

Grand Rapids Public Schools

Operating Budget and District Data

2019/2020 Final
2020/2021 Amendment Two
2021/2022 Proposed

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General Operating Budget

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
Revenue:			
Local sources:			
Property taxes	\$ 32,675,307	\$ 34,300,000	\$ 34,300,000
Investment income	370,001	18,000	15,000
Payment from local government agencies	22,070,067	22,011,000	20,020,000
Other	6,700,914	7,150,491	5,666,196
State sources:			
Restricted	44,707,975	44,483,982	45,586,644
Unrestricted	86,293,939	85,241,000	80,802,600
Federal sources:			
Restricted	18,045,567	44,267,197	42,704,330
Unrestricted	94,302	30,000	50,000
 Total revenue	 210,958,072	 237,501,670	 229,144,770
 Other financing sources:			
Operating transfers in	659,794	654,834	744,900
 Total revenue and other financing sources	 \$ 211,617,866	 \$ 238,156,504	 \$ 229,889,670

General Operating Budget

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
Expenditures:			
Instruction	\$ 109,710,157	\$ 126,469,616	\$ 115,407,280
Support services	99,852,136	105,926,308	104,772,138
Community services	1,394,515	3,301,753	2,328,231
Facilities acquisition	2,115,647	2,107,806	9,403,451
 Total expenditures	 213,072,455	 237,805,483	 231,911,100
 Other financing uses:			
Operating transfers out	76,497	209,000	62,000
 Total expenditures and other financing uses	 213,148,952	 238,014,483	 231,973,100
 Revenues and other sources (under)			
expenditures and other uses	(1,531,086)	142,021	(2,083,430)
Fund balance at beginning of year	12,262,087	10,731,001	10,873,022
	10,731,001	10,873,022	8,789,592
 Fund balance at end of year	 \$ 10,731,001	 \$ 10,873,022	 \$ 8,789,592

General Operating Budget

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
Fund balance summary:			
Nonspendable	\$ 1,545,789	\$ 1,500,000	\$ 1,500,000
Assigned	5,080,154	2,083,430	
Unassigned	4,105,058	7,289,592	7,289,592
	<hr/>	<hr/>	<hr/>
Fund balance at end of year	<u>\$ 10,731,001</u>	<u>\$ 10,873,022</u>	<u>\$ 8,789,592</u>

Schedule of Ad Valorem Tax Rates

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
Non-Homestead property:			
Millage levy			
Operating			
County allocated	0.0000	0.0000	0.0000
Extra voted	18.0000	18.0000	18.0000
Headlee rollback	0.0000	0.0000	(0.0129)
Total operating	18.0000	18.0000	17.9871
Sinking fund	0.0000	0.0000	0.0000
Debt retirement	4.8500	4.8500	3.8500
Total Ad Valorem tax rates(non-homestead)	<u>22.8500</u>	<u>22.8500</u>	<u>21.8371</u>

Special Revenue Budget

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
	<u> </u>	<u> </u>	<u> </u>
Revenue:			
Local sources:			
Investment income	\$ 70,879	\$ 4,300	\$ 80,900
Food service	504,209	217,250	731,500
Other	787,217	1,127,390	1,136,920
State sources:			
Restricted	644,483	394,445	450,000
Federal sources:			
Restricted	<u>9,785,781</u>	<u>5,104,054</u>	<u>11,740,000</u>
 Total revenue	 11,792,569	 6,847,439	 14,139,320
 Other financing sources:			
Operating transfers in	<u>76,497</u>	<u>69,000</u>	<u>62,000</u>
 Total revenue and other financing sources	 <u><u>\$ 11,869,066</u></u>	 <u><u>\$ 6,916,439</u></u>	 <u><u>\$ 14,201,320</u></u>

Special Revenue Budget

	Actual 2019-2020	Amendment Two Budget 2020-2021	Proposed Budget 2021-2022
	<u> </u>	<u> </u>	<u> </u>
Expenditures:			
School services:			
Salaries	\$ 2,562,401	\$ 2,210,737	\$ 2,455,486
Benefits and payroll taxes	1,823,662	1,612,250	1,864,761
Payments to other districts	236,401	150,000	280,000
Nonsalaries	<u>7,314,682</u>	<u>4,996,990</u>	<u>9,326,763</u>
 Total expenditures	 11,937,146	 8,969,977	 13,927,010
 Other financing uses			
Operating transfers out	<u>659,794</u>	<u>654,834</u>	<u>744,900</u>
 Total expenditures and other financing uses	 <u>12,596,940</u>	 <u>9,624,811</u>	 <u>14,671,910</u>
 Revenues and other sources over expenditures and other uses	 (727,874)	 (2,708,372)	 (470,590)
 Fund balance at beginning of year	 5,341,940	 4,614,066	 1,905,694
	<u> </u>	<u> </u>	<u> </u>
 Fund balance at the end of year	 <u>\$ 4,614,066</u>	 <u>\$ 1,905,694</u>	 <u>\$ 1,435,104</u>

**Grand Rapids Public Schools
Debt Service Budget**

	Actual 2019-2020	Amendment One Budget 2020-2021	Proposed Budget 2021-2022
Revenue:			
Local sources:			
Property taxes	\$ 23,760,090	\$ 23,525,000	\$ 18,605,000
Investment income	211,863	13,000	9,000
Total revenue	<u>23,971,953</u>	<u>23,538,000</u>	<u>18,614,000</u>
Other financing sources:			
Operating transfers in	569,925	570,080	570,055
Total revenue and other financing sources	<u>24,541,878</u>	<u>24,108,080</u>	<u>19,184,055</u>
Expenditures:			
Bond principal maturities	11,430,000	12,505,000	13,090,000
Interest on bonded debt	10,821,371	10,384,580	9,769,555
Other	19,456	60,000	61,000
Total expenditures	<u>22,270,827</u>	<u>22,949,580</u>	<u>22,920,555</u>
Revenues and other sources over expenditures	2,271,051	1,158,500	(3,736,500)
Fund balance at beginning of year	<u>2,353,295</u>	<u>4,624,346</u>	<u>5,782,846</u>
Fund balance at end of year	<u>\$ 4,624,346</u>	<u>\$ 5,782,846</u>	<u>\$ 2,046,346</u>

**Grand Rapids Public Schools
Combining Schedule of Revenue and Expenditures
General Fund**

	General Programs			Grants		
	Amendment			Amendment		
	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022
Revenue:						
Local sources:						
Property taxes	\$ 32,675,307	\$ 34,300,000	\$ 34,300,000			
Investment income	370,001	18,000	15,000			
Payments from local government agencies:						
County special education tax	11,473,571	11,116,000	11,200,000			
County enhancement millage	3,700,929	3,700,000	3,800,000			
Services to other governmental agencies	6,895,567	7,195,000	5,020,000			
Other revenue:						
Rental of facilities	284,523	230,000	230,000			
Other	811,682	707,000	667,000	\$ 4,889,414	\$ 5,742,259	\$ 4,093,889
Total local sources	56,211,580	57,266,000	55,232,000	4,889,414	5,742,259	4,093,889
State sources:						
Restricted:						
Special education	9,484,306	8,384,000	9,075,000			
Other	17,699,498	18,100,000	18,319,000	17,524,171	17,999,982	18,192,644
Total restricted state sources	27,183,804	26,484,000	27,394,000	17,524,171	17,999,982	18,192,644
Unrestricted	86,293,939	85,241,000	80,802,600			
Total state sources	113,477,743	111,725,000	108,196,600	17,524,171	17,999,982	18,192,644
Federal sources:						
Restricted	151,809	140,000	160,000	17,893,758	44,127,197	42,544,330
Unrestricted	94,302	30,000	50,000			
Total federal sources	246,111	170,000	210,000	17,893,758	44,127,197	42,544,330
Total revenue	<u>\$ 169,935,434</u>	<u>\$ 169,161,000</u>	<u>\$ 163,638,600</u>	<u>\$ 40,307,343</u>	<u>\$ 67,869,438</u>	<u>\$ 64,830,863</u>

Athletics		
Actual	Amendment	Proposed
2019-2020	Two	Budget
	Budget	Budget
	2020-2021	2021-2022

\$ 715,295	\$ 471,232	\$ 675,307
715,295	471,232	675,307

<u>\$ 715,295</u>	<u>\$ 471,232</u>	<u>\$ 675,307</u>
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Grand Rapids Public Schools
Combining Schedule of Revenue and Expenditures
General Fund

	General Programs			Grants		
	Amendment			Amendment		
	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022
Expenditures:						
Instruction:						
Basic programs:						
Elementary:						
Salaries	\$ 23,747,422	\$ 22,464,295	\$ 21,907,400	\$ 1,114,308	\$ 1,820,208	\$ 1,278,343
Benefits and payroll taxes	18,210,844	17,590,326	17,427,950	758,684	1,265,819	868,101
Nonsalaries	1,672,998	2,448,963	1,438,090	717,726	5,387,328	1,907,613
Total elementary	43,631,264	42,503,584	40,773,440	2,590,718	8,473,355	4,054,057
Secondary:						
Salaries	15,865,014	18,040,878	18,355,022	212,806	473,047	254,943
Benefits and payroll taxes	11,975,209	13,935,956	14,445,392	131,082	258,206	159,025
Nonsalaries	2,226,858	2,790,734	2,251,117	359,233	4,580,700	543,174
Total secondary	30,067,081	34,767,568	35,051,531	703,121	5,311,953	957,142
Other basic programs:						
Salaries	396,152	470,000	546,000	2,847,416	3,444,117	3,202,510
Benefits and payroll taxes	492,487	459,672	519,196	2,016,029	2,392,536	2,174,607
Nonsalaries	19,140			573,992	463,333	1,484,552
Total other basic programs	907,779	929,672	1,065,196	5,437,437	6,299,986	6,861,669
Total basic programs	74,606,124	78,200,824	76,890,167	8,731,276	20,085,294	11,872,868
Added needs:						
Salaries	7,031,099	7,077,550	7,302,600	6,730,205	7,199,816	6,671,509
Benefits and payroll taxes	5,479,782	5,606,111	5,856,990	4,946,605	5,219,194	4,956,258
Nonsalaries	1,739,587	1,662,500	1,620,000	445,479	1,418,327	236,888
Total added needs	14,250,468	14,346,161	14,779,590	12,122,289	13,837,337	11,864,655
Total instruction	88,856,592	92,546,985	91,669,757	20,853,565	33,922,631	23,737,523
Support services:						
Pupil services:						
Salaries	1,791,779	2,021,760	2,287,742	3,371,398	3,898,065	3,287,972
Benefits and payroll taxes	1,379,556	1,589,675	1,869,572	2,320,290	2,711,577	2,341,339
Nonsalaries	10,436,716	10,612,069	10,382,666	1,361,367	1,418,629	1,789,763
Total pupil services	13,608,051	14,223,504	14,539,980	7,053,055	8,028,271	7,419,074
Instructional staff services:						
Salaries	3,590,024	3,356,439	3,461,960	2,226,540	2,996,464	2,239,655
Benefits and payroll taxes	2,571,103	2,529,514	2,741,430	1,502,477	1,944,522	1,542,274
Nonsalaries	1,052,426	630,474	577,762	1,727,123	4,870,622	1,121,400
Total instructional staff services	7,213,553	6,516,427	6,781,152	5,456,140	9,811,608	4,903,329

Athletics		
Amendment		
Actual	Two	Proposed
2019-2020	Budget	Budget
	2020-2021	2021-2022

Grand Rapids Public Schools
Combining Schedule of Revenue and Expenditures
General Fund

	General Programs			Grants		
	Amendment			Amendment		
	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022	Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022
Support services (continued):						
General administration:						
Salaries	\$ 672,275	\$ 753,600	\$ 748,600			
Benefits and payroll taxes	420,332	519,058	551,806			
Nonsalaries	371,135	434,150	454,400			
Total general administration	<u>1,463,742</u>	<u>1,706,808</u>	<u>1,754,806</u>			
School administration:						
Salaries	7,951,473	7,701,794	8,285,310	94,350	\$ 99,600	
Benefits and payroll taxes	5,834,817	5,729,217	6,451,404	62,959	65,327	
Nonsalaries	314,129	347,821	390,991			
Total school administration	<u>14,100,419</u>	<u>13,778,832</u>	<u>15,127,705</u>	<u>157,309</u>	<u>164,927</u>	
Fiscal services:						
Salaries	1,745,578	1,512,450	1,530,650			
Benefits and payroll taxes	1,266,027	1,129,986	1,207,486			
Nonsalaries	1,243,309	1,736,786	1,376,000		34,575	
Total fiscal services	<u>4,254,914</u>	<u>4,379,222</u>	<u>4,114,136</u>		<u>34,575</u>	
Operations and maintenance						
Salaries	6,772,384	4,895,185	1,894,600	104,460	1,963,739	5,462,815
Benefits and payroll taxes	5,165,156	3,746,058	1,569,912	49,635	1,344,637	4,081,912
Nonsalaries						
Utilities	3,974,408	4,449,400	4,737,000			
Repairs	1,722,066	1,352,300	1,203,000		200,000	
Other	3,051,592	2,987,775	3,100,200	247,005	1,660,387	
Total operations and maintenance	<u>20,685,606</u>	<u>17,430,718</u>	<u>12,504,712</u>	<u>401,100</u>	<u>5,168,763</u>	<u>9,544,727</u>
Pupil transportation:						
Nonsalaries	11,772,102	9,292,755	10,335,178	1,097,199	1,247,110	4,336,532
Total pupil transportation	<u>11,772,102</u>	<u>9,292,755</u>	<u>10,335,178</u>	<u>1,097,199</u>	<u>1,247,110</u>	<u>4,336,532</u>
Staff and personnel services:						
Salaries						
Planning, research and evaluation	199,678	204,000	204,850	35,851	49,618	32,840
Communications	386,287	426,750	456,670			
Personnel services	1,257,353	1,278,800	1,178,170		58,850	39,500
Information services	1,894,071	1,651,000	1,304,240	24,239	387,260	753,115
Benefits and payroll taxes						
Planning, research and evaluation	143,486	154,017	162,553	25,172	35,858	23,560
Communications	269,539	308,446	352,049			
Personnel services	868,240	924,859	908,296		36,195	28,000
Information services	1,393,019	1,255,901	1,040,804	12,505	257,409	457,909
Nonsalaries						
Planning, research and evaluation	37,883	42,100	42,100	90,259	140,251	91,000
Communications	722,509	621,150	676,650		100,000	
Personnel services	401,551	502,415	484,100	33,726	324,495	123,272
Information services	1,645,861	2,152,605	2,179,500	1,001,329	1,290,886	750,000
Total staff and personnel services	<u>9,219,477</u>	<u>9,522,043</u>	<u>8,989,982</u>	<u>1,223,081</u>	<u>2,680,822</u>	<u>2,299,196</u>

Athletics		
Amendment		
Actual	Two	Proposed
2019-2020	Budget	Budget
2020-2021	2020-2021	2021-2022

\$ 44,518	\$ 40,000	\$ 40,000
44,518	40,000	40,000

91,480	89,500	111,500
91,480	89,500	111,500

Grand Rapids Public Schools
Combining Schedule of Revenue and Expenditures
General Fund

	General Programs			Grants		
	Amendment			Amendment		
	Actual	Two	Proposed	Actual	Two	Proposed
2019-2020	Budget	Budget	2019-2020	Budget	Budget	
	2020-2021	2021-2022	2019-2020	2020-2021	2021-2022	
Support services (continued):						
Student and other support activities						
Nonsalaries			\$ 7,399			
Total student and other support activities			7,399			
Athletics						
Salaries						
Benefits						
Nonsalaries						
Total athletics						
Total support services	82,317,864	\$ 76,850,309	\$ 74,147,651	15,395,283	27,136,076	\$ 28,502,858
Community services:						
Salaries	1,276	2,200	2,200	12,282	328,327	274,400
Benefits	613	6,204	5,160	8,121	221,689	191,071
Nonsalaries	16,974	23,800	39,300	1,355,249	2,719,533	1,816,100
Total community services	18,863	32,204	46,660	1,375,652	3,269,549	2,281,571
Facilities acquisition / capital lease	69,525	75,000	75,000	2,046,122	2,032,806	9,328,451
Athletics transfer	1,423,694	1,468,691	1,446,322			
Expenses redistributed	(652,250)	(1,508,376)	(980,460)	652,250	1,508,376	980,460
Total expenditures	<u>\$ 172,034,288</u>	<u>\$ 169,464,813</u>	<u>\$ 166,404,930</u>	<u>\$ 40,322,872</u>	<u>\$ 67,869,438</u>	<u>\$ 64,830,863</u>

Athletics		
Amendment		
Actual 2019-2020	Two Budget 2020-2021	Proposed Budget 2021-2022
\$ 1,016,516	\$ 904,325	\$ 988,875
542,753	509,198	529,404
443,722	396,900	451,850
2,002,991	1,810,423	1,970,129
2,138,989	1,939,923	2,121,629
(1,423,694)	(1,468,691)	(1,446,322)
<u>\$ 715,295</u>	<u>\$ 471,232</u>	<u>\$ 675,307</u>

**Grants
Program Summary**

Grant Name	Local Revenue	State Revenue	Federal Revenue	Total Proposed Revenue	Total Proposed Expenditures
Universal Service Fund	\$ 750,000			\$ 750,000	\$ 750,000
XQ	1,987,000			1,987,000	1,987,000
WK Kellogg Foundation-summer preschool	111,476			111,476	111,476
Meijer - counseling Innovation Central	50,000			50,000	50,000
	103,000			103,000	103,000
EdNet	29,000			29,000	29,000
WK Kellogg Foundation-summer school	300,000			300,000	300,000
Safe Routes	7,335			7,335	7,335
International Baccalaureate	50,000			50,000	50,000
Centers For Innovation	168,000			168,000	168,000
Homeless Materials	30,000			30,000	30,000
GRPS Foundation	67,669			67,669	67,669
Educator Evaluation System	65,000			65,000	65,000
GRCF Challenge Scholars	87,159			87,159	87,159
First Robotics	1,350	4,650		6,000	6,000
Steelcase Leadership	100,000			100,000	100,000
Steelcase Curriculum	7,000			7,000	7,000
Steelcase Early Warning	179,900			179,900	179,900
Readiness		\$ 5,653,165		5,653,165	5,653,165
Michigan Model School Health		14,085		14,085	14,085
School-Based Health Centers		404,971		404,971	404,971
Section 31A		10,527,921		10,527,921	10,527,921
Section 21h		58,411		58,411	58,411
Section 41 Bilingual		991,788		991,788	991,788
Section 35A6 Targeted Literacy		245,062		245,062	245,062
MDHHS mental health		292,591		292,591	292,591
Title I - Part A			\$ 8,745,482	8,745,482	8,745,482
Title I - Part C			35,244	35,244	35,244
Title I - Part C Migrant - summer			16,857	16,857	16,857
Title I - Part D, Bethany			60,805	60,805	60,805
Title II - Part A			1,212,827	1,212,827	1,212,827
Title III - Immigrant			12,520	12,520	12,520
Title III - LEP			724,260	724,260	724,260
Title IV - Part A			636,688	636,688	636,688
ESSER II			23,804,039	23,804,039	23,804,039
21st Century Community			2,700,000	2,700,000	2,700,000
IDEA - Resource Room Classroom			4,320,000	4,320,000	4,320,000
IDEA - PPI Teachers			230,000	230,000	230,000
Title VI Native American			45,608	45,608	45,608
Total	\$ 4,093,889	\$ 18,192,644	\$ 42,544,330	\$ 64,830,863	\$ 64,830,863

**Special Revenue Detail Budget
2021-2022 Budget**

	Food Service	GRASP	Student Activity	Trust Funds	Houseman Field	Adopted Total
Revenue:						
Investment income	\$ 79,800	\$ 100		\$ 1,000		\$ 80,900
Local government agencies						
Sales	731,500				\$ 20,820	752,320
Admissions / fees		415,000				415,000
Other			\$ 700,000	1,000	100	701,100
State sources--restricted	450,000					450,000
Federal sources--restricted	11,740,000					11,740,000
Total revenue	13,001,300	415,100	700,000	2,000	20,920	14,139,320
Other financing sources						
Transfer from general fund					62,000	62,000
Total revenue and other financing sources	13,001,300	415,100	700,000	2,000	82,920	14,201,320
Expenditures:						
School services:						
Salaries	2,303,936	147,750			3,800	2,455,486
Benefits and payroll taxes	1,764,641	98,300			1,820	1,864,761
Payments to other districts	280,000					280,000
Nonsalaries	8,441,813	105,650	700,000	2,000	77,300	9,326,763
Total expenditures	12,790,390	351,700	700,000	2,000	82,920	13,927,010
Other financing uses						
Transfer to general fund	744,900					744,900
Total expenditures and other financing uses	13,535,290	351,700	700,000	2,000	82,920	14,671,910
Revenue and other sources over (under) expenditures and other uses	(533,990)	63,400				(470,590)
Fund balances at beginning of year	1,330,299	559,602			15,793	1,905,694
Fund balances at end of year	\$ 796,309	\$ 623,002	\$	\$	\$ 15,793	\$ 1,435,104

**Debt Service Detail Budget
2021-2022 Budget**

	2017 Refunding Bonds	2012 Refunding Bonds	2016 Voted Debt & Refunding Bonds	2019 Voted Debt Bonds	Proposed Total
Revenue:					
Local sources:					
Property taxes	\$ 4,805,000		\$ 6,600,000	\$ 7,200,000	\$ 18,605,000
Investment income	2,000		5,000	2,000	9,000
Total revenue	<u>4,807,000</u>		<u>6,605,000</u>	<u>7,202,000</u>	<u>18,614,000</u>
Other financing sources:					
Transfer from capital projects fund		\$ 570,055			570,055
Total other financing sources		<u>570,055</u>			<u>570,055</u>
Total revenue and other financing sources	4,807,000	570,055	6,605,000	7,202,000	19,184,055
Expenditures:					
Bond principal maturities	3,765,000	565,000	4,310,000	4,450,000	13,090,000
Interest on bonded debt	1,798,000	5,055	4,672,750	3,293,750	9,769,555
Other	60,000		500	500	61,000
Total expenditures	5,623,000	570,055	8,983,250	7,744,250	22,920,555
Revenue and other financing sources over (under) expenditures	(816,000)		(2,378,250)	(542,250)	(3,736,500)
Fund balances at beginning of year	1,505,542	4,317	2,863,390	1,409,597	5,782,846
Fund balances at end of year	<u>\$ 689,542</u>	<u>\$ 4,317</u>	<u>\$ 485,140</u>	<u>\$ 867,347</u>	<u>\$ 2,046,346</u>

Foundation Allowance

Fiscal Year	GRPS Foundation Allowance	Supplemental	% Increase in GRPS Foundation Allowance	Base Foundation Allowance
1993-1994	\$ 4,335.05			
A 1994-1995	5,280.47		21.81%	\$ 5,000.00
1995-1996	5,434.68		2.92%	5,153.00
1996-1997	5,589.68		2.85%	5,308.00
1997-1998	5,743.68		2.76%	5,462.00
1998-1999	5,743.68	\$ 51.00	0.00%	5,462.00
1999-2000	5,977.68		4.07%	5,700.00
2000-2001	6,282.00		5.09%	6,000.00
2001-2002	6,582.00		4.78%	6,500.00
2002-2003	6,782.00	(74.00)	3.04%	6,700.00
2003-2004	6,782.00	(74.00)	0.00%	6,700.00
2004-2005	6,782.00		0.00%	6,700.00
2005-2006	6,957.00		2.58%	6,875.00
2006-2007	7,167.00		3.02%	7,085.00
B 2006-2007	7,349.00			
B 2007-2008	7,440.00		1.24%	7,204.00
2008-2009	7,546.00		1.42%	7,316.00
2009-2010	7,546.00	(154.00)	-2.04%	7,151.00
2010-2011	7,546.00	(170.00)	-2.25%	7,151.00
C 2011-2012	7,026.00		-6.89%	6,846.00
2012-2013	7,026.00		0.00%	6,846.00
2013-2014	7,085.00		0.84%	7,026.00
2014-2015	7,135.00		0.71%	7,126.00
D 2014-2015	7,251.00			
2015-2016	7,391.00		1.93%	7,391.00
2016-2017	7,511.00		1.62%	7,511.00
2017-2018	7,631.00		1.60%	7,631.00
2018-2019	7,871.00		3.15%	7,871.00
2019-2020	8,111.00		3.05%	8,111.00
2020-2021	8,111.00		0.00%	8,111.00

A 1994/1995 was the first year of Proposal A. Under Proposal A, the State levies 6 mills on all property. In addition, the district must levy 18 mills on non-homestead property. The 18 mills must be approved by voters. Figures presented for 1994/1995 include all prior categoricals and replace local property taxes with State funding.

B The section 20(19) foundation adjustment for class size reduction of \$159 and the section 22c equity categorical (\$23 in 06/07 and \$66 in 07/08) were rolled into the foundation allowance for 2007-2008. The foundation allowance for 2006-2007 with the class size reduction and equity amounts included was \$7,349.

C The section 20(19) foundation adjustment for class size reduction of \$159 included in the foundation allowance was reduced by \$50 to \$109.

D The section 22c foundation equity payment of \$116 was rolled into the foundation allowance for 2015-2016.

Foundation Allowance - Kent County Schools

2020-2021

School Districts

Caledonia Community	8,529
Forest Hills Public	8,529
Godwin Heights Public	8,529
Byron Center Public	8,293
East Grand Rapids Public	8,281
Kenowa Hills Public	8,119
Grand Rapids Public	8,111
Cedar Springs Public	8,111
Comstock Park Public	8,111
Godfrey Lee Public	8,111
Grandville Public	8,111
Kelloggsville Public	8,111
Kent City Community	8,111
Kentwood Public	8,111
Lowell Area	8,111
Northview Public	8,111
Rockford Public	8,111
Sparta Area	8,111
Wyoming Public	8,111
Thornapple Kellogg	8,111

Charter

William C. Abney Academy	8,111
Byron Center Charter School	8,111
Chandler Woods Charter Academy	8,111
Covenant House Academy Grand Rapids	8,111
Creative Technologies Academy	8,111
Cross Creek Charter Academy	8,111
Excel Charter Academy	8,111
Grand Rapids Child Discovery Center	8,111
Grand River Preparatory High School	8,111
Hope Academy of West Michigan	8,111
Knapp Charter Academy	8,111
Lighthouse Academy	8,111
New Branches	8,111
NexTech High School	8,111
Ridge Park Charter Academy	8,111
River City Scholars Charter Academy	8,111
Vanguard Charter Academy	8,111
Vista Charter Academy	8,111
Walker Charter Academy	8,111
Wellspring Preparatory High School	8,111
West Michigan Academy of Environmental Science	8,111
West Michigan Aviation Academy	8,111

Assessed Valuation of Property

Assessed Valuation of Property (A)			
	Homestead	Non-Homestead	Total
1985			1,524,709,288
1986			1,561,814,350
1987			1,631,270,900
1988			1,734,732,297
1989			1,875,015,204
1990			2,022,221,368
1991			2,161,741,306
1992			2,194,047,160
1993			2,352,548,950
1994	1,307,402,929	1,103,236,781	2,410,639,710
1995	1,347,408,369	1,128,387,728	2,475,796,097
1996	1,402,157,553	1,159,348,227	2,561,505,780
1997	1,463,026,118	1,169,169,905	2,632,196,023
1998	1,533,190,242	1,211,874,790	2,745,065,032
1999	1,571,663,871	1,285,164,120	2,856,827,991
2000	1,642,760,817	1,336,497,658	2,979,258,475
2001	1,745,673,976	1,397,108,031	3,142,782,007
2002	1,845,628,208	1,464,978,742	3,310,606,950
2003	1,921,805,050	1,514,634,523	3,436,439,573
2004	2,009,135,986	1,643,338,360	3,652,474,346
2005	2,099,545,183	1,719,208,201	3,818,753,384
2006	2,195,293,455	1,830,830,890	4,026,124,345
2007	2,248,217,594	1,988,858,623	4,237,076,217
2008	2,273,409,716	2,073,991,922	4,347,401,638
2009	2,172,586,172	2,208,131,272	4,380,717,444
2010	2,131,036,259	2,150,544,019	4,281,580,278
2011	1,990,736,516	2,213,381,909	4,204,118,425
2012	1,891,128,285	2,196,941,509	4,088,069,794
2013	1,898,530,618	2,143,921,397	4,042,452,015
2014	1,907,224,073	2,174,820,521	4,082,044,594
2015	1,945,900,130	2,177,917,494	4,123,817,624
2016	1,982,044,722	2,142,526,641	4,124,571,363
2017	2,077,657,402	2,229,262,979	4,306,920,381
2018	2,210,554,582	2,353,605,120	4,564,159,702
2019	2,348,785,773	2,488,524,375	4,837,310,148

(A) The assessed valuations shown above represent the state-equalized amounts for General Fund purposes.

School Tax Rates

School Tax Rate per \$1,000 of Assessed Valuation (in mills)

	Operating			Debt Retirement	Sinking Fund
	Levied by State on Homestead and Non-Homestead Property	Levied by GRPS on Non-Homestead Property	Levied by GRPS	Levied by GRPS	Levied by GRPS
1985			34.00	1.80	
1986			34.00	2.17	
1987			37.00	2.07	
1988			37.00	2.07	
1989			41.23	1.07	
1990			40.77	1.57	
1991			38.91	1.57	
1992			39.57	2.09	
1993			38.39	1.1790	
After Proposal A					
1994	6.0000	18.0000		1.65	
1995	6.0000	18.0000		1.58	
1996	6.0000	18.0000		1.60	
1997	6.0000	18.0000		1.59	
1998	6.0000	18.0000		1.20	
1999	6.0000	18.0000		1.16	
2000	6.0000	17.9496	0.0504	0.96	
2001	6.0000	17.8581	0.1419	0.98	
2002	6.0000	18.0000		0.98	
2003	6.0000	17.9154	0.0846	0.80	
2004	6.0000	17.8258	0.1742	2.68	
2005	6.0000	17.8258	0.1742	2.11	
2006	6.0000	17.8258	0.1742	1.77	
2007	6.0000	18.0000		2.70	
2008	6.0000	18.0000		2.70	
2009	6.0000	18.0000		2.42	
2010	6.0000	18.0000		2.29	
2011	6.0000	18.0000		2.36	
2012	6.0000	18.0000		2.60	1.00
2013	6.0000	18.0000		2.60	1.00
2014	6.0000	18.0000		2.60	1.00
2015	6.0000	18.0000		2.80	1.00
2016	6.0000	18.0000		4.75	0.9949
2017	6.0000	18.0000		4.25	
2018	6.0000	18.0000		4.30	
2019	6.0000	18.0000		4.85	
2020	6.0000	18.0000		4.85	
2021	6.0000	17.9871		3.85	

General Fund Summary

Fiscal Year	Total Revenue	Total Expense	Revenue Over (Under) Expense	Fund Balance	as a % of Expense
1984-1985				\$ 2,042,544	
1985-1986	\$ 134,287,876	\$ 133,857,787	\$ 430,089	2,472,633	1.85%
1986-1987	142,874,522	143,142,818	(268,296)	2,204,337	1.54%
1987-1988	151,340,341	151,611,359	(271,018)	1,933,319	1.28%
1988-1989	161,950,939	161,418,696	532,243	2,465,562	1.53%
1989-1990	185,366,473	178,254,934	7,111,539	9,577,101	5.37%
1990-1991	199,056,129	193,562,759	5,493,370	15,070,471	7.79%
				Transfer of fund balance to GRCC	
1991-1992	170,611,081	169,381,326	1,229,755	(1,108,738)	
				Transfer of Center Programs to a special revenue fund	
1992-1993	158,578,714	151,938,439	6,640,275	(1,175,860)	8.97%
				Correction to compensated absences balance	
1993-1994	161,658,215	171,402,714	(9,744,499)	769,089	13.59%
1994-1995	186,857,778	186,041,673	816,105	11,680,493	6.81%
1995-1996	190,141,953	185,684,337	4,457,616	12,496,598	6.72%
1996-1997	188,591,725	189,635,182	(1,043,457)	16,954,214	9.13%
1997-1998	193,720,440	191,329,855	2,390,585	15,910,757	8.39%
1998-1999	203,759,330	202,209,834	1,549,496	18,301,342	9.57%
1999-2000	209,200,023	212,406,809	(3,206,786)	19,850,838	9.82%
2000-2001	217,498,537	226,471,545	(8,973,008)	16,644,052	7.84%
2001-2002	223,353,439	220,907,634	2,445,805	7,671,044	3.39%
2002-2003	227,057,832	223,312,667	3,745,165	10,116,849	4.58%
2003-2004	222,117,009	221,738,963	378,046	13,862,014	6.21%
2004-2005	228,089,095	228,602,390	(513,295)	14,240,060	6.42%
2005-2006	218,330,038	218,325,124	4,914	13,726,765	6.00%
2006-2007	220,732,010	221,306,360	(574,350)	13,731,679	6.29%
2007-2008	218,791,099	219,853,367	(1,062,268)	13,157,329	5.95%
2008-2009	214,396,568	216,776,141	(2,379,573)	12,095,061	5.50%
2009-2010	218,703,516	212,734,527	5,968,989	9,715,488	4.48%
				Transfer of athletics to general fund (GASB 54 implementation)	
2010-2011	216,220,440	212,627,557	3,592,883	15,684,477	7.37%
2011-2012	211,779,008	209,130,735	2,648,273	19,409,024	9.13%
2012-2013	208,981,107	210,945,949	(1,964,842)	22,057,297	10.55%
2013-2014	201,018,558	201,418,260	(399,702)	20,092,455	9.52%
2014-2015	192,964,908	200,843,548	(7,878,640)	19,692,753	9.78%
2015-2016	196,719,079	197,077,508	(358,429)	15,614,113	7.77%
2016-2017	202,553,886	201,872,420	681,466	15,255,684	7.74%
2017-2018	209,427,414	210,430,330	(1,002,916)	15,937,150	7.89%
2018-2019	208,056,752	210,728,899	(2,672,147)	14,934,234	7.10%
2019-2020	211,617,866	213,148,952	(1,531,086)	12,262,087	5.82%

Retirement Rate

	Basic or MIP	Pension Plus	Pension Plus	Pension Plus 2	Defined Contribution	Basic or MIP to Defined Contribution	Basic or MIP to Defined Contribution	Basic or MIP
First Worked:	Before 7/1/2010	After 7/1/2010	After 9/4/2012	After 2/1/2018	After 9/4/2012	Before 7/1/2010	Before 7/1/2010	Before 7/1/2010
Retiree Health Option:	Defined Benefit Health	Defined Benefit Health	Personal Health Fund	Personal Health Fund	Personal Health Fund	Defined Benefit Health	Personal Health Fund	Personal Health Fund
Employer Contributions in Addition to Rates Listed Below for:								
Defined Contribution	0.00%	1.00%	1.00%	1.00%	3.00%	4.00%	4.00%	0.00%
Personal Health Fund	0.00%	0.00%	2.00%	2.00%	2.00%	0.00%	2.00%	2.00%

Fiscal Year (October 1 to September 30):

1992-1993		5.00%						
1993-1994		5.00%						
(A 1994-1995		14.21%						
1995-1996		14.56%						
1996-1997		15.17%						
1997-1998		11.12%						
1998-1999		10.77%						
1999-2000		11.66%						
2000-2001		12.16%						
2001-2002		12.17%						
2002-2003		12.99%						
2003-2004		12.99%						
2004-2005		14.87%						
2005-2006		16.34%						
2006-2007		17.74%						
2007-2008		16.72%						
2008-2009		16.54%						
2009-2010		16.94%						
2010-2011	10/1-10/31	19.41%						
2010-2011	11/1-9/30	20.66%	19.16%					
2011-2012		24.46%	23.23%					
2012-2013	10/1-1/31	25.36%	24.13%	23.20%	20.96%			
2012-2013	2/1-9/30	24.32%	24.13%	23.20%	20.96%	21.89%	20.96%	23.39%
2013-2014		29.35%	29.12%	28.19%	25.52%	26.45%	25.52%	28.42%
2014-2015		34.54%	33.46%	32.95%	29.72%	30.23%	29.72%	34.03%
2015-2016		36.31%	35.09%	34.66%	31.49%	31.92%	31.49%	35.88%
2016-2017		36.64%	36.01%	35.79%	32.66%	32.88%	32.66%	36.42%
2017-2018		36.88%	35.60%	35.35%	32.28%	32.53%	32.28%	36.63%
2018-2019		38.39%	36.60%	36.24%	39.37%	33.17%	33.53%	38.03%
2019-2020		39.91%	36.96%	36.44%	39.57%	33.37%	33.89%	39.39%
2020-2021		42.72%	39.76%	38.90%	41.67%	35.47%	36.33%	41.86%

(A The increase in retirement expense reflects the local districts' assumption of all liability for MPSERS.

Declining Enrollment Effect on Revenue

Fiscal Year	State Aid Membership*	Enrollment Change	Foundation	Revenue	Revenue Change
1999-2000	25,954.50		\$ 5,978	\$ 155,156,001	
2000-2001	25,605.38	(349.12)	\$ 6,282	\$ 160,852,997	\$ 5,696,996
2001-2002	24,718.61	(886.77)	\$ 6,582	\$ 162,697,891	\$ 1,844,894
2002-2003	24,149.16	(569.45)	\$ 6,782	\$ 163,779,603	\$ 1,081,712
2003-2004	23,447.40	(701.76)	\$ 6,782	\$ 159,020,267	\$ (4,759,336)
2004-2005	22,690.88	(756.52)	\$ 6,782	\$ 153,889,548	\$ (5,130,719)
2005-2006	21,809.43	(881.45)	\$ 6,957	\$ 151,728,205	\$ (2,161,343)
2006-2007	21,006.33	(803.10)	\$ 7,167	\$ 150,552,367	\$ (1,175,838)
2007-2008	20,077.62	(928.71)	\$ 7,440	\$ 149,377,493	\$ (1,174,874)
2008-2009	19,364.01	(713.61)	\$ 7,546	\$ 146,120,819	\$ (3,256,674)
2009-2010	19,000.33	(363.68)	\$ 7,392	\$ 140,450,439	\$ (5,670,380)
2010-2011	18,575.25	(425.08)	\$ 7,376	\$ 137,011,044	\$ (3,439,395)
2011-2012	18,145.55	(429.70)	\$ 7,026	\$ 127,490,634	\$ (9,520,410)
2012-2013	17,514.34	(631.21)	\$ 7,026	\$ 123,055,753	\$ (4,434,881)
2013-2014	16,945.28	(569.06)	\$ 7,085	\$ 120,057,309	\$ (2,998,444)
2014-2015	16,907.57	(37.71)	\$ 7,135	\$ 120,635,512	\$ 578,203
2015-2016	16,708.97	(198.60)	\$ 7,391	\$ 123,495,997	\$ 2,860,485
2016-2017	16,780.71	71.74	\$ 7,511	\$ 126,039,913	\$ 2,543,916
2017-2018	16,693.19	(87.52)	\$ 7,631	\$ 127,385,733	\$ 1,345,820
2018-2019	16,238.29	(454.90)	\$ 7,871	\$ 127,811,581	\$ 425,848
2019-2020	15,456.39	(781.90)	\$ 8,111	\$ 125,366,779	\$ (2,444,802)
2020-2021 est	15,224.89	(231.50)	\$ 8,111	\$ 123,489,083	\$ (1,877,696)

* State Aid Membership on State Aid Financial Status Report

2019-2020 - Center Programs were transitioned from GRPS to Kent Intermediate School District