

**Grosse Pointe Public School System
Budget Planning Modeling Utility - Summary Page**

	(Actual) 2007-08	(Actual) 2008-09	(Amended) 2009-10	(Projected) 2010-11	(Projected) 2011-12	(Projected) 2012-13	(Projected) 2013-14
Assumptions							
State Mandated Retirement (MPERS) Rate	16.72%	16.54%	16.94%	20.61%	24.46%	27.73%	27.73%
State Foundation Allowance Change / Pupil		\$17.00	\$0.00	\$0.00	(\$470.00)	\$0.00	\$0.00
State 20J Change / Pupil		\$0.00	(\$198)	\$0.00	\$0.00	\$0.00	\$0.00
Health Care Expense Growth Rate		2.11%	-3.58%	-4.18%	5.00%	5.00%	5.00%
Other Variable Expense Growth Rate*		-10.23%	3.87%	-9.87%	0.00%	0.00%	0.00%
General Ed. Student FTE Change		(279.8)	(133.0)	(47.0)	(45.0)	(50.0)	(50.0)

* Excludes one time Gaffney categoricals.

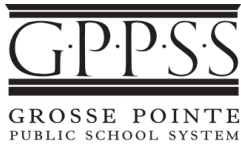
Expenditures and Transfers Out							
Total Direct Compensation	\$61,781,032	\$63,562,073	\$62,145,069	\$57,572,147	\$58,471,763	\$58,964,764	\$59,397,920
Health Care Expense	\$10,124,781	\$10,338,278	\$9,967,942	\$9,551,701	\$9,998,600	\$10,472,928	\$10,970,971
MPERS Expense	\$10,329,788	\$10,513,167	\$10,520,280	\$11,693,044	\$14,077,111	\$16,030,754	\$16,150,868
FICA Expense	\$4,726,249	\$4,862,499	\$4,731,190	\$4,391,535	\$4,459,618	\$4,497,333	\$4,530,471
Total Other Variable Expenses	\$18,264,724	\$17,346,560	\$16,968,226	\$15,293,293	\$15,208,293	\$15,183,295	\$15,183,300
All General Fund/ SS Fund Expenditures	\$105,226,574	\$106,622,577	\$104,332,706	\$98,501,720	\$102,215,384	\$105,149,074	\$106,233,531
	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Fund	\$668,000	\$674,000	\$684,000	\$692,606	\$674,018	\$674,018	\$674,018
Total Expenditures and Transfers	\$106,294,574	\$107,296,577	\$105,016,706	\$99,194,326	\$102,889,402	\$105,823,092	\$106,907,549

Revenues and Transfers In							
General Fund Revenue - All Sources	\$107,157,294	\$105,881,517	\$100,061,102	\$99,361,400	\$94,917,979	\$94,468,707	\$93,983,008
School Services Fund Revenue	\$1,234,773	\$1,327,333	\$1,742,872	\$1,746,246	\$1,746,246	\$1,746,246	\$1,746,246
Total Revenues	\$108,392,067	\$107,208,850	\$101,803,974	\$101,107,646	\$96,664,225	\$96,214,953	\$95,729,254

Annual Net and Fund Equity							
Net Annual Surplus / (Shortfall)	\$2,097,493	(\$87,727)	(\$3,212,732)	\$1,913,321	(\$6,225,178)	(\$9,608,139)	(\$11,178,295)
Beginning General Fund and SSF Equity	\$18,287,472	\$20,333,766	\$20,149,293	\$16,936,561	\$17,229,882	\$9,384,704	(\$223,435)
Fund Equity Used for ERI				(\$1,620,000)	(\$1,620,000)	\$ -	\$ -
Ending General Fund and SSF Equity	\$20,333,766	\$20,149,293	\$16,936,561	\$17,229,882	\$9,384,704	(\$223,435)	(\$11,401,730)
Fund Equity as Percent of GF Revenue	18.98%	19.03%	16.93%	17.34%	9.89%	-0.24%	-12.13%
Fund Equity as Percent of GF Expenditures	19.13%	18.78%	16.13%	17.37%	9.12%	-0.21%	-10.67%

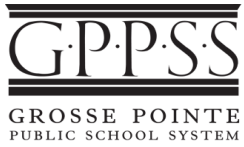
Other Statistics and Ratios							
Total FTE Employees	950.87	961.37	916.33	881.10	873.20	871.20	871.20
Ratio of Students to Teachers	14.2	13.8	14.1	14.3	14.3	14.2	14.1
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,195.88	8,139.07	8,098.75	8,052.50	8,002.50
Total Expenditures Per Pupil	\$12,376	\$12,835	\$12,813	\$12,187	\$12,704	\$13,142	\$13,359
Total Revenue Per Pupil	\$12,620	\$12,825	\$12,421	\$12,423	\$11,936	\$11,948	\$11,962
Human Resources Expense Per Pupil	\$10,125	\$10,680	\$10,660	\$10,223	\$10,743	\$11,172	\$11,378
HR Expense/Pupil as % of Total Exp./Pupil	81.8%	83.2%	83.2%	83.9%	84.6%	85.0%	85.2%
Non-HR Exp/Pupil as % of Total Exp./Pupil	17.2%	16.2%	16.2%	15.4%	14.8%	14.3%	14.2%

Grosse Pointe Public School System Budget Planning Modeling Utility - Revenue Data							
	(Actual) 2007-08	(Actual) 2008-09	(Amended) 2009-10	(Projected) 2010-11	(Projected) 2011-12	(Projected) 2012-13	(Projected) 2013-14
Student Enrollment							
General Ed. Spring FTE's (Previous Yr. 25% weight)	8,599.87	8,520.89	8,265.44	8,151.27	8,125.00	8,090.00	8,040.00
General Ed. Fall FTE's (In Yr., 75% weight)	8,585.44	8,305.67	8,172.69	8,135.00	8,090.00	8,040.00	7,990.00
<i>Blended Student Enrollment FTE's</i>	8,589.05	8,359.48	8,195.88	8,139.07	8,098.75	8,052.50	8,002.50
State Revenue							
State Aid Per Pupil	\$7,341	\$7,358	\$7,332	\$7,374	\$6,904	\$6,904	\$6,904
State Foundation Allowance Total	\$63,052,198	\$61,502,814	\$60,092,174	\$60,017,484	\$55,913,770	\$55,594,460	\$55,249,260
State Categorical Funding Factor			0.0%	0.0%	0.0%	0.0%	0.0%
State Categorical Funding	\$6,836,108	\$4,152,091	\$2,728,798	\$4,340,665	\$6,265,305	\$6,265,305	\$6,265,305
Gaffney Sec. 99 Funds	\$350,000	\$1,050,000	N/A	N/A	N/A	N/A	N/A
20J Funding Per Pupil	\$198	\$198	\$0	\$0	\$0	\$0	\$0
20J Funds	\$1,701,404	\$1,655,929	\$0	\$0	\$0	\$0	\$0
TOTAL STATE REVENUE	\$71,939,710	\$68,360,834	\$62,820,972	\$64,358,149	\$62,179,075	\$61,859,765	\$61,514,565
Local Revenue							
Hold Harmless Property Tax (Gap) Millage Per Pupil	\$1,893	\$1,893	\$1,893	\$1,893	\$1,893	\$1,893	\$1,893
Hold Harmless Property Tax (Gap) Millage	\$16,219,184	\$17,407,292	\$15,211,180	\$15,182,255	\$15,330,934	\$15,243,383	\$15,148,733
Non-Homestead Property Tax Millage Per Pupil	\$894	\$904	\$958	\$917	\$917	\$917	\$917
Non-Homestead Property Tax Millage	\$7,459,199	\$6,185,948	\$7,851,651	\$7,463,525	\$7,426,554	\$7,384,143	\$7,338,293
TOTAL LOCAL REVENUE	\$23,678,383	\$23,593,240	\$23,062,831	\$22,645,780	\$22,757,488	\$22,627,525	\$22,487,025
County Revenue							
County	\$7,184,149	\$6,339,330	\$5,227,245	\$5,527,000	\$5,527,000	\$5,527,000	\$5,527,000
Miscellaneous County Grants	\$67,965	\$5,880	\$5,900	\$5,900	\$5,900	\$5,900	\$5,900
TOTAL COUNTY REVENUE	\$7,252,114	\$6,345,210	\$5,233,145	\$5,532,900	\$5,532,900	\$5,532,900	\$5,532,900
Federal Revenue							
Title I	\$289,450	\$526,860	\$804,780	\$804,780	\$804,780	\$804,780	\$804,780
Title II, Part A & D	\$192,155	\$207,874	\$188,118	\$188,118	\$188,118	\$188,118	\$188,118
Title V, Part A, Title VI and Title 111 ELS	\$1,808	\$0	\$9,903	\$9,903	\$9,903	\$9,903	\$9,903
ARRA Stabilization, EduJobs and Drug Free Grant	\$0	\$3,191,076	\$2,442,059	\$1,353,582	\$0	\$0	\$0
Flow Through Grants	\$1,541,366	\$1,673,250	\$1,868,870	\$1,807,170	\$1,807,170	\$1,807,170	\$1,807,170
Technology, Transition Grants	\$2,104	\$3,500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Medicaid	\$193,009	\$159,911	\$159,989	\$210,000	\$210,000	\$210,000	\$210,000
IDEA, ARRA-Pre-school, & EduJobs	\$97,461	\$102,858	\$2,024,721	\$1,125,332	\$102,858	\$102,859	\$102,860
TOTAL FEDERAL REVENUE	\$2,317,353	\$5,865,329	\$7,500,440	\$5,500,885	\$3,124,829	\$3,124,830	\$3,124,831
Other Revenue							
Tax Adjustments/Write-offs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delinquent Taxes	\$19,966	\$2,520	\$7,906	\$15,000	\$15,000	\$15,000	\$15,000
Tuition	\$391,543	\$557,330	\$506,031	\$116,094	\$116,094	\$116,094	\$116,094
Interest Income	\$525,035	\$125,682	\$8,807	\$53,000	\$53,000	\$53,000	\$53,000
Sales	\$718	\$0	\$0	\$0	\$0	\$0	\$0
Community Services	\$267,113	\$336,359	\$153,040	\$200,000	\$200,000	\$200,000	\$200,000
Kid Club, Camp O' Fun and Preschool	\$475,147	\$529,537	\$650,121	\$745,000	\$745,000	\$745,000	\$745,000
Rental Income	\$183,815	\$151,437	\$116,166	\$176,536	\$176,536	\$176,536	\$176,536
Miscellaneous Income	\$106,397	\$14,039	\$1,644	\$18,057	\$18,057	\$18,057	\$18,057
TOTAL OTHER REVENUE	\$1,969,734	\$1,716,904	\$1,443,715	\$1,323,687	\$1,323,687	\$1,323,687	\$1,323,687
TOTAL GENERAL FUND REVENUE	\$107,157,294	\$105,881,517	\$100,061,102	\$99,361,400	\$94,917,979	\$94,468,707	\$93,983,008
School Services Fund Revenue							
Food Sales	\$1,046,629	\$995,453	\$923,002	\$923,002	\$923,002	\$923,002	\$923,002
Interest Income	\$1,805	\$3,320	\$229	\$229	\$229	\$229	\$229
Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Athletic Participation Fees			\$336,352	\$272,780	\$272,780	\$272,780	\$272,780
Athletic - Other Revenue (Gate, Camps)	\$0	\$0	\$127,921	\$197,665	\$197,665	\$197,665	\$197,665
State - Lunch Milk Reimburse/Bonuses	\$42,205	\$42,205	\$306,652	\$306,652	\$306,652	\$306,652	\$306,652
Federal - Lunch Reimburse	\$144,134	\$286,355	\$48,716	\$45,918	\$45,918	\$45,918	\$45,918
TOTAL SCHOOL SVCS FUND REVENUE	\$1,234,773	\$1,327,333	\$1,742,872	\$1,746,246	\$1,746,246	\$1,746,246	\$1,746,246



**Grosse Pointe Public School System
Budget Modeling Utility - HR Summary Page**

	<i>(Actual)</i>	<i>(Actual)</i>	<i>(Actual)</i>	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Teachers							
Full Time Equivalent Employees	602.80	603.65	579.95	569.80	565.10	565.10	565.10
Total Direct Compensation	\$47,637,293	\$48,743,442	\$47,881,473	\$44,356,328	\$45,174,345	\$45,762,788	\$46,269,485
Total Indirect Compensation	\$18,296,739	\$18,745,180	\$18,385,848	\$18,768,052	\$21,050,083	\$23,062,705	\$23,585,566
Total Comp. as % of GF Expenditure	62.0%	62.9%	63.1%	63.6%	64.4%	65.0%	65.3%
Avg. Total Compensation per FTE	\$109,380	\$111,801	\$114,264	\$110,783	\$117,191	\$121,793	\$123,615
Building Administration							
Full Time Equivalent Employees	26.0	25.0	25.0	25.0	25.0	25.0	25.0
Total Direct Compensation	\$3,087,198	\$3,021,052	\$3,012,380	\$3,048,500	\$3,055,010	\$3,047,934	\$3,039,145
Total Indirect Compensation	\$1,137,013	\$1,057,149	\$1,040,193	\$1,152,345	\$1,286,343	\$1,399,005	\$1,411,926
Total Comp. as % of GF Expenditure	4.0%	3.8%	3.9%	4.2%	4.2%	4.2%	4.2%
Avg. Total Compensation per FTE	\$162,470	\$163,128	\$162,103	\$168,034	\$173,654	\$177,878	\$178,043
Plant/Custodial Staff							
Full Time Equivalent Employees	75.0	76.0	76.0	69.5	69.5	69.5	69.5
Total Direct Compensation	\$3,289,249	\$3,251,087	\$3,224,775	\$2,863,952	\$2,908,038	\$2,908,038	\$2,908,038
Total Indirect Compensation	\$1,410,154	\$1,410,979	\$1,447,611	\$1,292,957	\$1,307,851	\$1,312,210	\$1,316,786
Total Comp. as % of GF Expenditure	4.3%	4.3%	4.6%	4.1%	4.4%	4.4%	4.4%
Avg. Total Compensation per FTE	\$62,659	\$61,343	\$61,479	\$59,812	\$60,660	\$60,723	\$60,789
Clerical Staff							
Full Time Equivalent Employees	59.4	61.0	58.2	51.3	52.3	52.3	52.3
Total Direct Compensation	\$2,204,419	\$2,274,063	\$2,151,871	\$1,880,539	\$1,918,090	\$1,898,058	\$1,880,903
Total Indirect Compensation	\$1,228,543	\$1,189,211	\$1,165,909	\$1,096,338	\$1,210,352	\$1,295,709	\$1,320,848
Total Comp. as % of GF Expenditure	3.2%	3.2%	3.2%	3.0%	3.0%	3.0%	3.0%
Avg. Total Compensation per FTE	\$57,794	\$56,775	\$57,007	\$58,029	\$59,817	\$61,066	\$61,219
Teacher/Classroom Asst. Staff							
Full Time Equivalent Employees	147.6	153.0	135.6	128.8	124.8	124.8	124.8
Total Direct Compensation	\$2,724,285	\$3,322,783	\$2,998,678	\$2,888,700	\$2,811,315	\$2,746,485	\$2,702,944
Total Indirect Compensation	\$2,101,001	\$2,284,009	\$2,198,461	\$2,247,601	\$2,399,398	\$2,543,226	\$2,606,397
Total Comp. as % of GF Expenditure	4.5%	5.2%	4.9%	5.2%	5.1%	5.0%	5.0%
Avg. Total Compensation per FTE	\$32,692	\$36,646	\$38,338	\$39,878	\$41,753	\$42,386	\$42,543
Paraprofessional Staff							
Full Time Equivalent Employees	11.92	11.92	11.72	8.4	8.4	8.4	8.4
Total Direct Compensation	\$309,431	\$317,210	\$316,724	\$228,840	\$231,503	\$228,673	\$225,325
Total Indirect Compensation	\$196,893	\$202,408	\$197,981	\$172,885	\$187,961	\$200,211	\$204,991



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Budget Modeling Utility - HR Summary Page**

	<i>(Actual)</i>	<i>(Actual)</i>	<i>(Actual)</i>	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>	<i>(Projected)</i>
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Total Comp. as % of GF Expenditure	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%	0.4%
Avg. Total Compensation per FTE	\$42,477	\$43,592	\$43,917	\$47,824	\$49,936	\$51,058	\$51,228
Non-Instructional Staff							
Full Time Equivalent Employees	16.2	18.8	17.9	15.3	15.1	15.1	15.1
Total Direct Compensation	\$1,334,427	\$1,428,412	\$1,352,349	\$1,131,327	\$1,160,388	\$1,160,388	\$1,160,388
Total Indirect Compensation	\$520,004	\$548,888	\$554,269	\$456,101	\$559,142	\$606,414	\$616,207
Total Comp. as % of GF Expenditure	1.7%	1.8%	1.8%	1.6%	1.7%	1.7%	1.7%
Avg. Total Compensation per FTE	\$114,825	\$105,176	\$106,515	\$103,754	\$113,876	\$117,007	\$117,655
Executive Administrative Staff							
Full Time Equivalent Employees	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Total Direct Compensation	\$769,992	\$777,071	\$771,585	\$638,591	\$648,239	\$648,239	\$648,239
Total Indirect Compensation	\$241,896	\$243,403	\$220,791	\$221,593	\$251,232	\$275,258	\$278,227
Total Comp. as % of GF Expenditure	1.0%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%
Avg. Total Compensation per FTE	\$202,378	\$204,095	\$198,475	\$215,046	\$224,868	\$230,874	\$231,617
Technology Support Staff							
Full Time Equivalent Employees	7.0	7.0	7.0	9.0	9.0	7.0	7.0
Total Direct Compensation	\$424,737	\$426,953	\$435,233	\$535,370	\$564,833	\$564,160	\$563,453
Total Indirect Compensation	\$182,574	\$182,717	\$191,293	\$228,409	\$282,967	\$306,278	\$311,361
Total Comp. as % of GF Expenditure	0.6%	0.6%	0.6%	0.8%	0.8%	0.8%	0.8%
Avg. Total Compensation per FTE	\$86,759	\$87,096	\$89,504	\$84,864	\$94,200	\$124,348	\$124,973
TOTALS							
Full Time Equivalent Employees	950.9	961.4	916.3	881.1	873.2	871.2	871.2
Total Direct Compensation	\$61,781,032	\$63,562,073	\$62,145,069	\$57,572,147	\$58,471,763	\$58,964,764	\$59,397,920
Total Indirect Compensation	\$25,314,818	\$25,863,944	\$25,402,356	\$25,636,280	\$28,535,329	\$31,001,015	\$31,652,310
Total Comp. as % of GF Expenditure	81.94%	83.34%	83.37%	83.88%	84.56%	85.02%	85.17%