



2015-2016 Budget

July 1, 2015 - June 30, 2016 • Budget Adopted June 22, 2015



The Grosse Pointe Public School System

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

2015 Board of Education

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Back Row: Brian Summerfield, Treasurer; Ahmed Ismail, Trustee; Daniel Roeske, Vice President

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Dr. Gary C. Niehaus

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Christian Fenton, Deputy Superintendent for Business and Operations

Isha Smith, Manager of Business and Operations



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.



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400 students from 18 GPPSS elementary classrooms participated in the Kids Ads business partnership with GP News. Here is the 1st place finisher from Trombly!



Barnes families come together each year at Funapalooza to celebrate learning. This year over 400 people attended.

Introduction



South choir triumphed at the Center Grove competition.



Trombly Elementary field day

Peer to Peer programming helps all students feel connected to their school community. This is Brownell Middle School's team.



Learning Fun & Friends

During their class trip to Washington DC, Parcels 8th graders salute WWII veterans.



Budget Report 2015-2016

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

June 2015

The 2015-2016 Budget

The budget presented here for the Grosse Pointe Public School System (GPPSS) was developed to provide the best possible educational experience for our students. We are pleased to report that our school system remains vibrant. Our elementary and middle school test scores are steady and strong, always among the top in the state and very competitive with like district counterparts. We transitioned from the MEAP to the M-STEP this spring and await those results. Both high schools are ranked in the top 2% of all high schools in the state (K12.niche.com). 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 five foreign languages in our high schools. 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, Plan for Continuous Improvement, and Student Learner Profile are regularly updated and part of the very fiber of our school culture. And our students continue to learn in a safe, secure environment that stimulates their natural curiosity.

To continue to provide these experiences, despite years of multi-million dollar cuts, we take budget development seriously. The process spans months and starts with budget parameters from our Board of Education. While the State's financial challenges and educational funding structure continue to impact allocations, we diligently work to create a balanced budget that maximizes available funds. Our general fund equity is projected to be approximately 6.73% of the General Fund at the end of 2014-15 and above 10% by the end of 2016-17. This is due to significant and structural contract changes agreed to by bargaining units and other employees in the form of reductions in salary and benefits. Our audit reports are exceptional; we continue to receive unqualified opinions to our financial reports. The district enjoys unparalleled community support, evidenced by active PTO and booster groups, millage and sinking fund support, and the Grosse Pointe Foundation for Public Education's (GPFPE) success. The GPFPE has contributed over \$2 million to our schools. GPPSS 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 at www.gpschools.org. We encourage you to use the School Board dropdown to access these budget reports and more. GPPSS lives within our means, providing an educational experience that prepares students for future success.

From Policy to Parameters to a Finished Budget

Monthly updates on the budget have been shared at the televised board meetings and on the website. Periodic meetings have been held with the Board treasurer since January. Board presentations walked through the Budget Modeling Utility in preparation for the Budget Hearing June 22 where the budget will be formally presented.

Overarching concepts of this budget are that funding is driven by enrollment, so investments must scale with enrollment and case-load, 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 worked from several assumptions regarding revenue, expenditures, and fund equity. These 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 2015-16 budget:

1. Not participating in Schools of Choice
2. Achieving the fund equity targets set forth in its current labor and employment agreements;
3. Continuing to operate the District's elementary, middle school, and high school programs in the current buildings, making appropriate adjustments to staffing and resources to reflect the student enrollment and the students' educational needs in each building (including reducing the need for students to attend classes outside of their home building by using technology or offering educational instruction in other ways);
4. Prioritizing sinking fund projects, including allowable expenses for technology upgrades, by those that, if delayed, will create safety issues, negatively impact programs, or increase costs;
5. Offering work and educational opportunities in conjunction with the Full Circle Foundation that meet the District's annual goals for the program;
6. Increasing public relations and communication strategies to improve the educational experience for students, increase student enrollment, and communicate effectively with the community;
7. Reviewing potential opportunities to decrease energy and related costs across the district;
8. Expanding tuition-based preschool in other locations throughout the district, provided that these programs are self-funded;
9. Providing for critical technology upgrades;
10. Looking for other options and new revenue streams to fund technology improvements that will improve the education provided to students or administrative efficiency; and
11. Considering ways to reduce the District's legal costs.

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 is projected to continue to increase through 2016-17. The goal will be to keep fund equity in the 10-15% range.

While disappointed in the decrease in our Standard & Poor's/Moody's rate, we are confident that the rate will increase as our projected fund equity increases through 2016-17 to over \$10 million (approximately 10% of our annual operating budget). Our S&P/Moody's rate remains a very respectable AA2 and is also impacted by our location within Wayne County.

The chart below gives a quick glimpse of several key factors that make up the district’s total financial picture.

	2014-15	2015-16	Impact/Observation
Foundation Allowance	\$9,794	\$9,864	\$70 increase
State Aid Per Pupil	\$6,948	\$7,018	Slight increase
Student Enrollment “Blended”	7,911.07	7,773.84	Decrease by approximately 137 students
General Fund Equity	\$6,425,810	\$7,977,645	Now increasing
Average Total Compensation/Teacher	\$110,438	\$111,542	Decrease per salary formula (impacts all staff)
Total Teachers (Full Time Equivalency-FTE)	554.30	543.6	10.7 fewer teachers
Total Employees	870.40	848.9	15.9 fewer staff
Total Direct Compensation	\$53,713,832	\$53,401,575	Decrease due to slight decrease in staff and fund equity salary adjustment formula
Total Health Care, Retirement, FICA	\$30,519,427	\$29,546,049	Increase minimized by contract formula/negotiations
Total General Fund Expenditures and Transfer	\$98,646,837	\$96,436,488	Decrease scaled to enrollment decrease

These 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 is an ongoing concern, but we are cautiously optimistic we have reached a point of some stabilization due to long-term structural changes in employee compensation. The overall taxable value appears to be leveling off and increasing slightly, which is good news for the district and for the State as the State receives funding of 6 mills for all commercial and homestead property.

Due to a slight increase in taxable values and a decrease in enrollment, combined with an increase in sinking fund and debt tax, overall the local school property taxes will decrease 1.8%. Enrollment continues to decrease across the State and Tri-County area.

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, again due to enrollment.
- 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 20 years. These are paid directly to the school system by Grosse Pointe residents as well as those who live within the section of Harper Woods that attends GPPSS schools.
- 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 reductions in funding and increases in the State mandated pension amounts.
- 6) Our fund equity continues to move in a positive direction through 2016-17.

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, the Grosse Pointe Foundation for Public Education, and our PTO and booster groups. We are also thankful for staff, parents, guardians, friends and neighbors who support the schools through gifts of time, energy and funds. The Board and Administration will continue to demonstrate fiscal responsibility by balancing a budget that supports the district's Plan for Continuous Improvement, and maintains the programs that make the GPPSS what it is today and should be in the future.

Staffing and Enrollment Projections



Volunteers run the disability awareness workshop. To volunteer for next year, please contact PTO Council. This is the program at Defer.



Ferry students collected donations for homeless animals through the MACS program.

Click this SERVE logo on any school or district website to go to the SERVE webpage for volunteer opportunities for your student or family.

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 all schools with volunteer opportunities.
- Elementary students Jump Roping for Heart in gym class thanks to our PE teachers
- Trombly's coat and book drives for Guyton school
- Maire's annual plays that have raised funds for Children's Hospital and other causes

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



The Grosse Pointe Public School System
Employee Staff Report (Full Time Equivalent) FTE

General Fund and School Services Employees	Actual 2013-14	Est. Actual 2014-15	Projected 2015-16	Incr/(Decr) from 2014-15
Teachers	556.8	554.3	543.4	(10.9)
Administrators	31.0	31.0	31.0	0.0
Plant/Custodial	68.5	67.5	67.5	0.0
Non-Instructional Staff	18.0	18.0	18.0	0.0
Clerical	47.1	45.1	45.1	0.0
Teacher/Classroom Assistant (A)	140.0	132.0	127.0	(5.0)
Paraprofessional	9.45	8.90	8.90	0.0
Technology	8.0	8.0	8.0	0.0
Total FTE Employees	878.9	864.8	848.9	(15.9)

A) Includes hall monitors and parking lot attendants.

The Grosse Pointe Public School System
Enrollment (Full Time Equivalent)

School	Elementary Education				School	Secondary and Special Education			
	Fall Actual (1) 2013-14	Fall Actual (1) 2014-15	Fall Projected 2015-16	Incr./(Decr.) from 2014-15		Fall Actual (1) 2013-14	Fall Actual (1) 2014-15	Fall Projected 2015-16	Incr./(Decr.) from 2014-15
Defer	326	305	280	(25)	Brownell	708	679	670	(9)
Ferry	364	326	314	(12)	Parcells	732	717	672	(45)
Kerby	348	329	320	(9)	Pierce	584	575	561	14
Maire	308	301	284	(17)	Total Middle	2,024	1,971	1,903	(68)
Mason	300	287	279	(8)	North	1,267	1,309	1,371	62
Montieth	483	481	461	(20)	South	1,652	1,636	1,610	(26)
Poupard	331	326	314	(12)	Total High	2,919	2,945	2,981	36
Richard	378	372	363	(9)	Subtotal	8,051	7,914	7,760	(154)
Trombly	270	271	261	(10)					
Barnes	0	0	0	0	Special Ed.	296	281	281	0
Total Ele.	3,108	2,998	2,876	(122)	Grand To- tals	8,347	8,195	8,041	(154)
Barnes pre- school	62*	98*	97*						

*Not FTE or part of official count data.

(1) Official count day

Taxable Value and Property Taxes

Richard READS is an annual event during March is Reading Month. Our PTOs and boosters support programs like this that enhance the learning environment in fun and creative ways.



The quality of our fine and performing arts programs is truly a *Pointe of Pride*. This year Pierce staged Hairspray Jr.

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, and staff to enhance our children's educational experiences.

It has given back over \$2 million to date. Through a grant process, funds are distributed throughout the district. All schools and all grade levels have benefitted from a wide array of technology learning tools, classroom improvements, professional development, extra-curricular, co-curricular and athletic programs. Please visit www.gpfpe.org to learn more.

The Grosse Pointe Public School System
Property Taxes

	Estimate Taxes 2014-15	Projected Taxes 2015-16	Increase/ (Decrease)
Property Taxes:			
Hold Harmless Tax (1)	\$15,169,443	\$14,715,881	(\$453,562)
Non-Homestead Tax (2)	7,536,322	7,405,594	(130,728)
Sinking Fund Tax (2)	2,434,000	2,588,083	154,083
Subtotal Local Taxes	\$25,139,765	\$24,709,558	(\$430,207)
Debt Fund Tax	4,350,000	4,250,000	(100,000)
Total Local Taxes	\$29,489,765	\$28,959,558	(\$530,207)

(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 (TV) by City and Township
June 30, 2015

	Total Taxable TV Actual 2014-15	Total Taxable TV Projected 2015-16	Increase (Decrease)	Percent Inc./Dec.)
Grosse Pointe Shores	\$246,672,456	\$252,020,343	\$5,347,887	2.2%
Grosse Pointe City	\$326,739,161	\$328,736,345	1,997,184	0.6%
Grosse Pointe Farms	\$706,399,677	\$722,983,910	16,584,233	2.3%
Grosse Pointe Park	\$549,647,374	\$561,043,634	11,396,260	2.1%
Grosse Pointe Woods	\$618,492,730	\$637,951,875	19,459,145	3.1%
Harper Woods	\$86,637,867	\$85,347,074	(1,290,793)	-1.5%
Total	\$2,534,589,265	\$2,588,083,181	\$53,493,916	2.1%

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 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Sources:						
Property Taxes (Gap)	\$16,997,305	\$15,265,160	\$15,169,443	\$14,715,881	(\$453,562)	(3.0)
Property Taxes (Non-homestead)	5,291,123	7,470,897	7,536,322	7,405,594	(130,728)	(1.7)
Delinquent Taxes	55,513	15,436	17,000	17,000	0	0.0
Tuition (Summer School)	199,817	131,080	199,817	199,817	0	0.0
Rental Income	261,511	192,580	192,580	192,580	0	0.0
Interest Income	27	1,279	1,279	1,279	0	0.0
Athletic Revenue	403,473	332,000	360,000	382,000	22,000	6.1
Miscellaneous Income	1,433	500	0	0	0	0.0
Subtotal	\$23,210,202	\$23,408,932	\$23,476,441	\$22,914,151	(\$562,290)	(2.4)
State Sources:						
Categorical Fund- ing/ Prior Adjust- ments	\$11,098,999	\$11,546,776	\$12,364,932	\$12,124,932	(\$240,000)	(1.9)
Foundation Allowance	56,178,000	56,136,069	54,966,107	54,556,816	(409,291)	(0.7)
Subtotal	\$67,276,999	\$67,682,845	\$67,331,039	\$66,681,748	(\$649,291)	(1.0)

The Grosse Pointe Public School System
General Fund
Summary of Revenue

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Federal Sources:						
Title I	\$443,472	\$443,000	\$599,805	\$501,034	(\$98,771)	(16.5)
Title II, Part A & D	149,465	150,000	154,444	154,444	0	0.0
Title III	5,616	0	0	0	0	0.0
Flow-through Grants	1,860,935	1,853,000	1,885,680	1,885,680	0	0.0
Transition Grant	0	2,000	0	0	0	0.0
Medicaid	52,866	14,000	42,000	42,000	0	0.0
IDEA- Preschool	105,435	105,000	91,377	91,377	0	0.0
Subtotal	\$2,617,789	\$2,567,000	\$2,773,306	\$2,674,535	(\$98,771)	(3.6)
Incoming Transfers and Other Transactions:						
County	\$5,592,986	\$5,592,985	\$5,274,790	\$5,274,790	\$0	0.0
Miscellaneous County Grants	526,178	319,200	476,546	443,091	(33,455)	(7.0)
Transfers from other funds	0	0	0	0	0	0.0
Subtotal	\$6,119,164	\$5,912,185	\$5,751,336	\$5,717,881	(\$33,455)	(0.6)
Total Revenue	\$99,224,154	\$99,570,962	\$99,332,122	\$97,988,315	(\$1,343,807)	(1.4)
Beginning Fund Equity:						
Reserved	\$0	\$0	\$0	\$0	\$0	0.0
Unreserved	2,001,212	4,014,710	5,740,533	6,425,818	685,285	11.9
Total Sources	\$101,225,366	\$103,585,672	\$105,072,655	\$104,414,133	(\$658,522)	(0.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Basic Programs						
This function includes Elementary, Middle, High School and Other Basic Programs.						
Salaries	\$31,852,792	\$31,466,476	\$31,106,069	\$31,003,786	(\$102,283)	(0.3)
Employee Benefits	16,436,240	15,311,979	18,194,484	18,050,477	(144,007)	(0.8)
Purchase Services	916,869	1,047,097	1,076,285	1,123,558	47,273	4.4
Supplies	544,408	540,000	568,722	544,588	(24,134)	(4.2)
Capital Items	33,592	15,000	15,000	15,000	0	0.0
Other	17,609	6,000	6,000	6,000	0	0.0
Subtotal	\$49,801,510	\$48,386,552	\$50,966,560	\$50,743,409	(\$223,151)	(0.4)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2013-14	Budget	Actual	Budget	2014-15	Incr.
		2014-15	2014-15	2015-16	to 2015-16	(Decr.)
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	\$6,853,901	\$6,882,832	\$7,046,584	\$6,459,017	(\$587,567)	(8.3)
Employee Benefits	4,056,582	5,001,330	3,511,514	4,077,734	566,220	16.1
Purchase Services	457,293	306,787	364,790	318,470	(46,320)	(12.7)
Supplies	95,928	105,000	103,909	103,613	(296)	(0.3)
Capital Items	5,253	0	0	0	0	0.0
Other	577	4,000	0	0	0	0.0
Subtotal	\$11,469,534	\$12,299,949	\$11,026,797	\$10,958,834	(\$67,963)	(0.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
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	\$4,508,287	\$4,514,334	\$4,946,779	\$5,210,695	\$263,916	5.3
Employee Benefits	2,289,664	2,541,631	2,483,237	2,259,417	(223,820)	(9.0)
Purchase Services	49,741	83,840	77,464	122,586	45,122	58.2
Supplies	3,171	14,000	17,154	10,967	(6,187)	(36.1)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$6,850,863	\$7,153,805	\$7,524,634	\$7,603,665	\$79,031	1.1

The Grosse Pointe Public School System
 General Fund
 Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Instructional Staff Services						
<p>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.</p>						
Salaries	\$1,937,024	\$2,151,490	\$1,881,490	\$1,928,943	\$47,453	2.5
Employee Benefits	974,609	1,139,392	1,131,818	1,188,659	56,841	5.0
Purchase Services	325,454	207,041	339,541	341,118	1,577	0.5
Supplies	234,824	500,000	451,736	76,146	(375,590)	(83.1)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$3,471,911	\$3,997,923	\$3,804,585	\$3,534,866	(\$269,719)	(7.1)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2013-14	Budget	Actual	Budget	2014-15	Incr.
		2014-15	2014-15	2015-16	to 2015-16	(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	\$351,783	\$400,508	\$331,715	\$400,508	\$68,793	20.7
Employee Benefits	174,906	180,678	183,060	183,567	507	0.3
Purchase Services	453,950	379,445	384,345	351,864	(32,481)	(8.5)
Supplies	50,819	34,000	54,200	53,658	(542)	(1.0)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$1,031,458	\$994,631	\$953,320	\$989,597	\$36,277	3.8

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2013-14	Budget	Actual	Budget	2014-15	Incr.
		2014-15	2014-15	2015-16	to 2015-16	(Decr.)
School Administration						
This function consists of those activities concerned with overall administrative responsibility for a single school.						
Salaries	\$3,815,941	\$3,744,755	\$3,744,755	\$3,744,755	\$0	0.0
Employee Benefits	2,068,636	2,094,027	2,121,183	2,094,027	(27,156)	(1.3)
Purchase Services	81,921	101,800	101,800	85,651	(16,149)	(15.9)
Supplies	160,857	171,000	171,000	169,291	(1,709)	(1.0)
Capital Items	1,235	0	0	0	0	0.0
Other	14,058	10,500	25,000	10,500	(14,500)	(58.0)
Subtotal	\$6,142,648	\$6,122,082	\$6,163,738	\$6,104,224	(\$59,514)	(1.0)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Business Services						
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	\$356,828	\$355,762	\$355,762	\$355,762	\$0	0.0
Employee Benefits	467,115	511,168	587,154	540,154	(47,000)	(8.0)
Purchase Services	2,950	15,260	3,000	9,900	6,900	230.0
Supplies	15,560	3,000	15,260	2,970	(12,290)	(80.5)
Capital Items	0	0	0	0	0	0.0
Other (1)	191,425	600,000	600,000	348,500	(251,500)	(41.9)
Subtotal	\$1,033,878	\$1,485,190	\$1,561,176	\$1,257,286	(\$303,890)	(19.5)

(1) Includes uncollected taxes

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	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	\$3,085,441	\$3,034,927	\$3,034,927	\$3,034,927	\$0	0.0
Employee Benefits	1,762,084	2,115,586	1,964,384	1,964,384	0	0.0
Purchase Services	1,713,750	2,713,916	2,324,891	2,091,758	(233,133)	(11.9)
Supplies	2,684,049	2,503,000	2,503,000	2,553,000	50,000	2.2
Capital Items	61,099	47,000	47,000	35,000	(12,000)	(0.5)
Other	0	0	0	0	0	0.0
Subtotal	\$9,306,423	\$10,414,429	\$9,874,202	\$9,679,069	(\$195,133)	(2.0)

The Grosse Pointe Public School System
 General Fund
 Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2013-14	Budget	Actual	Budget	2014-15	Incr.
		2014-15	2014-15	2015-16	to 2015-16	(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	996,474	900,000	906,208	908,357	2,149	0.2
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	\$996,474	\$900,000	\$906,208	\$908,357	\$2,149	0.2

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Athletics						
This includes costs and activities associated with team sports for middle and high schools.						
Salaries	\$294,946	\$285,751	\$285,751	\$285,751	\$0	0.0
Employee Benefits	103,748	89,100	89,100	89,100	0	0.0
Purchase Services	691,722	705,000	790,500	831,500	41,000	5.2
Supplies	223,782	242,000	242,000	239,580	(2,420)	(1.0)
Capital Items	0	0	0	0	0	0.0
Other	107,677	108,890	108,890	108,890	0	0.0
Subtotal	\$1,421,875	\$1,430,741	\$1,516,241	\$1,554,821	\$38,580	2.5

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual	Original	Estimated	Proposed	Difference	Percent
	2013-14	Budget	Actual	Budget	2014-15	Incr.
		2014-15	2014-15	2015-16	to 2015-16	(Decr.)
Central Services						
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	\$961,336	\$965,801	965,801	\$950,049	(\$15,752)	(1.6)
Employee Benefits	496,826	510,241	516,861	512,169	(4,692)	(0.9)
Purchase Services	828,590	650,416	769,301	569,071	(200,230)	(26.0)
Supplies	163,505	140,000	140,000	69,300	(70,700)	(50.5)
Capital Items	164,872	694,000	694,000	669,000	(25,000)	(3.6)
Other	0	0	0	0	0	0.0
Subtotal	\$2,615,129	\$2,960,458	\$3,085,963	\$2,769,589	(\$316,374)	(10.3)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Community Services						
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	\$149,406	\$139,609	\$143,609	\$139,609	(\$4,000)	(2.8)
Employee Benefits	75,087	50,917	103,806	73,806	(30,000)	(28.9)
Purchase Services	170,250	75,000	115,000	115,000	0	0.0
Supplies	6,816	0	5,998	4,356	(1,642)	(27.4)
Capital Items	70	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$401,629	\$265,526	\$368,413	\$332,771	(\$35,642)	(9.7)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Total Expenditures	\$94,543,332	\$96,411,286	\$97,751,837	\$96,436,488	(\$1,315,349)	(1.3)
Transfer to School Services Fund	266,500	220,000	220,000	0	(220,000)	(100.0)
Transfer to Debt Fund	675,000	675,000	675,000	0	(675,000)	(100.0)
Total Expenditures and Transfers	\$95,484,832	\$97,306,286	\$98,646,837	\$96,436,488	(\$2,210,349)	(2.2)
Ending Fund Equity:						
Restricted	0	0	0	0	0	0.0
Other (1)	2,001,212	6,264,886	6,425,818	7,977,645	1,551,827	24.1
Total Uses	\$97,486,044	\$103,571,172	\$105,072,655	\$104,414,133	(\$658,522)	(0.6)

(1) Includes Nonspendable, Committed Assigned and Unassigned.

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

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Salaries	\$54,167,685	\$53,942,245	\$53,843,242	\$53,513,802	(\$329,440)	(0.6)
Employee Benefits	28,905,497	29,546,049	30,886,601	31,033,494	146,893	0.5
Purchase Services	6,688,964	7,185,602	7,253,125	6,868,833	(384,292)	(5.3)
Supplies	4,183,719	4,252,000	4,272,979	3,827,469	(445,510)	(10.4)
Capital Items	266,121	756,000	756,000	719,000	(37,000)	(4.9)
Other	331,346	729,390	739,890	473,890	(266,000)	(36.0)
Transfers	941,500	895,000	895,000	0	(895,000)	(100.0)
Total Expenditures	\$95,484,832	\$97,306,286	\$98,646,837	\$96,436,488	(\$2,210,349)	(2.2)

School Services Fund

Cafeteria

Camp O'Fun - GPPSS Summer Day Camp

Community Swim

Kids Club Before & After School Care

GPPSS Tuition-based Preschool

Safety Town



GPPSS Preschool has infant care now for children from 6 weeks of age.



GPPSS Preschool parents receive daily emails on what their child is learning.



Safety Town delights young learners as one of our summer program.

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

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Sources:						
Food Sales	\$745,782	\$690,000	\$715,000	\$715,000	\$0	0.0
Community Swim	56,170	56,000	56,000	56,000	0	0.0
Kids Club, Camp O Fun and Preschool	1,404,993	1,300,000	1,400,000	1,400,000	0	0.0
Subtotal	\$2,206,945	\$2,046,000	\$2,171,000	\$2,171,000	\$0	0.0
Other Sources:						
Lunch/Milk Reimburse.	\$37,410	\$62,000	\$35,000	\$35,000	\$0	0.0
Federal Lunch Reimburse.	466,065	380,000	400,000	400,000	0	0.0
State Commodities/bonuses	59,634	55,000	55,000	55,000	0	0.0
Incoming Transfers:	266,500	0	220,000	0	0	0.0
Total Revenues	\$3,036,554	\$2,543,000	\$2,881,000	\$2,661,000	(\$220,000)	(7.6)
Beginning Fund Equity	(277,390)	8,110	230,513	197,513	(33,000)	(14.3)
Total Sources	\$2,759,164	\$2,551,110	\$3,111,513	\$2,858,513	(\$253,000)	(8.1)

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

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Food Service						
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchase Services	1,131,449	1,000,000	1,250,000	1,200,000	(50,000)	(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	\$1,131,449	\$1,000,000	\$1,250,000	\$1,200,000	(\$50,000)	(4.0)
<u>Other Supporting Services: Kids Club, Preschool, Safety School, Camp O Fun and Community Swim</u>						
Salaries	\$720,137	\$750,000	\$830,000	\$830,000	\$0	0.0
Employee Benefits	370,074	360,000	430,000	430,000	0	0.0
Purchase Services	241,061	320,000	340,000	320,000	(20,000)	(5.9)
Supplies	62,573	64,000	63,000	63,000	0	0.0
Capital Items	874	50,000	0	0	0	0.0
Other	2,483	1,500	1,000	1,000	0	0.0
Subtotal	\$1,397,202	\$1,545,500	\$1,664,000	\$1,644,000	(\$20,000)	(1.2)
Total Expenditures	\$2,528,651	\$2,545,500	\$2,914,000	\$2,844,000	(\$70,000)	(2.4)
Ending Fund Equity	230,513	5,610	197,513	14,513	(183,000)	(92.7)
Total Uses	\$2,759,164	\$2,551,110	\$3,111,513	\$2,858,513	(\$253,000)	(8.1)

The Grosse Pointe Public School System
General Fund and School Service Fund
Summary of Expenditures

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Salaries	\$54,887,822	\$54,692,245	\$54,673,242	\$54,343,802	(\$329,440)	(0.6)
Employee Benefits	29,275,571	29,906,049	31,316,601	31,463,494	\$146,893	0.5
Purchase Services	8,061,474	8,505,602	8,843,125	8,388,833	(\$454,292)	(5.1)
Supplies	4,246,292	4,316,000	4,335,979	3,890,469	(\$445,510)	(10.3)
Capital Items	266,995	806,000	756,000	719,000	(\$37,000)	(4.9)
Other	333,829	730,890	740,890	474,890	(\$266,000)	(35.9)
Transfer (net)	941,500	895,000	895,000	0	(\$895,000)	(100.0)
Total Expenditures	\$98,013,483	\$99,851,786	\$101,560,837	\$99,280,488	(\$2,280,349)	(2.2)

Debt Retirement Fund

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.



From after school activities to athletics to events, our schools reflect our community's commitment to excellence.

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

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Sources:						
Property Taxes	\$4,410,404	\$4,450,000	\$4,350,000	\$4,250,000	(\$100,000)	(2.3)
Transfer from General Fund	675,000	675,000	675,000	0	(675,000)	(100.0)
Interest Income	1,870	50	1,500	1,500	0	0.0
Total Revenues	\$5,087,274	\$5,125,050	\$5,026,500	\$4,251,500	(\$775,000)	(15.4)
Beginning Fund Equity	965,484	1,042,315	1,055,315	1,090,571	35,256	3.3
Total Sources	\$6,052,758	\$6,167,365	\$6,081,815	\$5,342,071	(\$739,744)	(12.2)
Uses:						
Paying Agent Fees	\$725	\$1,500	\$1,500	\$1,000	(\$500)	(33.3)
Principal Payments (1)	655,000	675,000	675,000	0	(675,000)	(100.0)
Interest Limited Bonds (1)	36,625	20,250	20,250	0	(20,250)	(100.0)
Principal Refunding 2007 (2)	2,390,000	2,475,000	2,475,000	2,625,000	150,000	6.1
Interest Refunding 2007 (2)	1,915,094	1,819,494	1,819,494	1,695,744	(123,750)	(6.8)
Tax Adjustment	0	0	0	0	0	0.0
Total Expenditures	\$4,997,444	\$4,991,244	\$4,991,244	\$4,321,744	(\$669,500)	(13.4)
Ending Fund Equity (3)	1,055,315	1,176,121	1,090,571	1,020,327	(70,244)	(6.4)
Total Uses	\$6,052,758	\$6,167,365	\$6,081,815	\$5,342,071	(\$739,744)	(12.2)

(1) Payments for non-tax bond for energy conservation improvements - expired 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

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 4, 2014. A list of completed and projected projects is on the website.



Monteith father LCDR Jeff Daudert spoke with his son's class about military service and careers.



Poupard students conquer fear and build character at 5th grade camp.



Middle school students in Life-skills classes made dozens of turkeys for Crossroads.

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

	Actual 2013-14	Original Budget 2014-15	Estimated Actual 2014-15	Proposed Budget 2015-16	Difference 2014-15 to 2015-16	Percent Incr. (Decr.)
Property Taxes	\$2,398,798	\$2,511,000	\$2,434,000	\$2,588,083	\$154,083	6.3
Tax Adjustments/Write-offs	0	0	0	0	0	0.0
Interest Income	0	0	0	0	0	
Total Revenue	\$2,398,798	\$2,511,000	\$2,434,000	\$2,588,083	\$154,083	6.3
Beginning Fund Equity	113,739	63,739	358,365	247,365	(111,000)	(31.0)
Total Sources	\$2,512,537	\$2,574,739	\$2,792,365	\$2,835,448	\$43,083	1.5
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	2,154,172	2,545,000	2,545,000	2,768,971	223,971	8.8
Other	0	0	0	0	0	0.0
Total Expenditures	\$2,154,172	\$2,545,000	\$2,545,000	\$2,768,971	\$223,971	8.8
Ending Fund Equity (1)	358,365	29,739	247,365	66,477	(180,888)	(73.1)
Total Uses	\$2,512,537	\$2,574,739	\$2,792,365	\$2,835,448	\$43,083	1.5

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

Financial Overview

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



“Each and every student, each and every day” is a district motto demonstrated here at Kerby.



How many Maire students can you fit in an EcoV car? They can tell you what small changes can mean for our environment.

Did you know every GPPSS school has earned MI Green School designation!



North students here are studying water quality in environmental science.

Mason students celebrate Earth Day in art class.



The Grosse Pointe Public School System
Expenditures
All Funds
2015-16

Fund	2014-15 Estimated Actual	2015-16 Proposed Budget	Percent of Total	Percent Increase (Decrease)
General Fund (1)	\$97,751,837	\$96,436,488	90.6	(1.3)
School Services Fund	2,914,000	2,844,000	2.7	(2.4)
Debt Fund	4,991,244	4,321,744	4.1	(13.4)
Subtotal	\$105,657,081	\$103,602,232	97.4	(1.9)
Sinking Fund	2,545,000	2,768,971	2.6	8.8
Total	\$108,202,081	\$106,371,203	100.0	(1.7)

(1) Net of Debt interfund transfers.