

2013-2014 Budget

July 1, 2013 - June 30, 2014 • Budget Adopted June 24, 2013



The Grosse Pointe Public School System

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

2013 Board of Education (L to R)

Judy Gafa, Treasurer; Lois Valente, Secretary; Cindy Pangborn, Trustee; Joan Dindoffer, President

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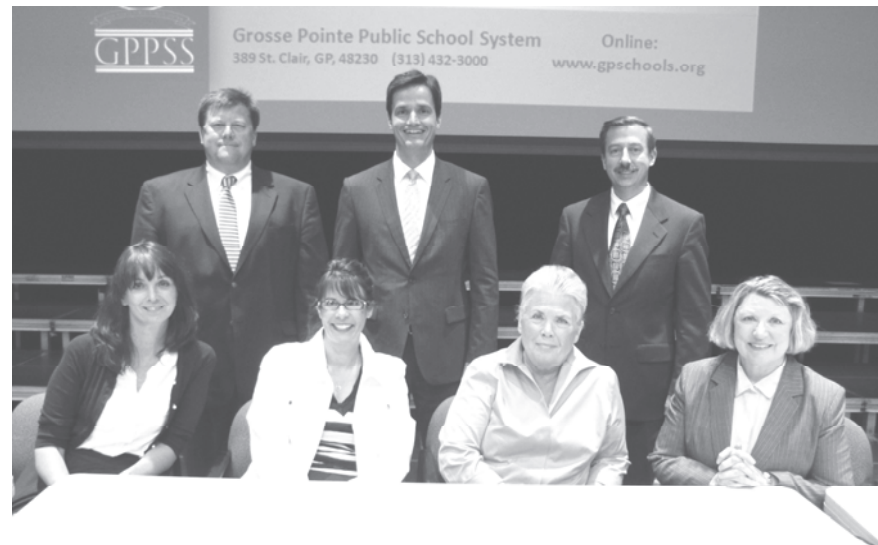
Superintendent of Schools

Dr. Thomas Harwood

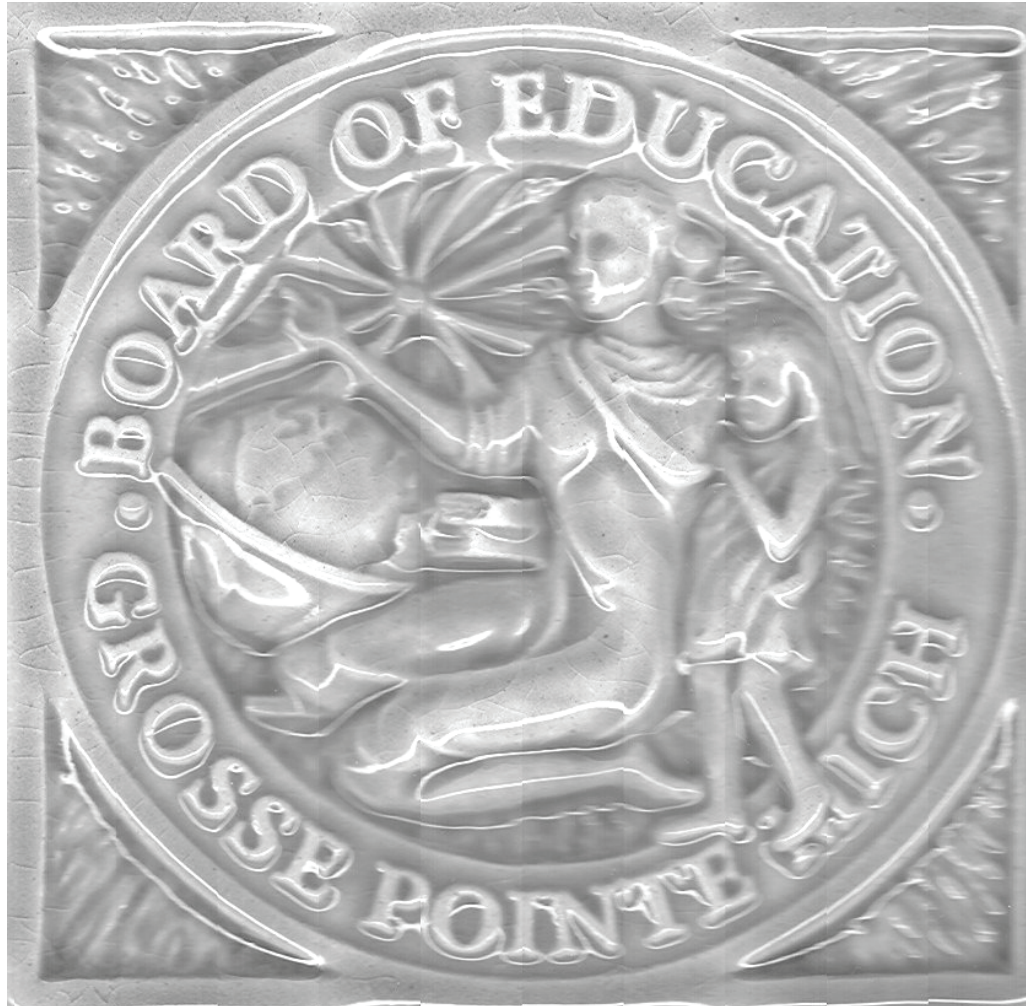
Business Office

Christian Fenton, Deputy Superintendent for Business and Operations

Isha Smith, Director of Business Operations



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.

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North High School’s Gary Abud is the Michigan Teacher of the Year, shown here with State Superintendent Mike Flanagan



South Tower Belles made a triumphant return to competition



Budget Report 2013-2014

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

June 2013

The 2013-2014 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. 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. 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 budget parameters from our Board of Education, and input from staff and parents. 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 2% of the General Fund at the end of 2012-13. It is expected to increase for the next several years. 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 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 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.

From Policy to Parameters to a Finished Budget

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. Work sessions in May and June walked through the Budget Modeling Utility and Staff Utilization Report in preparation for the Budget Hearing held June 24 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 2013-14 budget:

- A slight decrease in blended enrollment counts, particularly at the elementary level
- State mandated retirement rate is 24.46%
- 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 did not qualify)
- The formula imbedded in each bargaining unit's contract went into effect this school year as fund equity dropped below the agreed upon minimum of 10% of the general fund budget, impacting employee salaries and benefits
- A total of \$257 per pupil in State Aid is projected. This includes mandatory retirement rate increase (MPSERS) reimbursement, Best Practice and other state reimbursements.

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 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) at www.gpschools.org under the School Board dropdown—School Finance.

	2012-13	2013-14	Impact/Observation
State Aid Per Pupil	\$6,906	\$6,900	Remains almost the same
Student Enrollment “Blended”	8,082.84	8041.44	Decrease by approximately 42 students
General Fund Equity	\$2,010,212	\$5,138,086	Decrease triggering salary formula
Average Total Compensation/Teacher	\$117,779	\$111,584	Decrease per salary formula (impacts all staff)
Total Teachers (Full Time Equivalency-FTE)	564.2	552.0	12.2 fewer teachers
Total Employees	872.5	859.3	13.2 fewer staff
Total Direct Compensation	\$58,793,721	\$54,191,202	Decrease due to fewer employees and fund equity salary adjustment formula
Total Health Care, Retirement, FICA	\$28,481,541	\$26,386,900	Decreasing due to formula adjustments/negotiations
Total General Fund Expenditures and Transfer	\$100,458,385	\$93,086,928	Decrease in expenditures primarily due to contract settlements and fewer staff

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 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 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.

Again, due to a slight decrease in taxable values and a slight decrease in 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 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. 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



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 Jump Roping for Heart in gym class like all our elementary students 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

GPPSS Spirit of Giving



You can read more about these outreach programs in each school's annual report and on their websites. Or go to the SERVE webpage on the district site for volunteer opportunities for your student or family.

The Grosse Pointe Public School System
Staff Report

General Fund and SF Fund Employees	Actual 2011-12	Actual 2012-13	Projected 2013-14	Incr/(Decr) from 2012-13
Teachers	569.8	564.2	552.0	(12.2)
Administrators (A)	29.0	29.0	31.0	2.0
Custodial	69.5	68.5	68.5	0.0
Non-Instructional	17.0	17.0	17.0	0.0
Clerical	51.3	51.0	47.0	(4.0)
Teacher Assistant (B)	128.8	128.2	129.2	1.0
Paraprofessional	8.4	8.6	8.6	0.0
Technology	9.0	8.0	8.0	0.0
Total Contracted Staff	882.8	874.5	861.3	(13.2)

A) In 2011-12 and 2012-13 one position was contracted. Actual staff was 30 for both years.

B) Includes hall monitors and parking lot attendants.

The Grosse Pointe Public School System
Enrollment (Fulltime Equivalent)

School	Elementary Education				School	Secondary and Special Education			
	Fall Actual (1) 2011-12	Fall Actual (1) 2012-13	Fall Projected 2013-14	Incr./(Decr.) from 2012-13		Fall Actual (1) 2011-12	Fall Actual (1) 2012-13	Fall Projected 2013-14	Incr./(Decr.) from 2012-13
Defer	397	370	361	(9)	Brownell	644	674	682	8
Ferry	381	359	366	7	Parcells	705	720	751	31
Kerby	338	358	335	(23)	Pierce	588	573	574	(1)
Maire	329	331	313	(18)	Total Middle	1,937	1,967	2,007	40
Mason	285	296	307	11	North	1,317	1,287	1,298	11
Montieth	532	519	492	(27)	South	1,616	1,599	1,596	(3)
Poupard	345	335	324	(11)	Total High	2,933	2,886	2,894	8
Richard	394	390	370	(20)	Subtotal	8,147	8,079	8,032	(47)
Trombly	276	268	263	(5)					
Barnes	0	0	0	0	Special Ed.	270	293	293	0
Total Ele.	3,277	3,226	3,131	(95)	Grand Totals	8,417	8,372	8,325	(47)
Barnes pre-school	41	61*	70*						

*Not FTE or part of official count data.

(1) Official count day

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
Property Taxes

	Estimate Taxes 2012-13	Projected Taxes 2013-14	Increase/ (Decrease)
Property Taxes:			
Hold Harmless Tax (1)	\$15,300,810	\$15,222,440	(\$78,370)
Non-Homestead Tax (2)	7,395,796	7,357,915	(37,881)
Sinking Fund Tax (2)	2,500,000	2,492,659	(7,341)
Subtotal Local Taxes	\$25,196,606	\$25,073,014	(\$123,592)
Debt Fund Tax	4,400,000	4,450,000	50,000
Total Local Taxes	\$29,596,606	\$29,523,014	(\$73,592)

(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

	Total Taxable TV 2012-13	Total Taxable TV 2013-14	Increase (Decrease)	Percent Change
Shores	\$239,617,487	\$242,812,248	\$3,194,761	1.3%
City	316,003,876	322,748,315	6,744,439	2.1%
Farms	688,401,864	695,096,091	6,694,227	1.0%
Park	563,211,009	542,142,791	(21,068,218)	-3.7%
Woods	603,930,131	601,362,400	(2,567,731)	-0.4%
HW	90,806,763	88,497,338	(2,309,425)	-2.5%
Total	\$2,501,971,130	\$2,492,659,183	(\$9,311,947)	-0.4%

Financial Overview

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



NASA scientist visits Ferry Elementary



WDIV anchor visits Trombly Elementary School for Education Nation spotlight



Mason Elementary students sample veggies A-Z with Sodexo Food Services



Pierce's Virginia Parsons wins State "You Make a Difference" award



Parcells Middle School students partner with Grosse Pointe Library STEP program on garden project

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 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Federal Sources:						
Title I	\$502,803	\$420,000	\$526,972	\$520,000	(\$6,972)	(1.3)
Title II, Part A & D	169,321	50,000	164,114	165,000	886	0.5
Title III	9,757	9,756	9,756	9,000	(756)	(7.7)
Title IV-Drug Free Schools	0	0	0	0	0	0.0
Title V, Part A	0	1,800	0	0	0	0.0
Flow-through Grants	1,769,601	1,772,372	1,787,100	1,750,000	(37,100)	(2.1)
Transition Grant	0	2,000	2,000	2,000	0	0.0
Medicaid	11,698	252,000	12,000	146,701	134,701	1,122.5
IDEA- Preschool	94,572	88,000	88,272	88,000	(272)	(0.3)
EduJob Grant	70,981	0	0	0	0	0.0
Subtotal	\$2,628,733	\$2,595,928	\$2,590,214	\$2,680,701	\$90,487	3.5
Incoming Transfers and Other Transactions:						
County	\$5,339,000	\$4,939,000	\$5,339,000	\$5,736,269	\$397,269	7.4
Miscellaneous County Grants	455,650	7,692	300,000	300,000	0	0.0
Transfers from other funds	536,876	0	0	0	0	0.0
Subtotal	\$6,331,526	\$4,946,692	\$5,639,000	\$6,036,269	\$397,269	7.0
Total Revenue	\$97,130,079	\$95,826,846	\$96,254,578	\$96,214,802	(\$39,776)	(0.0)
Beginning Fund Equity:						
Reserved	\$0	\$0	\$0	\$0	\$0	0.0
Unreserved	13,844,148	6,715,218	6,214,019	2,010,212	(4,203,807)	(67.7)
Total Sources	\$110,974,227	\$102,542,064	\$102,468,597	\$98,225,014	(\$4,243,583)	(4.1)

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

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Salaries	\$60,304,106	\$57,656,698	\$58,793,721	\$54,191,202	(\$4,602,519)	(7.8)
Employee Benefits	31,139,647	30,548,970	28,481,541	26,386,900	(2,094,641)	(7.4)
Purchase Services	7,306,908	5,981,447	6,909,488	6,536,949	(372,539)	(5.4)
Supplies	4,219,578	4,236,033	5,006,425	4,367,580	(638,845)	(12.8)
Capital Items	344,545	245,801	373,836	256,000	(117,836)	(31.5)
Other	770,424	150,668	218,374	673,297	454,923	208.3
Transfers	675,000	675,000	675,000	675,000	0	0.0
Total Expenditures	\$104,760,208	\$99,494,617	\$100,458,385	\$93,086,928	(\$7,371,457)	(7.3)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Basic Programs						
This function includes Elementary, Middle, High School and Other Basic Programs.						
Salaries	\$35,430,771	\$34,439,054	\$34,692,325	\$31,103,389	(\$3,588,936)	(10.3)
Employee Benefits	17,514,314	17,710,303	15,481,902	14,352,830	(1,129,072)	(7.3)
Purchase Services	746,512	942,162	876,000	969,272	93,272	10.6
Supplies	511,257	720,766	514,000	542,734	28,734	5.6
Capital Items	45,385	25,000	40,000	35,000	(5,000)	(12.5)
Other	2,417	6,000	5,000	6,000	1,000	20.0
Subtotal	\$54,250,656	\$53,843,285	\$51,609,227	\$47,009,225	(\$4,600,002)	(8.9)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
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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	\$7,773,371	\$7,224,421	\$7,612,257	\$6,855,180	(\$757,077)	(9.9)
Employee Benefits	4,731,420	4,468,179	4,346,526	3,691,330	(655,196)	(15.1)
Purchase Services	356,731	198,238	293,000	306,787	13,787	4.7
Supplies	64,158	39,817	91,000	105,084	14,084	15.5
Capital Items	40,483	0	0	0	0	(100.0)
Other	0	4,668	0	4,668	4,668	N/A
Subtotal	\$12,966,163	\$11,935,323	\$12,342,783	\$10,963,049	(\$1,379,734)	(11.2)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
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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	\$5,127,708	\$4,942,875	\$5,054,720	\$4,925,954	(\$128,766)	(2.5)
Employee Benefits	2,632,595	2,494,727	2,423,581	2,481,631	58,050	2.4
Purchase Services	87,679	107,304	82,000	106,799	24,799	30.2
Supplies	9,934	14,453	5,000	14,453	9,453	189.1
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$7,857,916	\$7,559,359	\$7,565,301	\$7,528,837	(\$36,464)	(0.5)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Instructional Staff Services						
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	\$1,942,309	\$1,766,534	\$2,150,683	\$1,727,677	(\$423,006)	(19.7)
Employee Benefits	963,005	959,838	1,045,416	929,392	(116,024)	(11.1)
Purchase Services	388,227	197,891	211,323	207,041	(4,282)	(2.0)
Supplies	659,603	587,686	587,686	501,736	(85,950)	(14.6)
Capital Items	19,557	0	40,309	0	(40,309)	(100.0)
Other	530	0	183	0	(183)	(100.0)
Subtotal	\$3,973,231	\$3,511,949	\$4,035,600	\$3,365,846	(\$669,754)	(16.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	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	\$282,696	\$375,409	\$362,042	\$375,409	\$13,367	3.7
Employee Benefits	189,722	180,678	180,573	180,678	105	0.1
Purchase Services	361,832	299,000	337,000	379,445	42,445	12.6
Supplies	27,127	34,453	45,000	33,700	(11,300)	(25.1)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$861,377	\$889,540	\$924,615	\$969,232	\$44,617	4.8

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
School Administration						
This function consists of those activities concerned with overall administrative responsibility for a single school.						
Salaries	\$4,242,653	\$3,933,258	\$3,870,723	\$3,651,455	(\$219,268)	(5.7)
Employee Benefits	2,272,261	2,126,226	2,086,441	1,864,027	(222,414)	(10.7)
Purchase Services	120,093	115,800	143,000	101,800	(41,200)	(28.8)
Supplies	157,622	174,044	174,000	171,600	(2,400)	(1.4)
Capital Items	163	0	1,250	0	(1,250)	0.0
Other	21,201	25,000	10,500	25,000	14,500	138.1
Subtotal	\$6,813,993	\$6,374,328	\$6,285,914	\$5,813,882	(\$472,032)	(7.5)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	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	\$416,842	\$421,881	\$404,378	\$421,881	\$17,503	4.3
Employee Benefits	223,257	387,168	494,959	531,168	36,209	7.3
Purchase Services	20,791	26,260	10,000	15,260	5,260	52.6
Supplies	21,375	2,800	33,000	2,800	(30,200)	(91.5)
Capital Items	0	0	0	0	0	0.0
Other (1)	649,386	115,000	100,691	540,739	440,048	437.0
Subtotal	\$1,331,651	\$953,109	\$1,043,028	\$1,511,848	\$468,820	44.9

(1) Includes uncollected taxes

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (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	\$1,317,095	\$1,159,395	\$1,016,322	\$1,159,395	\$143,073	14.1
Employee Benefits	651,368	620,241	514,312	620,241	105,929	20.6
Purchase Services	958,354	709,779	633,230	650,416	17,186	2.7
Supplies	169,864	169,277	799,171	326,300	(472,871)	(59.2)
Capital Items	168,716	168,000	169,277	168,000	(1,277)	(0.8)
Other	0	0	0	0	0	0.0
Subtotal	\$3,265,397	\$2,826,692	\$3,132,312	\$2,924,352	(\$207,960)	(6.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	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	\$3,335,229	\$3,341,862	\$3,190,170	\$3,541,862	\$351,692	11.0
Employee Benefits	1,841,937	1,585,586	1,770,019	1,585,586	(184,433)	(10.4)
Purchase Services	2,381,955	2,585,198	2,557,380	2,198,629	(358,751)	(14.0)
Supplies	2,458,045	2,492,737	2,492,737	2,422,283	(70,454)	(2.8)
Capital Items	70,241	52,801	123,000	53,000	(70,000)	(56.9)
Other	0	0	0	0	0	0.0
Subtotal	\$10,087,407	\$10,058,184	\$10,133,306	\$9,801,360	(\$331,946)	(3.3)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	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	830,173	724,815	950,000	830,000	(120,000)	(12.6)
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	\$830,173	\$724,815	\$950,000	\$830,000	(\$120,000)	(12.6)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Athletics						
This includes costs and activities associated with team sports for middle and high schools.						
Salaries	\$290,979	\$286,000	\$314,101	\$286,000	(\$28,101)	(8.9)
Employee Benefits	74,014	99,100	87,470	99,100	11,630	13.3
Purchase Services	920,889	701,555	701,555	696,500	(5,055)	(0.7)
Supplies	140,116	115,831	259,831	246,890	(12,941)	(5.0)
Capital Items	0	0	0	0	0	0.0
Other	96,890	100,000	102,000	96,890	(5,110)	(5.0)
Subtotal	\$1,522,888	\$1,302,486	\$1,464,957	\$1,425,380	(\$39,577)	(2.7)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	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	\$144,453	\$52,009	\$126,000	\$143,000	\$17,000	13.5
Employee Benefits	45,754	16,024	50,342	50,917	575	1.1
Purchase Services	133,672	75,000	115,000	75,000	(40,000)	(34.8)
Supplies	477	0	5,000	0	(5,000)	0.0
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$324,356	\$143,033	\$296,342	\$268,917	(\$27,425)	(9.3)

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Total Expenditures	\$104,085,208	\$100,122,103	\$99,783,385	\$92,411,928	(\$7,371,457)	(7.4)
Transfer to School Services Fund	0	0	0	0	0	0.0
Transfer to Debt Fund	675,000	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	\$104,760,208	\$100,797,103	\$100,458,385	\$93,086,928	(\$7,371,457)	(7.3)
Ending Fund Equity:						
Restricted	0	0	0	0	0	0.0
Other (1)	6,214,019	1,744,961	2,010,212	5,138,086	3,127,874	155.6
Total Uses	\$110,974,227	\$102,542,064	\$102,468,597	\$98,225,014	(\$4,243,583)	(4.1)

(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

Safety Town



GPPSS Preschool has infant care now



Maire student won the national Sodexo Food Challenge



Safety Town still delights young learners as one summer programs

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

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Sources:						
Food Sales	\$835,843	\$739,653	\$775,000	\$750,000	(\$25,000)	(3.2)
Interest Income	0	75	0	0	0	0.0
Community Swim	89,595	89,108	65,000	70,000	5,000	7.7
Kids Club, Camp O Fun and Preschool	863,569	829,252	880,000	880,000	0	0.0
Subtotal	\$1,789,007	\$1,658,088	\$1,720,000	\$1,700,000	(\$20,000)	(1.2)
Other Sources:						
Lunch/Milk Reimburse.	\$78,770	\$45,917	\$61,362	\$62,000	\$638	1.0
Federal Lunch Reimburse.	451,571	378,851	365,017	378,000	12,983	3.6
State Commodities/bonuses	59,152	54,764	54,764	55,000	236	0.4
Incoming Transfers:						
Total Revenues	\$2,378,500	\$2,137,620	\$2,201,143	\$2,195,000	(\$6,143)	(0.3)
Beginning Fund Equity	35,756	33,241	(68,295)	(57,342)	10,953	(16.0)
Total Sources	\$2,414,256	\$2,170,861	\$2,132,848	\$2,137,658	\$4,810	0.2

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

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Food Service (1)						
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchase Services	1,421,689	1,167,734	1,200,000	1,200,000	0	0.0
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	\$1,421,689	\$1,167,734	\$1,200,000	\$1,200,000	\$0	0.0
Other Supporting Services: Kids Club, Preschool, Safety School, Camp O Fun and Community Swim						
Salaries	\$411,389	\$401,611	\$409,511	\$415,000	\$5,489	1.3
Employee Benefits	179,293	210,520	209,179	180,000	(29,179)	(13.9)
Purchase Services	290,946	340,000	320,000	295,000	(25,000)	(7.8)
Supplies	40,194	45,400	50,000	45,400	(4,600)	(9.2)
Capital Items	0	0	0	0	0	0.0
Other	2,164	1,500	1,500	1,500	0	0.0
Transfer to General	136,876	0				
Subtotal	\$1,060,862	\$999,031	\$990,190	\$936,900	(\$53,290)	(5.4)
Total Expenditures	\$2,482,551	\$2,166,765	\$2,190,190	\$2,136,900	(\$53,290)	(2.4)
Ending Fund Equity	(68,295)	4,096	(57,342)	758	58,100	(101.3)
Total Uses	\$2,414,256	\$2,170,861	\$2,132,848	\$2,137,658	\$4,810	0.2

(1) Food Service revenue and expenditures for 2013-14 are subject to request for proposal due June 2013. Food cost will increase due to Healthy Food Act

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 North High School



Restored greenhouse at South High School

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

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Sources:						
Property Taxes	\$4,376,341	\$4,400,000	\$4,400,000	\$4,450,000	\$50,000	1.1
Transfer from General Fund	675,000	675,000	675,000	675,000	0	0.0
Interest Income	147	50	50	50	0	0.0
Total Revenues	\$5,051,488	\$5,075,050	\$5,075,050	\$5,125,050	\$50,000	1.0
Beginning Fund Equity	883,189	914,542	908,535	982,216	73,681	8.1
Total Sources	\$5,934,677	\$5,989,592	\$5,983,585	\$6,107,266	\$123,681	2.1
Uses:						
Paying Agent Fees	\$1,800	\$1,500	\$1,500	\$1,500	\$0	0.0
Principal Payments (1)	605,000	630,000	630,000	655,000	25,000	4.0
Interest Limited Bonds (1)	70,027	52,375	52,375	36,625	(15,750)	(30.1)
Principal Voted 2002 Bond (2)	2,080,000	0	0	0	0	0.0
Interest Voted 2002 Bond (2)	83,200	0	0	0	0	0.0
Principal Refunding 2007 (2)	125,000	2,310,000	2,310,000	2,390,000	80,000	3.5
Interest Refunding 2007 (2)	2,012,494	2,007,494	2,007,494	1,915,094	(92,400)	(4.6)
Tax Adjustment	48,621	0	0	0	0	0.0
Total Expenditures	\$5,026,142	\$5,001,369	\$5,001,369	\$4,998,219	(\$3,150)	(0.1)
Ending Fund Equity (3)	908,535	1,016,841	982,216	1,109,047	126,831	12.9
Total Uses	\$5,934,677	\$6,018,210	\$5,983,585	\$6,107,266	\$123,681	2.1

(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.

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 3, 2009.



Brownell Middle School library



Kerby Elementary playground ribbon cutting



Richard Elementary computer lab

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

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Property Taxes	\$2,527,508	\$2,500,000	\$2,500,000	\$2,492,659	(\$7,341)	(0.3)
Tax Adjustments/Write-offs	0	0	0	0	0	0.0
Interest Income	0	100	100	100	0	0.0
Total Revenue	\$2,527,508	\$2,500,100	\$2,500,100	\$2,492,759	(\$7,341)	(0.3)
Beginning Fund Equity	(39,818)	17,489	(83,288)	16,812	100,100	(120.2)
Total Sources	\$2,487,690	\$2,517,589	\$2,416,812	\$2,509,571	\$92,759	3.8
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	2,570,978	2,500,000	2,400,000	2,400,000	0	0.0
Other	0	0	0	0	0	0.0
Total Expenditures	\$2,570,978	\$2,500,000	\$2,400,000	\$2,400,000	\$0	0.0
Ending Fund Equity (1)	(83,288)	17,589	16,812	109,571	92,759	551.7
Total Uses	\$2,487,690	\$2,517,589	\$2,416,812	\$2,509,571	\$92,759	3.8

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

Capital Projects (Building and Site) Fund

Construction

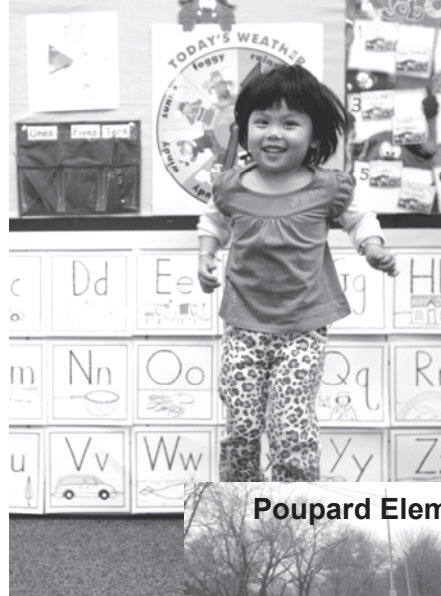
Building Repairs

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.

Barnes Early Childhood Center



Defer Elementary Art on the Field



Poupard Elementary



The Grosse Pointe Public School System
 Capital Projects Fund as of 4-23-13
 Summary of Sources and Uses

	Actual 2011-12	Original Budget 2012-13	Estimated Actual 2012-13	Proposed Budget 2013-14	Difference 2012-13 to 2013-14	Percent Incr. (Decr.)
Sources:						
Voted Bond Interest	\$56	\$2,500	\$0	\$0	\$0	00
Other Income	0	700	0	0	0	00
Transfers In	0	0	0	0	0	00
Total Revenues	\$56	\$3,200	\$0	\$0	\$0	00
Voted Bond Fund Equity	643,498	397,949	38,049	0	(38,049)	(100.0)
Total Sources	\$643,554	\$401,149	\$38,049	\$0	(\$38,049)	(100.0)
Uses:						
Energy Projects	\$0	\$0	\$0	\$0	\$0	00
Voted Bond Projects	205,505	0	0	0	0	00
Transfer to General Fund	400,000	0	38,049	0	(38,049)	(100.0)
Total Expenditures	\$605,505	\$0	\$38,049	\$0	(\$38,049)	(100.0)
Voted Bond Fund Equity (1)	38,049	401,149	-	-	-	00
Total Uses	\$643,554	\$401,149	\$38,049	\$0	(\$38,049)	(100.0)

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