,000) |
| EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | (1,733,004) | 563,852 | 544,528 | 232,301 |
| FUND BALANCE, JULY 1 | 4,080,265 | 2,347,261 | 2,347,261 | 2,891,789 |
| FUND BALANCE, JUNE 30 | <u>\$ 2,347,261</u> | <u>\$ 2,911,113</u> | <u>\$ 2,891,789</u> | <u>\$ 3,124,090</u> |

Zeeland Public Schools

Food Service Budget Amendment

June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Interest on Investments | \$ 536 | \$ 500 | \$ 500 | \$ 500 |
| Sale of Meals - Student | 501,282 | 538,500 | 568,000 | 604,000 |
| Sale of Meals - A La Carte | 269,197 | 265,000 | 277,000 | 275,000 |
| Special Functions | 33,522 | 35,000 | 50,000 | 45,000 |
| Other | 2,101 | 4,500 | 4,000 | 4,500 |
| State Reimbursement / UAAL | 113,968 | 127,656 | 127,719 | 122,933 |
| Federal Reimbursement | 619,902 | 661,330 | 661,330 | 660,000 |
| Federal Food Commodities Received | 103,848 | 105,000 | 105,000 | 105,000 |
| TOTAL REVENUES | <u>1,644,356</u> | <u>1,737,486</u> | <u>1,793,549</u> | <u>1,816,933</u> |
| | - | | | |
| Expenditures: | | | | |
| Food Consumed | 601,424 | 601,731 | 669,731 | 657,500 |
| Special Functions | 3,874 | 5,000 | 3,600 | 3,600 |
| Federal Food Commodities Consumed | 103,848 | 105,000 | 105,000 | 105,000 |
| Supervisor Salary | 68,515 | 68,515 | 68,515 | 69,426 |
| Wages | 442,848 | 446,569 | 445,832 | 451,601 |
| Employee Benefits | 247,831 | 259,280 | 258,505 | 257,256 |
| Travel | 1,111 | 1,500 | 1,500 | 2,500 |
| Supplies | 6,711 | 8,000 | 6,464 | 5,200 |
| Maintenance | 785 | 5,500 | 8,900 | 9,400 |
| Miscellaneous | 50,023 | 49,200 | 53,200 | 45,500 |
| Capital Outlay | 32,567 | 182,114 | 172,000 | 105,000 |
| Administrative Fees | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL EXPENDITURES | <u>1,659,537</u> | <u>1,832,409</u> | <u>1,893,247</u> | <u>1,811,983</u> |
| Excess of Revenues over Expenditures | (15,181) | (94,923) | (99,698) | 4,950 |
| Fund Balance, July 1 | 401,436 | 386,255 | 386,255 | 286,557 |
| FUND BALANCE, JUNE 30 | <u>\$ 386,255</u> | <u>\$ 291,332</u> | <u>\$ 286,557</u> | <u>\$ 291,507</u> |

Zeeland Public Schools

Debt Retirement Budget Amendment

June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Current Property Tax | \$ 10,749,108 | \$ 11,265,099 | \$ 11,925,751 | \$ 11,700,070 |
| Interest on Investments | 11,407 | 12,000 | 12,000 | 11,000 |
| TOTAL REVENUES | 10,760,515 | 11,277,099 | 11,937,751 | 11,711,070 |
| Expenditures: | | | | |
| Bonds Matured | 5,165,000 | 5,895,000 | 5,895,000 | 6,140,000 |
| Interest Paid | 5,455,712 | 5,092,974 | 4,883,344 | 4,826,211 |
| Consumer's Energy Tax Appeal | - | 0 | 1,708,954 | - |
| Refunding: Use of Funds | - | 0 | 225,500 | - |
| Agent Fees | 3,225 | 3,000 | 3,000 | 3,300 |
| TOTAL EXPENDITURES | 10,623,937 | 10,990,974 | 12,715,798 | 10,969,511 |
| Excess of Revenues over Expenditures | 136,578 | 286,125 | (778,047) | 741,559 |
| Other Use of Funds | - | - | - | - |
| Fund Balance, July 1 | 760,199 | 896,777 | 896,777 | 118,730 |
| FUND BALANCE, JUNE 30 | \$ 896,777 | \$ 1,182,902 | \$ 118,730 | \$ 860,289 |

Zeeland Public Schools

Building and Site Budget Amendment

June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Current Property Tax | \$ 1,546,061 | \$ 1,539,563 | \$ 1,632,445 | \$ 1,482,892 |
| Interest on Investments | 3,985 | 4,000 | 4,000 | 4,000 |
| Rental Income | 57,182 | 43,252 | 48,000 | 52,500 |
| TOTAL REVENUES | <u>1,607,228</u> | <u>1,586,815</u> | <u>1,684,445</u> | <u>1,539,392</u> |
| Expenditures: | | | | |
| Construction Costs | 968,109 | 1,533,205 | 1,397,000 | 1,325,000 |
| Consumer's Energy Tax Appeal | | - | 243,248 | - |
| Property Purchase | 323,465 | - | - | 200,000 |
| TOTAL EXPENDITURES | <u>1,291,574</u> | <u>1,533,205</u> | <u>1,640,248</u> | <u>1,525,000</u> |
| Excess of Revenues over Expenditures | 315,654 | 53,610 | 44,197 | 14,392 |
| Operating Transfer Out | - | - | - | - |
| Fund Balance, July 1 | 1,115,408 | 1,431,062 | 1,431,062 | 1,475,259 |
| FUND BALANCE, JUNE 30 | <u><u>\$ 1,431,062</u></u> | <u><u>\$ 1,484,672</u></u> | <u><u>\$ 1,475,259</u></u> | <u><u>\$ 1,489,651</u></u> |

Zeeland Public Schools
Community Recreation Budget Amendment
June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Recreation Program | \$ 879,364 | \$ 855,743 | \$ 864,384 | \$ 906,720 |
| Property Taxes | 618,271 | 618,148 | 653,447 | 595,921 |
| Interest on Investments | 771 | 800 | 850 | 800 |
| UAAL - Section 147C | 45,515 | 55,988 | 60,574 | 59,812 |
| TOTAL REVENUES | <u>1,543,921</u> | <u>1,530,679</u> | <u>1,579,255</u> | <u>1,563,253</u> |
| Expenditures: | | | | |
| Salaries | 482,313 | 466,766 | 490,699 | 527,930 |
| Employee Benefits | 254,662 | 258,242 | 266,990 | 285,970 |
| Contracted/Instructional Services | 241,169 | 255,415 | 245,487 | 251,600 |
| Travel and Conference | 1,507 | 1,500 | 1,500 | 1,500 |
| Printing and Publishing | 20,310 | 30,000 | 26,794 | 26,794 |
| Operating Supplies | 156,513 | 159,745 | 153,899 | 152,510 |
| Rentals | 20,000 | 20,000 | 20,000 | 20,000 |
| Miscellaneous | 54,065 | 113,701 | 111,701 | 114,137 |
| Consumer's Energy Tax Appeal | | - | 97,299 | - |
| Facility Development | 128,598 | 228,500 | 212,500 | 178,500 |
| TOTAL EXPENDITURES | <u>1,359,137</u> | <u>1,533,869</u> | <u>1,626,869</u> | <u>1,558,941</u> |
| Excess of Revenues over Expenditures | 184,784 | (3,190) | (47,614) | 4,312 |
| Operating Transfers In | 13,420 | 6,000 | 6,000 | 6,000 |
| Fund Balance, July 1 | 189,919 | 388,123 | 388,123 | 346,509 |
| FUND BALANCE, JUNE 30 | <u>\$ 388,123</u> | <u>\$ 390,933</u> | <u>\$ 346,509</u> | <u>\$ 356,821</u> |

Zeeland Public Schools

Community Services Budget Amendment

June 19, 2017

| | ACTUAL BUDGET 2015-2016 | AMENDED BUDGET 2016-2017 | PROPOSED FINAL 2016-2017 | PROPOSED BEGINNING 2017-2018 |
|--------------------------------------|-------------------------------|--------------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | |
| Childcare/Preschool Fees | \$ 850,747 | \$ 850,000 | \$ 918,100 | \$ 913,100 |
| Zee Bus Donations | 22,611 | 26,300 | 27,916 | 27,916 |
| Rental Fees | 10,400 | 10,400 | 10,400 | 10,400 |
| Interest on investments | 203 | 200 | 250 | 250 |
| DSS Funding | 6,068 | 6,000 | 1,850 | 5,000 |
| UAAL - Section 147C | 45,385 | 58,592 | 60,779 | 60,779 |
| TOTAL REVENUES | <u>935,414</u> | <u>951,492</u> | <u>1,019,295</u> | <u>1,017,445</u> |
| Expenditures: | | | | |
| Early Childhood Center | | | | |
| Supervision | \$ 10,309 | \$ 11,314 | \$ 11,314 | \$ 11,314 |
| Staff Salaries | 429,074 | 465,768 | 471,857 | 476,990 |
| Benefits | 224,520 | 247,284 | 251,825 | 251,119 |
| Office Supplies | 8,312 | 16,950 | 18,949 | 18,950 |
| Building Supplies | 17,149 | 23,000 | 23,360 | 23,360 |
| Childcare Supplies | 79,536 | 65,040 | 75,515 | 74,915 |
| Transportation | 48,441 | 47,200 | 48,415 | 48,700 |
| Rent/Lease of Facilities | 42,000 | 42,000 | 42,000 | 42,000 |
| Miscellaneous | 1,236 | 1,950 | 2,250 | 2,250 |
| Zee Bus Program : | | | | |
| Salaries | 8,623 | 8,500 | 8,500 | 8,500 |
| Employee Benefits | 3,696 | 3,897 | 3,897 | 3,897 |
| Supplies | 4,788 | 13,903 | 13,903 | 13,903 |
| TOTAL EXPENDITURES | <u>877,684</u> | <u>946,806</u> | <u>971,785</u> | <u>975,898</u> |
| Excess of Revenues over Expenditures | 57,730 | 4,686 | 47,510 | 41,547 |
| Fund Balance, July 1 | 320,431 | 378,161 | 378,161 | 425,671 |
| FUND BALANCE, JUNE 30 | <u>\$ 378,161</u> | <u>\$ 382,847</u> | <u>\$ 425,671</u> | <u>\$ 467,218</u> |