

2012-2013 Budget **DRAFT**

July 1, 2012 - June 30, 2013 • Budget Adopted June 25, 2012



The Grosse Pointe Public School System

389 St. Clair Avenue
Grosse Pointe, MI 48230
313/432-3000
www.gpschools.org

2012 Board of Education (L to R)

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Dr. Thomas Harwood

Business Office

Christian Fenton, Assistant Superintendent for Business and Support Services

Isha Smith, Director of Business Operations



Staffing and Enrollment Projections



Monteith Elementary

Community service is integrated into every school learning environment, but each school approaches it in a different way. This year examples include:

- **SERVE** project which connect students at both high schools with volunteer opportunities. **SERVE's** expansion to all three middle schools was marked with the annual Kids Against Hunger event.
- Monteith students raising funds for St. Jude's
- Trombly's coat and book drives for Guyton school
- Maire's annual plays that have raised funds for Children's Hospital and others

You can read more about these outreach programs in each school's annual report and on their websites.



Brownell Middle School

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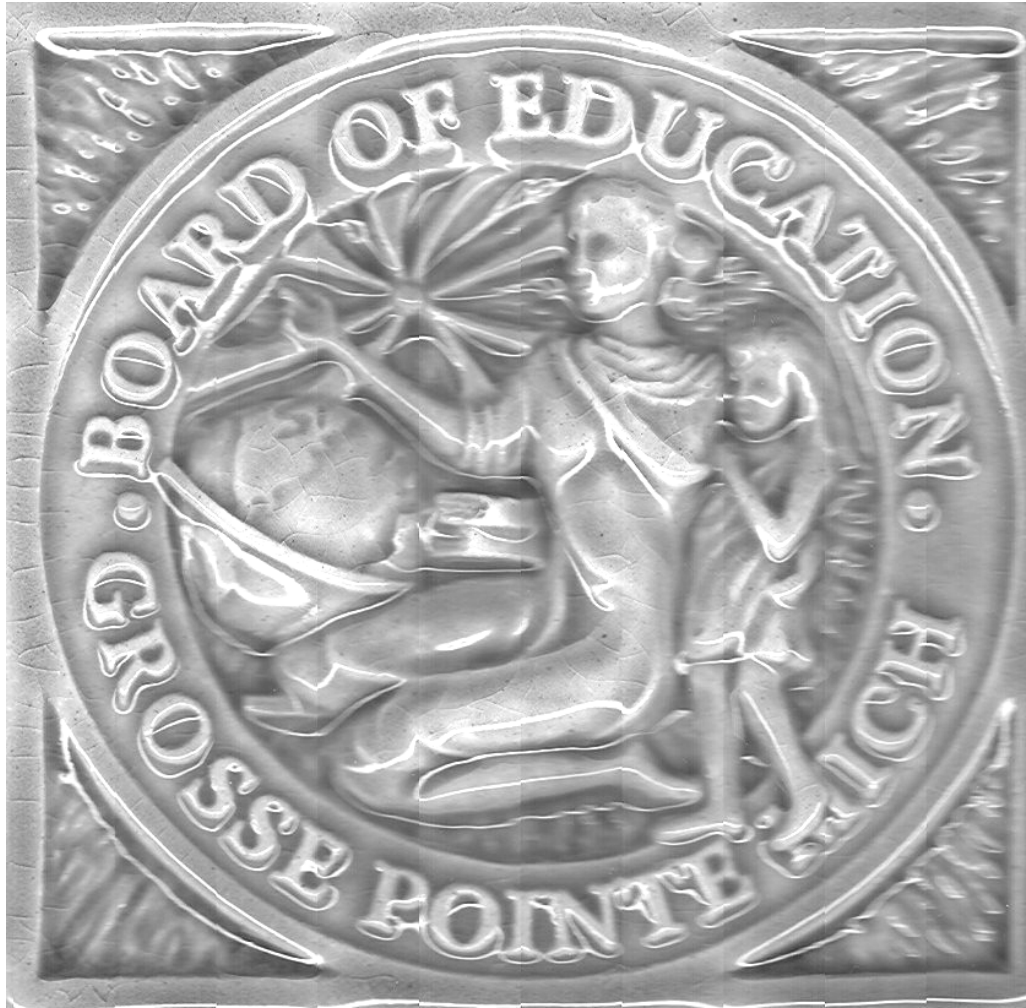
Ferry Elementary



North High School

Photos taken from our
Day in the Life of
GPPSSS book

Introduction



This Pewabic tile is given to each retiring staff and Board of Education member. The design was taken from the original school building's doorknobs. Note the care of the child, the light of knowledge, and the globe.



Budget Realities 2012-2013

389 St. Clair Avenue, Grosse Pointe MI 48230 · www.gpschools.org

June 2012

The 2012-2013 Budget

The budget presented in this document was developed to provide the best possible educational experience for our students. It is important to remember that despite multiple years of multi-million dollar cuts, our school system remains vibrant. Our elementary and middle school Michigan Educational Assessment Program (MEAP) scores are steady and strong, always among the top in the state and very competitive with like district counterparts.

Every Elementary, Middle and High School made Adequate Yearly Progress with a grade of A on the *Ed Yes!* Report Card. Both high schools are ranked in the top 3% of all high schools nationwide. We continue to provide every Michigan High School Athletic Association (MHSAA) sport except one, and offer a number of additional non-MHSAA sports to add to the well-rounded package for our students. Both high school music programs are Grammy award winning, and vocal and instrumental music instruction begins at the elementary level. We offer 25 advanced placement classes and seven foreign languages in our high schools, including Chinese. Foreign language and fine arts instruction also starts in our elementary schools leading to additional awards in both categories. We offer all day kindergarten in every elementary, and a growing tuition-based preschool program using an emergent, play-based curriculum. Character education programs, such as the district-wide elementary Positive Behavior Support system, and community service are also an integral part of our program as we strive to help students learn and lead for today and tomorrow. Our curriculum and Plan for Continuous Improvement are regularly updated and part of the very fiber of our school culture. And our students continue to learn in a safe and secure environment that stimulates their natural curiosity.

To continue to provide these experiences, we take budget development seriously. The process spans months and incorporates input from our Board of Education, staff, students and parents. While the State's financial challenges and educational funding structure continue to impact allocations negatively, we diligently work to create a balanced budget that maximizes available funds. Our fund equity has been within the Michigan School Business Officials (MSBO) recommended range and the fund equity salary adjustment formula was created to keep it there. Our credit rating and audit reports are exceptional. Community support is also alive and well, evidenced by active PTO and booster groups, millage and sinking fund support, and the Grosse Pointe Foundation for Public Education's success. The district continues to be a leader in maintaining a transparent budget process, and strives to improve the quality and utility of its financial reporting by regularly updating documents and sharing these at televised meetings and on our website www.gpschools.org. We encourage you to use the School Board dropdown to access these reports. GPPSS lives within our means, providing an educational experience that prepares students for future success while offering a wealth of learning opportunities.

From Policy to Parameters to a Finished Budget

In November of 2011, Board treasurer Brendan Walsh presented “2011-12 Financial State of the District and Projected Effect of Employee Contracts” illustrating the effect of the formula imbedded within the contract of each bargaining group. In January of 2012, the Board of Education fulfilled Board Policy 6220 by passing a budget development parameters resolution. Monthly updates on budget development have been shared at the televised board meetings and on the website. Each bargaining group was also asked to provide specific saving suggestions by March 30. Summaries of these are posted on the website under Budget Planning. Administrative budget suggestions were submitted in April. Work sessions in May and June walked through the Budget Modeling Utility and Staff Utilization Report in preparation for the Budget Hearing held June 25 where the budget was formally presented.

Overarching concepts of this budget are that funding is driven by enrollment, so investments must scale with enrollment and caseload, and general efficiencies must be found in all areas. Investments not tied directly to enrollment were all evaluated for efficiency.

In developing the budget, the administration also worked from several assumptions regarding revenue, expenditures, and fund equity. These assumptions come from past local and State practice and the latest information available through local, State and federal sources.

Revenue and Expenditure Assumptions for Budget Development

These are the primary revenue and expenditure assumptions used to develop the 2012-13 budget:

- Steady blended enrollment counts
- Increase in the state mandated retirement rate from 24.46% to 27% - a cost increase of \$2. million
- A reduction in the State’s Best Practice payment (we choose not to participate in School of Choice and did not meet the physical education requirements like so many of our like districts and therefore only qualified for 6 of 8)
- The formula imbedded in each bargaining unit’s contract will go into effect this school year when fund equity drops below the agreed upon minimum, impacting employee salaries
- A total of \$187 per pupil in State Aid is projected. This includes mandatory retirement rate increase (MPSERS) reimbursement, Best Practice and other state reimbursements, down from last year’s figure of \$242 per pupil.

Understanding Fund Equity

Whenever the budget is discussed, the topic of fund equity is raised. Fund Equity is one indicator of the financial health and stability of a school district. A common misconception is that fund equity is surplus cash and therefore should correspond to the district's bank balance. Very simply stated, Fund Equity represents the excess of a district's assets over its liabilities (what the district owns minus what it owes). Cash is an asset, but is only one of many district assets. Others include accounts receivable, prepaid expenses, supplies, equipment and buildings.

Generally, the more equity a district has, the less short-term borrowing a district has to do for cash flow purposes. The less borrowing, the less money is needed for interest payments. It is the goal of the Board of Education to maintain a fund equity of not less than 10% of the General Fund Budget. The collaborative contract signed between the Board of Education and all of the bargaining groups reinforces the need for a healthy fund equity as it includes shared risk should the fund equity drop below 10%.

Again, fund equity is only one piece of the district's total financial picture. Our fund equity will increase in 2013-14 and 2104-15 with the implementation of the fund equity salary adjustment formula.

The chart below gives a quick glimpse of several key factors that make up the district's total financial picture. For a more complete picture, please see the Budget Modeling Utility (BMU) online at www.gpschools.org under the School Board dropdown—Finances.

	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 Future

Four major factors impact future school system budgets:

- 1) Ongoing funding levels for State foundation amounts per pupil and categorical aid per pupil
- 2) State mandated retirement contributions
- 3) Student enrollment and associated staffing levels
- 4) The salary formula in each bargaining group's contract

Funding for education in Michigan remains in flux but we are cautiously optimistic we have reached a point of some stabilization. This is due in part to the enrollment decrease and recent changes in retirement funding. While we do not anticipate reinstatement of 20J funds or an increase in the State Foundation Allowance without strings attached, we are hopeful future reductions or mid-year cuts will not occur or be lower than anticipated. The overall tax base is still a concern as the State receives funding of 6 mills for all commercial and homestead property.

Again, due to declining taxable values and steady enrollment, taxpayers in general will not see an increase in their local school property taxes. Enrollment continues to decrease across the State and Tri-County area primarily due to the decline in housing market values and the number of families moving out of the State due to layoffs and downsizing of various companies.

Budget/Finance Realities You Can Help Us Share With Others

- 1) Most of the school funding does not come from local taxes. The majority of our revenue comes from the State Foundation allowance which is established by the State legislature and approved by the governor.
- 2) School property taxes do not keep increasing. In fact, local school property taxes in this budget have decreased.
- 3) If the school system wants more revenue, we cannot simply increase the taxes. Local homestead taxes are held at \$1,893 per student and have been the same for the last 15 years.
- 4) The school system cannot levy more mills. We are limited to the hold harmless amount permitted.
- 5) The school system's budget is balanced. The school system has maintained a balanced budget and has absorbed the reductions in funding and increases in the State mandated pension amounts.
- 6) The central office budget has been cut. We have cut all staff categories including central office administrators and we have outsourced other staffing so that we do not have to pay the retirement rate on those employees.

The Bottom Line

The Board of Education and Administration are committed to protecting the tradition of educational excellence that characterizes this school district. We remain grateful to our community that has supported the bond issues, sinking funds, and the Grosse Pointe Foundation for Public Education. We are also thankful for staff, parents, guardians, friends and neighbors who support the schools through gifts of time, energy and funds. Without this network, our financial position would be substantially more difficult than it is.

The Board and Administration will continue to demonstrate fiscal responsibility by balancing a budget that supports the district's Strategic Plan, and maintains the programs that make the GPPSS what it is today and should be in the future.

The Grosse Pointe Public School System
Staff Report

General Fund and School Service Fund	Actual 2010-11	Actual 2011-12	Projected 2012-13	Incr/(Decr) from 2011-12
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
Total Contracted Staff	882.8	881.4	871.2	(10.1)

A) Includes hall monitors and parking lot attendants.

The Grosse Pointe Public School System
Enrollment (Fulltime Equivalent)

Elementary Education					Secondary and Special Education				
School	Fall Actual (1) 2010-11	Fall Actual (1) 2011-12	Fall Projected 2012-13	Incr./((Decr.) from 2011-12	School	Fall Actual (1) 2010-11	Fall Actual (1) 2011-12	Fall Projected 2012-13	Incr./((Decr.) 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	Total Middle	1,909	1,937	1,968	31
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)	Total High	2,913	2,933	2,960	27
Richard	398	394	384	(10)	Subtotal	8,119	8,147	8,156	9
Trombly	274	276	272	(4)					
Barnes	0	0	0	0	Special Ed.	251	270	270	0
Total Ele.	3,297	3,277	3,228	(49)	Grand Totals	8,370	8,417	8,426	9

(1) Official count day

State Calculated "Blended" General
Education "Fall" and "Spring" counts

8,139	8,144	8,153	9
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Taxable Value and Property Taxes



The Grosse Pointe Foundation for Public Education (GPFPE) was founded in 2006 because the community recognized the importance of providing a quality public school system for our children, and the direct correlation between that and property values.

This independent, non-profit group brings together parents, community members, students, teachers, staff and administrators to raise money to further enhance our children's educational experiences.

It has raised over \$2 million to date. Through a grant process, funds are distributed throughout the district across all schools and all grade levels and have been applied to wide array of technology learning tools, classroom improvements, professional development, extracurricular, co-curricular and athletic programs.

The Grosse Pointe Public School System
Summary of Estimated/Proposed Local Taxes

	Estimated Actual 2011-12	Proposed 2012-13	Increase/ Decrease
Property Taxes:			
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)
Subtotal Local Taxes	\$25,491,470	\$25,426,582	(\$64,888)
Debt Fund Tax	4,336,521	4,400,000	\$63,479
Total Local Taxes	\$29,827,991	\$29,826,582	(\$1,409)

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

(2) Based on estimated taxable values.

The Grosse Pointe Public School System
Taxable Value

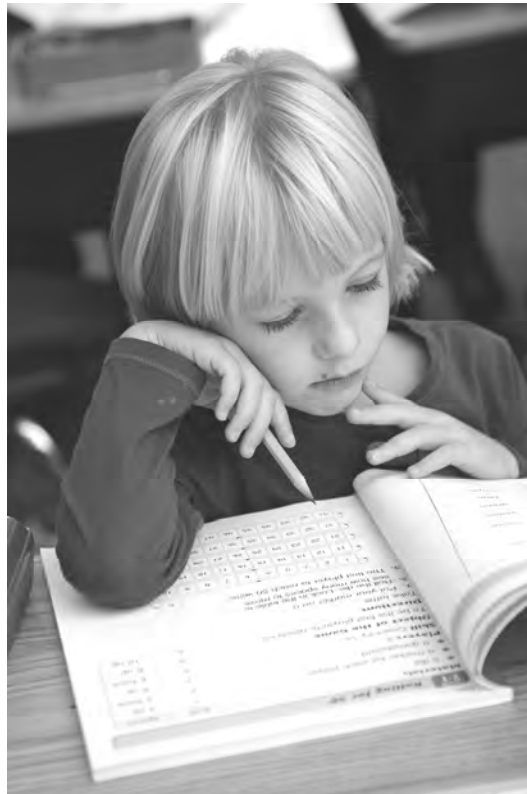
	2011-12	2012-13	Increase	Percent
Homestead	2,199,251,363	2,095,599,899	(103,651,464)	-4.7%
Non Homestead	401,098,651	406,371,231	5,272,580	1.3%
Total	2,600,350,014	2,501,971,130	(98,378,884)	-3.8%

Financial Overview

The GPPSS provides a wealth of opportunity within a balanced budget.



South High School science lab



**Mason Elementary
mathematics**



**Parcells Middle School
instrumental music**



Pierce Scholastic Winners



**Defer Elementary
School library**

The Grosse Pointe Public School System
Expenditures
All Funds
2012-13

Fund	2011-12 Estimated Actual	2012-13 Proposed Budget	Percent of Total	Percent Increase (Decrease)
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
Subtotal	\$110,105,824	\$107,290,237	97.7	(2.6)
Sinking Fund	2,549,189	2,500,000	2.3	(1.9)
Capital Projects Fund	300,000	0	N/A	(100.0)
Total	\$112,955,013	\$109,790,237	100.0	(2.8)

(1) Net of Debt interfund transfers.

General Fund

K-12 Instruction
Special Education

Attendance
Health and Guidance

Library
Curriculum and Instruction

Staff Development
Administration

Legal and Audit
Business Services

Information Services
Technology

Evaluation and Assessment
Human Resources

Operations and Maintenance
Transportation

Athletics
Community Services

The General Fund provides for all operating activities of the school system, except those covered by other specific funds. The fund has three classifications:

Instruction

- (a) Basic Instructional Programs includes enrichment activities for pre-school, elementary, middle and high school students.
- (b) Added Needs includes special education, compensatory education, and vocational education.

Support Services

- (a) Pupil services includes attendance services, health and guidance programs, psychologists, audiologists, social workers and teacher consultants.
- (b) Instructional Staff Services includes library and audiovisual services, supervision of instructional staff, and other services.
- (c) General Administration includes Board of Education and executive administration, legal, audit and election costs.
- (d) School Administration has overall responsibility for individual schools.
- (e) Business Services purchases and payment for goods and services for the school system.
- (f) Operation and Maintenance maintains, repairs and improves facilities. Staffing and utility costs are included.
- (g) Special Education Pupil Transportation costs are included here.
- (h) Central Services includes instructional and assessment, human resources, and computer services.
- (i) Athletics costs outlined here are for the middle and high schools.

Community Services

Performing Arts Center operation for K-12 and county programs.

The Grosse Pointe Public School System
General Fund
Summary of Revenue

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
Sources:						
Property Taxes (Gap)	\$17,063,077	\$15,320,996	\$15,417,694	\$15,433,862	\$16,168	0.1
Property Taxes (Non-homestead)	5,620,891	7,421,740	7,484,871	7,492,720	7,849	0.1
Delinquent Taxes	42,391	30,000	30,000	30,000	0	0.0
Tuition (Summer School)	100,650	87,000	100,650	100,650	0	0.0
Rental Income	198,990	221,000	150,000	170,000	20,000	13.3
Interest Income	2,662	10,000	2,662	2,662	0	0.0
Community services moved to SSF	893,360	845,000	0	0	0	0.0
Athletic Participation Fees	0	0	360,396	360,396	0	0.0
Athletic Other Revenue	0	0	258,656	258,656	0	0.0
Miscellaneous Income	606	3,000	1,259	1,260	1	0.0
Subtotal	\$23,922,627	\$23,938,736	\$23,806,188	\$23,850,206	\$44,018	0.2
State Sources:						
Categorical Funding and Prior Adjustments	\$7,064,584	\$8,379,136	\$8,525,989	\$8,079,634	(\$446,355)	(5.2)
Foundation Allowance	57,776,065	55,877,524	56,295,351	56,354,386	59,035	0.1
Subtotal	\$64,840,649	\$64,256,660	\$64,821,340	\$64,434,020	(\$387,320)	(0.6)

The Grosse Pointe Public School System
General Fund
Summary of Revenue

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	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
Federal Sources:						
Title I	\$568,336	\$526,669	\$405,306	\$420,000	\$14,694	3.6
Title II, Part A & D	221,441	188,118	75,114	50,000	(25,114)	(33.4)
Title III	0	9,903	9,756	9,756	0	0.0
Title IV-Drug Free Schools	0	23,655	0	0	0	0.0
Title V, Part A	0	1,800	1,800	1,800	0	0.0
Flow-through Grants	1,803,037	1,803,037	1,787,100	1,772,372	(14,728)	(0.8)
Transition Grant	2,000	2,000	2,000	2,000	0	0.0
Medicaid	28,315	175,000	252,000	252,000	0	0.0
IDEA- Preschool	88,272	88,000	88,272	88,000	(272)	(0.3)
AARA Title 1, Preschool/Flow Through	46,211	0	0	0	0	0.0
AARA Stabilization Grant/EduJobs	1,920,398	0	0	0	0	0.0
Subtotal	\$4,678,010	\$2,818,182	\$2,621,348	\$2,595,928	(\$25,420)	(1.0)
Incoming Transfers and Other Transactions:						
County	\$4,280,030	\$5,300,000	\$5,339,000	\$4,939,000	(\$400,000)	(7.5)
Miscellaneous County Grants	7,692	3,000	7,692	7,692	0	0.0
Subtotal	\$4,287,722	\$5,303,000	\$5,346,692	\$4,946,692	(\$400,000)	(7.5)
Total Revenue	\$97,729,008	\$96,316,578	\$96,595,568	\$95,826,846	(\$768,722)	(0.8)
Beginning Fund Equity:						
Reserved	\$0	\$1,672,047	\$1,642,562	\$0	(\$1,642,562)	(100.0)
Unreserved	16,903,205	12,122,533	12,201,586	6,715,218	(5,486,368)	(45.0)
Total Sources	\$114,632,213	\$110,111,158	\$110,439,716	\$102,542,064	(\$7,897,652)	(7.2)

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6/22/2012
8:59 AM

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
<hr/>						
Basic Programs						
This function includes Elementary, Middle, High School and Other Basic Programs.						
Salaries	\$35,069,071	\$34,183,069	\$35,662,494	\$34,439,054	(\$1,223,440)	(3.4)
Employee Benefits	15,996,172	16,502,871	16,162,360	17,710,303	1,547,943	9.6
Purchase Services	1,444,775	1,042,646	1,042,646	942,162	(100,484)	(9.6)
Supplies	730,381	611,784	601,623	720,766	119,143	19.8
Capital Items	63,184	65,590	63,590	25,000	(38,590)	(60.7)
Other	5,494	6,000	6,000	6,000	0	0.0
Subtotal	\$53,309,077	\$52,411,960	\$53,538,713	\$53,843,285	\$304,572	0.6

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
<hr/>						
Added Needs						
These needs involve instructional activities for pupils' special needs in addition to the basic needs identified previously. Included are programs during the regular and summer periods: areas such as Special Education, Compensatory Education, Vocational Education and other needs.						
Salaries	\$7,600,682	\$7,313,975	\$7,793,012	\$7,224,421	(\$568,591)	(7.3)
Employee Benefits	4,117,093	3,881,605	4,700,273	4,468,179	(232,094)	(4.9)
Purchase Services	340,467	198,238	311,833	198,238	(113,595)	(36.4)
Supplies	134,143	39,817	61,587	39,817	(21,770)	(35.3)
Capital Items	63,497	2,285	85,483	0	(85,483)	(100.0)
Other	0	4,668	0	4,668	4,668	N/A
Subtotal	\$12,255,882	\$11,440,588	\$12,952,188	\$11,935,323	(\$1,016,865)	(7.9)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
<hr/>						
Pupil Services						
This department consists of those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. This includes areas such as Attendance Services, Guidance Services, Health Services, Psychological Services, Speech Pathology and Audiology Services, Social Work Services, Teacher Consultants and Other Pupil Support Services.						
Salaries	\$5,228,210	\$5,019,297	\$5,149,943	\$4,942,875	(\$207,068)	(4.0)
Employee Benefits	2,292,420	2,400,502	2,472,307	2,494,727	22,420	0.9
Purchase Services	141,093	111,448	121,558	107,304	(14,254)	(11.7)
Supplies	26,393	15,628	15,628	14,453	(1,175)	(7.5)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$7,688,116	\$7,546,875	\$7,759,436	\$7,559,359	(\$200,077)	(2.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
<hr/> Instructional Staff Services <hr/>						
These departments consist of those activities associated with assisting the instructional staff with the content and process of providing learning experience for students. This includes areas such as Improvement of Instruction, Library Services, Audiovisual Services, Supervision and Direction of Instructional Staff and other Instructional Staff Services.						
Salaries	\$1,923,196	\$1,623,507	\$1,942,576	\$1,766,534	(\$176,042)	(9.1)
Employee Benefits	864,527	966,392	1,008,082	959,838	(48,244)	(4.8)
Purchase Services	248,483	198,891	356,801	197,891	(158,910)	(44.5)
Supplies	378,313	605,734	600,980	587,686	(13,294)	(2.2)
Capital Items	4,557	3,000	4,556	0	(4,556)	(100.0)
Other	610	2,500	325	0	(325)	(100.0)
Subtotal	\$3,419,686	\$3,400,024	\$3,913,320	\$3,511,949	(\$401,371)	(10.3)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
General Administration						
This department consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Included are areas such as Board of Education and Executive Administration. This includes legal, audit and election costs.						
Salaries	\$358,776	\$375,409	\$280,335	\$375,409	\$95,074	33.9
Employee Benefits	153,894	159,593	188,970	180,678	(8,292)	(4.4)
Purchase Services	325,182	460,393	340,245	299,000	(41,245)	(12.1)
Supplies	45,036	41,787	41,787	34,453	(7,334)	(17.6)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$882,888	\$1,037,182	\$851,337	\$889,540	\$38,203	4.5

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
<hr/> School Administration <hr/>						
This function consists of those activities concerned with overall administrative responsibility for a single school.						
Salaries	\$4,125,005	\$4,090,893	\$4,236,970	\$3,933,258	(\$303,712)	(7.2)
Employee Benefits	1,916,864	2,198,889	2,232,790	2,126,226	(106,564)	(4.8)
Purchase Services	384,763	115,800	115,800	115,800	0	0.0
Supplies	16,090	179,470	179,394	174,044	(5,350)	(3.0)
Capital Items	16,558	0	0	0	0	0.0
Other	0	25,000	25,000	25,000	0	0.0
Subtotal	\$6,459,280	\$6,610,052	\$6,789,954	\$6,374,328	(\$415,626)	(6.1)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
<hr/> Business Services <hr/>						
This department handles activities concerned with purchasing, paying, and exchanging goods and services for the school district. Encompassed are areas such as fiscal services, payroll services, purchasing and other business services.						
Salaries	\$379,531	\$396,972	\$438,617	\$421,881	(\$16,736)	(3.8)
Employee Benefits	165,144	460,587	419,086	387,168	(31,918)	(7.6)
Purchase Services	38,620	35,060	10,060	26,260	16,200	161.0
Supplies	11,222	4,000	4,000	2,800	(1,200)	(30.0)
Capital Items	0	0	0	0	0	0.0
Other	48,237	48,000	78,517	115,000	36,483	46.5
Subtotal	\$642,754	\$944,619	\$950,280	\$953,109	\$2,829	0.3

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
Operation and Maintenance						
This department handles activities concerned with the maintenance, repairs and improvements for school facilities. This includes staffing, repairs, utilities and maintenance.						
Salaries	\$3,254,526	\$3,482,651	\$3,329,579	\$3,341,862	\$12,283	0.4
Employee Benefits	1,577,816	1,692,940	1,741,655	1,585,586	(156,069)	(9.0)
Purchase Services	1,908,808	2,485,198	2,585,857	2,585,198	(659)	(0.0)
Supplies	2,645,192	2,882,353	2,682,353	2,492,737	(189,616)	(7.1)
Capital Items	89,676	110,000	75,000	52,801	(22,199)	(29.6)
Other	0	0	0	0	0	0.0
Subtotal	\$9,476,018	\$10,653,142	\$10,414,444	\$10,058,184	(\$356,260)	(3.4)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
Transportation						
This includes activities concerned with purchasing and paying for special education transportation.						
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchase Services	635,682	651,575	724,815	724,815	0	0.0
Supplies	0	0	0	0	0	0.0
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$635,682	\$651,575	\$724,815	\$724,815	\$0	0.0

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
<hr/> Central Services <hr/>						
These departments handle activities, other than general administration, which support each of the other instructional and supporting services programs, including Curriculum, Assessment, Instruction, and Human Resources.						
Salaries	\$1,349,722	\$1,259,351	\$1,316,722	\$1,159,395	(\$157,327)	(11.9)
Employee Benefits	602,669	632,705	651,164	620,241	(30,923)	(4.7)
Purchase Services	830,212	812,016	909,171	709,779	(199,392)	(21.9)
Supplies	182,816	174,395	174,395	169,277	(5,118)	(2.9)
Capital Items	501,107	168,000	228,000	168,000	(60,000)	(26.3)
Other	0	0	0	0	0	0.0
Subtotal	\$3,466,526	\$3,046,467	\$3,279,452	\$2,826,692	(\$452,760)	(13.8)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
<hr/>						
Athletics						
This includes costs and activities associated with team sports for middle and high schools.						
Salaries	\$0	\$0	\$289,295	\$286,000	(\$3,295)	(1.1)
Employee Benefits	0	0	73,573	99,100	25,527	34.7
Purchase Services	0	0	929,221	701,555	(227,666)	(24.5)
Supplies	0	0	130,000	115,831	(14,169)	(10.9)
Capital Items	0	0	0	0	0	0.0
Other	0	0	98,660	100,000	1,340	1.4
Subtotal	\$0	\$0	\$1,520,749	\$1,302,486	(\$218,263)	(14.4)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
<hr/> Community Services <hr/>						
These department consist of those activities that are not directly related to providing education for pupils in a school system. This includes services provided by the school system for the Performing Arts. Community swim, Preschool, Safety Town, Camp O Fun were moved to the School Service Fund in 2011-12.						
Salaries	\$454,953	\$305,359	\$140,887	\$52,009	(\$88,878)	(63.1)
Employee Benefits	177,222	152,485	24,837	16,024	(8,813)	(35.5)
Purchase Services	245,006	454,963	153,331	75,000	(78,331)	(51.1)
Supplies	41,369	35,400	0	0	0	0.0
Capital Items	0	0	0	0	0	0.0
Other	0	1,500	0	0	0	0.0
Subtotal	\$918,550	\$949,707	\$319,055	\$143,033	(\$176,022)	(55.2)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
Total Expenditures	\$99,154,459	\$98,692,191	\$103,013,743	\$100,122,103	(\$2,891,640)	(2.8)
Transfer to School Services Fund	941,000	921,000	0	0	0	0.0
Transfer to Debt Fund	692,606	675,000	675,000	675,000	0	0.0
Transfer to Capital Projects Fund	0	0	0	0	0	0.0
Total Expenditures and Transfers	\$100,788,065	\$100,288,191	\$103,688,743	\$100,797,103	(\$2,891,640)	(2.8)
Ending Fund Equity:						
Restricted	0	0	0	0	0	0.0
Other (1)	13,844,148	9,822,967	6,750,973	1,744,961	(5,006,012)	(74.2)
Total Uses	\$114,632,213	\$110,111,158	\$110,439,716	\$102,542,064	(\$7,897,652)	(7.2)

(1) Includes Nonspendable, Committed Assigned and Unassigned.

School Services Fund

Cafeteria

Camp O'Fun - GPPSS Summer Day Camp

Community Swim

Kids Club Before & After School Care

GPPSS Tuition-based Preschool



GPPSS Preschool



Maire and Sodexo Food Services



Safety Town

The Grosse Pointe Public School System
School Services Fund
Summary of Sources and Uses

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
Sources:						
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
Subtotal	\$1,458,777	\$1,400,181	\$1,633,088	\$1,658,088	\$25,000	1.5
Other Sources:						
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
Incoming Transfers:						
Transfer from General Fund	941,000	921,000	0	0	0	0.0
Total Revenues	\$2,879,309	\$2,721,181	\$2,112,620	\$2,137,620	\$25,000	1.2
Beginning Fund Equity	35,020	10,577	35,756	33,241	(2,515)	(7.0)
Total Sources	\$2,914,329	\$2,731,758	\$2,148,376	\$2,170,861	\$22,485	1.0

The Grosse Pointe Public School System
School Services 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.)
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
Subtotal	\$1,197,372	\$1,147,700	\$1,123,276	\$1,167,734	\$44,458	4.0
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				
Subtotal	\$1,681,201	\$1,393,258	\$991,859	\$999,031	\$7,172	0.7
Total Expenditures	\$2,878,573	\$2,540,958	\$2,115,135	\$2,166,765	\$51,630	2.4
Ending Fund Equity	35,756	190,800	33,241	4,096	(29,145)	(87.7)
Total Uses	\$2,914,329	\$2,731,758	\$2,148,376	\$2,170,861	\$22,485	1.0

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

The Grosse Pointe Public School System
General Fund
Summary of Expenditures by Category

	Actual 2010-11	Original Budget 2011-12	Estimated Actual 2011-12	Proposed Budget 2012-13	Difference 2011-12 to 2012-13	Percent Incr. (Decr.)
Salaries	\$59,743,672	\$58,050,483	\$60,580,430	\$57,942,698	(\$2,637,732)	(4.4)
Employee Benefits	27,863,821	29,048,569	29,675,097	30,648,070	972,973	3.3
Purchase Services	6,543,091	6,566,228	7,601,338	6,683,002	(918,336)	(12.1)
Supplies	4,210,955	4,590,368	4,491,747	4,351,864	(139,883)	(3.1)
Capital Items	738,579	348,875	456,629	245,801	(210,828)	(46.2)
Other	54,341	87,668	208,502	250,668	42,166	20.2
Transfers	1,633,606	1,596,000	675,000	675,000	0	0.0
Total Expenditures	\$100,788,065	\$100,288,191	\$103,688,743	\$100,797,103	(\$2,891,640)	(2.8)

Debt Retirement Fund

An energy bond in the amount of \$7.3 million for 15 years was approved by the Board of Education in January, 2001. The bond has and will be used to improve heating and ventilation, replace doors and windows, and install energy management systems.

A \$62.9 million bond was approved by voters in September, 2002. The bond's purpose is to pay for improvements in middle and high school science labs, athletic fields and facilities, and fine and performing arts facilities throughout the district. Bonds can only be used for the purposes specified, and cannot be used for general fund expenses such as salaries and benefits.



Science lab at South High School



Pool at North High School

The Grosse Pointe Public School System
Debt Retirement Fund
Summary of Sources and Uses

	Actual	Original	Estimated	Proposed	Difference	Percent
	2010-11	Budget	Actual	Budget	2011-12	Incr.
		2011-12	2011-12	2012-13	to 2012-13	(Decr.)
Sources:						
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
Total Revenues	\$7,474,118	\$5,031,000	\$5,011,571	\$5,075,050	\$63,479	1.3
Beginning Fund Equity	988,236	914,542	883,189	917,814	34,625	3.9
Total Sources	\$8,462,354	\$5,945,542	\$5,894,760	\$5,992,864	\$98,104	1.7
Uses:						
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
Total Expenditures	\$7,579,164	\$4,977,221	\$4,976,946	\$5,001,369	\$24,423	0.5
Ending Fund Equity (3)	883,189	968,321	917,814	991,495	73,681	8.0
Total Uses	\$8,462,354	\$5,945,542	\$5,894,760	\$5,992,864	\$98,104	1.7

(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.

Sinking Fund

The sinking fund is used primarily for repairs and improvements to buildings and grounds.

These funds come from a specially voted millage (1.0 mill for 5 years) that was approved by The Grosse Pointe Public School System voters on November 3, 2009.



Brownell Middle School art class



Kerby Elementary Smart Board



Richard Elementary computer lab

The Grosse Pointe Public School System
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.)
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
Total Revenue	\$2,695,631	\$2,602,500	\$2,589,007	\$2,500,100	(\$88,907)	(3.4)
Beginning Fund Equity	302,789	17,489	(39,818)	0	39,818	(100.0)
Total Sources	\$2,998,420	\$2,619,989	\$2,549,189	\$2,500,100	(\$49,089)	(1.9)
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
Total Expenditures	\$3,038,238	\$2,600,000	\$2,549,189	\$2,500,000	(\$49,189)	(1.9)
Ending Fund Equity (1)	(39,818)	19,989	0	100	100	#N/A
Total Uses	\$2,998,420	\$2,619,989	\$2,549,189	\$2,500,100	(\$49,089)	(1.9)

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

Capital Projects (Building and Site) Fund

Construction

Building Repairs

Equipment Repairs

The Capital Projects Fund is used primarily for the construction and repair of buildings and the equipment in those buildings. Funds may come from special voted taxes designated for this purpose, by appropriations from the General Fund, long-term borrowing, or by designated gifts and/or contributions.

Shown here is the tuition-based GPPSS Preschool program located within Barnes Early Childhood Center, a rock wall in the Poupard gym, and the Trombly Greenhouse.



The Grosse Pointe Public School System
School Services 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.)
Sources:						
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
Subtotal	\$1,458,777	\$1,400,181	\$1,633,088	\$1,658,088	\$25,000	1.5
Other Sources:						
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
Incoming Transfers:						
Transfer from General Fund	941,000	921,000	0	0	0	0.0
Total Revenues	\$2,879,309	\$2,721,181	\$2,112,620	\$2,137,620	\$25,000	1.2
Beginning Fund Equity	35,020	10,577	35,756	33,241	(2,515)	(7.0)
Total Sources	\$2,914,329	\$2,731,758	\$2,148,376	\$2,170,861	\$22,485	1.0