

The Grosse Pointe Public School System

2013-2014 Proposed Budget

Presented By:

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Grosse Pointe Public School System 2013-14 Proposed Budget

Key Financial Factors

	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, fewer staff

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Staffing

General Fund and School Service Fund	Actual 2011-12	Actual 2012-13	Projected 2013-14	Incr/(Decr) from 2012-13
Teachers	569.8	564.2	552.0	(12.2)
Administrators	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 (A)	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.

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Enrollment

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	667	23
Ferry	381	359	366	(7)	Parcells	705	720	704	(1)
Kerby	338	358	335	(23)	Pierce	588	573	597	(9)
Maire	329	331	313	(18)	Total Middle	1,937	1,967	1,968	31
Mason	285	296	307	11	North	1,317	1,287	1,329	12
Montieth	532	519	492	(27)	South	1,616	1,599	1,631	15
Poupard	345	335	324	(11)	Total High	2,933	2,886	2,960	27
Richard	394	390	370	(20)	Subtotal	8,147	8,079	8,156	9
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	41	61	70	0					

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Summary of Estimated Local Taxes

	Estimated Actual 2012-13	Proposed 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

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Taxable Value by City

	2012-13	2013-14	Increase (Decrease)	Percent Inc/(Dec)
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%)
Harper Woods	90,806,763	88,497,338	(2,309,425)	(2.5%)
Total	2,600,350,014	2,492,659,183	(98,378,884)	(0.4%)

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Summary of All Expenditures

Fund	2012-13 Estimated Actual	2013-14 Proposed Budget	Percent of Total	Percent Increase (Decrease)
General Fund (1)	\$99,783,385	\$92,411,928	90.5	(7.4)
School Services Fund	2,190,190	2,136,900	2.1	(2.4)
Debt Fund	5,001,369	4,998,219	4.9	(0.1)
Subtotal	\$106,974,944	\$99,547,047	97.6	(6.9)
Sinking Fund	2,400,000	2,400,000	2.4	0.0
Capital Projects Fund	38,049	0	0.0	(100.0)
Total	\$109,412,993	\$101,947,047	100.0	(6.8)

(1) Net of Debt interfund transfers.

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School Service Fund

	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

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School Service Fund (continued)

	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	\$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	2,146	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 R&E for 2012-14 subject to RFP due 6/13. Food cost will increase due to Healthy Food Act.

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Debt Retirement Fund

	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

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Sinking Fund

	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	\$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
Uses:						
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