



Allen Park Public Schools

2020 - 21 Budget Amendment

General Fund

Food Service Fund

Capital Projects Fund

Estimated 2020-21 GF Budget Amend Projections



• Total Revenue	\$41,017,995
• Total Expenditures	<u>\$41,569,129</u>
• Operating Deficit	\$551,134
• <i>Projected deficit based upon information available today and uncertainty of ability to resume programs</i>	
• (Net)Other Financing Sources	\$91,664
• June 30, 2020 Fund Balance	\$4,659,338
• <u>June 30, 2021 Fund Balance (Est)</u>	<u>\$4,199,868</u>

Fund Balance of 10.24%

% of Revenue

Revenue (Est.)

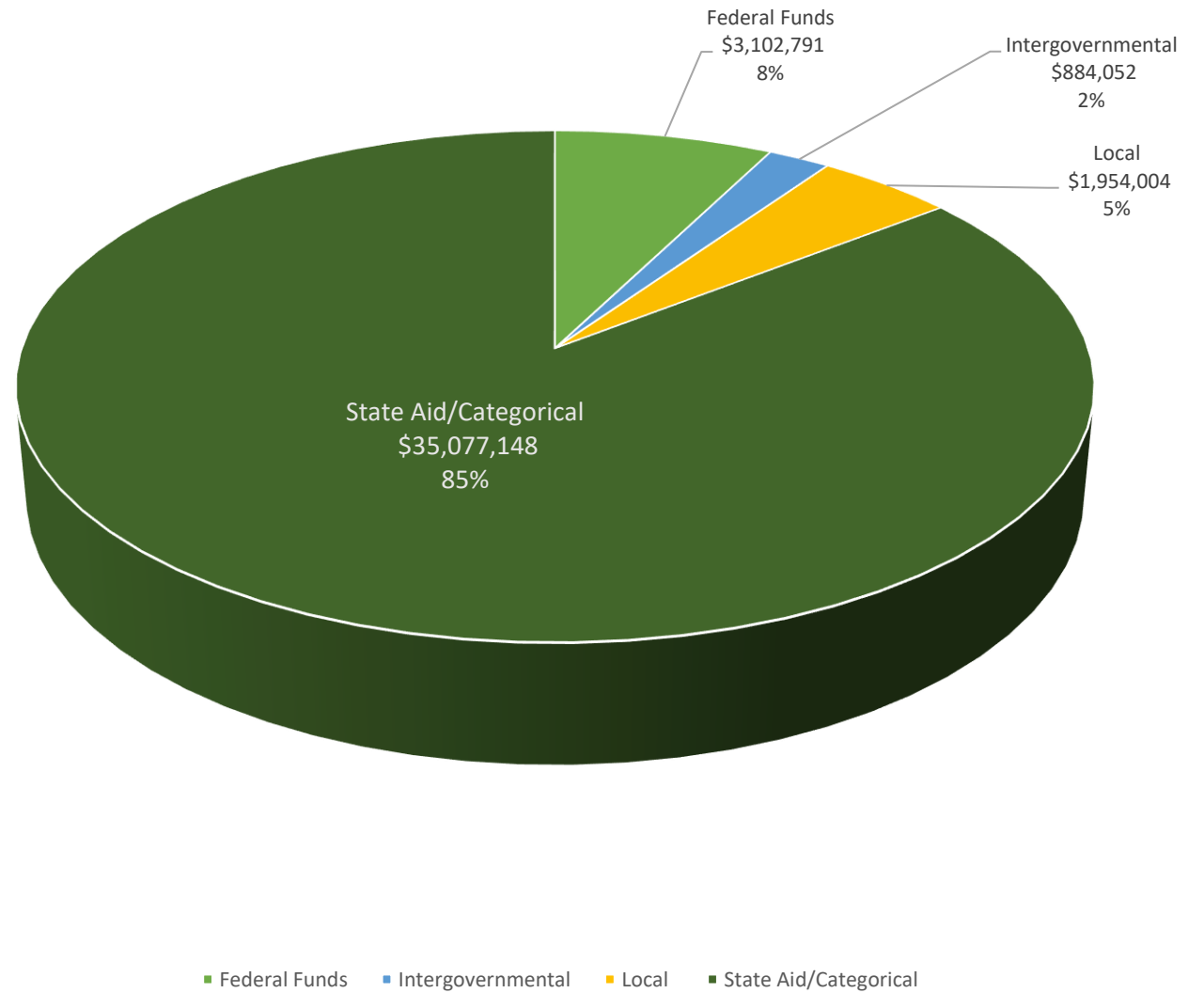
Explanation of Differences From 20-21 Proposed Budget

REVENUE:

Local:	Tuition based programs not running due to COVID. Resume when we return to in person. Includes LK, PS and athletics. Gate admissions / activity fees - no collections this year.	↓ Revenue Down	\$887,411
State:	Proposed 20/21 based on a per pupil decrease of \$650. Proposed budget built on 3800 students. Student count with super-blend is 3810 (down 27 from 19/20). No per pupil decrease in state funding. Foundation allowance remains at \$8137. Received \$66 pp increase - stand alone payment.	↑ Revenue up	\$3,088,878
Federal:	Allocation of CARES Act funds (ESSER, CRF, COVID Costs, CCR). Perkins federal funds.	↑ Revenue up	\$1,781,082
Intergovt:	Perkins federal funds-reclass.	↓ Revenue Down	\$63,953
OVERALL REVENUE UP			<u>\$3,918,596</u>

Estimated Revenue Chart

2020-21 Budget Amendment



Expenditures (Est.)

Explanation of Differences From 20-21 Proposed Budget

EXPENDITURES:

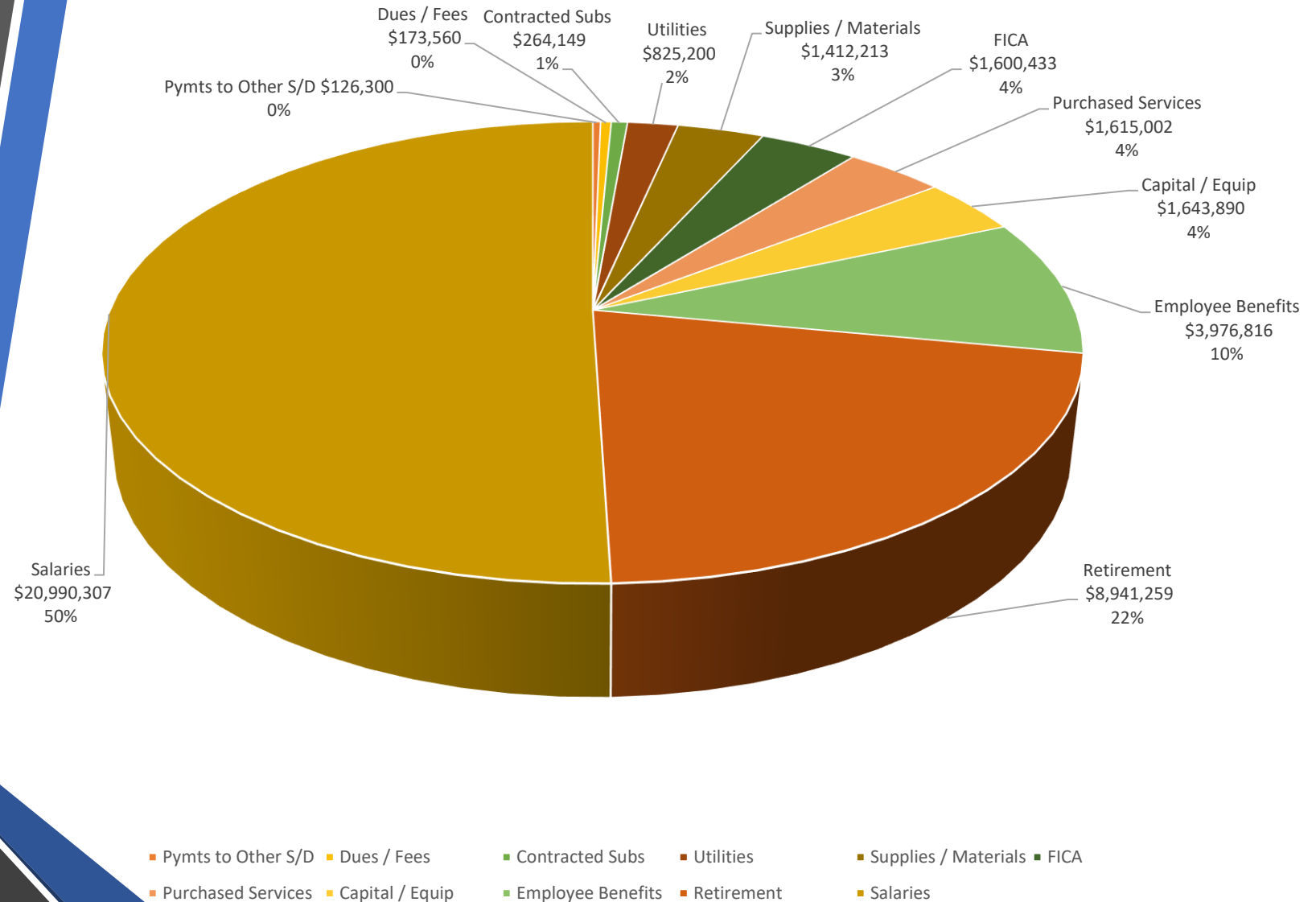
12*	Added Needs	Adjust to actual costs. Includes contract increases, retirement, FICA.	↓	Expenditures down	\$	27,882
21*	Pupil Support	Adjust to actual costs. Includes contract increases, retirement, FICA.	↓	Expenditures down	\$	184,296
23*	General Admin	Adjust to actual costs. Includes contract increases, retirement, FICA.	↓	Expenditures down	\$	14,974
27*	Pupil Trans	Adjust to actual costs. Includes contract increases, retirement, FICA.	↓	Expenditures down	\$	29,619
293	Athletics	Adjust to actual costs. Most ath programs have been paused due to COVID.	↓	Expenditures down	\$	77,308
3**	Community	Adjust to actual costs. Includes contract increases, retirement, FICA. Did not run summer programs.	↓	Expenditures down	\$	100,702
11*	Basic Programs	Adjust to actual costs. Includes contract increases, retirement, FICA. CARES ACT expenses-matching funds.	↑	Expenditures up	\$	1,386,154
22*	Instructional Support	Adjust to actual costs. Includes contract increases, retirement, FICA.	↑	Expenditures up	\$	2,829
24*	School Administration	Adjust to actual costs. Includes contract increases, retirement, FICA.	↑	Expenditures up	\$	84,913
25*	Business Services	Adjust to actual costs. Includes contract increases, retirement, FICA.	↑	Expenditures up	\$	3,255
26*	Operations/Maint	Adjust to actual costs. Includes contract increases, retirement, FICA. Includes COVID Costs exp - matching funds.	↑	Expenditures up	\$	257,669
28*	Central Services	Adjust to actual costs. Includes contract increases, retirement, FICA.	↑	Expenditures up	\$	34,884
29*	Other Support	Adjust to actual costs. Includes contract increases, retirement, FICA. Includes wireless mic for CFA.	↑	Expenditures up	\$	21,066

OVERALL EXPENDITURES UP \$ 1,355,989

Shown by function, includes expenses for all object codes including salaries, benefits, purchased services, supplies, capital, dues/fees and payments to other schools (if applicable).

Estimated Expenditure Chart 2020-21

Budget Amendment By Object Code



Total personnel costs = 86% as is, 89% w/o CARES funding.

2020-21 Athletic Budget Estimated

Revenue:

Gate Admissions	\$	-
Activity Fee	\$	210
General Fund Support	\$	<u>491,717</u>
Total Revenue	\$	491,927

Expenses:

High School	\$	383,012
Middle School	\$	98,946
Community School	\$	<u>9,969</u>
Total Expenditures	\$	491,927

Average 3-year revenue collections for gate admission and activity fees = \$133,000/year

2020-21 Food Service Budget Estimated

- Average 3-year sales are \$506,618 / year.
- USDA declared all kids eat free this year. Federal funding from summer food program reimbursed (ER feeding) per meal served at \$2.4625 for breakfast and \$4.3175 for lunch.
- When we return to F2F (Karen Guobis)
 - Increased number of meals served vs only grab and go option when we return to F2F.
 - Remote Wednesday passing out 5-day meal kits (will be reimbursed for 10 meals per child).
 - Can resume ala-carte and adult lunch sales.

<u>Revenue:</u>	
Breakfast Sales	\$ -
Lunch Sales	\$ -
Alacarte Sales	\$ -
Misc/Special Activities	\$ 3,900
State Funding	\$ 48,585
Federal Funding	<u>\$ 541,094</u>
Total Revenue	\$ 593,579
Total Expenditures	<u>\$ 910,687</u>
Operating Surplus (Deficit)	\$ (317,108)
Fund Equity 6/30/2020	\$ 18,795
General Fund Support	\$ 298,313
Fund Equity 6/30/2021*	\$ -

2020-21 Capital Projects Budget Estimated

Revenue:

Enhancement (Assuming non Delq) (Year 5 of 6-year millage. Ends FY22)	\$ 1,573,000
Total Revenue	\$ 1,573,000

Expenditures to Date:

Stem Lab / MS	\$ 34,196
Special Ed MS Surfaces	\$ 12,463
Wireless Project - Erate Applied	\$ 51,989
Intercom System / MS & HS	\$ 56,687
Combi Ovens & Install / FS	\$ 48,328
Milk Coolers / FS	\$ 7,742
Reach in Freezer / FS	\$ 5,818
Athletic Field Survey	\$ 10,000
Student Desks	\$ 221,636
HS Gym Floor Covering	\$ 6,747
Paging System / MS & HS	\$ 34,456
Clevertouch	\$ 5,751
Total Expenditures to Date	\$ 495,813

Funds Available FY21	\$ 1,077,187
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Fund Balance 6/30/2020	\$ 1,542,343
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Fund Balance 6/30/2021*	\$ 2,619,530
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CARES ACT Review to Date

- ESSER Formula Funds
- \$159,244
- Approved items purchased
 - Teacher devices \$124,227
 - Balance of \$35,017 used towards student desks
- CRF Funds (Coronavirus Relief Funds)
- Section 11p \$1,343,170
- Approved items purchased
 - Student devices
 - Non touch Chromebooks \$764,325 from Stratix
 - Touch screen Chromebooks \$454,400 from Firefly
 - Google Education License \$65,285
 - Balance \$59,160 used to student desks
- Section 103(2) District COVID Costs \$47,279
 - Approved items purchased
 - Cleaning supplies and equip for health and safety, to date expenditures equal \$148,236*
 - Ultra Barrier Board for student desks \$106,347
 - Daily screening checks, ClearToGo, annual \$3,200
- CCR (Child Care Relief) Funds
 - Received \$26,700
 - Eligible to be spent on COVID supplies for LK and PS and salaries/benefits
- ESSER2 Funds (New)
 - Estimated allocation is \$780,812
 - Grant notification has not been awarded yet

2020-21 Budget Amendment Summary

		AUDIT	PROPOSED	AMEND
		2019-20	2020-21	2020-21
REVENUE:				
	Local	\$ 2,480,517.00	\$ 2,841,415.00	\$ 1,954,004
	State Sources	\$ 34,261,424.00	\$ 31,988,270.00	\$ 35,077,148
	Federal Sources	\$ 1,134,271.00	\$ 1,321,709.00	\$ 3,102,791
	Intergovernmental	\$ 1,294,229.00	\$ 948,005.00	\$ 884,052
		\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 39,170,441	\$ 37,099,399	\$ 41,017,995
EXPENDITURES:				
	Instruction			
11*	Basic Programs	\$ 20,481,655.00	\$ 21,193,943.00	\$ 22,580,097
12*	Added Needs	\$ 4,596,196.00	\$ 4,810,508.00	\$ 4,782,626
		\$ 25,077,851	\$ 26,004,451	\$ 27,362,723
	Support Services			
21*	Pupil Support	\$ 2,669,447.00	\$ 3,127,220.00	\$ 2,942,924
22*	Instructional Support	\$ 1,554,650.00	\$ 1,639,324.00	\$ 1,642,153
23*	General Administration	\$ 533,045.00	\$ 612,399.00	\$ 597,425
24*	School Administration	\$ 2,229,238.00	\$ 2,302,904.00	\$ 2,387,817
25*	Business Services	\$ 546,700.00	\$ 493,254.00	\$ 496,509
26*	Operations/Maintenance	\$ 3,370,875.00	\$ 3,423,408.00	\$ 3,681,077
27*	Pupil Transportation	\$ 537,255.00	\$ 652,644.00	\$ 623,025
28*	Central Services	\$ 724,777.00	\$ 832,261.00	\$ 867,145
293	Athletics	\$ 490,092.00	\$ 569,235.00	\$ 491,927
29*	Other Support	\$ 93,033.00	\$ 95,234.00	\$ 116,300
3**	Community	\$ 402,369.00	\$ 460,806.00	\$ 360,104
		\$ 13,151,481	\$ 14,208,689	\$ 14,206,406
	TOTAL EXPENDITURES	\$ 38,229,332	\$ 40,213,140	\$ 41,569,129
EXCESS REVENUES (EXPENDITURES)		\$ 941,109	\$ (3,113,741)	\$ (551,134)
OTHER FINANCING SOURCES				
	Transfers In:	\$ 93,612.00	\$ -	\$ 389,977
	Transfers Out:	\$ (446,012.00)	\$ -	\$ (298,313)
	Net Change	\$ 588,709	\$ (3,113,741)	\$ (459,470)
FUND EQUITY, Beginning		\$ 4,070,629	\$ 4,070,629	\$ 4,659,338
FUND EQUITY, Ending		\$ 4,659,338	\$ 956,888	\$ 4,199,868
Fund Equity %		11.90%	2.58%	10.24%

Questions?