

**Ann Arbor Public Schools
2018-2019 Proposed General Fund Amendment
March 20, 2019**

	2018-2019 Appropriated June 13, 2018	2018-2019 Proposed Amendment March 20, 2019	2018-2019 Variance	% of Revenue or Expenditure
Revenue				
Local sources	\$ 87,531,229	\$ 89,930,702	\$ 2,399,473	35.26%
State sources	122,861,777	124,398,019	1,536,242	48.77%
Federal sources	8,906,275	8,586,169	(320,106)	3.37%
Interdistrict sources	29,488,779	32,141,081	2,652,302	12.60%
Total Revenue	\$ 248,788,060	\$ 255,055,971	\$ 6,267,911	100.00%
Expenditures				
Instructional Services				
Basic Programs	\$ 116,915,769	\$ 119,458,684	\$ 2,542,915	46.31%
Added Needs	34,862,185	35,606,907	744,722	13.80%
Adult & Continuing Education	400,529	407,875	7,346	0.16%
Total Instructional Services	152,178,483	155,473,466	3,294,983	60.28%
Instructional Support Services				
Pupil	30,633,047	31,296,717	663,670	12.13%
Instructional Staff	13,105,194	12,762,837	(342,357)	4.95%
School Administration	15,987,582	16,331,238	343,656	6.33%
Athletics	3,640,595	2,986,812	(653,783)	1.16%
Total Instructional Support Services	63,366,418	63,377,604	11,186	24.57%
Non-Instructional Support Services				
General Administration	2,720,720	2,759,883	39,163	1.07%
Business Services	2,039,425	2,359,090	319,665	0.91%
Operations & Maintenance	16,015,850	17,234,334	1,218,484	6.68%
Transportation	8,345,122	9,545,954	1,200,832	3.70%
Central	5,168,455	6,033,966	865,511	2.34%
Total Non-Instructional Support Services	34,289,572	37,933,227	3,643,655	14.71%
Community Services	1,381,667	1,100,331	(281,336)	0.43%
Other Financing Uses	-	45,240	45,240	0.02%
Total Expenditures	\$ 251,216,140	\$ 257,929,868	\$ 6,713,728	100.00%
Revenue Over (Under) Expenditures	\$ (2,428,080)	\$ (2,873,897)	\$ (445,817)	
Fund Balance - Beginning of Year	18,047,253	18,360,251	312,998	
Fund Balance - End of Year, Projected	\$ 15,619,173	\$ 15,486,354	\$ (132,819)	
Fund Balance as a % of Revenue	6.28%	6.07%		
Fund Balance as a % of Expenditures	6.22%	6.00%		

Agenda Item Details

Meeting	Mar 20, 2019 - 7:00 PM - Regular Meeting - Forsythe Middle School
Category	BOARD ACTION
Subject	2018-19 First Budget Amendment
Access	Public
Type	Action
Recommended Action	Motion to approve 2018-19 General Fund First Budget Amendment as presented

Public Content

Administrative Content

Motion & Voting

★ Motion to approve 2018-19 General Fund First Budget Amendment as presented
Motion by Jessica Kelly, second by Rebecca Lazarus.
Final Resolution: Motion Carries
Yes: Bryan Johnson, Jeff Gaynor, Jessica Kelly, Rebecca Lazarus, Simone Lightfoot, Susan Baskett

Last Modified by Tiffany Helton on March 20, 2019



AAPS 2018-19 PROPOSED 1ST AMENDMENT GENERAL FUND BUDGET

Presented to Board of Education
March 20, 2019

Prepared by Amanda Matheson, Chief Financial Officer
Presented by Marios Demetriou, Assistant Superintendent Finance and Operations

2018-19 Proposed Amendment General Fund Budget

	2018-2019 Appropriated June 13, 2018	2018-2019 Proposed Amendment March 6, 2019	2018-2019 Variance
Total Revenue	\$ 248,788,060	\$ 255,055,971	\$ 6,267,911
Total Expenditures	<u>251,216,140</u>	<u>257,929,868</u>	<u>6,713,728</u>
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Fund Balance - End of Year, Projected	<u><u>\$ 15,619,173</u></u>	<u><u>\$ 15,486,354</u></u>	<u><u>\$ (132,819)</u></u>
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Revenue Increase of \$6.3M

- **Local** - \$2.4M Increase
 - Increased property tax collections
- **State** - \$1.3M Increase
 - Tax Base Adjustments from the State for 2000 to 2018
- **Federal** - **\$320K Decrease**
 - Award adjustment
- **Other** - \$2.6M Increase
 - Additional ACT 18 Special Education revenue

2018-19 Proposed Amendment General Fund Budget

	2018-2019 Adopted Original Budget June 13, 2018	2018-2019 Proposed Amended Budget March 13, 2019	2018-2019 Amended vs Original Budget Variance
Revenue			
Local sources	\$ 87,531,229	\$ 89,930,702	\$ 2,399,473
State sources	122,861,777	124,398,019	1,536,242
Federal sources	8,906,275	8,586,169	(320,106)
Interdistrict sources	<u>29,488,779</u>	<u>32,141,081</u>	<u>2,652,302</u>
Total Revenue	<u>\$ 248,788,060</u>	<u>\$ 255,055,971</u>	<u>\$ 6,267,911</u>

Expenditures Increase of \$6.7M

- **Increase in Salaries and Benefits \$6.5M**

- Additional retirement costs \$2.6M (\$1.9M UAAL & \$700K pension)
- Additional Special Education staff \$1.5M (\$797K wages, \$361K healthcare, \$56K FICA, \$286K retirement)
 - Increase of level of support for students with Individualized Education Programs (IEP) including 23 Para Professionals & 5 staff covered by the AAEA contract
- Additional staff for enrollment increases \$500K (\$303K wages, 65K healthcare, \$22K FICA, \$110K retirement)
 - 5 staff covered by the AAEA contract
- Budget alignment for supplemental and noon hour positions \$1.9M (\$1.3M wages, 110K FICA, \$490K)

Expenditures Increase of \$6.7M cont'd

- **Increase in Maintenance and Operations Needs \$2.1M**
 - Utilities due to severe winter weather
 - Snow removal
 - Custodial and Transportation
- **Aligned Budget with Projected Expenditures (\$1.9M)**

2018-19 Proposed Amendment General Fund Budget

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Expenditures			
Instructional Services			
Basic Programs	\$ 116,915,769	\$ 119,458,684	\$ 2,542,915
Added Needs	34,862,185	35,606,907	744,722
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Other Financing Uses	-	45,240	45,240
Total Expenditures	\$ 251,216,140	\$ 257,929,868	\$ 6,713,728

2018-19 Proposed Amendment General Fund Budget

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Total Revenue	\$ 248,788,060	\$ 255,055,971	\$ 6,267,911
Total Expenditures	<u>251,216,140</u>	<u>257,929,868</u>	<u>6,713,728</u>
Revenue Over (Under) Expenditures	(2,428,080)	(2,873,897)	(445,817)
Fund Balance - Beginning of Year	18,047,253	18,360,251	312,998
Fund Balance - End of Year, Projected	<u>\$ 15,619,173</u>	<u>\$ 15,486,354</u>	<u>\$ (132,819)</u>
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Fund Balance

- Proposed revenues less expenditures results in a net change **(\$2,873,897)**
- Beginning Fund Balance increase of \$312K due to last years audit
- Projected ending Fund Balance of \$15,486,354 which is a net Fund Balance change of **(\$133K)** from existing budget
- Projected ending Fund Balance is \$864 per student, enough for 22 days of operation or 6.07% of Revenue

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