

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

	(Actual) 2007-08	(Actual) 2008-09	(Actual) 2009-10	(Actual) 2010-11	(Est. Actual) 2011-12	(1st Draft) 2012-13	(Projected) 2013-14	(Projected) 2014-15
Assumptions								
State Mandated Retirement (MPSERS) Rate	16.72%	16.54%	16.94%	20.43%	24.46%	24.46%	24.46%	24.46%
State Foundation Allowance Change / Pupil		\$17.00	(\$154)	(\$170.00)	(\$300.00)	\$0.00	\$0.00	\$0.00
Other One Time Income per Pupil					\$242.00	\$187.00	\$187.00	\$187.00
Health Care Expense Growth Rate		2.11%	-3.58%	-4.05%	0.00%	0.00%	3.00%	3.00%
Other Variable Expense Growth Rate		-0.11%	-0.53%	-3.03%	-9.93%	-3.00%	-2.53%	-1.03%
General Ed. Student FTE Change		(279.8)	(133.0)	(47.0)	(3.0)	0.0	0.0	0.0

Expenditures and Transfers Out								
Total Direct Compensation	\$63,973,078	\$65,368,795	\$62,970,174	\$58,924,320	\$60,375,101	\$58,498,887	\$53,810,924	\$51,870,461
Health Care Expense - Gross	\$10,124,781	\$10,338,278	\$9,967,942	\$10,411,427	\$10,519,754	\$10,488,859	\$10,757,615	\$11,039,868
Employee Health Care Contributions				(\$846,938)	(\$975,285)	(\$1,186,859)	(\$2,286,778)	(\$2,569,001)
MPSERS (Retirement) Expense	\$10,696,299	\$10,811,999	\$10,660,053	\$12,008,097	\$14,767,750	\$14,308,828	\$13,162,152	\$12,687,515
FICA Expense	\$4,893,940	\$5,000,713	\$4,794,310	\$4,304,302	\$4,401,823	\$4,263,057	\$3,921,425	\$3,779,995
Total Other Variable Expenses	\$16,042,340	\$16,025,074	\$15,940,225	\$15,457,517	\$14,397,173	\$14,372,142	\$14,007,857	\$13,863,805
Other Cost Reduction or Revenue Increases								
All General Fund/ SS Fund Expenditures	\$105,730,438	\$107,544,859	\$104,332,704	\$100,258,726	\$103,486,316	\$100,744,914	\$93,373,195	\$90,672,643
	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to Debt Fund	\$668,000	\$674,000	\$684,000	\$692,606	\$675,000	\$675,000	\$675,000	\$675,000
Total Expenditures and Transfers	\$106,798,438	\$108,218,859	\$105,016,704	\$100,951,332	\$104,161,316	\$101,419,914	\$94,048,195	\$91,347,643

Revenues and Transfers In								
General Fund Revenue - All Sources	\$106,415,034	\$105,015,621	\$99,724,084	\$97,454,703	\$96,595,568	\$95,504,269	\$95,490,161	\$95,490,161
School Services Fund Revenue	\$1,977,033	\$2,193,229	\$2,081,553	\$2,212,618	\$2,112,620	\$2,137,620	\$2,137,620	\$2,137,620
Total Revenues	\$108,392,067	\$107,208,850	\$101,805,637	\$99,667,321	\$98,708,188	\$97,641,889	\$97,627,781	\$97,627,781

Annual Net and Fund Equity								
Net Annual Surplus / (Shortfall)	\$1,593,630	(\$1,010,009)	(\$3,211,067)	(\$1,284,011)	(\$5,453,127)	(\$3,778,026)	\$3,579,586	\$6,280,138
Beginning General Fund and SSF Equity	\$18,287,472	\$20,333,766	\$20,149,293	\$16,938,226	\$13,844,148	\$6,748,459	\$2,970,433	\$6,550,020
Fund Equity Used for ERI				(\$1,810,067)	(\$1,642,562)	\$0	\$0	\$0
Ending General Fund and SSF Equity	\$19,829,903	\$20,149,293	\$16,938,226	\$13,844,148	\$6,748,459	\$2,970,433	\$6,550,020	\$12,830,158
Fund Equity as Percent of GF Revenue	18.63%	19.19%	16.99%	14.21%	6.99%	3.11%	6.86%	13.44%
Fund Equity as Percent of GF Expenditures	18.57%	18.62%	16.13%	13.71%	6.48%	2.93%	6.96%	14.05%

Other Statistics and Ratios								
Total FTE Employees	950.87	961.37	916.33	880.80	882.97	870.27	865.67	865.67
Ratio of Students to Teachers	14.2	13.8	14.1	14.3	14.3	14.5	14.5	14.5
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,195.88	8,139.07	8,144.58	8,114.42	8,113.00	8,113.00
Total Expenditures Per Pupil	\$12,434	\$12,946	\$12,813	\$12,403	\$12,789	\$12,499	\$11,592	\$11,259
Total Revenue Per Pupil	\$12,620	\$12,825	\$12,422	\$12,246	\$12,119	\$12,033	\$12,033	\$12,033
Revenue less Expenditure per Pupil	\$186	(\$121)	(\$392)	(\$158)	(\$670)	(\$466)	\$441	\$774

Expenses per Pupil								
Total Direct Compensation	\$7,448	\$7,820	\$7,683	\$7,240	\$7,413	\$7,209	\$6,633	\$6,393
Health Care Expense - Net	\$1,179	\$1,237	\$1,216	\$1,175	\$1,172	\$1,146	\$1,044	\$1,044
MPSERS (Retirement) Expense	\$1,245	\$1,293	\$1,301	\$1,475	\$1,813	\$1,763	\$1,622	\$1,564
FICA Expense	\$570	\$598	\$585	\$529	\$540	\$525	\$483	\$466
Total Other Variable Expenses and Debt Exp.	\$1,992	\$1,998	\$2,028	\$1,984	\$1,851	\$1,854	\$1,810	\$1,792

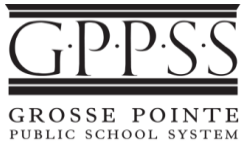
Expenses per Pupil as % of Revenue/Pupil								
Total Direct Compensation	59%	61%	62%	59%	61%	60%	55%	53%
Health Care Expense - Net	9%	10%	10%	10%	10%	10%	9%	9%
MPSERS (Retirement) Expense	10%	10%	10%	12%	15%	15%	13%	13%
FICA Expense	5%	5%	5%	4%	4%	4%	4%	4%
Total Other Variable Expenses	16%	16%	16%	16%	15%	15%	15%	15%
Total Expenditure/Pupil as % of Rev./Pupil	99%	101%	103%	101%	106%	104%	96%	94%

Expenses per Employee								
Total Direct Compensation	\$67,278	\$67,995	\$68,720	\$66,899	\$68,377	\$67,219	\$62,161	\$59,919
Total Indirect Compensation	\$27,044	\$27,202	\$27,744	\$29,379	\$32,520	\$32,029	\$29,520	\$28,808
Health Care Expense - Net	\$10,648	\$10,754	\$10,878	\$10,859	\$10,810	\$10,689	\$9,785	\$9,785
MPSERS (Retirement) Expense	\$11,249	\$11,246	\$11,633	\$13,633	\$16,725	\$16,442	\$15,205	\$14,656
FICA Expense	\$5,147	\$5,202	\$5,232	\$4,887	\$4,985	\$4,899	\$4,530	\$4,367
Total Compensation	\$94,322	\$95,197	\$96,464	\$96,277	\$100,897	\$99,248	\$91,681	\$88,728

**Grosse Pointe Public School System
 Budget Planning Modeling Utility - Revenue Data**

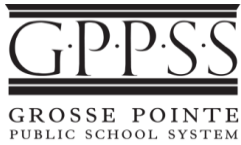
	(Actual) 2007-08	(Actual) 2008-09	(Actual) 2009-10	(Actual) 2010-11	(Est. Actual) 2011-12	(Revise 9/21) 2012-13	(Projected) 2013-14
Student Enrollment							
General Ed. Spring FTE's (Previous Yr. 25%, 10% weight)	8,599.87	8,520.89	8,265.44	8,151.27	8,127.23	8,127.23	8,113.00
General Ed. Fall FTE's (In Yr., 75%, 90% weight)	8,585.44	8,305.67	8,172.69	8,135.00	8,146.51	8,113.00	8,113.00
Blended Student Enrollment FTE's	8,589.05	8,359.48	8,195.88	8,139.07	8,144.58	8,114.42	8,113.00
State Revenue							
State Aid Per Pupil	\$7,341	\$7,358	\$7,332	\$7,204	\$6,912	\$6,912	\$6,912
State Foundation Allowance Total	\$63,052,198	\$61,502,814	\$56,279,759	\$58,633,842	\$56,295,351	\$56,086,892	\$56,077,056
State Categorical Funding	\$6,836,108	\$4,152,091	\$6,541,033	\$6,206,807	\$6,555,000	\$6,591,635	\$6,591,635
Snyder Best Practices/MPERS Offset					\$1,970,989	\$1,517,397	\$1,517,131
Gaffney Sec. 99 Funds	\$350,000	\$1,050,000	\$ -	\$ -	\$ -	\$ -	\$ -
20J Funds	\$1,701,404	\$1,655,929	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE REVENUE	\$71,939,710	\$68,360,834	\$62,820,792	\$64,840,649	\$64,821,340	\$64,195,924	\$64,185,822
Local Revenue							
Hold Harmless Property Tax (Gap) Millage Per Pupil	\$1,893	\$1,893	\$1,893	\$2,096	\$1,893	\$1,893	\$1,893
Hold Harmless Property Tax (Gap) Millage	\$16,219,184	\$17,407,292	\$15,361,937	\$17,063,059	\$15,417,694	\$15,360,603	\$15,357,909
Non-Homestead Property Tax Millage Per Pupil	\$894	\$904	\$958	\$691	\$919	\$922	\$922
Non-Homestead Property Tax Millage	\$7,459,199	\$6,185,948	\$7,700,894	\$5,620,913	\$7,484,871	\$7,481,498	\$7,480,186
TOTAL LOCAL REVENUE	\$23,678,383	\$23,593,240	\$23,062,831	\$22,683,972	\$22,902,565	\$22,842,101	\$22,838,095
County Revenue							
County (Act 18)	\$7,184,149	\$6,339,330	\$5,227,245	\$4,282,030	\$5,339,000	\$4,939,000	\$4,939,000
Miscellaneous County Grants	\$67,965	\$5,880	\$7,741	\$7,692	\$7,692	\$7,692	\$7,692
TOTAL COUNTY REVENUE	\$7,252,114	\$6,345,210	\$5,234,986	\$4,289,722	\$5,346,692	\$4,946,692	\$4,946,692
Federal Revenue							
Title I	\$289,450	\$526,860	\$526,669	\$603,041	\$405,306	\$420,000	\$420,000
Title II, Part A & D	\$192,155	\$207,874	\$188,118	\$232,947	\$75,114	\$50,000	\$50,000
Title V, Part A, Title VI and Title 111 ELS	\$1,808	\$0	\$9,903	\$88,272	\$9,756	\$9,756	\$9,756
ARRA Stabilization, EduJobs and Drug Free Grant	\$0	\$3,191,076	\$2,442,059	\$1,920,398	\$15,000	\$0	\$0
Flow Through Grants	\$1,541,366	\$1,673,250	\$1,772,150	\$1,803,037	\$1,864,172	\$1,864,172	\$1,864,172
Technology, Transition Grants	\$2,104	\$3,500	\$2,000	\$0	\$0	\$0	\$0
Medicaid	\$193,009	\$159,911	\$159,989	\$28,315	\$252,000	\$252,000	\$252,000
IDEA, ARRA-Pre-school and Flowthrough	\$97,461	\$102,858	\$2,399,552				
TOTAL FEDERAL REVENUE	\$2,317,353	\$5,865,329	\$7,500,440	\$4,676,010	\$2,621,348	\$2,595,928	\$2,595,928
Other Revenue							
Tax Adjustments/Write-offs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Delinquent Taxes	\$19,966	\$2,520	\$7,906	\$42,388	\$30,000	\$30,000	\$30,000
Tuition	\$391,543	\$557,330	\$506,030	\$100,650	\$100,650	\$100,650	\$100,650
Interest Income	\$525,035	\$125,682	\$8,807	\$2,662	\$2,662	\$2,662	\$2,662
Athletic Participation Fees			\$336,352	\$360,396	\$360,396	\$360,396	\$360,396
Athletic - Other Revenue (Gate, Camps, Booster)	\$0	\$0	\$127,921	\$258,656	\$258,656	\$258,656	\$258,656
Sales	\$718	\$0	\$0	\$660	\$660	\$660	\$660
Rental Income	\$183,815	\$151,437	\$102,284	\$198,332	\$150,000	\$170,000	\$170,000
Miscellaneous Income	\$106,397	\$14,039	\$15,735	\$606	\$600	\$600	\$600
TOTAL OTHER REVENUE	\$1,227,474	\$851,008	\$1,105,035	\$964,350	\$903,624	\$923,624	\$923,624
TOTAL GENERAL FUND REVENUE	\$106,415,034	\$105,015,621	\$99,724,084	\$97,454,703	\$96,595,568	\$95,504,269	\$95,490,161
School Services Fund Revenue							
Food Sales	\$1,046,629	\$995,453	\$923,002	\$839,653	\$739,653	\$739,653	\$739,653
Interest Income	\$1,805	\$3,320	\$229	\$73	\$75	\$75	\$75
Community Swim	\$267,113	\$336,359	\$152,831	\$89,108	\$89,108	\$89,108	\$89,108
Kid Club, Camp O' Fun and Preschool	\$475,147	\$529,537	\$650,123	\$804,252	\$804,252	\$829,252	\$829,252
State Commodities	\$0	\$0	\$0	\$54,764	\$54,764	\$54,764	\$54,764
Food Services Grants - Federal	\$42,205	\$42,205	\$306,652	\$378,851	\$378,851	\$378,851	\$378,851
State - Lunch Reimburse	\$144,134	\$286,355	\$48,716	\$45,917	\$45,917	\$45,917	\$45,917
TOTAL SCHOOL SVCS FUND REVENUE	\$1,977,033	\$2,193,229	\$2,081,553	\$2,212,618	\$2,112,620	\$2,137,620	\$2,137,620

Grosse Pointe Public School System Budget Planning Modeling Utility - Variable Expense Data							
	(Actual) 2007-08	(Actual) 2008-09	(Actual) 2009-10	(Actual) 2010-11	(Est. Actual) 2011-12	(1st Draft) 2012-13	(Projected) 2013-14
Purchased Services							
Subs (EL,MS,HS)	\$2,980,612	\$2,136,967	\$1,437,062	\$1,070,777	\$971,256	\$971,256	\$971,256
SS Fund- Kids club/Camp, etc			\$61,287	\$175,735	\$185,252	\$185,252	\$185,252
Consulting (Spec. Ed ARRA)			\$21,686	\$198,488	\$126,410	\$126,410	\$126,410
Management (Techn/Portage/Neola)			\$184,468	\$68,337	\$67,859	\$67,859	\$67,859
Subs - Custodians			\$178,394	\$141,398	\$185,296	\$185,296	\$185,296
Contract Staff- PT/OT/Speech			\$154,737	\$123,733	\$132,632	\$132,632	\$132,632
Contract Staff - Coaches			\$910,475	\$877,986	\$777,668	\$777,668	\$777,668
Contract Staff - Security			\$50,982	\$82,979	\$83,652	\$83,652	\$83,652
Contract Staff - Exec. Admin./Admin			\$231,957	\$231,957	\$224,000	\$224,000	\$224,000
Transportation - Special Ed.	\$681,749	\$743,508	\$631,986	\$635,682	\$724,815	\$724,815	\$724,815
Transportation - Athletic			\$112,094	\$131,732	\$136,555	\$136,555	\$136,555
Printing/Advertising			\$57,691	\$46,548	\$48,227	\$48,227	\$48,227
Travel/Conference/Mileage			\$272,512	\$336,961	\$257,693	\$257,693	\$257,693
Water	\$173,193	\$170,620	\$191,095	\$175,850	\$170,620	\$170,620	\$170,620
WAN and Telecommunications	\$271,203	\$227,465	\$194,840	\$120,538	\$155,465	\$155,465	\$155,465
Property Insurance	\$242,575	\$215,905	\$162,841	\$181,359	\$251,411	\$251,411	\$251,411
Audit/Student Legal	\$110,800	\$53,720	\$60,875	\$48,225	\$49,615	\$45,000	\$45,000
Legal	\$239,777	\$196,766	\$450,374	\$266,649	\$399,000	\$399,000	\$400,000
Repairs and Maintenance	\$2,492,630	\$1,868,915	\$1,878,594	\$1,955,414	\$1,769,080	\$1,769,080	\$1,754,751
WRESA Fees	\$247,238	\$276,211	\$162,215	\$200,685	\$200,685	\$200,685	\$200,685
Software Licenses	\$460,000	\$427,584	\$313,993	\$300,661	\$209,000	\$209,000	\$209,000
Other	\$126,270	\$203,155	\$7,254	\$7,774	\$7,498	\$6,753	\$6,083
School Services Fund Purchased Svcs	\$1,288,697	\$1,565,644	\$9,865	\$86,387	\$89,695	\$89,695	\$89,695
School Services Fund - Food			\$976,639	\$1,104,890	\$1,104,070	\$1,167,734	\$1,167,735
Purchased Services Total	\$9,314,744	\$8,086,460	\$8,713,916	\$8,570,745	\$8,327,454	\$8,385,758	\$8,371,760
Other Fringe Benefits							
Workers Compensation	\$311,012	\$140,605	\$96,354	\$103,323	\$184,266	\$136,000	\$136,000
Unemployment	\$155,516	\$23,802	\$327,157	\$143,543	\$21,121	\$20,000	\$20,000
Other Fringe Benefits Total	\$466,528	\$164,407	\$423,511	\$246,866	\$205,387	\$156,000	\$156,000
Supplies							
Gas	\$981,884	\$1,113,733	\$878,755	\$765,365	\$769,294	\$769,294	\$679,000
Electricity	\$1,178,877	\$1,230,071	\$1,274,591	\$1,236,795	\$1,030,000	\$1,030,000	\$927,721
Textbooks	\$332,333	\$818,585	\$391,504	\$453,550	\$529,800	\$529,800	\$425,000
Custodial/Vehicle Supplies	\$894,553	\$665,350	\$239,906	\$642,878	\$692,522	\$692,522	\$579,353
Teaching Supplies	\$713,727	\$867,461	\$857,643	\$870,372	\$698,079	\$698,079	\$703,000
Office Supplies	\$229,813	\$167,855	\$248,705	\$238,443	\$229,568	\$229,568	\$240,000
Athletics - Non-Coach Expenses			\$189,228	\$211,545	\$123,664	\$123,664	\$123,664
Other (including Library Books)	\$87,268	\$226,089	\$147,603	\$160,792	\$122,631	\$122,631	\$122,000
Supplies Total	\$4,418,455	\$5,089,144	\$4,227,935	\$4,579,740	\$4,195,558	\$4,195,558	\$3,799,738
Capital Expenses							
Vehicles/ Building Equipment	\$35,848	\$49,647	\$163,825	\$89,677	\$110,000	\$110,000	\$53,000
Computer Technology	\$709,473	\$240,419	\$403,740	\$535,978	\$241,066	\$241,066	\$203,000
Categorical Funding Technology	\$100,000	\$1,050,000	\$0	\$0	\$0	\$0	\$0
Replace/New Equipment	\$152,819	\$6,495	\$620,780	\$112,461	\$0	\$0	\$0
School Service Fund	\$0	\$0	\$4,327	\$27,551	\$50,969	\$45,908	\$41,349
Capital Expenses Total	\$998,140	\$1,346,561	\$1,192,672	\$765,667	\$402,035	\$396,974	\$297,349
Other							
Interest Expense			\$29,250	\$47,241	\$66,826	\$66,826	\$220,000
Other-General Fund	\$709,473	\$240,419	\$19,472	\$23,607	\$89,625	\$80,725	\$72,709
Other-Athletics	\$100,000	\$1,050,000	\$140,895	\$135,360	\$98,250	\$98,250	\$98,250
Other Total	\$809,473	\$1,290,419	\$189,617	\$206,208	\$254,701	\$245,801	\$390,959
Other HR Expenses							
Hourly Employees			\$1,172,574	\$682,874	\$655,326	\$655,326	\$655,326
Other Employees - Salary	\$35,000	\$48,083	\$20,000	\$261,469	\$200,005	\$200,005	\$200,005
Other Employees - FICA				\$18,800	\$19,785	\$14,380	\$14,380
Other Employees - MPERS				\$53,407	\$63,504	\$48,921	\$48,921
Other Employees - Health Care				\$76,920	\$78,596	\$78,596	\$78,596
Other Employees - Health Contrib.				(\$5,178)	(\$5,178)	(\$5,178)	(\$5,178)
Non-Union HR Costs Total	\$35,000	\$48,083	\$1,192,574	\$1,088,291	\$1,012,038	\$992,051	\$992,051
Total Variable Expenses	\$16,042,340	\$16,025,074	\$15,940,225	\$15,457,517	\$14,397,173	\$14,372,142	\$14,007,857
Variable Expense Per Pupil	\$1,868	\$1,917	\$1,945	\$1,899	\$1,768	\$1,771	\$1,727



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

	<i>(Actual)</i> 2007-08	<i>(Actual)</i> 2008-09	<i>(Actual)</i> 2009-10	<i>(Actual)</i> 2010-11	<i>(Est. Actual)</i> 2011-12	<i>(1st Draft)</i> 2012-13	<i>(Projected)</i> 2013-14
Teachers							
Full Time Equivalent Employees	602.80	603.65	579.95	569.80	569.57	561.17	561.17
Total Direct Compensation	\$49,829,339	\$50,550,164	\$48,706,578	\$45,712,038	\$46,656,000	\$45,226,298	\$41,665,582
Total Indirect Compensation	\$18,830,941	\$19,182,226	\$18,588,741	\$19,777,870	\$21,752,342	\$21,298,374	\$20,365,477
Total Comp. as % of GF Expenditure	64.3%	64.4%	64.1%	64.9%	65.7%	65.6%	66.0%
Avg. Total Compensation per FTE	\$113,902	\$115,518	\$116,036	\$114,935	\$120,105	\$118,546	\$110,539
Building Administration							
Full Time Equivalent Employees	26.0	25.0	25.0	24.0	25.0	25.0	25.0
Total Direct Compensation	\$3,087,198	\$3,021,052	\$3,012,380	\$2,893,660	\$2,964,538	\$2,933,941	\$2,666,973
Total Indirect Compensation	\$1,137,013	\$1,057,149	\$1,040,193	\$1,057,779	\$1,233,972	\$1,249,815	\$1,150,131
Total Comp. as % of GF Expenditure	4.0%	3.8%	3.9%	3.9%	4.0%	4.1%	4.1%
Avg. Total Compensation per FTE	\$162,470	\$163,128	\$162,103	\$164,643	\$167,940	\$167,350	\$152,684
Plant/Custodial Staff							
Full Time Equivalent Employees	75.0	76.0	76.0	69.5	68.5	68.5	68.5
Total Direct Compensation	\$3,289,249	\$3,251,087	\$3,224,775	\$2,898,510	\$3,003,635	\$2,904,111	\$2,665,266
Total Indirect Compensation	\$1,410,154	\$1,410,979	\$1,447,611	\$1,405,547	\$1,589,622	\$1,558,222	\$1,485,771
Total Comp. as % of GF Expenditure	4.3%	4.3%	4.6%	4.3%	4.7%	4.6%	4.3%
Avg. Total Compensation per FTE	\$62,659	\$61,343	\$61,479	\$61,929	\$67,055	\$65,144	\$60,599
Clerical Staff							
Full Time Equivalent Employees	59.4	61.0	58.2	51.3	51.5	50.5	51.5
Total Direct Compensation	\$2,204,419	\$2,274,063	\$2,151,871	\$1,940,087	\$1,942,868	\$1,818,626	\$1,696,869
Total Indirect Compensation	\$1,228,543	\$1,189,211	\$1,165,909	\$1,184,808	\$1,230,645	\$1,177,110	\$1,156,854
Total Comp. as % of GF Expenditure	3.2%	3.2%	3.2%	3.1%	3.0%	3.0%	3.0%
Avg. Total Compensation per FTE	\$57,794	\$56,775	\$57,007	\$60,914	\$61,622	\$59,321	\$55,412
Teacher/Classroom Asst. Staff							
Full Time Equivalent Employees	147.6	153.0	135.6	128.8	132.0	128.5	123.1
Total Direct Compensation	\$2,724,285	\$3,322,783	\$2,998,678	\$2,775,142	\$3,154,677	\$2,954,344	\$2,662,054
Total Indirect Compensation	\$2,101,001	\$2,284,009	\$2,198,461	\$2,131,867	\$2,548,214	\$2,454,348	\$2,398,481
Total Comp. as % of GF Expenditure	4.5%	5.2%	4.9%	4.9%	5.5%	5.3%	5.4%
Avg. Total Compensation per FTE	\$32,692	\$36,646	\$38,338	\$38,098	\$43,204	\$42,091	\$41,109
Paraprofessional Staff							
Full Time Equivalent Employees	11.92	11.92	11.72	8.4	8.4	8.6	8.4
Total Direct Compensation	\$309,431	\$317,210	\$316,724	\$276,480	\$274,804	\$269,408	\$237,211
Total Indirect Compensation	\$196,893	\$202,408	\$197,981	\$179,633	\$203,780	\$202,088	\$195,391



Grosse Pointe Public School System
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	<i>(Actual)</i> 2007-08	<i>(Actual)</i> 2008-09	<i>(Actual)</i> 2009-10	<i>(Actual)</i> 2010-11	<i>(Est. Actual)</i> 2011-12	<i>(1st Draft)</i> 2012-13	<i>(Projected)</i> 2013-14
Total Comp. as % of GF Expenditure	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Avg. Total Compensation per FTE	\$42,477	\$43,592	\$43,917	\$54,299	\$56,974	\$54,825	\$51,500
Non-Instructional Staff							
Full Time Equivalent Employees	16.2	18.8	17.9	16.0	16.0	15.0	15.0
Total Direct Compensation	\$1,334,427	\$1,428,412	\$1,352,349	\$1,212,447	\$1,191,666	\$1,136,841	\$1,045,218
Total Indirect Compensation	\$520,004	\$548,888	\$554,269	\$507,279	\$579,868	\$574,960	\$538,474
Total Comp. as % of GF Expenditure	1.7%	1.8%	1.8%	1.7%	1.7%	1.7%	1.7%
Avg. Total Compensation per FTE	\$114,825	\$105,176	\$106,515	\$107,483	\$110,721	\$114,120	\$105,579
Executive Administrative Staff							
Full Time Equivalent Employees	5.0	5.0	5.0	4.0	4.0	5.0	5.0
Total Direct Compensation	\$769,992	\$777,071	\$771,585	\$643,224	\$644,944	\$730,775	\$690,341
Total Indirect Compensation	\$241,896	\$243,403	\$220,791	\$210,518	\$251,283	\$264,517	\$266,691
Total Comp. as % of GF Expenditure	0.9%	0.9%	0.9%	0.8%	0.9%	1.0%	1.0%
Avg. Total Compensation per FTE	\$202,378	\$204,095	\$198,475	\$213,436	\$224,057	\$199,058	\$191,406
Technology Support Staff							
Full Time Equivalent Employees	7.0	7.0	7.0	9.0	8.0	8.0	8.0
Total Direct Compensation	\$424,737	\$426,953	\$435,233	\$572,733	\$541,970	\$524,543	\$481,410
Total Indirect Compensation	\$182,574	\$182,717	\$191,293	\$268,525	\$299,600	\$281,309	\$283,922
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	\$93,473	\$105,196	\$100,731	\$95,666
TOTALS							
Full Time Equivalent Employees	950.9	961.4	916.3	880.8	883.0	870.3	865.7
Total Direct Compensation	\$63,973,078	\$65,368,795	\$62,970,174	\$58,924,320	\$60,375,101	\$58,498,887	\$53,810,924
Total Indirect Compensation	\$25,849,020	\$26,300,990	\$25,605,250	\$26,723,826	\$29,689,327	\$29,060,744	\$27,841,192
Total Comp. as % of GF Expenditure	84.10%	84.71%	84.34%	84.84%	86.47%	86.33%	86.82%

Projected Fund Equity and Index Activation*							
	Beginning Fund Equity	Ending Fund Equity	Ending Fund Equity % of Expenditure	Amount Required to Return to 10%	\$ Value Delta to 10% Level	Required from Contract Employees	Requires from Non-Employee Contract Sources
2011-12 Fiscal	\$13,844,148	\$6,748,459	6.48%	\$10,416,132	\$3,667,673	\$3,171,301	\$496,372
2012-13 Fiscal	\$6,748,459	\$2,970,433	2.93%	\$10,141,991	\$7,171,558	\$6,191,476	\$980,082
2013-14 Fiscal	\$2,970,433	\$6,550,020	6.96%	\$9,404,819	\$2,854,800	\$2,478,521	\$376,279
2014-15 Fiscal	\$6,550,020	\$12,830,158	14.05%	\$9,134,764	(\$3,695,394)		

* The numbers above are based on budget projections and assumptions that may impact compensation

Calculations of Contract Index Effect on 2012-13 Compensation triggered by Projected 2011-12 FY Audit							
	2011-12 Projected Total Compensation	Total Comp. as % of 2011-12 GF Expenditure	Total Compensation Reduction Required (Recouped by July, 2013)	% of of 2012-13 Salary Compensation Reduction Required	Total Salary Reduction	MPSERS and FICA Reduction from Salary Reduction	Total Compensation Reduction Yield from Salary Reduction
Teachers	\$68,408,342	65.7%	\$2,408,758	-4.000%	\$ 1,823,297	\$ 585,461	\$ 2,408,758
Bldg Admin	\$4,198,510	4.0%	\$147,836	-3.727%	\$ 111,903	\$ 35,932	\$ 147,836
Plant	\$4,593,257	4.4%	\$161,735	-4.400%	\$ 122,425	\$ 39,311	\$ 161,735
Clerical	\$3,173,513	3.0%	\$111,744	-4.567%	\$ 84,584	\$ 27,160	\$ 111,744
TA's	\$5,702,891	5.5%	\$200,807	-5.127%	\$ 152,000	\$ 48,807	\$ 200,807
Parapros	\$478,584	0.5%	\$16,852	-5.437%	\$ 12,756	\$ 4,096	\$ 16,852
NIS	\$1,771,534	1.7%	\$62,378	-4.065%	\$ 47,217	\$ 15,161	\$ 62,378
Exec Admin	\$896,227	0.9%	\$31,557	-3.212%	\$ 23,887	\$ 7,670	\$ 31,557
Technology	\$841,570	0.8%	\$29,633	-4.101%	\$ 22,430	\$ 7,202	\$ 29,633
Sub-Total	\$90,064,428	86.5%	\$3,171,301		\$ 2,400,500	\$ 770,801	\$ 3,171,301

Calculations of Contract Index Effect on 2013-14 Compensation triggered by Projected 2012-13 FY Audit

	2012-13 Projected Total Compensation	Total Comp. as % of 2012-13 GF Expenditure	Total Compensation Reduction Required (Recouped by July, 2014)	% of of 2013-14 Salary Compensation Reduction Required	Total Salary Reduction	MPSERS and FICA Reduction from Salary Reduction	Total Compensation Reduction Yield from Salary Reduction
Teachers	\$66,524,672	65.6%	\$4,704,062	-8.138%	\$ 3,560,716	\$ 1,143,346	\$ 4,704,062
Bldg Admin	\$4,183,756	4.1%	\$295,840	-7.865%	\$ 223,934	\$ 71,905	\$ 295,840
Plant*	\$4,462,333	4.4%	\$315,538	-8.979%	\$ 238,845	\$ 76,693	\$ 315,538
Clerical	\$2,995,736	3.0%	\$211,833	-8.959%	\$ 160,346	\$ 51,487	\$ 211,833
TA's	\$5,408,692	5.3%	\$382,457	-10.610%	\$ 289,499	\$ 92,958	\$ 382,457
Parapros	\$471,496	0.5%	\$33,340	-11.744%	\$ 25,237	\$ 8,104	\$ 33,340
NIS	\$1,711,802	1.7%	\$121,044	-8.222%	\$ 91,624	\$ 29,420	\$ 121,044
Exec Admin	\$995,292	1.0%	\$70,379	-7.344%	\$ 53,273	\$ 17,106	\$ 70,379
Technology	\$805,852	0.8%	\$56,983	-8.223%	\$ 43,133	\$ 13,850	\$ 56,983
Sub-Total	\$87,559,631	86.3%	\$6,191,476		\$ 4,686,607	\$ 1,504,869	\$ 6,191,476

Calculations of Contract Index Effect on 2014-15 Compensation triggered by Projected 2013-14 FY Audit

	2013-14 Projected Total Compensation	Total Comp. as % of 2013-14 GF Expenditure	Total Compensation Reduction Required (Recouped by July, 2015)	% of of 2014-15 Salary Compensation Reduction Required	Total Salary Reduction	MPSERS and FICA Reduction from Salary Reduction	Total Compensation Reduction Yield from Salary Reduction
Teachers	\$62,031,059	66.0%	\$1,882,931	-3.546%	\$ 1,425,275	\$ 457,656	\$ 1,882,931
Bldg Admin	\$3,817,104	4.1%	\$115,867	-3.343%	\$ 87,705	\$ 28,162	\$ 115,867
Plant*	\$4,151,037	4.4%	\$126,003	-3.972%	\$ 95,378	\$ 30,626	\$ 126,003
Clerical	\$2,853,724	3.0%	\$86,624	-4.024%	\$ 65,569	\$ 21,054	\$ 86,624
TA's	\$5,060,535	5.4%	\$153,611	-4.767%	\$ 116,275	\$ 37,336	\$ 153,611
Parapros	\$432,602	0.5%	\$13,131	-5.241%	\$ 9,940	\$ 3,192	\$ 13,131
NIS	\$1,583,692	1.7%	\$48,072	-3.558%	\$ 36,388	\$ 11,684	\$ 48,072
Exec Admin	\$957,032	1.0%	\$29,050	-3.211%	\$ 21,990	\$ 7,061	\$ 29,050
Technology	\$765,332	0.8%	\$23,231	-3.653%	\$ 17,585	\$ 5,647	\$ 23,231
Sub-Total	\$81,652,116	86.8%	\$2,478,521		\$ 1,876,104	\$ 602,417	\$ 2,478,521