

**FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN**

Board Finance Committee Meeting
Tuesday, February 15, 2022
8:30 AM
Administration Building

Agenda

- I. Public Comments
- II. Curriculum Update
- III. Discussion
 - III.A. Administration/Transition Center Building Design
 - III.B. Monthly Financial Statements
 - III.C. Bond Construction Update
 - III.D. Solar Project Update
 - III.E. Recreation Millage
- IV. Action
 - IV.A. Minutes for January 11, 2022
 - IV.B. Delinquent Personal Property Taxes
 - IV.C. Property Tax Reimbursement
- V. Information
 - V.A. Administrative Update

Forest Hills Public Schools
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 For the periods ending January 31, 2022 and January 31, 2021

	Current Year Period			Prior Year Period			Comments
	Budget	Actual	Percentage	Budget	Actual	Percentage	
Revenues							
Local sources	\$ 23,893,900	\$ 17,459,762	73.1%	\$ 23,616,406	\$ 15,255,782	64.6%	
State sources	75,330,970	31,930,617	42.4%	76,016,790	28,642,598	37.7%	
Federal sources	2,256,669	608,289	27.0%	6,225,162	4,600,019	73.9%	Federal COVID Relief (PY)
Incoming transfers and other transactions	9,530,000	6,674,516	70.0%	9,229,566	6,509,759	70.5%	
Total Revenues	\$ 111,011,539	\$ 56,673,184	51.1%	\$ 115,087,924	\$ 55,008,157	47.8%	
Expenditures							
Instruction							
Basic programs	\$ 62,841,130	\$ 28,566,760	45.5%	\$ 60,124,401	\$ 29,049,256	48.3%	
Added needs	8,201,170	3,618,780	44.1%	8,085,323	3,737,275	46.2%	
Support services							
Pupil	8,565,303	4,112,794	48.0%	8,381,943	3,133,236	37.4%	ESSER / Timing of KISD payment
Instructional staff	4,466,095	2,515,370	56.3%	4,077,346	2,361,907	57.9%	
General administration	668,400	393,372	58.9%	641,946	379,525	59.1%	
School administration	6,594,830	3,597,898	54.6%	6,458,667	3,727,828	57.7%	
Business services	1,666,150	1,053,252	63.2%	1,495,483	1,032,301	69.0%	
Operations and maintenance	9,891,120	6,248,565	63.2%	10,161,328	6,021,906	59.3%	
Pupil transportation	5,270,629	2,233,184	42.4%	5,281,120	2,141,108	40.5%	
Central services	3,303,273	2,016,213	61.0%	3,831,827	2,186,092	57.1%	
Other Support Services	3,031,800	1,508,676	49.8%	2,464,580	1,256,212	51.0%	
Community services	1,650,466	732,838	44.4%	1,473,880	582,987	39.6%	
Outgoing Transfers & Other Transactions	11	-	0.0%	11	-	0.0%	
Total Expenditures	\$ 116,150,377	\$ 56,597,704	48.7%	\$ 112,477,855	\$ 55,609,632	49.4%	
Excess/(Deficiency) of Revenues to Expenditures	(5,138,838)	75,480		2,610,069	(601,475)		
Fund Balance, Beginning of Year	21,726,028	21,726,028		19,714,120	19,714,120		
Fund Balance, End of Period	\$ 16,587,190	\$ 21,801,508		\$ 22,324,189	\$ 19,112,645		

Percent of year complete:

Fiscal 58%

School 42%

**FOREST HILLS PUBLIC SCHOOLS
GRAND RAPIDS, MICHIGAN**

Minutes of the Finance Committee of the Board of Education
Held on January 11, 2022

Present: Nicole Meloche-Gregory, Kristen Fauson, Mary Vonck
Staff: Dan Behm, Julie Davis, Christine Annese, Scott Haid, Susan Case

The meeting began at 8:30 a.m.

I. Public Comments

There were no public comments.

II. Curriculum Update

Provided by Scott Haid, Assistant Superintendent for Instruction

- A. The Board Curriculum Committee will review and approve three book recommendations at tomorrow's meeting.
- B. Kids Read Now summer reading program is being recommended for approval at today's Board Finance Committee meeting.
- C. Due to rising Covid numbers, the format for staff professional learning on January 17 has been revised. Professional learning will occur in the individual buildings rather than large group meetings in three locations.

III. Discussion

- A. Monthly Financials for December 2021
Presented by Julie Davis, Assistant Superintendent of Finance and Operations
- B. Bond Construction Update
Provided by Julie Davis, Assistant Superintendent of Finance and Operations
 - Thornapple and Orchard View: Projects shifted to a new phase over the winter break. The next phase change will occur over spring break.
 - Collins: Construction continues and the next phase change is planned for spring break.
 - Ada Vista and Pine Ridge: The design phase continues for these projects.
 - Administration Building: The design work for this project may be presented at next month's Board Finance Committee meeting.

IV. Action

- A. Approval of December 14, 2021 minutes.

B. Kids Read Now

It is recommended that the Board approve purchasing the summer reading program from Kids Read Now Inc for an amount not to exceed \$115,000 for the 2021-2022 year.

This has been reviewed by the Board Finance Committee and is recommended for Board approval.

C. Consumers Energy

It is recommended that the Board approve payment to Consumers Energy for fiber optic pole preparation for an amount not to exceed \$88,000. This has been reviewed by the Board Finance Committee and is recommended for Board approval.

D. Property Tax Refund

It is recommended that the Board authorize reimbursement of \$33,274.08 to Kent County for refunded property taxes. This has been reviewed by the Board Finance Committee and is recommended for Board approval.

V. Information

A. Administrative Update

Provided by Dan Behm, Superintendent

Superintendent Behm addressed the following topics:

- Covid Update: Covid numbers and the recent public health order was discussed. A communication outlining the changes will be sent to families when we receive the amended health orders from Kent County Health Department. There are concerns with having enough staff to operate effectively and efficiently with current breakthrough cases, and the district is working diligently to ensure there is staffing in place.
- ESSER Funds Update: We are currently engaging with stakeholder groups to collect ideas for using these funds. There are restrictions on how we spend the money. The purpose of the funding is to mitigate the adverse effects of the pandemic. The district is looking at funding five “buckets”: people, activities, resources/materials, technology tools, other. We are taking our time to select those ideas that will help students the most and have a long-lasting impact as quickly as possible.
- Transportation and Driver Update: Assistant Superintendent Julie Davis will provide an update at the Board of Education meeting on January 17, 2022. The district recently hired eleven new drivers and had three leave for other careers. We continue to look at retaining our current drivers and seeking creative ways to attract new drivers.
- A district committee will meet to discuss engaging students/staff during the winter months to provide a better learning experience.

- B. Technology Director Susan Case shared that today the district will receive a shipment of 2000 Chromebooks purchased through the FCC Connectivity Fund. Principals and Technology staff are working together on distribution criteria.
- C. Assistant Superintendent Christine Annese shared that the district received a childcare grant of \$900,000 for our sites. We are looking at how best to use these funds within the grant guidelines.

The meeting adjourned at 9:25 a.m.

**Forest Hills Public Schools
Board Finance Committee**

February 15, 2022

RECOMMENDATION:

The Board authorize the Secretary of the Board of Education to sign the Waiver and Consent forms from Cascade Charter Township, City of Grand Rapids, City of Kentwood, and Grand Rapids Township to strike delinquent personal property taxes.

BACKGROUND:

- Local taxing authorities collect taxes on personal property owned by businesses.
- Personal property includes items such as equipment, furniture, computers, etc.
- If the taxes are uncollected after five years, Section 211.56a allows the taxing authority to request the amounts be stricken from the tax rolls.

Taxing Authority	2021-2022	2020-2021	2019-2020	2018-2019
Ada Township	\$0.00	\$652.41	\$0.00	\$808.36
Cascade Charter Township	\$1,324.58	\$1,292.79	\$1,609.20	\$1,276.58
City of Grand Rapids	\$597.14	\$1,210.36	\$1,655.27	\$476.80
City of Kentwood	\$84.68	\$1,092.07	\$90.47	\$0.00
Grand Rapids Township	\$3,175.77	\$1,404.78	\$2,363.96	\$2,617.41

Submitted by: Julie Davis

**Forest Hills Public Schools
Board Finance Committee**

February 15, 2022

RECOMMENDATION:

Authorize reimbursement of \$15,379.96 to Ada Township and \$10,760.01 to Kent County for refunded property taxes.

BACKGROUND:

The Michigan Tax Tribunal has reassessed certain property. Based on the reassessment, Ada Township has refunded property taxes previously collected.

Submitted by: Julie Davis

**Forest Hills Public Schools
Property Tax Repayments**

Month	2021 - 2022		2020 - 2021		2019 - 2020		2018 - 2019		2017 - 2018		2016 - 2017		2015 - 2016	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
July	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 132,559	44.32%	\$ -	0.00%	\$ -	0.00%
August	586	0.84%	37,666	16.59%	478	0.23%	25,126	8.52%	737	44.57%	9,371	1.47%	26,374	8.76%
September	9,336	14.19%	-	16.59%	-	0.23%	11,902	12.56%	-	44.57%	-	1.47%	902	9.06%
October	-	14.19%	24,010	27.16%	-	0.23%	105,559	48.37%	-	44.57%	20,941	4.75%	53,315	26.76%
November	46	14.26%	102,892	72.48%	-	0.23%	-	48.37%	16,610	50.12%	70,342	15.78%	74,337	51.44%
December	523	15.01%	-	72.48%	-	0.23%	-	48.37%	-	50.12%	29,529	20.41%	13,063	55.77%
January	33,274	62.61%	3,085	73.84%	-	0.23%	80,247	75.59%	-	50.12%	61	20.42%	-	55.77%
February	26,140	100.00%	-	73.84%	30,556	14.69%	249	75.67%	135,370	95.38%	-	20.42%	23,218	63.48%
March	-	100.00%	59,402	100.00%	-	14.69%	-	75.67%	-	95.38%	-	20.42%	35,338	75.21%
April	-	100.00%	-	100.00%	-	14.69%	20,357	82.58%	3,146	96.43%	-	20.42%	9,886	78.50%
May	-	100.00%	-	100.00%	-	14.69%	315	82.68%	10,673	100.00%	11,351	22.20%	40,339	91.89%
June	-	100.00%	-	100.00%	180,256	100.00%	51,049	100.00%	-	100.00%	496,180	100.00%	24,428	100.00%
	\$ 69,905		\$ 227,055		\$ 211,290		\$ 294,804		\$ 299,095		\$ 637,775		\$ 301,200	