

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 (MPSERS) Rate	16.72%	16.54%	16.94%	20.61%	23.00%	24.00%	25.00%
State Foundation Allowance Change / Pupil		\$17.00	\$0.00	\$0.00	\$110.00	\$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.

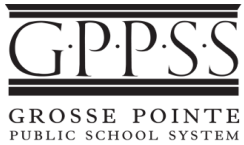
Expenditures and Transfers Out							
Total Direct Compensation	\$61,781,032	\$63,562,073	\$62,145,069	\$57,572,147	\$58,471,763	\$58,964,764	\$59,397,920
Health Care Expense	\$10,124,781	\$10,338,278	\$9,967,942	\$9,551,701	\$9,998,600	\$10,472,928	\$10,970,971
MPSERS Expense	\$10,329,788	\$10,513,167	\$10,520,280	\$11,693,044	\$13,265,881	\$13,939,838	\$14,608,695
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	\$101,404,154	\$103,058,158	\$104,691,357
	\$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	\$102,078,172	\$103,732,176	\$105,365,375

Revenues and Transfers In							
General Fund Revenue - All Sources	\$107,157,294	\$105,881,517	\$100,061,102	\$99,361,400	\$99,615,254	\$99,139,157	\$98,624,458
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	\$101,361,500	\$100,885,403	\$100,370,704

Annual Net and Fund Equity							
Net Annual Surplus / (Shortfall)	\$2,097,493	(\$87,727)	(\$3,212,732)	\$1,913,321	(\$716,673)	(\$2,846,773)	(\$4,994,671)
Beginning General Fund and SSF Equity	\$18,287,472	\$20,333,766	\$20,149,293	\$16,936,561	\$17,229,882	\$14,893,209	\$12,046,436
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	\$14,893,209	\$12,046,436	\$7,051,765
Fund Equity as Percent of GF Revenue	18.98%	19.03%	16.93%	17.34%	14.95%	12.15%	7.15%
Fund Equity as Percent of GF Expenditures	19.13%	18.78%	16.13%	17.37%	14.59%	11.61%	6.69%

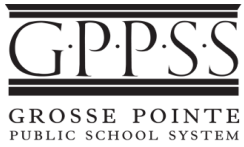
Other Statistics and Ratios							
Total FTE Employees	950.87	961.37	916.33	881.10	873.20	871.20	871.20
Ratio of Students to Teachers	14.2	13.8	14.1	14.3	14.3	14.2	14.1
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,195.88	8,139.07	8,098.75	8,052.50	8,002.50
Total Expenditures Per Pupil	\$12,376	\$12,835	\$12,813	\$12,187	\$12,604	\$12,882	\$13,167
Total Revenue Per Pupil	\$12,620	\$12,825	\$12,421	\$12,423	\$12,516	\$12,528	\$12,542
Human Resources Expense Per Pupil	\$10,125	\$10,680	\$10,660	\$10,223	\$10,643	\$10,913	\$11,185
HR Expense/Pupil as % of Total Exp./Pupil	81.8%	83.2%	83.2%	83.9%	84.4%	84.7%	85.0%
Non-HR Exp/Pupil as % of Total Exp./Pupil	17.2%	16.2%	16.2%	15.4%	14.9%	14.6%	14.4%

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	\$7,484	\$7,484	\$7,484
State Foundation Allowance Total	\$63,052,198	\$61,502,814	\$60,092,174	\$60,017,484	\$60,611,045	\$60,264,910	\$59,890,710
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	\$66,876,350	\$66,530,215	\$66,156,015
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	\$99,615,254	\$99,139,157	\$98,624,458
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	\$20,390,538	\$21,355,753	\$22,322,409
Total Comp. as % of GF Expenditure	62.0%	62.9%	63.1%	63.6%	64.2%	64.7%	65.1%
Avg. Total Compensation per FTE	\$109,380	\$111,801	\$114,264	\$110,783	\$116,024	\$118,773	\$121,380
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	\$1,241,740	\$1,285,317	\$1,328,957
Total Comp. as % of GF Expenditure	4.0%	3.8%	3.9%	4.2%	4.2%	4.2%	4.1%
Avg. Total Compensation per FTE	\$162,470	\$163,128	\$162,103	\$168,034	\$171,870	\$173,330	\$174,724
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%	4.2%	4.2%	4.2%
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	\$1,182,348	\$1,224,911	\$1,269,499
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	\$59,282	\$59,713	\$60,237
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	\$2,358,353	\$2,440,782	\$2,532,606
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	\$41,424	\$41,565	\$41,952
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	\$184,581	\$191,681	\$198,840



**Grosse Pointe Public School System
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	<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	\$49,534	\$50,042	\$50,496
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	\$542,200	\$563,131	\$584,529
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	\$112,754	\$114,140	\$115,557
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	\$241,767	\$251,078	\$260,531
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	\$222,502	\$224,829	\$227,192
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	\$274,720	\$285,235	\$295,978
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	\$93,284	\$121,342	\$122,776
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	\$27,724,098	\$28,910,099	\$30,110,137
Total Comp. as % of GF Expenditure	81.94%	83.34%	83.37%	83.88%	84.44%	84.71%	84.95%