



2016-2017 Budget

July 1, 2016 - June 30, 2017 • Budget Adopted June 27, 2016



The Grosse Pointe Public School System

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

2016 Board of Education

Front Row: Lois Valente, Trustee; Cindy Pangborn, Secretary; Judy Gafa, President; Margaret Weertz, Trustee

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

Superintendent of Schools

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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Every GPPSS school practiced whole school evacuations this year with the support of community partners and our local public safety departments.



38 beloved staff retired this year, including Principal Mike Dib of Brownell.

Introduction

**Maire's
Barbara
Davis was
named the
Gilder
Lehrman
MI History
Teacher
of the
Year.**



**Mason's
choir
delighted
the dozens
of leaders
at the
annual
GPPSS
Community
Luncheon.**



**Ferry's
Science
Olympiad
Team
represented
GPPSS well
in state
competition.**



**At the
beginning of
each board
meeting is an
opportunity
to celebrate
our students
and staff.
This is a
ukulele group
from Defer.**





Budget Report 2016-2017

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

June 2016

The 2016-2017 Budget

The budget presented here 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. Elementary students took the M-STEP this spring and we await those results. Both high schools are ranked in the top 2% of all high schools in the state (K12.niche.com) and top 5% in the nation according to the Washington Post. 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, Young Fives at three schools, 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 strategic plan was updated this fall with the help of over 40 community members. Each curricular area is regularly updated. 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, starting 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 7.6% of the General Fund at the end of 2015-16 and above 10% by the end of 2017-18. This is due to significant 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 \$2.3 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 budget development have been shared at the televised board meetings and on the website. Changes in budget projections for 2016-17 have been posted on the website as they have occurred. The Budget Modeling Utility and Staff Utilization Report have been prepared and updated for the Budget Hearing held June 27 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 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 2016-17 budget:

1. Not participating in Schools of Choice;
2. Achieving the modified fund equity targets set forth in its current labor and employment agreements;
3. \$65 increase in the State foundation allowance
4. 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);
5. 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;
6. Offering work and educational opportunities in conjunction with the Full Circle Foundation that meet the District's annual goals for the program;
7. Increasing public relations and communication strategies to improve the educational experience for students, increase student enrollment, and communicate effectively with the community;
8. Reviewing potential opportunities to decrease energy and related costs across the district;
9. Expanding tuition-based preschool in other locations throughout the district, provided that these programs are self-funded;
10. Providing for critical technology upgrades;
11. Looking for other options and new revenue streams to fund technology improvements that will improve the education provided to students or administrative efficiency; and
12. Considering ways to reduce the District's legal costs.
13. Offering staff members who reside outside the district the opportunity to enroll their children.
14. Offering three Young Fives Kindergarten classes at our Title I elementary schools (Defer, Mason, Poupard).

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 2017-18.

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.

	2015-16	2016-17	Impact/Observation
State Aid Per Pupil	\$6,948	\$7,002	\$54 increase
Student Enrollment “Blended”	7,731	7,676	Slight decrease by approximately 55 students
General Fund Equity	\$7,438,557	\$8,672,505	
Average Total Compensation/Teacher	\$112,315	\$113,978	Increase per negotiated contract
Total Teachers (Full Time Equivalency-FTE)	537.9	527.9	10 fewer teachers to scale with enrollment
Total Employees	842.5	832.5	10 fewer staff
Total Direct Compensation	\$54,261,719	\$54,766,714	Salary increase per contracts
Total Health Care, Retirement, FICA	\$31,980,997	\$32,089,939	Steady due to actual health care experience
Total General Fund Expenditures and Transfer	\$98,392,975	\$99,968,080	Increase in expenditures primarily due to textbook purchases and unfunded retirement liability

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
- 5) Repairs and improvements to buildings made possible by community support of the sinking fund renewal in November 2015
- 6) Textbook purchases related to future curriculum updates

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. Due to a slight increase in taxable values and a slight decrease in enrollment, combined with an increase in sinking fund and debt tax, overall the local school property taxes will decrease 0.1%. Enrollment continues to decrease across the State and Tri-County area primarily due to the number of families moving out of the State as well as the national birth rate.

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. Renewal of our millage and sinking fund kept taxes at their previous rate.
- 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 19 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 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 such as coaches and substitutes so that we do not have to pay the State mandated 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, 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

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.

Click this SERVE logo on any GPPSS website to go to the SERVE webpage for volunteer opportunities.

Volunteers run the disability awareness workshop. To volunteer for next year, please contact PTO Council. This is the program at Kerby where students are practicing telling time on a braille clock.



Monteith students demonstrated "Kindness Matters" all year long.

The Grosse Pointe Public School System

Employee Staff Report (Full Time Equivalent) FTE

General Fund and School Services Employees	Actual 2014-15	Actual 2015-16	Projected 2016-17	Incr/(Decr) from 2015-16
Teachers	554.3	537.9	527.9	(10.0)
Administrators	31.0	32.0	32.0	0.0
Plant/Custodial	67.5	64.0	64.0	0.0
Non-Instructional Staff	18.0	19.0	19.0	0.0
Clerical	45.1	43.1	43.1	0.0
Teacher/Classroom Assistant (A)	132.0	129.5	129.5	0.0
Paraprofessional	8.90	10.00	10.00	0.0
Technology	8.0	7.0	7.0	0.0
Total FTE Employees	864.8	842.5	832.5	(10.0)

A) 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) 2014-15	Fall Actual (1) 2015-16	Fall Projected 2016-17	Incr./(Decr.) from 2015-16		Fall Actual (1) 2014-15	Fall Actual (1) 2015-16	Fall Projected 2016-17	Incr./(Decr.) from 2015-16
Defer	305	297	299	2	Brownell	679	659	630	(29)
Ferry	326	317	345	28	Parcells	717	671	641	(30)
Kerby	329	341	345	4	Pierce	575	552	527	25
Maire	301	303	302	(1)	Total Middle	1,971	1,882	1,798	(84)
Mason	287	292	277	(15)	North	1,309	1,328	1,330	2
Montieth	481	459	461	2	South	1,636	1,587	1,625	38
Poupard	326	273	287	14	Total High	2,945	2,915	2,955	40
Richard	372	372	354	(18)	Subtotal	7,914	7,713	7,669	(44)
Trombly	271	262	246	(16)					
Barnes	0	0	0	0	Special Ed.	281	293	286	(7)
Total Ele.	2,998	2,916	2,916	0	Grand Totals	8,195	8,006	7,955	(51)
Barnes pre-school	98*	97*	97*						

*Not FTE or part of official count data.

(1) Official count day

Taxable Value and Property Taxes

The quality of our fine and performing arts programs is truly a *Pointe of Pride.*



The GPFPE provided numerous grants and funding opportunities for instrumental music this year. Pictured here are the Marching Band in the Homecoming Parade and the annual North South Outdoor Concert.



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 .3 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

	Estimate Taxes 2015-16	Projected Taxes 2016-17	Increase/ (Decrease)
Property Taxes:			
Hold Harmless Tax (1)	\$14,557,141	\$14,529,931	(\$27,210)
Non-Homestead Tax (2)	7,909,289	7,898,203	(11,086)
Sinking Fund Tax (2)	2,588,083	2,603,000	14,917
Subtotal Local Taxes	\$25,054,513	\$25,031,134	(\$23,379)
Debt Fund Tax	4,250,000	4,250,000	0
Total Local Taxes	\$29,304,513	\$29,281,134	(\$23,379)

(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, 2017**

	Total Taxable TV Actual 2015-16	Total Taxable TV Projected 2016-17	Increase (Decrease)	Percent Inc./.(Dec.)
Grosse Pointe Shores	\$252,020,343	\$251,764,742	(\$255,601)	-0.1%
Grosse Pointe City	328,736,345	331,186,774	2,450,429	0.7%
Grosse Pointe Farms	722,983,910	732,486,692	9,502,782	1.3%
Grosse Pointe Park	561,043,634	566,961,001	5,917,367	1.1%
Grosse Pointe Woods	637,951,875	651,213,015	13,261,140	2.1%
Harper Woods	85,347,074	86,239,990	892,916	1.0%
Total	\$2,588,083,181	\$2,619,852,214	\$31,769,033	1.2%

Financial Overview

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

Pierce art students visited a local gallery, practicing community connections — one of our strategic planning goal areas.



Parcells demonstrated #OneGP in many ways this year, including being 1 of 6 schools in Michigan to earn RAMP designation for their counseling program. Brownell was another.



From South's solar car to sailing to Trombly robotics teams — the breadth of the GPPSS experience is second to none.

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	Original	Estimated	Proposed	Difference	Percent
	2014-15	Budget	Actual	Budget	2015-16	Incr.
		2015-16	2015-16	2016-17	to 2016-17	(Decr.)
Sources:						
Property Taxes (Gap)	\$17,014,079	\$14,715,881	\$14,557,141	\$14,529,931	(\$27,210)	(0.2)
Property Taxes (Non-homestead)	5,813,047	7,405,594	7,909,289	7,898,203	(11,086)	(0.1)
Delinquent Taxes	25,550	17,000	25,550	25,550	0	0.0
Tuition (Summer School)	107,795	199,817	107,795	107,795	0	0.0
Rental Income	238,622	192,580	238,485	238,485	0	0.0
Interest Income	26	1,279	26	26	0	0.0
Athletic Revenue	397,897	382,000	382,000	407,000	25,000	6.5
Miscellaneous Income	1,468	0	0	0	0	0.0
Subtotal	\$23,598,484	\$22,914,151	\$23,220,286	\$23,206,990	(\$13,296)	(0.1)
State Sources:						
Categorical Funding/ Prior Adjustments	\$11,718,971	\$12,124,932	\$13,816,023	\$15,514,481	\$1,698,458	12.3
Student via Staff Enrollment	0	0	0	222,000	222,000	N/A
Foundation Allowance	55,653,557	54,556,816	53,918,595	53,744,625	(173,970)	(0.3)
Subtotal	\$67,372,528	\$66,681,748	\$67,734,618	\$69,481,106	\$1,746,488	2.6

The Grosse Pointe Public School System
General Fund
Summary of Revenue

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Federal Sources:						
Title I	\$599,803	\$501,034	\$467,397	\$467,397	\$0	0.0
Title II, Part A & D	156,444	154,444	171,443	175,887	4,444	2.6
Title III	5,882	0	4,444	0	(4,444)	0.0
Flow-through Grants	1,885,680	1,885,680	1,904,766	1,904,766	0	0.0
Transition Grant and Trig Grant	0	0	62,759	62,759	0	0.0
Medicaid	30,492	42,000	30,490	30,490	0	0.0
IDEA- Preschool	91,375	91,377	80,256	80,256	0	0.0
Subtotal	\$2,769,676	\$2,674,535	\$2,721,555	\$2,721,555	\$0	0.0
Incoming Transfers and Other Transactions:						
County	\$5,413,010	\$5,274,790	\$4,173,400	\$5,380,000	\$1,206,600	28.9
Miscellaneous County Grants	383,647	443,091	363,841	363,841	0	0.0
Transfers from other funds	0	0	0	0	0	0.0
Subtotal	\$5,796,657	\$5,717,881	\$4,537,241	\$5,743,841	\$1,206,600	26.6
Total Revenue	\$99,537,345	\$97,988,315	\$98,213,700	\$101,153,492	\$2,939,792	3.0
Beginning Fund Equity:						
Reserved	\$0	\$0	\$0	\$0	\$0	0.0
Unreserved	5,740,533	6,425,818	7,617,832	7,438,557	(179,275)	(2.4)
Total Sources	\$105,277,878	\$104,414,133	\$105,831,532	\$108,592,049	\$2,760,517	2.6

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Basic Programs						
This function includes Elementary, Middle, High School and Other Basic Programs.						
Salaries	\$31,303,263	\$31,003,786	\$32,073,836	\$32,163,786	\$89,950	0.3
Employee Benefits	17,811,589	18,050,477	18,194,484	18,100,477	(94,007)	(0.5)
Purchase Services	1,056,646	1,123,558	1,076,285	1,136,454	60,169	5.6
Supplies	570,157	544,588	568,722	556,588	(12,134)	(2.1)
Capital Items	23,642	15,000	15,000	50,000	35,000	233.3
Other	11,021	6,000	6,000	10,000	4,000	66.7
Subtotal	\$50,776,318	\$50,743,409	\$51,934,327	\$52,017,305	\$82,978	0.2

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (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	\$6,262,089	\$6,459,017	\$6,661,584	\$6,759,017	\$97,433	1.5
Employee Benefits	4,167,466	4,077,734	4,388,514	4,477,734	89,220	2.0
Purchase Services	355,250	318,470	324,790	350,000	25,210	7.8
Supplies	68,134	103,613	102,217	103,613	1,396	1.4
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$10,852,939	\$10,958,834	\$11,477,105	\$11,690,364	\$213,259	1.9

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$4,977,312	\$5,210,695	\$4,946,779	\$5,025,979	\$79,200	1.6
Employee Benefits	2,767,122	2,259,417	2,763,237	2,779,417	16,180	0.6
Purchase Services	102,733	122,586	150,058	150,000	(58)	(0.0)
Supplies	4,616	10,967	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	\$7,851,783	\$7,603,665	\$7,877,228	\$7,966,363	\$89,135	1.1

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$1,821,140	\$1,928,943	\$1,531,490	\$1,573,943	\$42,453	2.8
Employee Benefits	931,211	1,188,659	948,818	958,659	9,841	1.0
Purchase Services	373,057	341,118	179,104	341,118	162,014	90.5
Supplies	414,152	76,146	408,736	826,146	417,410	102.1
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$3,539,560	\$3,534,866	\$3,068,148	\$3,699,866	\$631,718	20.6

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$312,396	\$400,508	\$340,474	\$347,838	\$7,364	2.2
Employee Benefits	167,951	183,567	198,253	201,425	3,172	1.6
Purchase Services	388,791	351,864	384,345	384,864	519	0.1
Supplies	54,807	53,658	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	\$923,945	\$989,597	\$977,272	\$987,785	\$10,513	1.1

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
School Administration						
This function consists of those activities concerned with overall administrative responsibility for a single school.						
Salaries	\$3,792,679	\$3,744,755	\$3,869,772	\$3,970,475	\$100,703	2.6
Employee Benefits	2,223,098	2,094,027	2,151,386	2,174,027	22,641	1.1
Purchase Services	98,707	85,651	91,258	85,651	(5,607)	(6.1)
Supplies	161,663	169,291	150,525	169,291	18,766	12.5
Capital Items	294	0	0	0	0	0.0
Other	6,750	10,500	8,000	10,500	2,500	31.3
Subtotal	\$6,283,191	\$6,104,224	\$6,270,941	\$6,409,944	\$139,003	2.2

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$394,011	\$355,762	\$355,762	\$374,340	\$18,578	5.2
Employee Benefits	589,030	540,154	587,154	589,741	2,587	0.4
Purchase Services	3,020	9,900	3,000	9,900	6,900	230.0
Supplies	16,199	2,970	15,260	12,970	(2,290)	(15.0)
Capital Items	0	0	0	0	0	0.0
Other (1)	314,342	348,500	274,110	274,110	0	0.0
Subtotal	\$1,316,602	\$1,257,286	\$1,235,286	\$1,261,061	\$25,775	2.1

(1) Includes uncollected taxes

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$3,063,639	\$3,034,927	\$3,048,281	\$3,075,927	\$27,646	0.9
Employee Benefits	1,895,625	1,964,384	1,964,384	2,009,384	45,000	2.3
Purchase Services	1,734,011	2,091,758	2,324,891	2,391,758	66,867	3.4
Supplies	2,621,575	2,553,000	2,503,000	2,603,000	100,000	4.3
Capital Items	0	35,000	47,000	75,000	28,000	1.1
Other	0	0	0	0	0	0.0
Subtotal	\$9,314,850	\$9,679,069	\$9,887,556	\$10,155,069	\$267,513	2.7

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	940,534	908,357	938,143	940,000	1,857	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	\$940,534	\$908,357	\$938,143	\$940,000	\$1,857	0.2

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Athletics						
This includes costs and activities associated with team sports for middle and high schools.						
Salaries	\$297,593	\$285,751	\$285,751	\$300,751	\$15,000	5.2
Employee Benefits	113,243	89,100	89,100	99,100	10,000	11.2
Purchase Services	823,588	831,500	835,610	850,000	14,390	1.7
Supplies	245,811	239,580	242,000	242,000	0	0.0
Capital Items	0	0	0	0	0	0.0
Other	104,418	108,890	108,890	105,000	(3,890)	(3.6)
Subtotal	\$1,584,653	\$1,554,821	\$1,561,351	\$1,596,851	\$35,500	2.3

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$982,966	\$950,049	885,801	\$910,049	\$24,248	2.7
Employee Benefits	547,291	512,169	553,861	556,169	2,308	0.4
Purchase Services	682,992	569,071	538,185	569,072	30,887	5.7
Supplies	159,457	69,300	80,000	95,411	15,411	19.3
Capital Items	581,878	669,000	694,000	694,000	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$2,954,584	\$2,769,589	\$2,751,847	\$2,824,701	\$72,854	2.6

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	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	\$218,963	\$139,609	\$262,189	\$264,609	\$2,420	0.9
Employee Benefits	116,031	73,806	141,806	143,806	2,000	1.4
Purchase Services	90,822	115,000	3,778	6,000	2,222	58.8
Supplies	271	4,356	5,998	4,356	(1,642)	(27.4)
Capital Items	0	0	0	0	0	0.0
Other	0	0	0	0	0	0.0
Subtotal	\$426,087	\$332,771	\$413,771	\$418,771	\$5,000	1.2

The Grosse Pointe Public School System
General Fund
Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Total Expenditures	\$96,765,046	\$96,436,488	\$98,392,975	\$99,968,080	\$1,575,105	1.6
Transfer to School Services Fund	220,000	0	0	0	0	0.0
Transfer to Debt Fund	675,000	0	0	0	0	0.0
Total Expenditures and Transfers	\$97,660,046	\$96,436,488	\$98,392,975	\$99,968,080	\$1,575,105	1.6
Ending Fund Equity:						
Restricted	0	0	0	0	0	0.0
Other (1)	7,617,832	7,977,645	7,438,557	8,623,969	1,185,412	15.9
Total Uses	\$105,277,878	\$104,414,133	\$105,831,532	\$108,592,049	\$2,760,517	2.6

(1) Includes Nonspendable, Committed Assigned and Unassigned.

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

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Salaries	\$53,426,051	\$53,513,802	\$54,261,719	\$54,766,714	\$504,995	0.9
Employee Benefits	31,329,657	31,033,494	31,980,997	32,089,939	108,942	0.3
Purchase Services	6,650,151	6,868,833	6,849,447	7,214,817	365,370	5.3
Supplies	4,316,842	3,827,469	4,147,812	4,678,000	530,188	12.8
Capital Items	605,814	719,000	756,000	819,000	63,000	8.3
Other	436,531	473,890	397,000	399,610	2,610	0.7
Transfers	895,000	0	0	0	0	0.0
Total Expenditures	\$97,660,046	\$96,436,488	\$98,392,975	\$99,968,080	\$1,575,105	1.6

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 and has expanded into more elementary buildings.



Camp O Fun is built on student choice—including swimming!



Preschool programs are now offered at Barnes, Maire, Monteith, Richard and Trombly. See gpschools.org for details.

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

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Sources:						
Food Sales	\$714,970	\$715,000	\$650,000	\$760,000	\$110,000	16.9
Community Swim	53,627	56,000	70,000	65,000	(5,000)	(7.1)
Kids Club, Camp O Fun and Preschool	1,509,482	1,400,000	1,527,000	1,870,000	343,000	22.5
Subtotal	\$2,278,079	\$2,171,000	\$2,247,000	\$2,695,000	\$448,000	19.9
Other Sources:						
Lunch/Milk Reimburse.	\$40,535	\$35,000	\$35,000	\$35,000	\$0	0.0
Federal Lunch Reimburse.	471,242	400,000	400,000	400,000	0	0.0
State Commodities/bonuses	60,559	55,000	55,000	55,000	0	0.0
Incoming Transfers:	220,000	0	0	0	0	0.0
Total Revenues	\$3,070,415	\$2,661,000	\$2,737,000	\$3,185,000	\$448,000	16.4
Beginning Fund Equity	230,513	197,513	304,994	49,490	(255,504)	(83.8)
Total Sources	\$3,300,928	\$2,858,513	\$3,041,994	\$3,234,490	\$192,496	6.3

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

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Food Service						
Salaries	\$0	\$0	\$0	\$0	\$0	0.0
Employee Benefits	0	0	0	0	0	0.0
Purchase Services	1,302,587	1,200,000	1,250,000	1,250,000	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	\$1,302,587	\$1,200,000	\$1,250,000	\$1,250,000	\$0	0.0
Other Supporting Services: Kids Club, Preschool, Safety School, Camp O Fun and Community Swim						
Salaries	\$806,493	\$830,000	\$809,304	\$992,000	\$182,696	22.6
Employee Benefits	444,510	430,000	453,000	520,900	67,900	15.0
Purchase Services	382,529	320,000	425,000	364,200	-60,800	(14.3)
Supplies	59,559	63,000	55,000	69,050	14,050	25.5
Capital Items	0	0	0	30,000	30,000	0.0
Other	256	1,000	200	200	0	0.0
Subtotal	\$1,693,347	\$1,644,000	\$1,742,504	\$1,976,350	\$233,846	13.4
Total Expenditures	\$2,995,934	\$2,844,000	\$2,992,504	\$3,226,350	\$233,846	\$13
Ending Fund Equity	304,994	14,513	49,490	8,140	(41,350)	(83.6)
Total Uses	\$3,300,928	\$2,858,513	\$3,041,994	\$3,234,490	\$192,496	6.3

(1) Proposed budget subject to enrollment variations.

The Grosse Pointe Public School System
General Fund and School Service Fund

Summary of Expenditures

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Salaries	\$54,232,544	\$54,343,802	\$55,071,023	\$55,758,714	\$687,691	1.2
Employee Benefits	31,774,167	31,463,494	32,433,997	32,610,839	\$176,842	0.5
Purchase Services	8,335,267	8,388,833	8,524,447	8,829,017	\$304,570	3.6
Supplies	4,376,401	3,890,469	4,202,812	4,747,050	\$544,238	12.9
Capital Items	605,814	719,000	756,000	849,000	93,000	12.3
Other	436,787	474,890	397,200	399,810	\$2,610	0.7
Transfer (net)	895,000	0	0	0	\$0	0.0
Total Expenditures	\$100,655,980	\$99,280,488	\$101,385,479	\$103,194,430	\$1,808,951	1.8

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. North's tennis courts (left) were a joint project paid for through community fundraising and the sinking fund. South's business class earned medals at the Grand Hotel.

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

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Sources:						
Property Taxes	\$4,406,494	\$4,250,000	\$4,250,000	\$4,250,000	\$0	0.0
Transfer from General Fund	675,000	0	0	0	0	0.0
Interest Income	1,481	1,500	1,500	1,500	0	0.0
Total Revenues	\$5,082,975	\$4,251,500	\$4,251,500	\$4,251,500	\$0	0.0
Beginning Fund Equity	1,055,315	1,090,571	1,148,396	1,078,152	(70,244)	(6.1)
Total Sources	\$6,138,290	\$5,342,071	\$5,399,896	\$5,329,652	(\$70,244)	(1.3)
Uses:						
Paying Agent Fees	\$150	\$1,000	\$1,000	\$1,000	\$0	0.0
Principal Payments (1)	675,000	0	0	0	0	0.0
Interest Limited Bonds (1)	20,250	0	0	0	0	0.0
Principal Refunding 2007 (2)	2,475,000	2,625,000	2,625,000	2,765,000	140,000	5.3
Interest Refunding 2007 (2)	1,819,494	1,695,744	1,695,744	1,551,368	(144,376)	(8.5)
Tax Adjustment	0	0	0	0	0	0.0
Total Expenditures	\$4,989,894	\$4,321,744	\$4,321,744	\$4,317,368	(\$4,376)	(0.1)
Ending Fund Equity (3)	1,148,396	1,020,327	1,078,152	1,012,284	(65,868)	(6.1)
Total Uses	\$6,138,290	\$5,342,071	\$5,399,896	\$5,329,652	(\$70,244)	(1.3)

(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.



Mr. Stemmler's class from Richard was among the 4th grade classrooms that visits North's planetarium as part of their science studies.



Barnes Early Childhood Center houses Play And Say programs, speech and language programs, the GPEA, The Family Center, and many GPPSS preschool programs

Poupart Elementary has embraced Covey's *The Leader in Me* program which includes regular opportunities for students to share original work with the whole student body.

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

	Actual 2014-15	Original Budget 2015-16	Estimated Actual 2015-16	Proposed Budget 2016-17	Difference 2015-16 to 2016-17	Percent Incr. (Decr.)
Property Taxes	\$2,515,771	\$2,588,083	\$2,588,083	\$2,603,000	(\$83)	\$0
Tax Adjustments/Write-offs	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	
Total Revenue	\$2,515,771	\$2,588,083	\$2,588,083	\$2,603,000	(\$83)	\$0
Beginning Fund Equity	\$358,365	\$247,365	\$238,107	\$7,219	(\$180,888)	(\$76)
Total Sources	\$2,874,136	\$2,835,448	\$2,826,190	\$2,610,219	(\$180,971)	(\$6)
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Purchased Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$2,636,029	\$2,768,971	\$2,818,971	\$2,600,000	(\$168,971)	(\$6)
Other	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,636,029	\$2,768,971	\$2,818,971	\$2,600,000	(\$168,971)	(\$6)
Ending Fund Equity (1)	\$238,107	\$66,477	\$7,219	\$10,219	(\$12,000)	(\$21)
Total Uses	\$2,874,136	\$2,835,448	\$2,826,190	\$2,610,219	(\$180,971)	(\$6)

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

The Grosse Pointe Public School System
Expenditures
All Funds
2016-17

Fund	2015-16 Estimated Actual	2016-17 Proposed Budget	Percent of Total	Percent Increase (Decrease)
General Fund (1)	\$98,392,975	\$99,968,080	90.7	1.6
School Services Fund	2,992,504	3,226,350	2.9	7.8
Debt Fund	4,321,744	4,317,368	3.9	(0.1)
Subtotal	\$105,707,223	\$107,511,798	97.6	1.7
Sinking Fund	2,818,971	2,600,000	2.4	(7.8)
Total	\$108,526,194	\$110,111,798	100.0	1.5

(1) Net of Debt interfund transfers.