

# The Grosse Pointe Public School System

## 2012-2013 Proposed Budget

Presented By:

Christian A. Fenton

Assistant Superintendent for Business Affairs and  
Support Services

Isha Smith

Director of Business Operations

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### Key Financial Factors

	2011-12	2012-13	Impact/Observation
State Aid Per Pupil	\$6,912	\$6,912	Remains the same
Student Enrollment "Blended"	8,145	8,153	Slight revenue increase
General Fund Equity	\$13,844,148	\$6,748,459	Decrease of \$7,095,689 triggering salary formula
Average Total Compensation/Teacher	\$120,105	\$120,676	Increase per teacher
Total Teachers (Full Time Equivalency-FTE)	569.6	561.2	8.4 fewer teachers
Pupil:Teacher Ratio	14.3	14.5	Class size
Total Employees	883.0	870.3	12.7 fewer staff
Total Direct Compensation	\$60,375,000	\$58,539,000	Decrease due to fewer employees and fund equity salary adjustment formula
Total Health Care, Retirement, FICA	\$28,615,000	\$29,372,000	Increasing due to retirement rate increase

# The Grosse Pointe Public Schools 2012-2013 Proposed Budget Staffing

<b>General Fund and School Service Fund</b>	<b>Actual 2010-11</b>	<b>Actual 2011-12</b>	<b>Projected 2012-13</b>	<b>Incr/(Decr) from 2011-12</b>
Teachers (General Ed.)	470.3	470.3	462.8	(7.5)
Teachers (Special Ed.)	99.5	98.9	98.9	0.0
Administrators	29.0	30.0	30.0	0.0
Custodial	69.5	68.5	68.5	0.0
Non-Instructional	15.0	15.0	14.0	(1.0)
Clerical	51.3	51.5	50.5	(1.0)
Teacher Assistant (A)	128.8	128.8	128.0	(0.8)
Paraprofessional	8.4	8.4	8.6	0.2
Technology	9.0	8.0	8.0	0.0
At Will	2.0	2.0	2.0	0.0
<b>Total Contracted Staff</b>	<b>882.8</b>	<b>881.4</b>	<b>871.2</b>	<b>(10.1)</b>

A) Includes hall monitors and parking lot attendants.

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### Enrollment

Elementary Education					Secondary and Special Education				
	Fall	Fall	Fall			Fall	Fall	Fall	
School	Actual (1)	Actual (1)	Projected	Incr./.(Decr.)	School	Actual (1)	Actual (1)	Projected	Incr./.(Decr.)
	2010-11	2011-12	2012-13	from 2011-12		2010-11	2011-12	2012-13	from 2011-12
Defer	386	397	390	(7)	Brownell	640	644	667	23
Ferry	352	381	370	(11)	Parcells	685	705	704	(1)
Kerby	342	338	350	12	Pierce	584	588	597	(9)
Maire	342	329	332	3	<b>Total Middle</b>	<b>1,909</b>	<b>1,937</b>	<b>1,968</b>	<b>31</b>
Mason	296	285	276	(9)	North	1,327	1,317	1,329	12
Montieth	563	532	520	(12)	South	1,586	1,616	1,631	15
Poupard	344	345	334	(11)	<b>Total High</b>	<b>2,913</b>	<b>2,933</b>	<b>2,960</b>	<b>27</b>
Richard	398	394	384	(10)	<b>Subtotal</b>	<b>8,119</b>	<b>8,147</b>	<b>8,156</b>	<b>9</b>
Trombly	274	276	272	(4)					
Barnes	0	0	0	0	<b>Special Ed.</b>	251	270	270	0
<b>Total Ele.</b>	<b>3,297</b>	<b>3,277</b>	<b>3,228</b>	<b>(49)</b>	<b>Grand Totals</b>	<b>8,370</b>	<b>8,417</b>	<b>8,426</b>	<b>9</b>
(1) Official count day									
State Calculated "Blended" General Education "Fall" and "Spring" counts						<b>8,139</b>	<b>8,144</b>	<b>8,153</b>	<b>9</b>

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### Summary of Estimated Local Taxes

	Estimated Actual 2011-12	Proposed 2012-13	Increase/ Decrease
<b>Property Taxes:</b>			
Hold Harmless Tax (1)	\$15,417,692	\$15,433,862	\$16,170
Non-Homestead Tax (2)	7,484,871	7,492,720	\$7,849
Sinking Fund Tax (2)	2,588,907	2,500,000	(\$88,907)
<b>Subtotal Local Taxes</b>	<b>\$25,491,470</b>	<b>\$25,426,582</b>	<b>(\$64,888)</b>
Debt Fund Tax	4,336,521	4,400,000	\$63,479
<b>Total Local Taxes</b>	<b>\$29,827,991</b>	<b>\$29,826,582</b>	<b>(\$1,409)</b>

(1) Based on estimated blended enrollment and doesn't include tax write offs

(2) Based on estimated taxable values.

# The Grosse Pointe Public Schools 2012-2013 Proposed Budget Taxable Value

	<b>2011-12</b>	<b>2012-13</b>	<b>Increase</b>	<b>Percent Incr (Decr)</b>
Homestead	2,199,251,363	2,095,599,899	(103,651,464)	(4.7)
Non Homestead	401,098,651	406,371,231	5,272,580	1.3
<b>Total</b>	<b>2,600,350,014</b>	<b>2,501,971,130</b>	<b>(98,378,884)</b>	<b>(3.8)</b>

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### All Funds

### Summary of Expenditures

<b>Fund</b>	<b>2011-12 Estimated Actual</b>	<b>2012-13 Proposed Budget</b>	<b>Percent of Total</b>	<b>Percent Increase (Decrease)</b>
General Fund (1)	\$103,013,743	\$100,122,103	91.1	(2.8)
School Services Fund	2,115,135	2,166,765	2.0	2.4
Debt Fund	4,976,946	5,001,369	4.6	0.5
<b>Subtotal</b>	<b>\$110,105,824</b>	<b>\$107,290,237</b>	<b>97.7</b>	<b>(2.6)</b>
Sinking Fund	2,549,189	2,500,000	2.3	(1.9)
Capital Projects Fund	300,000	0	N/A	(100.0)
<b>Total</b>	<b>\$112,955,013</b>	<b>\$109,790,237</b>	<b>100.0</b>	<b>(2.8)</b>

(1) Net of Debt interfund transfers.

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### School Service Fund

### Summary of Sources and Uses

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget 2011-12	Actual 2011-12	Budget 2012-13	2011-12 to 2012-13	Incr. (Decr.)
<b>Sources:</b>						
Food Sales	\$839,653	\$925,000	\$739,653	\$739,653	\$0	0.0
Interest Income	72	200	75	75	0	0.0
Community Swim	0	0	89,108	89,108	0	0.0
Kids Club, Camp O Fun and Preschool	0	0	804,252	829,252	25,000	3.1
Admissions	110,131	109,981	0	0	0	0.0
Athletic Participation Fees	434,052	330,000	0	0	0	0.0
Athletic Other Revenue	74,869	35,000	0	0	0	0.0
<b>Subtotal</b>	<b>\$1,458,777</b>	<b>\$1,400,181</b>	<b>\$1,633,088</b>	<b>\$1,658,088</b>	<b>\$25,000</b>	<b>1.5</b>
<b>Other Sources:</b>						
Lunch/Milk Reimburse.	\$45,918	\$50,000	\$45,917	\$45,917	\$0	0.0
Federal Lunch Reimburse.	365,808	325,000	378,851	378,851	0	0.0
State Commodities/bonuses	67,806	25,000	54,764	54,764	0	0.0
<b>Incoming Transfers:</b>						
Transfer from General Fund	941,000	921,000	0	0	0	0.0
<b>Total Revenues</b>	<b>\$2,879,309</b>	<b>\$2,721,181</b>	<b>\$2,112,620</b>	<b>\$2,137,620</b>	<b>\$25,000</b>	<b>1.2</b>
Beginning Fund Equity	35,020	10,577	35,756	33,241	(2,515)	(7.0)
<b>Total Sources</b>	<b>\$2,914,329</b>	<b>\$2,731,758</b>	<b>\$2,148,376</b>	<b>\$2,170,861</b>	<b>\$22,485</b>	<b>1.0</b>



# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### School Service Fund

### Summary of Sources and Uses (continued)

	Actual	Original	Estimated	Proposed	Difference	Percent
		Budget	Actual	Budget	2011-12	Incr.
	2010-11	2011-12	2011-12	2012-13	to 2012-13	(Decr.)
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchase Services	1,197,372	1,147,700	1,123,276	1,167,734	44,458	4.0
Supplies	0	0	0	0	0	0.0
Capital Outlay	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
<b>Subtotal</b>	<b>\$1,197,372</b>	<b>\$1,147,700</b>	<b>\$1,123,276</b>	<b>\$1,167,734</b>	<b>\$44,458</b>	<b>4.0</b>
Other Supporting Services: Kids Club, Preschool, Safety School, Camp O Fun and Community Swim						
Salaries	\$0	\$0	\$396,437	\$401,611	\$5,174	1.3
Employee Benefits	0	0	180,059	210,520	30,461	16.9
Purchase Services	0	0	369,963	340,000	(29,963)	(8.1)
Supplies	0	0	45,400	45,400	0	0.0
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	1,500	1,500	0.0
Athletics (1)	1,681,201	1,393,258				
<b>Subtotal</b>	<b>\$1,681,201</b>	<b>\$1,393,258</b>	<b>\$991,859</b>	<b>\$999,031</b>	<b>\$7,172</b>	<b>0.7</b>
<b>Total Expenditures</b>	<b>\$2,878,573</b>	<b>\$2,540,958</b>	<b>\$2,115,135</b>	<b>\$2,166,765</b>	<b>\$51,630</b>	<b>2.4</b>
Ending Fund Equity	35,756	190,800	33,241	4,096	(29,145)	(87.7)
<b>Total Uses</b>	<b>\$2,914,329</b>	<b>\$2,731,758</b>	<b>\$2,148,376</b>	<b>\$2,170,861</b>	<b>\$22,485</b>	<b>1.0</b>

(1) Athletics has been moved to General Fund in 2011-12.

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### Debt Retirement Fund

### Summary of Sources and Uses

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget 2011-12	Actual 2011-12	Budget 2012-13	2011-12 to 2012-13	Incr. (Decr.)
<b>Sources:</b>						
Property Taxes	\$4,175,144	\$4,350,000	\$4,336,521	\$4,400,000	\$63,479	1.5
Transfer from General Fund	692,606	675,000	675,000	675,000	0	0.0
Proceed Refinancing Debt	2,606,324	0	0	0	0	0.0
Interest Income	44	6,000	50	50	0	0.0
<b>Total Revenues</b>	<b>\$7,474,118</b>	<b>\$5,031,000</b>	<b>\$5,011,571</b>	<b>\$5,075,050</b>	<b>\$63,479</b>	<b>1.3</b>
Beginning Fund Equity	988,236	914,542	883,189	917,814	34,625	3.9
<b>Total Sources</b>	<b>\$8,462,354</b>	<b>\$5,945,542</b>	<b>\$5,894,760</b>	<b>\$5,992,864</b>	<b>\$98,104</b>	<b>1.7</b>
<b>Uses:</b>						
Paying Agent Fees	\$540	\$1,500	\$1,225	\$1,500	\$275	22.4
Principal Payments (1)	555,000	605,000	605,000	630,000	25,000	4.1
Interest Limited Bonds (1)	137,606	70,027	70,027	52,375	(17,652)	(25.2)
Principal Voted 2002 Bond (2)	1,980,000	2,080,000	2,080,000	0	(2,080,000)	(100.0)
Interest Voted 2002 Bond (2)	162,400	83,200	83,200	0	(83,200)	(100.0)
Principal Refunding 2007 (2)	120,000	125,000	125,000	2,310,000	2,185,000	1,748.0
Interest Refunding 2007 (2)	2,017,294	2,012,494	2,012,494	2,007,494	(5,000)	(0.2)
Payment Escrow Agent	2,550,000	0	0	0	0	0.0
Other Bond Issuance Costs	56,324	0	0	0	0	0.0
<b>Total Expenditures</b>	<b>\$7,579,164</b>	<b>\$4,977,221</b>	<b>\$4,976,946</b>	<b>\$5,001,369</b>	<b>\$24,423</b>	<b>0.5</b>
Ending Fund Equity (3)	883,189	968,321	917,814	991,495	73,681	8.0
<b>Total Uses</b>	<b>\$8,462,354</b>	<b>\$5,945,542</b>	<b>\$5,894,760</b>	<b>\$5,992,864</b>	<b>\$98,104</b>	<b>1.7</b>

(1) Payments for non-tax bond for energy conservation improvements - expires May, 2015.

(2) Voted bonds are covered by a separate millage rate. The rate fluctuates based on changes in the taxable value.

If the value goes down, the tax rate goes up (no limit) to cover the payments.

(3) Includes nonspendable, restricted, committed, assigned and unassigned fund balance

# The Grosse Pointe Public Schools

## 2012-2013 Proposed Budget

### Sinking Fund

### Summary of Sources and Uses

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
<b>Sources:</b>						
Property Taxes	\$2,695,549	\$2,600,000	\$2,588,907	\$2,500,000	(\$88,907)	(3.4)
Tax Adjustments/Write-offs	0	0	0	0	0	0.0
Interest Income	82	2,500	100	100	0	0.0
<b>Total Revenue</b>	<b>\$2,695,631</b>	<b>\$2,602,500</b>	<b>\$2,589,007</b>	<b>\$2,500,100</b>	<b>(\$88,907)</b>	<b>(3.4)</b>
Beginning Fund Equity	302,789	17,489	(39,818)	0	39,818	(100.0)
<b>Total Sources</b>	<b>\$2,998,420</b>	<b>\$2,619,989</b>	<b>\$2,549,189</b>	<b>\$2,500,100</b>	<b>(\$49,089)</b>	<b>(1.9)</b>
<b>Uses:</b>						
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchased Services	0	0	0	0	0	0.0
Supplies	0	0	0	0	0	0.0
Capital Outlay	3,038,238	2,600,000	2,549,189	2,500,000	(49,189)	(1.9)
Other	0	0	0	0	0	0.0
<b>Total Expenditures</b>	<b>\$3,038,238</b>	<b>\$2,600,000</b>	<b>\$2,549,189</b>	<b>\$2,500,000</b>	<b>(\$49,189)</b>	<b>(1.9)</b>
Ending Fund Equity (1)	(39,818)	19,989	0	100	100	#N/A
<b>Total Uses</b>	<b>\$2,998,420</b>	<b>\$2,619,989</b>	<b>\$2,549,189</b>	<b>\$2,500,100</b>	<b>(\$49,089)</b>	<b>(1.9)</b>

(1) Includes nonspendable, restricted, committed, assigned and unassigned fund balance